

ANNUAL COMPREHENSIVE FINANCIAL REPORT



GREENE COUNTY
Ohio

— Year Ending December 31, 2023 —

OHIO AUDITOR OF STATE
KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

County Commissioners
Greene County
69 Greene St.
Xenia, OH 45385

We have reviewed the *Independent Auditor's Report* of Greene County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2023 through December 31, 2023. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Keith Faber
Auditor of State
Columbus, Ohio

August 21, 2024

Backside of Front Cover



INTRODUCTORY SECTION

**MAKING A DIFFERENCE
FOR GREENE COUNTY**

Backside of Section Divider

GREENE COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023



Prepared by

The Greene County Auditor

David A. Graham

This page intentionally left blank.

**GREENE COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023
TABLE OF CONTENTS**

<u>INTRODUCTORY SECTION</u>	<u>PAGE</u>
Title Page	1
Table of Contents	2
Letter of Transmittal	4
Elected Officials	8
Greene County Organizational Chart.....	9
Greene County Auditor’s Office Organizational Chart	10
Certificate of Achievement for Excellence in Financial Reporting	11
 <u>FINANCIAL SECTION</u>	
Independent Auditors’ Report	13
Management’s Discussion and Analysis.....	16
Basic Financial Statements:	
Government-wide Statement of Net Position	24
Government-wide Statement of Activities	25
Fund Financial Statements:	
Balance Sheet - Governmental Funds	26
Reconciliation of the Total Governmental Fund Balances to Net Position Of Governmental Activities	29
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	30
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	32
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - General Fund.....	33
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual – Motor Vehicle, Road and Bridge.....	34
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual – Department of Job and Family Services	35
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual – Board of Developmental Disabilities	36
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual – American Rescue Plan	37
Statement of Net Position - Proprietary Funds	38
Statement of Revenues, Expenses, and Changes in Fund Net Position -Proprietary Funds.....	39
Statement of Cash Flows - Proprietary Funds.....	40
Statement of Fiduciary Net Position – Custodial Funds	41
Statement of Changes in Fiduciary Net Position – Custodial Funds	42
Notes to the Basic Financial Statements	43
Required Supplementary Information:	
Schedule of County’s Proportionate Share of the Net Pension Liability and County Pension Contributions	92
Schedule of County’s Proportionate Share of the Net OPEB Liability/(Asset) and County OPEB Contributions.....	93
Notes to Required Supplementary Information – Ohio Public Employees Retirement System....	94
Condition Assessments of the County’s Infrastructure Reported Using the Modified Approach	95
Combining and Individual Fund Statements and Schedules:	
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions.....	98
Combining Balance Sheet - Non-major Governmental Funds	101
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-major Governmental Funds	105
Combining Statements – Custodial Funds:	
Fund Descriptions.....	109
Combining Statement of Fiduciary Net Position - Custodial Funds.....	110
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds.....	112

**GREENE COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023
TABLE OF CONTENTS (Continued)**

<u>FINANCIAL SECTION - Continued</u>	<u>PAGE</u>
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget (Non-GAAP Budgetary Basis) and Actual:	
Major Funds	114
Non-Major Funds	129
Capital Assets Used in the Operation of Governmental Funds:	
Comparative Schedules by Source.....	155
Schedule by Function and Activity	156
Schedule of Changes by Function and Activity.....	157
 <u>STATISTICAL SECTION</u>	
Statistical Section - Table of Contents	159
Table 1: Net Position by Component - Last Ten Fiscal Years.....	160
Table 2: Fund Balances, Governmental Funds - Last Ten Fiscal Years.....	162
Table 3: Changes in Net Position - Last Ten Fiscal Years	164
Table 4: Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years.....	166
Table 5: Tax Revenues by Source, Governmental Funds - Last Ten Fiscal Years	168
Table 6: Real and Personal Property Tax Revenues by Program - Last Ten Fiscal Years	169
Table 7: Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years	170
Table 8: Property Tax Levies and Collections - Real, Utility and Tangible Taxes - Last Ten Fiscal Years	171
Table 9: Property Tax Rates - Direct and Overlapping Governments - Last Ten Fiscal Years.....	172
Table 10: Principal Property Tax Payers - Current Year and Nine Years Ago	173
Table 11: Water and Sewer Rates - Last Ten Fiscal Years	173
Table 12: Ratios of Net General Bonded Debt Outstanding by Type - Last Ten Fiscal Years	174
Table 13: Legal Debt Margin Information - Last Ten Fiscal Years.....	176
Table 14: Pledged Revenue Coverage - Revenue Bonds - Last Ten Fiscal Years	178
Table 15: Pledged Revenue Coverage - Special Assessment Bonds - Last Ten Fiscal Years	179
Table 16: Demographic and Economic Statistics - Last Ten Calendar Years	180
Table 17: Principal Employers - Current Year and Nine Years Ago	181
Table 18: Full Time County Government Employees by Function - Last Ten Fiscal Years.....	182
Table 19: Salaries of Principal Officials - Last Ten Fiscal Years	183
Table 20: Surety Bond Coverage - Various Elected Officials - Last Ten Fiscal Years.....	183
Table 21: Operating Indicators by Function - Last Ten Fiscal Years	184
Table 22: Capital Asset Statistics by Function - Last Ten Fiscal Years.....	186



DAVID A. GRAHAM
Greene County Auditor
69 Greene Street
Room 200
Xenia, Ohio 45385
(937) 562-5065
(937) 426-1779 ext.5065
Fax (937) 562-5079

Main Office	937-562-5065
Homestead Info	562-5039
Real Estate	562-5072/5073
Accounting/Payroll	562-5619
Manufactured Home	562-5074

July 29, 2024

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

This is Greene County's Annual Comprehensive Financial Report (ACFR) for the fiscal year ending December 31, 2023. The ACFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. This report provides the taxpayers of Greene County with comprehensive financial data in a format that enables them to gain a thorough understanding of the County's financial status. It assists County officials in management decisions and allows financial statement users and the general public to compare Greene County's financial position and its results of operations with those of similar governmental entities.

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

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

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

The County Auditor's office utilizes a fully automated accounting system as well as automated systems of control for capital assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the 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, 2023. An annual, independent audit of the County's financial statements is part of the annual preparation of an ACFR. This annual, independent audit will be continually reviewed and commented on, thereby strengthening the County's accounting and budgetary controls.

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

PROFILE OF THE GOVERNMENT

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

The County has continued its post-recession growth. The unemployment rate continues to decrease and for 2023 was 3.2% which is lower than the state and national rates. Over the past ten years its population has grown by 3% and its per capita income has grown 39%.

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 smalltown 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 \$8.75 million, the maximum allowed under state statute. The County policy is to attempt to maintain a carryover balance in the general fund of 10% of the prior year expenditures, which provides sufficient resources until the property tax settlement is received.

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

MAJOR INITIATIVES AND LONG-TERM FINANCIAL PLANNING

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

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

During 2019, the County paid for a study to assess the future adult detention needs of Greene County. During 2022, the County issued \$30 million in sales tax revenue bonds to pay for the construction of a new adult detention center. The County will be utilizing \$20 million of local funds to cover the remaining costs. Construction of the facility is expected to begin in 2023 with much of the work being completed in 2024.

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 has begun construction of a water softening solution for individuals using County water and has replaced all of the water meters in the County to ensure more accurate billing and more efficient meter readings. The projects were completed utilizing ARPA funds, grants and loans from OWDA.

The County continues to use ARPA funds for a variety of projects including: expanding broad band to a number of our underserved areas, improvements to our water and sewer infrastructure, grants to non-profit organizations to assist them in the services they provide to our constituents, and infrastructure improvements.

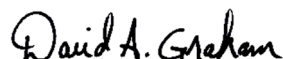
GFOA CERTIFICATE OF ACHIEVEMENT

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Greene County for its ACFR for the fiscal year ended December 31, 2022. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized ACFR, whose contents conform to program standards. As such the ACFR must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Greene County has received a Certificate of Achievement for the last thirty-six consecutive years (fiscal years ended 1986 - 2022). 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, 2023**

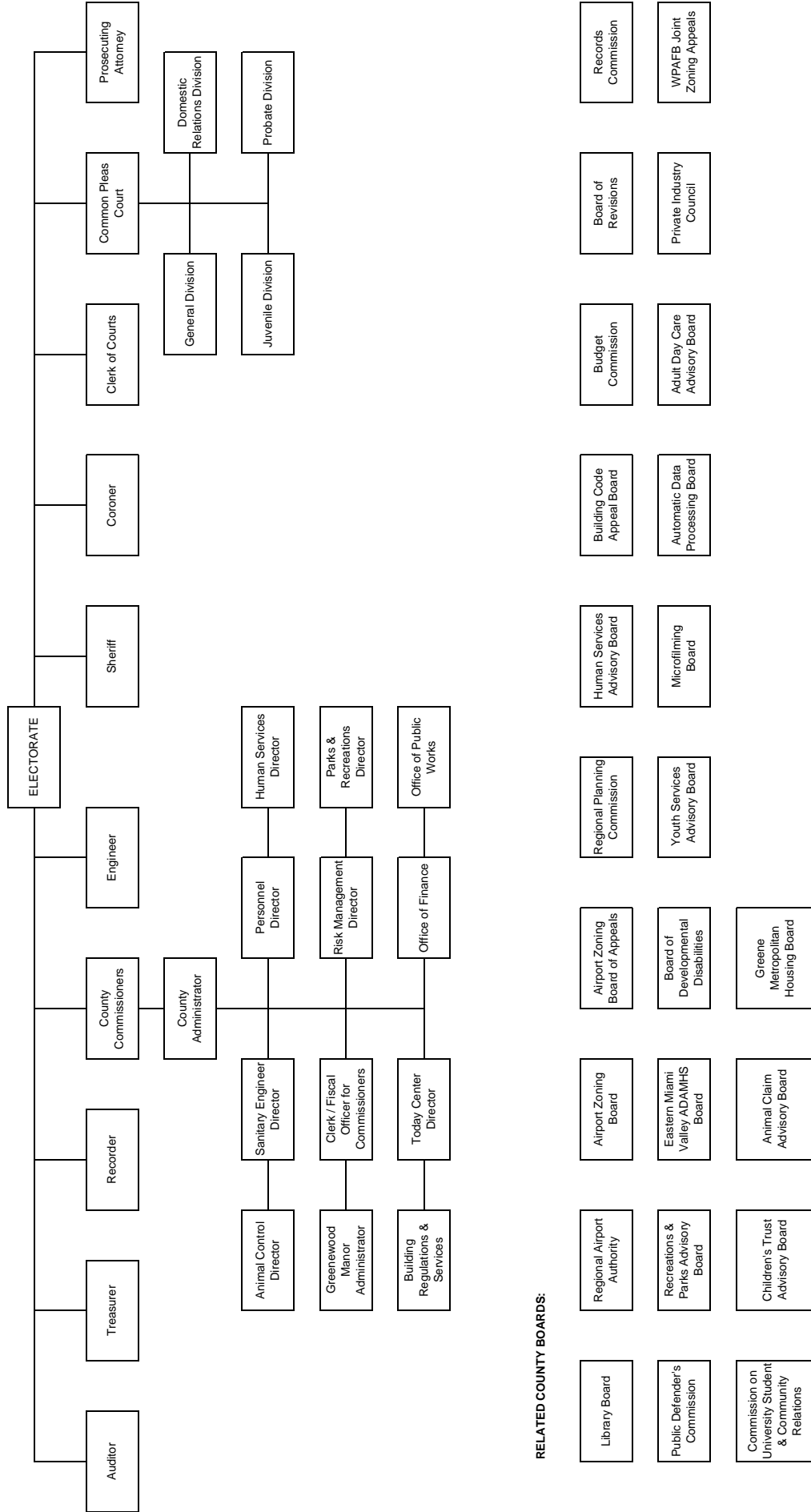
County Elected Officials:

Richard D. Gould, CPACommissioner
Thomas R. KooglerCommissioner
Richard G. PeralesCommissioner
David A. GrahamAuditor
Kraig A. HaglerTreasurer
David D. Hayes.....Prosecutor
Andrew J. WilliamsClerk of Courts
Kevin L. Sharrett.....Coroner
Scott J. AngerSheriff
Eric C. SearsRecorder
Stephanie A. GoffEngineer

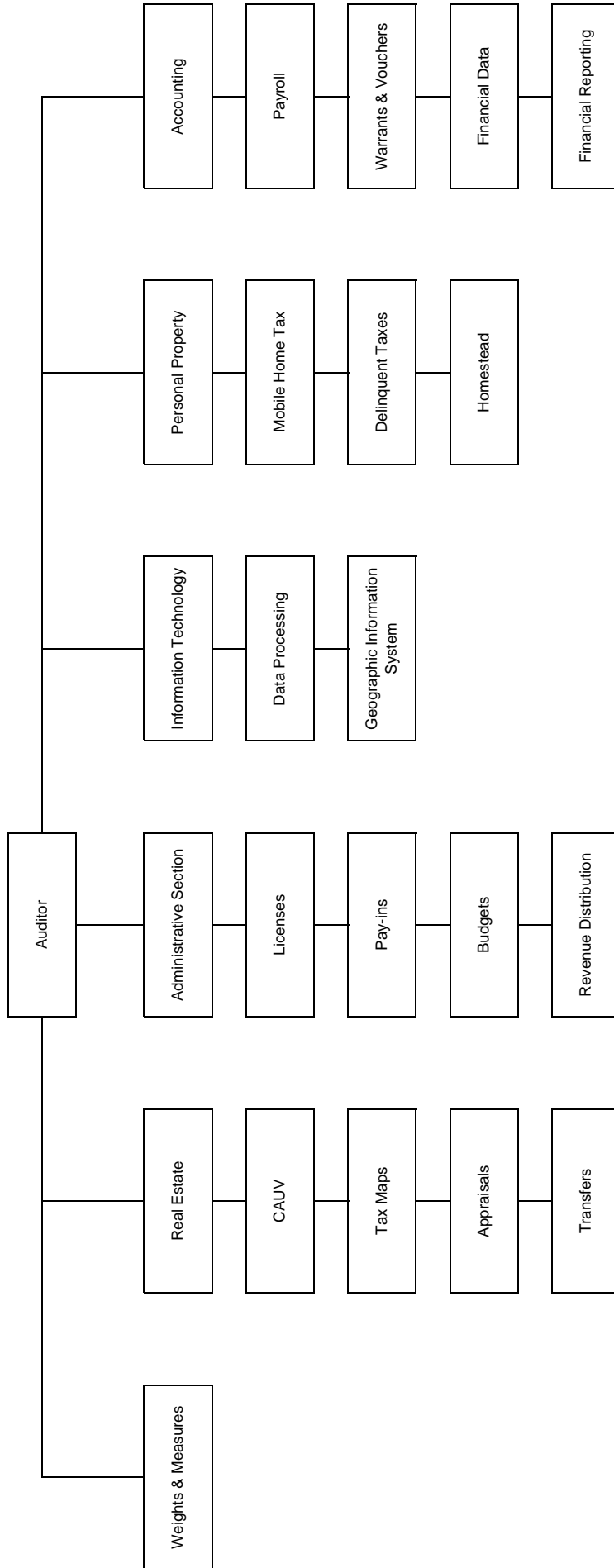
Common Pleas Court Judges:

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

GREENE COUNTY ORGANIZATIONAL CHART



GREENE COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

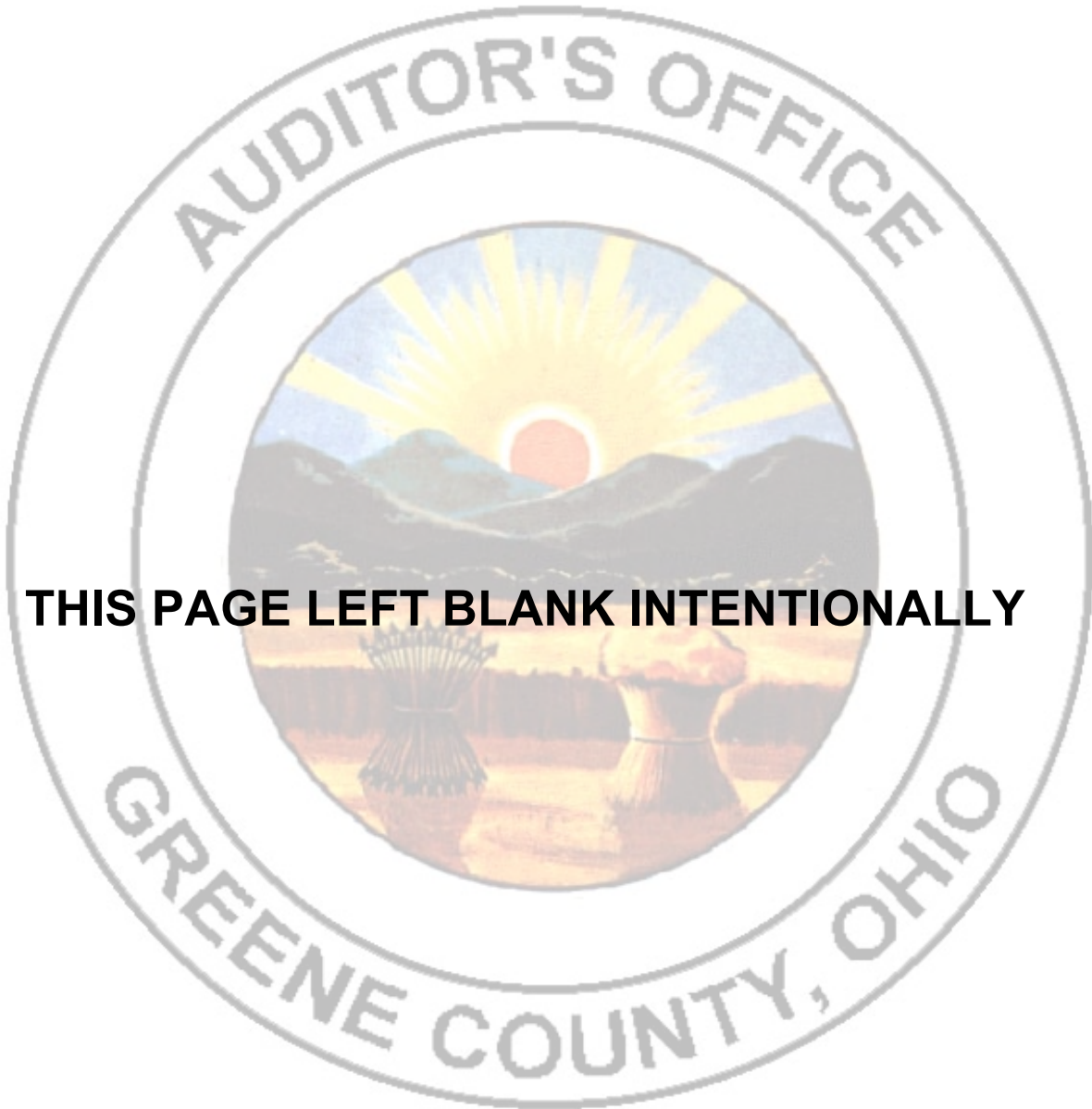
**Greene County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO



THIS PAGE LEFT BLANK INTENTIONALLY

**MAKING A DIFFERENCE
FOR GREENE COUNTY**



FINANCIAL SECTION

**MAKING A DIFFERENCE
FOR GREENE COUNTY**

Backside of Section Divider

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Motor Vehicle Road and Bridge, Job and Family Services, Board of Developmental Disabilities, and American Rescue Plan funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2024 on our consideration of the County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County’s internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
July 29, 2024

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2023

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, 2023.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at December 31, 2023, by \$551,565,572. Of this amount, governmental activities reported a balance of \$44,183,147 in unrestricted net position.
- The net position of the governmental activities increased 10.5%, while the business-type activities increased 6.7%.
- The revenue of the governmental activities increased \$14.5 million from the amounts reported in the prior year. Of this amount, program revenues decreased \$11.8 million while general revenues increased \$26.3 million from amounts reported in the prior year. During this same period, governmental activities expenses increased 12.2%.
- In the business-type activities, revenues increased \$1.6 million from amounts reported in the prior year, which was the result of an increase in program revenues of \$1.6 million, while general revenues remained consistent with those reported in the prior year. During this time, expenses increased 18.7% from that reported in the prior year.
- As of December 31, 2023, the County's governmental funds reported combined ending fund balances of \$235.5 million, an increase of \$27.4 million in comparison with the prior year. Of the ending fund balance, \$48.3 million is available for spending at the County's discretion.
- Revenues in the County's governmental fund financial statements increased \$14.1 million from what there had been in the previous year, while expenditures decreased \$7.2 million, or 5.0%, of what had been expended in the prior year.
- The County's outstanding debt decreased by \$2.0 million, or 4.7%, in governmental activities and decreased \$8.4 million, or 10.2%, in business-type activities during the current fiscal year.
- In the general fund the actual revenues and other financing sources came in 15.8% higher than they were budgeted, and actual expenditures and other financing uses were 91.7% 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.

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2023

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.

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

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

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

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

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2023

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 net other postemployment benefits (OPEB) asset/liability, as well as a schedule of the County's contributions to the system.

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$551,565,572 as of December 31, 2023.

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2023

The table below provides a summary of the County's net position for 2023 compared to 2022.

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Current and other assets	\$ 324,159,033	\$ 300,628,756	\$ 67,407,454	\$ 59,599,536	\$ 391,566,487	\$ 360,228,292
Capital assets	166,042,951	165,735,381	287,525,207	258,311,622	453,568,158	424,047,003
Total assets	490,201,984	466,364,137	354,932,661	317,911,158	845,134,645	784,275,295
Deferred outflows of resources	42,107,768	12,074,953	7,066,755	4,971,776	49,174,523	17,046,729
Liabilities						
Long-term liabilities:						
Net pension liability	89,518,266	28,308,112	7,683,295	1,509,487	97,201,561	29,817,599
Net OPEB liability	1,847,205	-	158,544	-	2,005,749	-
Other long-term liabilities	47,385,018	49,346,119	123,136,780	101,259,921	170,521,798	150,606,040
Current liabilities	24,019,075	23,520,121	1,045,756	852,359	25,064,831	24,372,480
Total liabilities	162,769,564	101,174,352	132,024,375	103,621,767	294,793,939	204,796,119
Deferred inflows of resources	47,766,729	86,148,540	182,928	3,857,070	47,949,657	90,005,610
Net position						
Net investment in capital asse	159,795,198	159,369,351	168,570,845	162,459,323	328,366,043	321,828,674
Restricted	117,795,114	110,140,914	38,013,846	27,820,449	155,808,960	137,961,363
Unrestricted	44,183,147	21,605,933	23,207,422	25,124,325	67,390,569	46,730,258
Total net position	\$ 321,773,459	\$ 291,116,198	\$ 229,792,113	\$ 215,404,097	\$ 551,565,572	\$ 506,520,295

Total assets increased \$60.9 million. The largest increase, \$36.2 million was seen in pooled cash and cash equivalents. This was due in large part to better investment returns and overall improvement in the County's financial position due to operations. There was an additional increase of \$29.5 million in capital assets due to several ongoing water and sewer projects.

Liabilities increased \$90.0 million. This increase was the result of a \$67.4 million increase in net pension liability, driven by a 12.1% investment performance loss experienced by the state-wide retirement system during the measurement period. Additionally, other long-term liabilities increased \$19.9 million to finance the water and sewer projects with Ohio Water Development Authority loans.

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.

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2023

The table below shows the changes in net position for the years ended December 31, 2023 and 2022.

	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues:						
Charges for services	\$ 19,060,776	\$ 18,250,061	\$ 34,448,682	\$ 33,818,537	\$ 53,509,458	\$ 52,068,598
Operating grants and contributions	38,738,902	50,638,327	-	-	38,738,902	50,638,327
Capital grants and contributions	-	730,678	6,405,756	5,455,802	6,405,756	6,186,480
General revenues:						
Property taxes	42,641,896	43,657,884	-	-	42,641,896	43,657,884
Sales taxes	36,657,255	35,476,205	-	-	36,657,255	35,476,205
Other taxes	1,475,875	1,341,172	-	-	1,475,875	1,341,172
Grants and entitlements not restricted to specific programs	9,705,859	6,371,060	-	-	9,705,859	6,371,060
Investment earnings	14,040,478	(10,383,432)	54,590	68,857	14,095,068	(10,314,575)
Other	1,833,669	3,542,869	662,206	652,977	2,495,875	4,195,846
Total revenues	164,154,710	149,624,824	41,571,234	39,996,173	205,725,944	189,620,997
Expenses						
Legislative and executive	25,655,240	32,884,474	-	-	25,655,240	32,884,474
Judicial	14,907,512	6,781,968	-	-	14,907,512	6,781,968
Public safety	26,322,741	12,720,033	-	-	26,322,741	12,720,033
Public works	6,839,753	15,292,069	-	-	6,839,753	15,292,069
Health	25,081,664	22,314,476	-	-	25,081,664	22,314,476
Human services	26,104,596	22,437,118	-	-	26,104,596	22,437,118
Conservation and recreation	4,247,934	3,291,928	-	-	4,247,934	3,291,928
Community and economic development	2,486,273	1,804,240	-	-	2,486,273	1,804,240
Interest and fiscal charges	1,751,163	1,343,129	-	-	1,751,163	1,343,129
Water	-	-	11,274,297	7,429,365	11,274,297	7,429,365
Sewer	-	-	16,009,494	15,555,770	16,009,494	15,555,770
Total expenses	133,396,876	118,869,435	27,283,791	22,985,135	160,680,667	141,854,570
Transfers	(100,573)	(211,629)	100,573	211,629	-	-
Change in net position	30,657,261	30,543,760	14,388,016	17,222,667	45,045,277	47,766,427
Net position, beginning of year	291,116,198	260,572,438	215,404,097	198,181,430	506,520,295	458,753,868
Net position, end of year	<u>\$ 321,773,459</u>	<u>\$ 291,116,198</u>	<u>\$ 229,792,113</u>	<u>\$ 215,404,097</u>	<u>\$ 551,565,572</u>	<u>\$ 506,520,295</u>

Analysis of the County's Operations: Some of the more significant changes included:

- Within Governmental Activities:
 - Operating grants and contributions decreased \$11.9 million due to grants from federal and state agencies related to the American Rescue Plan utilized in the prior year.
 - Expenses also saw a significant increase across several functions. A large part of this was driven by a \$22.0 million expense adjustment due to changes in the net pension and OPEB liabilities. The increase was partially offset by fewer dollars spent on American Rescue Plan projects compared to the prior year.
 - Investment earnings experienced a swing of \$24.4 million from that reported in the prior year. This was the result of increase interest rates on County investments and an increase in the fair value of the County's investments at year-end.
- The Business-type activities saw a \$1.6 million increase in revenues, while expenses increased \$4.3 million. The increase in revenue was due to increases in fees related to new construction and utility rates.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2023**

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 \$235.5 million, an increase of \$27.4 million in comparison with the prior year. Of this, \$48.3 million constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reported separately to indicate that it is not available for new spending because it has been restricted or set aside for other purposes.

The general fund is the chief operating fund of the County. As of December 31, 2023, the general fund reported \$48.3 million in unassigned fund balance and \$50.3 million in total fund balance. This is a decrease of \$2.1 million from amounts reported in the prior year. This decrease was in large part due to \$20 million in transfers being made to the jail construction fund, along with inflationary increases. However, the County's investments performed better during the year to help partially offset the expenditure increases.

Overall revenues in the general fund were up \$22.1 million, or 38.0%, and expenditures were up \$8.9 million, or 19.3%.

The only significant changes within the other major governmental funds of the County were a decrease in activity within the American Rescue Plan fund, as the County deployed approximately half of funds in the prior year and will deploy the remaining funds of approximately \$15 million next year, and an additional \$20 million in transfers into the jail construction fund with construction beginning during the year and ramping up next year.

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 2023, the water fund saw an increase in net position of \$2.5 million, while net position in the sewer fund grew by \$11.8 million.

General Fund Budgetary Highlights: The County made numerous revisions to the original appropriations approved by the County Commissioners. During the year, the appropriations for the general fund were increased \$28.1 million. The most significant appropriation adjustments were for transfers out, \$26.2 million, to fund future capital projects, including the new jail. Actual revenue came in \$9.9 million or 15.8% more than the final budgeted amount, due to higher sale tax collections and better investment returns. The County spent 91.7% of the amount appropriated in the general fund during 2023 resulting in the overall general fund's financial position being \$17.3 million better than budgeted for the year.

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2023

Capital Assets:

	Capital Assets at Year-End (net of accumulated depreciation)					
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Land	\$ 2,764,258	\$ 2,764,258	\$ 2,471,105	\$ 2,471,105	\$ 5,235,363	\$ 5,235,363
Infrastructure	131,337,294	131,337,294	-	-	131,337,294	131,337,294
Construction in progress	1,476,693	-	55,287,966	24,717,494	56,764,659	24,717,494
Buildings and improvements	25,690,970	26,092,842	4,362,775	4,643,473	30,053,745	30,736,315
Water and sewer lines	-	-	222,728,249	224,696,636	222,728,249	224,696,636
Equipment	4,773,736	5,540,987	2,675,112	1,782,914	7,448,848	7,323,901
Total	<u>\$ 166,042,951</u>	<u>\$ 165,735,381</u>	<u>\$ 287,525,207</u>	<u>\$ 258,311,622</u>	<u>\$ 453,568,158</u>	<u>\$ 424,047,003</u>

The County uses the modified approach to report roads and bridges which are reported as infrastructure in the governmental activities. The County manages its roads using two methods, the Financial Condition Rating which measures the condition of a road by comparing the estimated cost to repair the road to the estimated cost of replacing the road and the Physical Condition Rating which consider factors such as; time since the road had surface maintenance, surface condition (i.e., cracking) from visual observation, traffic volume, traffic type, and Financial Condition Rating. A committee meets and determines the Physical Condition Rating of each County road. Both measurements use a scale of one to five, with five being excellent. It is the County Engineer's policy to maintain 90% of the County roadways at a Physical Condition Rating of three or better. The most recent assessment found that 100% of the County roads have a Physical Condition Rating of three or better, as was the case in the previous two Physical Condition Ratings. For 2023, the County Engineer budgeted \$6,027,200 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$5,288,003.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being excellent, to evaluate all County bridges. It is the policy of the Greene County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of five or more. The most recent assessment found that 98% of the County bridges have a General Appraisal Rating of five or better. For 2023, the County Engineer budgeted \$1,448,000 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$216,893.

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

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Debt:

	Outstanding Debt at Year-End					
	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
General obligation bonds	\$ 10,785,876	\$ 12,186,098	\$ 38,132,620	\$ 44,708,079	\$ 48,918,496	\$ 56,894,177
Revenue bonds	30,192,303	30,804,413	2,779,451	3,220,393	32,971,754	34,024,806
OWDA loans	-	-	28,361,366	29,360,447	28,361,366	29,360,447
OPWC loans	-	-	903,532	945,147	903,532	945,147
Special assessment bonds	-	-	3,196,153	3,514,768	3,196,153	3,514,768
Total	\$ 40,978,179	\$ 42,990,511	\$ 73,373,122	\$ 81,748,834	\$ 114,351,301	\$ 124,739,345

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

Economic Factors and Next Year's Budgets and Rates

General Fund revenue estimates are projected to be about 6% lower than actual revenue received in 2023. The higher investment rates and inflationary increases from sales taxes is believed to fueled much of the growth that occurred in 2023. While we are hopeful this growth will continue, we remain cautious.

General Fund appropriations have decreased approximately 30% from the final appropriations in 2023. These decreases are primarily the result of an additional \$20.0 million transfer made from the general fund to the jail construction fund in 2023, which will not reoccur in future years.

The jail construction began in late 2023 and will ramp up significantly during 2024.

Requests for Information

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

GREENE COUNTY, OHIO
STATEMENT OF NET POSITION
DECEMBER 31, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 247,055,406	\$ 19,613,150	\$ 266,668,556
Cash and Cash Equivalents in Segregated Accounts	1,355,029	2,461,523	3,816,552
Receivables (Net of Allowance for Uncollectable):			
Sales Taxes	6,058,472	-	6,058,472
Property Taxes	46,245,230	-	46,245,230
Accounts	101,154	3,627,241	3,728,395
Special Assessments	-	4,543,125	4,543,125
Accrued Interest	1,007,974	-	1,007,974
Internal Balances	2,794,637	(2,794,637)	-
Prepaid Items	4,243,407	259,392	4,502,799
Material and Supplies Inventory	4,248	788,369	792,617
Due From Other Governments	15,293,476	358,434	15,651,910
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	-	38,013,849	38,013,849
Cash and Cash Equivalents with Escrow Agents	-	537,008	537,008
Nondepreciable Capital Assets	135,578,245	57,759,071	193,337,316
Depreciable Capital Assets, net	<u>30,464,706</u>	<u>229,766,136</u>	<u>260,230,842</u>
Total Assets	<u>490,201,984</u>	<u>354,932,661</u>	<u>845,134,645</u>
DEFERRED OUTFLOW OF RESOURCES:			
Deferred Charge on Refunding	419,806	3,488,705	3,908,511
Pension	36,215,146	3,108,322	39,323,468
OPEB	<u>5,472,816</u>	<u>469,728</u>	<u>5,942,544</u>
Total Deferred Outflow of Resources	<u>42,107,768</u>	<u>7,066,755</u>	<u>49,174,523</u>
LIABILITIES:			
Accounts Payable	4,599,523	678,431	5,277,954
Claims Payable	1,210,759	-	1,210,759
Accrued Wages and Benefits	3,123,252	268,514	3,391,766
Accrued Interest Payable	137,893	98,811	236,704
Unearned Revenue	14,947,648	-	14,947,648
Long-Term Liabilities			
Due Within One Year	2,935,946	13,774,989	16,710,935
Due In More Than One Year:			
Net Pension Liability	89,518,266	7,683,295	97,201,561
Net OPEB Liability	1,847,205	158,544	2,005,749
Other Long-Term Amounts	<u>44,449,072</u>	<u>109,361,791</u>	<u>153,810,863</u>
Total Liabilities	<u>162,769,564</u>	<u>132,024,375</u>	<u>294,793,939</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes	45,635,432	-	45,635,432
Pension	1,455,062	124,887	1,579,949
OPEB	<u>676,235</u>	<u>58,041</u>	<u>734,276</u>
Total Deferred Inflows of Resources	<u>47,766,729</u>	<u>182,928</u>	<u>47,949,657</u>
NET POSITION:			
Net Investment in Capital Assets	159,795,198	168,570,845	328,366,043
Restricted:			
Debt Service	1,936,431	1,605,298	3,541,729
Capital Outlay	-	36,408,548	36,408,548
Other Purposes	1,290,978	-	1,290,978
Road and Bridge Maintenance	22,098,011	-	22,098,011
Human and Social Services	28,394,486	-	28,394,486
Health Care Assistance	36,991,154	-	36,991,154
Public Safety Programs	3,924,239	-	3,924,239
General Administrative Services	4,927,606	-	4,927,606
Community and Economic Programs	4,016,088	-	4,016,088
Judicial Programs	7,425,442	-	7,425,442
Conservation	6,696,355	-	6,696,355
Trust Fund - Expendable	23,524	-	23,524
Trust Fund - Nonexpendable	70,800	-	70,800
Unrestricted	<u>44,183,147</u>	<u>23,207,422</u>	<u>67,390,569</u>
Total Net Position	<u>\$ 321,773,459</u>	<u>\$ 229,792,113</u>	<u>\$ 551,565,572</u>

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

**GREENE COUNTY, OHIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Program Revenue			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Functions/Programs:							
Governmental Activities:							
General Government:							
Legislative and Executive	\$ 25,655,240	\$ 9,949,480	\$ 3,556,054	\$ -	\$ (12,149,706)	\$ -	\$ (12,149,706)
Judicial	14,907,512	2,707,116	5,530,322	-	(6,670,074)	-	(6,670,074)
Public Safety	26,322,741	3,865,463	1,749,064	-	(20,708,214)	-	(20,708,214)
Public Works	6,839,753	371,546	9,074,238	-	2,606,031	-	2,606,031
Health	25,081,664	370,723	3,233,752	-	(21,477,189)	-	(21,477,189)
Human Services	26,104,596	860,574	13,154,592	-	(12,089,430)	-	(12,089,430)
Conservation and Recreation	4,247,934	923,584	877,832	-	(2,446,518)	-	(2,446,518)
Community and Economic Development	2,486,273	12,290	1,563,048	-	(910,935)	-	(910,935)
Interest and Fiscal Charges	1,751,163	-	-	-	(1,751,163)	-	(1,751,163)
Total Governmental Activities	133,396,876	19,060,776	38,738,902	-	(75,597,198)	-	(75,597,198)
Business-Type Activities:							
Water	11,274,297	12,278,376	-	1,138,502	-	2,142,581	2,142,581
Sewer	16,009,494	22,170,306	-	5,267,254	-	11,428,066	11,428,066
Total Business-Type Activities	27,283,791	34,448,682	-	6,405,756	-	13,570,647	13,570,647
Total Primary Government	\$ 160,680,667	\$ 53,509,458	\$ 38,738,902	\$ 6,405,756	(75,597,198)	13,570,647	(62,026,551)
General Revenue:							
Property Taxes					42,641,896	-	42,641,896
Sales Taxes					36,657,255	-	36,657,255
County Hotel Lodging Taxes					1,475,875	-	1,475,875
Grants and Entitlements no Restricted to Specific Programs					9,705,859	-	9,705,859
Investment Earnings					14,040,478	54,590	14,095,068
Gain on Sale of Capital Assets					24,237	30,309	54,546
Miscellaneous					1,809,432	631,897	2,441,329
Transfers					(100,573)	100,573	-
Total General Revenue and Transfers					106,254,459	817,369	107,071,828
Change in Net Position					30,657,261	14,388,016	45,045,277
Net Position at Beginning of Year					291,116,198	215,404,097	506,520,295
Net Position at End of Year					\$ 321,773,459	\$ 229,792,113	\$ 551,565,572

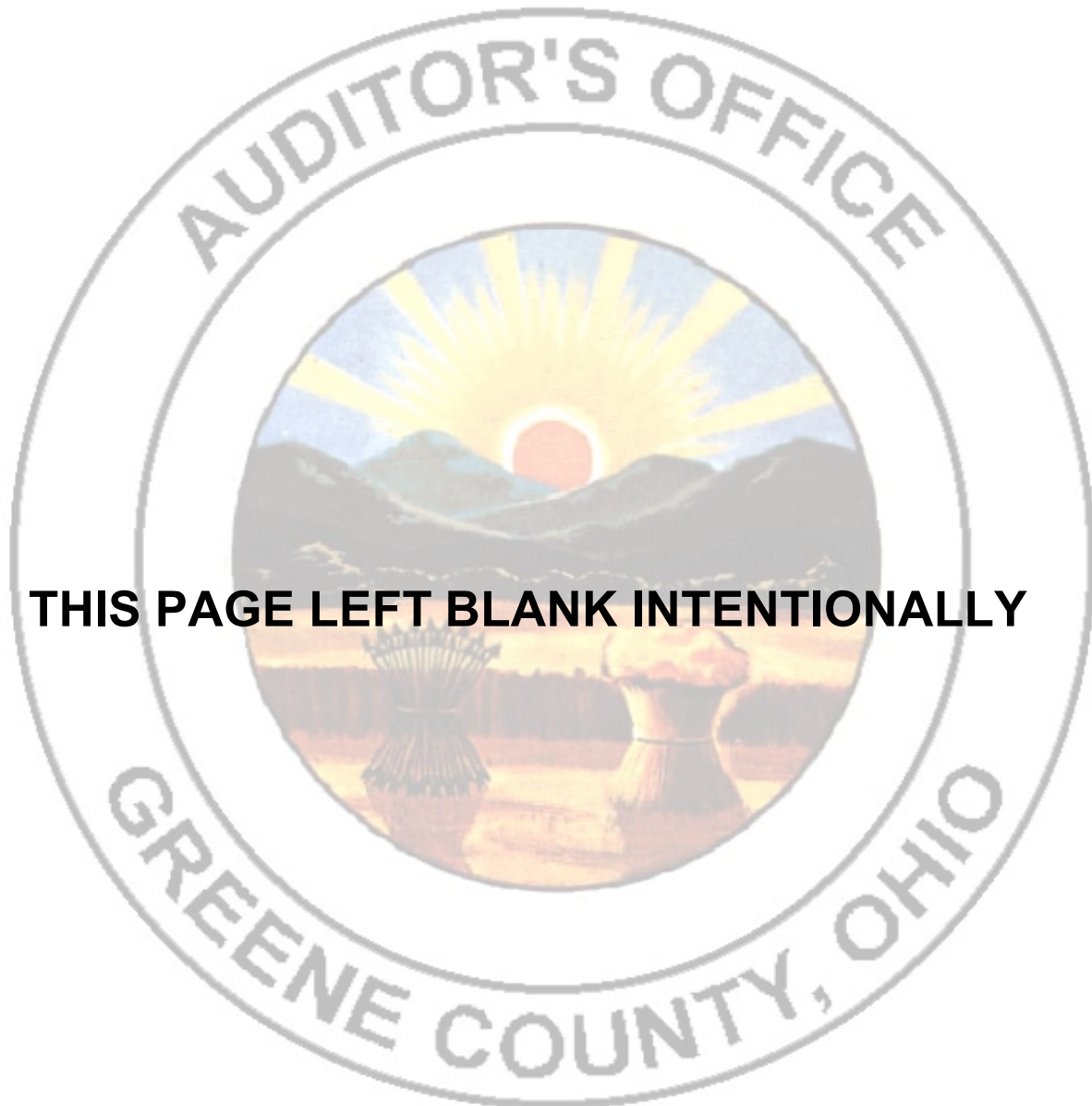
The notes to the financial statements are an integral part of this statement.

**GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2023**

	General	Motor Vehicle Road & Bridge	Jobs and Family Services	Board of Developmental Disabilities
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 40,189,640	\$ 18,875,111	\$ 28,851,169	\$ 32,018,262
Cash and Cash Equivalents in Segregated Accounts	71,115	-	-	-
Receivables (Net of Allowance for Uncollectable):				
Sales Taxes	6,058,472	-	-	-
Property Taxes	14,084,316	957,442	5,920,948	12,739,011
Accounts	76,766	2,077	2,909	-
Accrued Interest	976,423	30,441	-	-
Interfund Receivable	4,106,924	-	-	-
Prepaid Items	396,955	158,441	53,830	3,562,490
Material and Supplies Inventory	-	-	-	-
Due From Other Governments	3,477,713	4,485,591	1,098,166	2,040,387
Total Assets	<u>\$ 69,438,324</u>	<u>\$ 24,509,103</u>	<u>\$ 35,927,022</u>	<u>\$ 50,360,150</u>
LIABILITIES:				
Accounts Payable	\$ 751,135	\$ 950,282	\$ 1,007,002	\$ 156,267
Accrued Wages and Benefits	1,860,595	164,520	352,657	368,418
Interfund Payable	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	<u>2,611,730</u>	<u>1,114,802</u>	<u>1,359,659</u>	<u>524,685</u>
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes	13,907,639	944,569	5,842,010	12,565,682
Unavailable Revenue	2,579,263	3,010,854	365,044	2,061,307
Total Deferred Inflows of Resources	<u>16,486,902</u>	<u>3,955,423</u>	<u>6,207,054</u>	<u>14,626,989</u>
FUND BALANCES:				
Nonspendable	1,406,020	158,441	53,830	3,562,490
Restricted	-	19,280,437	28,306,479	31,645,986
Committed	-	-	-	-
Assigned	584,422	-	-	-
Unassigned	48,349,250	-	-	-
Total Fund Balances	<u>50,339,692</u>	<u>19,438,878</u>	<u>28,360,309</u>	<u>35,208,476</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 69,438,324</u>	<u>\$ 24,509,103</u>	<u>\$ 35,927,022</u>	<u>\$ 50,360,150</u>

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

American Rescue Plan	Jail Construction	Nonmajor Governmental Funds	Total Governmental Funds
\$ 15,600,705	\$ 59,364,126	\$ 42,781,281	\$ 237,680,294
-	-	1,283,914	1,355,029
-	-	-	6,058,472
-	-	12,543,513	46,245,230
-	-	19,402	101,154
-	-	1,110	1,007,974
-	-	-	4,106,924
-	-	71,691	4,243,407
-	-	4,248	4,248
-	-	4,191,619	15,293,476
<u>\$ 15,600,705</u>	<u>\$ 59,364,126</u>	<u>\$ 60,896,778</u>	<u>\$ 316,096,208</u>
\$ 648,614	\$ 590,658	481,642	\$ 4,585,600
-	-	377,062	3,123,252
-	-	1,106,924	1,106,924
<u>14,947,648</u>	<u>-</u>	<u>-</u>	<u>14,947,648</u>
<u>15,596,262</u>	<u>590,658</u>	<u>1,965,628</u>	<u>23,763,424</u>
-	-	12,375,532	45,635,432
-	-	3,214,554	11,231,022
-	-	15,590,086	56,866,454
-	-	146,739	5,327,520
4,443	28,773,468	28,702,881	136,713,694
-	30,000,000	14,491,444	44,491,444
-	-	-	584,422
-	-	-	48,349,250
<u>4,443</u>	<u>58,773,468</u>	<u>43,341,064</u>	<u>235,466,330</u>
<u>\$ 15,600,705</u>	<u>\$ 59,364,126</u>	<u>\$ 60,896,778</u>	<u>\$ 316,096,208</u>



THIS PAGE LEFT BLANK INTENTIONALLY

**MAKING A DIFFERENCE
FOR GREENE COUNTY**

GREENE COUNTY, OHIO
RECONCILIATION OF THE TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2023

Total fund balances - governmental funds \$ 235,466,330

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 consisted of:

Nondepreciable capital assets	135,578,245	
Depreciable and right-to-use assets, net	<u>30,464,706</u>	166,042,951

Other long-term assets that are not available to pay for current period expenditures and, therefore, are reported as unavailable in the funds.	11,231,022
--	------------

Internal service funds are used by management to charge the cost of health insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	7,945,067
---	-----------

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	(10,370,000)	
Sales tax revenue bonds	(29,595,000)	
Leases payable	(831,052)	
Compensated absences	(5,575,787)	
Accrued interest payable on long-term debt	<u>(137,893)</u>	(46,509,732)

Governmental funds report the effect of premiums, discounts, refunding and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Deferred charge on refunding	419,806	
Premiums on general obligation bonds	(415,876)	
Premiums on sales tax revenue bonds	<u>(597,303)</u>	(593,373)

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

Deferred outflows - pension	36,215,146	
Deferred outflows - OPEB	5,472,816	
Deferred inflows - pension	(1,455,062)	
Deferred inflows - OPEB	(676,235)	
Net pension liability	(89,518,266)	
Net OPEB liability	<u>(1,847,205)</u>	<u>(51,808,806)</u>

Net position of governmental activities \$ 321,773,459

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
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	General	Motor Vehicle Road & Bridge	Jobs and Family Services	Board of Developmental Disabilities
REVENUES:				
Taxes:				
Property	\$ 11,093,351	\$ 936,709	\$ 5,794,248	\$ 12,457,744
Sales	36,657,255	-	-	-
Other	1,089	-	-	-
Special Assessments	-	7,025	-	-
Charges for Services	8,555,270	211,392	744,584	-
Licenses and Permits	1,235,693	-	-	-
Fines and Forfeitures	330,576	107,100	-	-
Intergovernmental	7,974,670	9,079,279	13,557,657	4,520,896
Interest	13,555,315	238,873	-	-
Other	900,581	61,496	353,786	33,341
Total Revenues	80,303,800	10,641,874	20,450,275	17,011,981
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	18,581,206	-	-	-
Judicial	10,049,478	-	-	-
Public Safety	20,925,411	-	-	-
Public Works	146,331	7,866,792	-	-
Health	490,660	-	-	16,590,257
Human Services	998,597	-	18,262,958	-
Conservation and Recreation	2,967,373	-	-	-
Community and Economic Development	690,570	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	131,585	-	51,724	52,754
Interest and Fiscal Charges	12,897	-	2,686	9,584
Total Expenditures	54,994,108	7,866,792	18,317,368	16,652,595
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,309,692	2,775,082	2,132,907	359,386
OTHER FINANCING SOURCES AND (USES):				
Transfers In	-	-	278,682	-
Transfers Out	(27,548,629)	-	-	-
Proceeds from Sale of Assets	127,895	2,391	3,550	-
Total Other Financing Sources and Uses	(27,420,734)	2,391	282,232	-
Net Change in Fund Balance	(2,111,042)	2,777,473	2,415,139	359,386
Fund Balance at Beginning of Year	52,450,734	16,661,405	25,945,170	34,849,090
Fund Balance at End of Year	\$ 50,339,692	\$ 19,438,878	\$ 28,360,309	\$ 35,208,476

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

American Rescue Plan	Jail Construction	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 12,008,461	\$ 42,290,513
-	-	-	36,657,255
-	-	1,474,786	1,475,875
-	-	428,995	436,020
-	-	5,897,172	15,408,418
-	-	143,018	1,378,711
-	-	1,025,649	1,463,325
3,134,977	-	9,658,531	47,926,010
-	-	60,338	13,854,526
-	-	415,879	1,765,083
<u>3,134,977</u>	<u>-</u>	<u>31,112,829</u>	<u>162,655,736</u>
3,134,977	-	1,824,416	23,540,599
-	-	4,597,840	14,647,318
-	-	3,285,494	24,210,905
-	-	-	8,013,123
-	-	7,788,114	24,869,031
-	-	6,694,266	25,955,821
-	-	1,157,628	4,125,001
-	-	2,264,004	2,954,574
-	1,226,532	1,786,175	3,012,707
-	-	1,930,000	2,166,063
-	-	1,753,060	1,778,227
<u>3,134,977</u>	<u>1,226,532</u>	<u>33,080,997</u>	<u>135,273,369</u>
-	(1,226,532)	(1,968,168)	27,382,367
-	20,000,000	7,117,257	27,395,939
-	-	-	(27,548,629)
-	-	22,075	155,911
<u>-</u>	<u>20,000,000</u>	<u>7,139,332</u>	<u>3,221</u>
-	18,773,468	5,171,164	27,385,588
<u>4,443</u>	<u>40,000,000</u>	<u>38,169,900</u>	<u>208,080,742</u>
<u>\$ 4,443</u>	<u>\$ 58,773,468</u>	<u>\$ 43,341,064</u>	<u>\$ 235,466,330</u>

GREENE COUNTY, OHIO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Net change in fund balances - total governmental funds \$ 27,385,588

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

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense. In the current period, these amounts are:

Capital asset additions	2,584,816	
Depreciation and amortization expense	<u>(2,273,467)</u>	311,349

In the statement of activities, only the gain or loss on the sale of assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net cost of assets sold. (3,779)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds. 543,545

Repayment of long-term debt is an expenditure in the governmental funds, whereas the repayment reduces long-term debt in the statement of net position. 2,166,063

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Accrued interest on long-term debt	8,195	
Amortization of deferred charges on refunding	(63,463)	
Amortization of bonds premiums	82,332	
Compensated absences	<u>(287,294)</u>	(260,230)

The internal service fund is used by management to charge the costs of health insurance to individual funds. The net revenue of certain activities of the internal service fund is reported with governmental activities 855,414

Contractually required employer pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports this amount as deferred outflows. 6,780,509

Except for amounts reported as deferred inflows/outflows, changes in net pension and net OPEB liabilities are reported as pension and OPEB expenses in the statement of activities:

Pension	(10,740,334)	
OPEB	<u>3,619,136</u>	<u>(7,121,198)</u>

Change in net position of governmental activities \$ 30,657,261

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes:				
Property	\$ 10,679,000	\$ 10,679,000	\$ 11,042,509	\$ 363,509
Sales	33,000,000	33,000,000	36,479,756	3,479,756
Charges for Services	7,500,130	7,500,130	7,387,535	(112,595)
Licenses and Permits	1,020,000	1,020,000	1,241,226	221,226
Fines and Forfeitures	223,500	223,500	320,360	96,860
Intergovernmental	6,239,000	6,239,000	6,657,899	418,899
Interest	2,700,300	2,700,300	7,286,697	4,586,397
Other	458,000	458,000	938,901	480,901
Total Revenues	<u>61,819,930</u>	<u>61,819,930</u>	<u>71,354,883</u>	<u>9,534,953</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	20,147,135	20,799,028	18,907,335	1,891,693
Judicial	8,505,465	8,648,435	8,581,028	67,407
Public Safety	22,429,424	22,444,301	21,109,972	1,334,329
Public Works	163,425	163,426	150,548	12,878
Health	542,673	540,669	540,633	36
Human Services	1,091,357	1,086,533	1,001,226	85,307
Conservation and Recreation	3,078,504	3,059,948	2,968,114	91,834
Community and Economic Development	1,800,255	1,821,560	599,998	1,221,562
Total Expenditures	<u>57,758,238</u>	<u>58,563,900</u>	<u>53,858,854</u>	<u>4,705,046</u>
Excess of Revenues Over Expenditures	4,061,692	3,256,030	17,496,029	14,239,999
OTHER FINANCING SOURCES AND (USES):				
Transfers In	883,375	883,375	737,649	(145,726)
Transfers Out	(4,144,120)	(30,346,052)	(27,816,337)	2,529,715
Advances In	-	-	367,074	367,074
Advances Out	(145,000)	(1,229,247)	(1,021,074)	208,173
Proceeds from Sale of Capital Assets	-	-	127,895	127,895
Repayment of Loans to Other Governments	-	(10,000)	(10,000)	-
Loans to Other Governments	-	-	10,000	10,000
Total Other Financing Sources and (Uses)	<u>(3,405,745)</u>	<u>(30,701,924)</u>	<u>(27,604,793)</u>	<u>3,097,131</u>
Net Change in Fund Balance	655,947	(27,445,894)	(10,108,764)	<u>\$ 11,142,868</u>
Fund Balance at Beginning of Year	55,566,849	55,566,849	55,566,849	
Prior Year Encumbrances Appropriated	974,535	974,535	974,535	
Fund Balance at End of Year	<u>\$ 57,197,331</u>	<u>\$ 29,095,490</u>	<u>\$ 46,432,620</u>	

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
MOTOR VEHICLE, ROAD AND BRIDGE FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes:				
Property	\$ 901,750	\$ 901,750	\$ 932,399	\$ 30,649
Special Assessments	23,000	23,000	21,037	(1,963)
Charges for Services	331,000	331,000	211,392	(119,608)
Fines and Forfeitures	120,000	120,000	105,023	(14,977)
Intergovernmental	8,906,000	9,852,093	9,050,306	(801,787)
Interest	60,000	60,000	230,292	170,292
Other	34,500	34,500	61,494	26,994
Total Revenues	<u>10,376,250</u>	<u>11,322,343</u>	<u>10,611,943</u>	<u>(710,400)</u>
EXPENDITURES:				
Current:				
Public Works	<u>14,988,623</u>	<u>15,572,046</u>	<u>8,727,143</u>	<u>6,844,903</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,612,373)	(4,249,703)	1,884,800	6,134,503
OTHER FINANCING SOURCES:				
Proceeds from Sale of Capital Assets	<u>-</u>	<u>-</u>	<u>2,391</u>	<u>2,391</u>
Net Change in Fund Balance	(4,612,373)	(4,249,703)	1,887,191	<u>\$ 6,132,112</u>
Fund Balance at Beginning of Year	14,913,100	14,913,100	14,913,100	
Prior Year Encumbrances Appropriated	<u>444,777</u>	<u>444,777</u>	<u>444,777</u>	
Fund Balance at End of Year	<u>\$ 10,745,504</u>	<u>\$ 11,108,174</u>	<u>\$ 17,245,068</u>	

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
JOB AND FAMILY SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes:				
Property	\$ 5,596,864	\$ 5,596,864	\$ 5,767,572	\$ 170,708
Charges for Services	773,016	773,016	742,175	(30,841)
Intergovernmental	14,435,658	14,896,351	13,747,043	(1,149,308)
Other	<u>1,051,303</u>	<u>1,051,303</u>	<u>370,476</u>	<u>(680,827)</u>
Total Revenues	<u>21,856,841</u>	<u>22,317,534</u>	<u>20,627,266</u>	<u>(1,690,268)</u>
EXPENDITURES:				
Current:				
Human Services	<u>20,496,269</u>	<u>21,053,611</u>	<u>18,042,963</u>	<u>3,010,648</u>
Excess of Revenues Over Expenditures	1,360,572	1,263,923	2,584,303	1,320,380
OTHER FINANCING SOURCES:				
Transfers In	463,780	463,780	278,682	(185,098)
Proceeds from Sale of Capital Assets	<u>-</u>	<u>-</u>	<u>3,550</u>	<u>3,550</u>
Total Other Financing Sources	<u>463,780</u>	<u>463,780</u>	<u>282,232</u>	<u>(181,548)</u>
Net Change in Fund Balance	1,824,352	1,727,703	2,866,535	<u>\$ 1,501,928</u>
Fund Balance at Beginning of Year	25,868,829	25,868,829	25,868,829	
Prior Year Encumbrances Appropriated	<u>3,731</u>	<u>3,731</u>	<u>3,731</u>	
Fund Balance at End of Year	<u>\$ 27,696,912</u>	<u>\$ 27,600,263</u>	<u>\$ 28,739,095</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 FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes:				
Property	\$ 11,995,000	\$ 11,995,000	\$ 12,400,476	\$ 405,476
Intergovernmental	3,348,000	3,348,000	4,578,018	1,230,018
Other	-	-	33,341	33,341
Total Revenues	<u>15,343,000</u>	<u>15,343,000</u>	<u>17,011,835</u>	<u>1,668,835</u>
EXPENDITURES:				
Current:				
Health	<u>18,221,588</u>	<u>18,221,588</u>	<u>16,162,466</u>	<u>2,059,122</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,878,588)	(2,878,588)	849,369	3,727,957
OTHER FINANCING USES:				
Transfers Out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	-	<u>1,000,000</u>
Net Change in Fund Balance	(3,878,588)	(3,878,588)	849,369	<u>\$ 2,727,957</u>
Fund Balance at Beginning of Year	<u>30,929,502</u>	<u>30,929,502</u>	<u>30,929,502</u>	
Fund Balance at End of Year	<u>\$ 27,050,914</u>	<u>\$ 27,050,914</u>	<u>\$ 31,778,871</u>	

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
AMERICAN RESCUE PLAN FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	18,040,986	17,965,986	5,490,641	12,475,345
Total Expenditures	18,040,986	17,965,986	5,490,641	12,475,345
Net Change in Fund Balance	(17,990,986)	(17,915,986)	(5,440,641)	\$ 12,475,345
Fund Balance at Beginning of Year	14,600,427	14,600,427	14,600,427	
Prior Year Encumbrances Appropriated	3,465,746	3,465,746	3,465,746	
Fund Balance at End of Year	\$ 75,187	\$ 150,187	\$ 12,625,532	

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

**GREENE COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2023**

	Business-Type Activities			Governmental Activities
	Water	Sewer	Total Enterprise Funds	Internal Service Fund
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 5,906,697	\$ 13,706,453	\$ 19,613,150	\$ 9,375,112
Cash and Cash Equivalents in Segregated Accounts	1,015,156	1,446,367	2,461,523	-
Receivables (net of Allowance for Uncollectable):				
Accounts	1,448,148	2,179,093	3,627,241	-
Special Assessments	1,692,124	2,851,001	4,543,125	-
Prepaid Items	117,784	141,608	259,392	-
Material and Supplies Inventory	385,896	402,473	788,369	-
Due From Other Governments	-	358,434	358,434	-
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	18,952,592	19,061,257	38,013,849	-
Cash and Cash Equivalents with Escrow Agents	-	537,008	537,008	-
Total Current Assets	29,518,397	40,683,694	70,202,091	9,375,112
Noncurrent Assets:				
Nondepreciable Capital Assets	48,354,617	9,404,454	57,759,071	-
Depreciable Capital Assets, net	73,977,872	155,788,264	229,766,136	-
Total Noncurrent Assets	122,332,489	165,192,718	287,525,207	-
Total Assets	151,850,886	205,876,412	357,727,298	9,375,112
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding	1,236,511	2,252,194	3,488,705	-
Pension	1,378,219	1,730,103	3,108,322	-
OPEB	208,276	261,452	469,728	-
Total Deferred Outflows of Resources	2,823,006	4,243,749	7,066,755	-
LIABILITIES:				
Current Liabilities:				
Accounts Payable	353,734	324,697	678,431	13,923
Claims Payable	-	-	-	1,210,759
Accrued Wages and Benefits	123,888	144,626	268,514	-
Accrued Interest Payable	37,740	61,071	98,811	-
Interfund Payable	-	3,000,000	3,000,000	-
Compensated Absences-Current	25,421	27,332	52,753	-
General Obligation Bonds Payable-Current	1,077,901	5,676,331	6,754,232	-
Special Assessments Bonds Payable-Current	100,060	196,240	296,300	-
OPWC Loans Payable-Current	21,384	26,144	47,528	-
OWDA Loans Payable-Current	462,137	5,704,825	6,166,962	-
Current Liabilities Payable from Restricted Assets:				
Revenue Bonds Payable-Current	-	457,214	457,214	-
Total Current Liabilities	2,202,265	15,618,480	17,820,745	1,224,682
Noncurrent Liabilities:				
Compensated Absences-Noncurrent	195,807	210,647	406,454	-
General Obligation Bonds Payable-Noncurrent	18,693,917	12,684,471	31,378,388	-
Revenue Bonds Payable-Noncurrent	-	2,322,237	2,322,237	-
Special Assessments Bonds Payable-Noncurrent	1,221,295	1,678,558	2,899,853	-
OPWC Loans Payable-Noncurrent	367,354	488,650	856,004	-
OWDA Loans Payable-Noncurrent	3,403,479	18,790,925	22,194,404	-
Construction Commitments	44,203,450	5,101,001	49,304,451	-
Net Pension Liability	3,406,747	4,276,548	7,683,295	-
Net OPEB Liability	70,298	88,246	158,544	-
Total Noncurrent Liabilities	71,562,347	45,641,283	117,203,630	-
Total Liabilities	73,764,612	61,259,763	135,024,375	1,224,682
DEFERRED INFLOWS OF RESOURCES:				
Pension	55,374	69,513	124,887	-
OPEB	25,735	32,306	58,041	-
Total Deferred Inflows of Resources	81,109	101,819	182,928	-
NET POSITION:				
Net Investment in Capital Assets	54,252,529	114,318,316	168,570,845	-
Restricted for Debt Service	905,155	700,143	1,605,298	-
Restricted for Capital Projects	18,047,437	18,361,111	36,408,548	-
Unrestricted	7,623,050	15,379,009	23,002,059	8,150,430
Total Net Position	\$ 80,828,171	\$ 148,758,579	229,586,750	\$ 8,150,430
Adjustment to report the cumulative internal balance for the net effect of the activity between the internal service fund and the enterprise funds over time			205,363	
Net Position of Business-Type Activities			<u>\$ 229,792,113</u>	

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Business-Type Activities			Governmental
	Water	Sewer	Total Enterprise Funds	Activities Internal Service Fund
OPERATING REVENUES:				
Charges for Services	\$ 12,112,273	\$ 21,799,229	\$ 33,911,502	\$ 16,129,333
Special Assessments	166,103	371,077	537,180	-
Other	<u>320,662</u>	<u>311,235</u>	<u>631,897</u>	-
Total Operating Revenues	<u>12,599,038</u>	<u>22,481,541</u>	<u>35,080,579</u>	<u>16,129,333</u>
OPERATING EXPENSES:				
Personal Services	2,426,699	3,021,795	5,448,494	-
Pension and OPEB Expense	835,604	513,490	1,349,094	-
Contractual Services	2,280,704	2,905,713	5,186,417	15,243,669
Materials and Supplies	1,845,011	2,568,872	4,413,883	-
Depreciation	2,688,276	5,385,637	8,073,913	-
Other	<u>13,573</u>	<u>96,583</u>	<u>110,156</u>	-
Total Operating Expenses	<u>10,089,867</u>	<u>14,492,090</u>	<u>24,581,957</u>	<u>15,243,669</u>
Operating Income	2,509,171	7,989,451	10,498,622	885,664
NON-OPERATING REVENUES (EXPENSES):				
Investment Income	54,590	-	54,590	-
Gain on Sale of Capital Assets	8,427	21,882	30,309	-
Interest and Fiscal Charges	<u>(1,221,096)</u>	<u>(1,563,105)</u>	<u>(2,784,201)</u>	-
Total Non-Operating Revenues (Expenses)	<u>(1,158,079)</u>	<u>(1,541,223)</u>	<u>(2,699,302)</u>	-
Income Before Transfers and Contributions	1,351,092	6,448,228	7,799,320	885,664
Transfers In	34,996	65,577	100,573	52,117
Capital Contributions from Grants	-	3,129,429	3,129,429	-
Capital Contributions from Developers	<u>1,138,502</u>	<u>2,137,825</u>	<u>3,276,327</u>	-
Change in Net Position	2,524,590	11,781,059	14,305,649	937,781
Net Position at Beginning of Year	<u>78,303,581</u>	<u>136,977,520</u>		<u>7,212,649</u>
Net Position at End of Year	<u>\$ 80,828,171</u>	<u>\$ 148,758,579</u>		<u>\$ 8,150,430</u>
Adjustment for the net effect of the current year activity between the internal service fund and the enterprise funds.			<u>82,367</u>	
Change in Net Position of Business-Type Activities			<u>\$ 14,388,016</u>	

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

**GREENE COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Business-Type Activities			Governmental Activities
	Water	Sewer	Total Enterprise Funds	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES:				
Received from Charges for Services	\$ 12,332,304	\$ 22,422,899	\$ 34,755,203	\$ 16,129,333
Received from Other Operating Sources	320,662	311,235	631,897	-
Payments to Suppliers for Goods and Services	(3,967,258)	(5,347,135)	(9,314,393)	(14,717,176)
Payments to Employees for Services	(2,685,452)	(3,342,620)	(6,028,072)	-
Payments for Other Operating Uses	(13,573)	(96,583)	(110,156)	-
Net Cash Flows From Operating Activities	5,986,683	13,947,796	19,934,479	1,412,157
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Received from Other Funds	34,752	65,088	99,840	52,117
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from Capital Related Debt	27,213,745	4,383,713	31,597,458	-
Capital Contributions	-	3,129,429	3,129,429	-
Payments for Capital Acquisition	(27,107,630)	(6,774,552)	(33,882,182)	-
Payments for Capital Related Debt Principal	(1,645,028)	(7,642,139)	(9,287,167)	-
Payments for Capital Related Debt Interest	(1,192,549)	(1,381,590)	(2,574,139)	-
Proceeds from Sales of Capital Assets	8,427	21,882	30,309	-
Net Cash Flows from Capital and Related Financing Activities	(2,723,035)	(8,263,257)	(10,986,292)	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment Income	54,590	-	54,590	-
Net Increase (Decrease) in Cash and Cash Equivalents	3,352,990	5,749,627	9,102,617	1,464,274
Cash and Cash Equivalents, Beginning of Year, <i>restated</i>	22,521,455	29,001,458	51,522,913	7,910,838
Cash and Cash Equivalents, End of Year	\$ 25,874,445	\$ 34,751,085	\$ 60,625,530	\$ 9,375,112
Reconciliation of Cash and Cash Equivalents:				
Equity in Pooled Cash and Cash Equivalents	\$ 5,906,697	\$ 13,706,453	\$ 19,613,150	\$ 9,375,112
Cash and Cash Equivalents in Segregated Accounts	1,015,156	1,446,367	2,461,523	-
Restricted Equity in Pooled Cash and Cash Equivalents	18,952,592	19,061,257	38,013,849	-
Restricted Cash and Cash Equivalents with Escrow Agents	-	537,008	537,008	-
	\$ 25,874,445	\$ 34,751,085	\$ 60,625,530	\$ 9,375,112
Reconciliation of Operating Income to Net Cash From Operating Activities:				
Operating Income	\$ 2,509,171	\$ 7,989,451	\$ 10,498,622	\$ 885,664
Depreciation Expense	2,688,276	5,385,637	8,073,913	-
(Increase) Decrease in Assets and Deferred Outflows:				
Receivables	53,928	252,593	306,521	-
Prepaid Items	(3,260)	(3,925)	(7,185)	-
Materials and Supplies Inventory	(5,111)	(39,738)	(44,849)	-
Net OPEB Asset	413,193	450,322	863,515	-
Deferred Outflows of Resources - Pension and OPEB	(1,153,117)	(1,624,706)	(2,777,823)	-
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	166,828	171,113	337,941	13,923
Claims Payable	-	-	-	512,570
Accrued Wages and Benefits Payable	8,721	2,839	11,560	-
Compensated Absences Payable	866	13,188	14,054	-
Net Pension Liability	2,860,768	3,313,040	6,173,808	-
Net OPEB Liability	70,298	88,246	158,544	-
Deferred Inflows of Resources - Pension and OPEB	(1,623,878)	(2,050,264)	(3,674,142)	-
Net Cash From Operating Activities	\$ 5,986,683	\$ 13,947,796	\$ 19,934,479	\$ 1,412,157
Noncash Capital and Related Financing Activities:				
Contributions of capital assets from developers	\$ 1,138,502	\$ 2,137,825	\$ 3,276,327	\$ -
Capital additions funded by accounts payable	\$ 112,935	\$ 61,156	\$ 174,091	\$ -

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, 2023

ASSETS:

Equity in Pooled Cash and Cash Equivalents	\$ 20,368,027
Cash and Cash Equivalents in Segregated Accounts	2,854,506
Taxes Receivable	316,345,024
Special Assessments Receivable	10,001,255
Due From Other Governments	<u>6,703,716</u>
Total Assets	<u>356,272,528</u>

LIABILITIES:

Due To Other Governments	<u>5,816,958</u>
--------------------------	------------------

DEFERRED INFLOWS OF RESOURCES:

Property Taxes	316,345,024
Special Assessments	<u>10,001,255</u>
Total Deferred Inflows of Resources	<u>326,346,279</u>

NET POSITION:

Restricted for Individuals, Organizations and Other Governments	<u><u>\$ 24,109,291</u></u>
--	-----------------------------

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

GREENE COUNTY, OHIO
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

ADDITIONS:

Amounts Received as Fiscal Agent	\$ 20,506,170
Property Taxes Collected for Other Government	274,097,787
Special Assessment Collections for Other Governments	4,095,902
Intergovernmental	14,145,197
Licenses, Permits and Fees for Other Governments	18,097,970
Fines and Forfeitures for Other Governments	2,817,493
Sheriff Sales Collections for Others	3,604,753
Other	<u>588,888</u>
Total Additions	<u>337,954,160</u>

DEDUCTIONS:

Distributions as Fiscal Agent	25,343,862
Property Taxes Distributions to Other Government	276,064,211
Special Assessment Distributions to Other Governments	4,125,287
Distributions of State Funds to Other Governments	12,077,471
Licenses, Permits and Fees Distributions to Other Governments	18,032,974
Fines and Forfeitures Distributions to Other Governments	3,368,264
Sheriff Sales Distributions to Others	3,463,468
Distributions to Individuals	<u>575,294</u>
Total Deductions	<u>343,050,831</u>

Net Change in Net Position (5,096,671)

Net Position at Beginning of Year 29,205,962

Net Position at End of Year \$ 24,109,291

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

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

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 2023, 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 2023, the County contributed \$2,595 to the Library for various services received and programs for qualifying citizens offered by 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 2023, the County paid the Transit Board \$307,526 for services provided under this contract.

Metropolitan Housing Authority - Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court, and Board of County Commissioners appoint one board member each. The County provided the Housing Authority with \$4,872 in 2023. 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 2023, the County provided \$65,186 in an operating grant and \$150,000 in a capital grant to the Authority.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE A—REPORTING ENTITY (continued)

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

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.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 fund is presented in single column on the face of the proprietary fund financial statements. Fiduciary funds are reported by type. The County's only has the custodial fiduciary fund 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:

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.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

Jail Construction Fund - This fund uses resources from the County, the County sales tax revenue bonds and the State for the construction of a new jail facility.

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

Proprietary Funds

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

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

Water Fund - This fund is used to account for revenues and expenses related to water services provided to individuals for water operations.

Sewer Fund - This fund is used to account for revenues and expenses related to sewer services provided to individuals for 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.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenues-Exchange and Nonexchange Transactions

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

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources include deferred charges on debt refunding and amounts associated with the pension and other postemployment benefit (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 assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources consist of property taxes, unavailable revenue, pension and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2023, but which were levied to finance the subsequent year's 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.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 G and H 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 2023 are included in the final budget amounts presented in the budget to actual comparisons.

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Pooled Cash and Cash Equivalents and Related Investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County Treasurer. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash, Commercial Paper, and Cash Equivalents" on the combined balance sheet. Investments in the pooled cash and cash equivalents consists of federal agency instruments, STAR Ohio, money market funds, commercial paper, and Greene Towne Center bonds. 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 2023. 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. STAR Ohio reserves the right to limit participation transactions to \$250 million per day. Transactions in all of a participant's accounts will be combined for this purpose. Twenty-four hours advance notice to STAR Ohio is appreciated for purchases or redemptions of \$100 million or more. For the year ended December 31, 2023, there were no limitations or restrictions on any particular withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

Inventory of Supplies

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2023 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and an expenditure/expense is reported in the year in which services are consumed.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 the County's roads and bridges appear in the Required Supplementary Information. Infrastructure in the business-type activities column is classified as improvements other than buildings and consists of water and sewer lines. The County is reporting intangible right to use assets related to leased buildings, structures and Improvements as well as furniture, fixtures, and equipment. These intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Accrued Wages and Benefits and Long-Term Liabilities

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

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Bond Discounts and Premiums

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

On the governmental fund financial statements, bond premiums and discounts are recognized in the period when the debt is issued.

Pension and Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension 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 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, 2023 is \$69,413.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Interest Income

Per the Ohio Revised Code, the County has specified the funds to receive an allocation of interest earnings. In 2023, interest earnings credited to the General Fund prior to fair value recognition amounted to \$7,553,966, including \$6,036,037 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$238,873. Nonmajor governmental funds earned \$60,338 in interest earnings.

Compensated Absences

The County adopted GASB Statement No. 16, *Accounting for Compensated Absences*. Vacation benefits are accrued as a liability as the benefits are earned if the employee's rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued using the termination method. An accrual for earned sick leave is made to the extent it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments. County employees earn the same sick leave rate, but vacation rates vary depending on length of service and departmental policy. Upon retirement after a minimum of ten (10) years of service, employees are paid between twenty-five percent (25%) and fifty percent (50%) of their accrued sick leave up to a maximum of 60 days depending on the employees' length of service. Vacation time is vested for employees after a minimum of one (1) year of service. Unused vacation may be accumulated up to three (3) years according to Ohio law. All sick leave and vacation compensation is made at the employee's current wage rate.

Compensated absences are accrued when incurred in the government-wide financial statements and in the proprietary funds. In the governmental fund financial statements, the portion of the liability which is matured and payable is included in the accrued wages and benefits liability and the unmatured portion is not reported. Compensated absences and Net Pension and OPEB Liabilities will be paid from the General Fund, Motor Vehicle Road & Bridge, Dog & Kennel, Department of Job & Family Services, Board of Developmental Disabilities, Other Legislative and Executive Programs, Conservation and Recreation Programs, Community and Economic Development Programs, Public Safety Programs, Juvenile Court Programs, Common Pleas Court Programs, Family and Children First Council, Public Defender, Water, Sewer and Health Insurance Program.

Self-Insurance

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 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 \$38,107,270, 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 \$39,143,231.

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, \$4,297,352 was insured by FDIC. The remaining balance of \$34,845,879 was collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public moneys it holds that are not FDIC insured. All county demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

Investments

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

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

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE C—CASH AND CASH EQUIVALENTS, INVESTMENTS AND DEPOSITS (continued)

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

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

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE C—CASH AND CASH EQUIVALENTS, INVESTMENTS AND DEPOSITS (continued)

As of December 31, 2023, the County had the following investments:

	Balance at 12/31/23	Investment Maturities (in Years)			Concentration
		Less Than 1	1 to 3	Greater Than 3	
<u>Fair Value</u>					
<u>Level 1</u>					
U.S. Treasury Notes	\$ 2,970,690	\$ 2,970,690	\$ -	\$ -	1.0%
Federal Agency Notes	223,521,744	28,126,200	177,445,094	17,950,450	76.0%
<u>Level 2</u>					
Commercial Paper	14,613,659	14,613,659	-	-	5.0%
Greene Town Center Bonds	4,528,000	-	4,528,000	-	1.5%
<u>Amortized Cost</u>					
STAR Ohio	43,822,343	43,822,343	-	-	14.9%
Money Market Funds	4,694,792	4,694,792	-	-	1.6%
Total	<u>\$ 294,151,228</u>	<u>\$ 94,227,684</u>	<u>\$ 181,973,094</u>	<u>\$ 17,950,450</u>	<u>100.0%</u>

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

Credit risk: The Federal Agency 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 STAR Ohio 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 STAR Ohio 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 Agency 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.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE C—CASH AND CASH EQUIVALENTS, INVESTMENTS AND DEPOSITS (continued)

Fair value measurements: 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.

The following is a reconciliation of deposits and investments as reported in this note to the cash and investments as reported in the statement of net position as of December 31, 2023:

<u>Deposits and investments per note</u>	
Carrying amount of deposits	\$ 38,107,270
Investments	<u>294,151,228</u>
	<u>\$ 332,258,498</u>
 <u>Cash and investments per statement of net position</u>	
Equity in pooled cash and investments:	
Governmental Activities	\$ 247,055,406
Business-Type Activities	19,613,150
Custodial Funds	20,368,027
Cash and cash equivalents in segregated accounts:	
Governmental Activities	1,355,029
Business-Type Activities	2,461,523
Custodial Funds	2,854,506
Restricted cash and cash equivalents:	
Business-Type Activities	38,013,849
Restricted cash and cash equivalents with escrow agents:	
Business-Type Activities	<u>537,008</u>
	<u>\$ 332,258,498</u>

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE D—INTERFUND TRANSERS AND BALANCES

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

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

Interfund transactions for the year ended December 31, 2023 consisted of the following:

	Transfers		Interfund	
	In	Out	Receivable	Payable
Governmental Funds:				
General Fund	\$ -	\$ 27,548,629	\$ 4,106,924	\$ -
Jobs and Family Services	278,682	-	-	-
Jail Construction	20,000,000	-	-	-
Nonmajor Governmental Funds	7,117,257	-	-	1,106,924
Proprietary Funds:				
Water	34,996	-	-	-
Sewer	65,577	-	-	3,000,000
Internal Service Fund	52,117	-	-	-
Total	<u>\$ 27,548,629</u>	<u>\$ 27,548,629</u>	<u>\$ 4,106,924</u>	<u>\$ 4,106,924</u>

The balances in the Interfund receivable schedule resulted from short-term interfund loans to cover cash flow issues in certain funds. All are expected to be repaid within one year, except for the \$3 million Sewer Fund loan that will be repaid when the County receives reimbursements from Federal and State grants for a lift station elimination project.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE E—CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<i>Governmental Activities</i>				
<i>Capital assets not being depreciated</i>				
Land	\$ 2,764,258	\$ -	\$ -	\$ 2,764,258
Infrastructure	131,337,294	-	-	131,337,294
Construction in progress	-	1,476,693	-	1,476,693
Total capital assets not being depreciated	134,101,552	1,476,693	-	135,578,245
<i>Capital assets being depreciated</i>				
Buildings, structure and improvements	47,334,578	616,901	(735,376)	47,216,103
IRTU- Building	672,649	-	-	672,649
Equipment, furniture and fixtures	18,617,959	491,222	(216,058)	18,893,123
IRTU - Equipment	468,253	-	-	468,253
Total capital assets being depreciated	67,093,439	1,108,123	(951,434)	67,250,128
<i>Less: Accumulated depreciation:</i>				
Buildings, structure and improvements	(21,835,215)	(932,405)	735,376	(22,032,244)
IRTU- Building	(79,170)	(86,368)	-	(165,538)
Equipment, furniture and fixtures	(13,461,218)	(1,161,044)	212,279	(14,409,983)
IRTU - Equipment	(84,007)	(93,650)	-	(177,657)
Total accumulated depreciations	(35,459,610)	(2,273,467)	947,655	(36,785,422)
Total capital assets being depreciated, net	31,633,829	(1,165,344)	(3,779)	30,464,706
Net governmental activities capital assets	\$ 165,735,381	\$ 311,349	\$ (3,779)	\$ 166,042,951

Depreciation expense was charged to the governmental functions as follows:

Legislative and executive	\$ 744,022
Judicial	146,999
Public safety	544,839
Public works	459,246
Health	72,375
Human services	73,119
Conservation and recreation	199,626
Community and economic development	33,241
Total depreciation expense	\$ 2,273,467

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE E—CAPITAL ASSETS (continued)

	Beginning Balance	Additions	Disposals	Ending Balance
<i>Business-Type Activities</i>				
<i>Capital assets not being depreciated</i>				
Land	\$ 2,471,105	\$ -	\$ -	\$ 2,471,105
Construction in progress	24,717,494	32,860,951	(2,290,479)	55,287,966
Total capital assets not being depreciated	<u>27,188,599</u>	<u>32,860,951</u>	<u>(2,290,479)</u>	<u>57,759,071</u>
<i>Capital assets being depreciated</i>				
Buildings, structure and improvements	14,218,410	-	-	14,218,410
Improvements other than buildings	380,517,696	5,479,155	-	385,996,851
Equipment, furniture and fixtures	14,908,258	1,243,504	(426,368)	15,725,394
Total capital assets being depreciated	<u>409,644,364</u>	<u>6,722,659</u>	<u>(426,368)</u>	<u>415,940,655</u>
<i>Less: Accumulated depreciation:</i>				
Buildings, structure and improvements	(9,574,937)	(280,698)	-	(9,855,635)
Improvements other than buildings	(155,821,060)	(7,447,542)	-	(163,268,602)
Equipment, furniture and fixtures	(13,125,344)	(345,673)	420,735	(13,050,282)
Total accumulated depreciations	<u>(178,521,341)</u>	<u>(8,073,913)</u>	<u>420,735</u>	<u>(186,174,519)</u>
Total capital assets being depreciated, net	<u>231,123,023</u>	<u>(1,351,254)</u>	<u>(5,633)</u>	<u>229,766,136</u>
Net business-type activities capital assets	<u>\$ 258,311,622</u>	<u>\$ 31,509,697</u>	<u>\$ (2,296,112)</u>	<u>\$ 287,525,207</u>

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

Water	\$ 2,688,276
Sewer	<u>5,385,637</u>
Total depreciation expense	<u>\$ 8,073,913</u>

NOTE F—LONG TERM DEBT AND OTHER OBLIGATIONS

Governmental activities long term debt and other obligations of the County at December 31, 2023 consist of the following:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<i>Governmental Activities:</i>					
General Obligation Bonds	\$ 11,700,000	\$ -	\$ (1,330,000)	\$ 10,370,000	\$ 1,380,000
Unamortized premiums	486,098	-	(70,222)	415,876	73,257
Sales Tax Revenue Bonds	30,195,000	-	(600,000)	29,595,000	645,000
Unamortized premiums	609,413	-	(12,110)	597,303	13,018
Lease Payable	1,020,735	-	(189,683)	831,052	195,488
Lease-Purchase	46,380	-	(46,380)	-	-
Compensated Absences	5,288,493	907,796	(620,502)	5,575,787	629,183
Total Governmental Activities	<u>\$ 49,346,119</u>	<u>\$ 907,796</u>	<u>\$ (2,868,897)</u>	<u>\$ 47,385,018</u>	<u>\$ 2,935,946</u>

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE F—LONG TERM DEBT AND OTHER OBLIGATIONS (continued)

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-Type Activities:					
General Obligation Bonds	\$ 42,460,000	\$ -	\$ (6,160,000)	\$ 36,300,000	\$ 6,325,000
Unamortized premiums	2,248,079	-	(415,459)	1,832,620	429,232
Direct Borrowing:					
OWDA Loans	29,360,447	1,111,717	(2,110,798)	28,361,366	6,166,962
OWDA Construction Commitments	19,065,934	30,485,741	(247,224)	49,304,451	-
OPWC Loans	945,147	-	(41,615)	903,532	47,528
Special Assessment Bonds with Governmental Commitment	3,477,885	-	(317,530)	3,160,355	295,060
Unamortized premiums	36,883	-	(1,085)	35,798	1,240
Sewer System Revenue Bonds	3,050,000	-	(410,000)	2,640,000	425,000
Unamortized premiums	170,393	-	(30,942)	139,451	32,214
Compensated Absences	445,153	66,474	(52,420)	459,207	52,753
Total Business-Type Activities	\$ 101,259,921	\$ 31,663,932	\$ (9,787,073)	\$ 123,136,780	\$ 13,774,989

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

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

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE F—LONG TERM DEBT AND OTHER OBLIGATIONS (continued)

General obligation bonds currently outstanding are as follows:

	Year Issued	Interest Rate	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	1.0-3.0%	3,955,000
Business-Type Activities:			
Sewer System Bonds	2013	1.0-3.42%	51,015,000
Water System Bonds	2016	2.0%	5,615,000
Water System Bonds	2017	2.0-3.0%	7,615,000
Sewer System Bonds	2019	2.0-5.0%	26,045,000
Water System Bonds	2020	1.0-5.0%	9,375,000
Sewer System Bonds	2020	1.0-5.0%	5,970,000

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

Year	General Obligation Bonds					
	Governmental Activities			Business-Type Activities		
	Principal	Premium	Interest	Principal	Premium	Interest
2024	\$ 1,380,000	\$ 73,257	\$ 413,952	\$ 6,325,000	\$ 429,232	\$ 929,035
2025	1,435,000	76,885	361,553	6,105,000	361,145	454,968
2026	1,445,000	79,465	304,566	3,090,000	194,570	458,851
2027	1,545,000	84,314	245,217	3,140,000	197,358	381,250
2028	1,620,000	88,536	181,388	3,410,000	221,047	322,688
2029-2033	2,945,000	13,419	273,134	8,520,000	298,312	988,448
2034-2038	-	-	-	5,050,000	113,059	367,562
2039	-	-	-	660,000	17,897	12,375
Total	\$ 10,370,000	\$ 415,876	\$ 1,779,810	\$ 36,300,000	\$ 1,832,620	\$ 3,915,177

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

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE F—LONG TERM DEBT AND OTHER OBLIGATIONS (continued)

Annual debt service requirements to maturity for sales tax revenue bonds are as follows:

Sales Tax Revenue Bonds			
Year	Principal	Premium	Interest
2024	\$ 645,000	\$ 13,018	\$ 1,240,756
2025	700,000	14,128	1,189,156
2026	755,000	15,238	1,133,156
2027	810,000	16,348	1,072,756
2028	680,000	13,724	1,007,956
2029-2033	3,760,000	75,886	4,682,388
2034-2038	4,410,000	89,006	4,025,038
2039-2043	5,285,000	106,665	3,152,675
2044-2048	6,420,000	129,572	2,016,400
2049-2052	6,130,000	123,718	625,000
Total	\$ 29,595,000	\$ 597,303	\$ 20,145,281

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	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	4.0%	695,000
Sewer Improvements	2022	4.0-5.0%	1,190,000

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE F—LONG TERM DEBT AND OTHER OBLIGATIONS (continued)

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

Special Assessment Bonds			
Year	Principal	Premium	Interest
2024	\$ 295,060	\$ 1,240	\$ 131,370
2025	296,127	1,240	119,155
2026	232,234	1,395	106,901
2027	233,380	1,395	96,694
2028	238,570	1,395	86,445
2029-2033	802,276	8,370	305,695
2034-2038	737,708	10,695	151,931
2039-2042	325,000	10,068	35,181
Total	\$ 3,160,355	\$ 35,798	\$ 1,033,372

Sewer System Revenue Bonds: The County issues revenue bonds for business-type activities. The County has pledged future sewer revenues, net of specified operating expenses, to repay these revenue bonds. The total principal and interest remaining to be paid at December 31, 2023 was \$2,640,000 for the sewer fund. Principal and interest paid during the current year and total net revenues for the sewer fund were \$555,375 and \$13,375,088, respectively. Sewer system revenue bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Issue Amount
Business-Type Activities:			
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 sewer system revenue bonds are as follows:

Sewer System Revenue Bonds			
Year	Principal	Premium	Interest
2024	\$ 425,000	\$ 32,214	\$ 125,325
2025	445,000	33,909	104,525
2026	790,000	35,605	82,725
2027	830,000	37,723	45,325
2028	50,000	-	6,000
2029-2030	100,000	-	6,000
Total	\$ 2,640,000	\$ 139,451	\$ 369,900

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE F—LONG TERM DEBT AND OTHER OBLIGATIONS (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 2023, the County started 4 projects partially funded by OWDA loans, with a total of 17 projects in progress at December 31, 2023. The total amount awarded as of December 31, 2023 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 for business-type activities are as follows:

	Year Issued	Interest Rate	Issue Amount
Business-Type Activities:			
OPWC Loans:			
CIPP Sanitary Sewer Lining	2013	0.0%	\$ 217,000
Lift Station No.15 Elimination	2016	0.0%	389,914
Public Water Well No. 4 Replacement	2016	0.0%	98,975
Gerspacher Storage Tank Recoating	2018	0.0%	302,589
Greene Co. Airport Water & Main	2019	0.0%	177,394
OWDA Loans:			
Shawnee Hills Sewer	2007	3.25%	6,150,277
Cedarville Sewer	2007	3.65%	6,058,150
Beavercreek WRRF	2009	3.11%	41,767,267
Sugarcreek WRRF Force Main	2010	3.40%	4,486,498
NWRWTP Expansion	2012	3.53%	5,875,522
Sugarcreek Sewer	2012	3.34%	7,803,589
Tara Trail Watermain Improvement	2021	0.81%	1,259,522

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE F—LONG TERM DEBT AND OTHER OBLIGATIONS (continued)

Annual debt service requirements to maturity for OWDA and OPWC loans are as follows:

Year	Direct Borrowing Loans		
	OWDA		OPWC
	Principal	Interest	Principal
2024	\$ 6,166,962	\$ 1,227,601	\$ 47,528
2025	3,880,383	652,026	44,572
2026	3,581,076	530,719	44,572
2027	3,695,943	415,852	44,572
2028	3,545,504	297,274	44,572
2029-2033	6,706,864	299,854	222,856
2034-2038	182,618	26,466	222,856
2039-2043	190,151	18,933	151,171
2044-2048	197,992	11,088	71,960
2049-2050	213,873	3,008	8,873
Total	\$ 28,361,366	\$ 3,482,821	\$ 903,532

Lease Purchase/Obligations: During 2019, the County entered into a lease purchase agreement for certain data processing equipment related to governmental activities. The gross amount of these leased assets, which totaled \$221,262 are included with equipment, furniture and fixtures class of capital assets. The assets and related obligations are included with those of governmental activities in the Government-Wide Statement of Net Position. The lease purchase matured during 2023.

Legal Debt Limit: The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$154,158,428. With total exempt debt of \$71,695,355 the County has an unvoted legal debt margin of \$143,788,428.

Defeased Debt: The following is a summary of outstanding defeased debt at December 31, 2023. 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	Description	Outstanding
Defeased		December 31, 2023
2013	Sewer System General Obligation Bonds	\$ 530,000
2013	Sewer System Revenue Bonds	10,345,000
2019	Sewer System Refunding GO Bonds	7,815,000
2019	Sewer System Refunding GO Bonds	1,255,000

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE F—LONG TERM DEBT AND OTHER OBLIGATIONS (continued)

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, 2023, 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, 2023 was \$21,345,000.

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

Year	Lease Payable	
	Principal	Interest
2024	\$ 195,488	\$ 18,103
2025	196,677	13,235
2026	149,250	8,841
2027	59,014	5,204
2028	50,946	3,645
2029-2031	179,677	4,681
Total	\$ 831,052	\$ 53,709

NOTE G—DEFINED BENEFIT PENSION PLAN

Net Pension Liability

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

The net pension liability represents the County’s proportionate share of the pension plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of the 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.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE G—DEFINED BENEFIT PENSION PLAN (continued)

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

GASB Statement No. 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of 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* on both the accrual and modified accrual bases of accounting.

Plan Description—Ohio Public Employees Retirement System (OPERS)

Plan Description—County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-share, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit plan with defined contribution features. Effective January 1, 2022, members may no longer select the combined plan. While members (e.g., County employees) may elect the member-directed plan and the combined plan, the majority of employee members are in OPERS’ traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE G—DEFINED BENEFIT PENSION PLAN (continued)

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

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
<i>Age and Service Requirements:</i> Age 60 with 5 years of service credit or Age 55 with 25 years of service credit	<i>Age and Service Requirements:</i> Age 60 with 5 years of service credit or Age 55 with 25 years of service credit	<i>Age and Service Requirements:</i> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<i>Formula:</i> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<i>Formula:</i> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<i>Formula:</i> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Public Safety	Public Safety	Public Safety
<i>Age and Service Requirements:</i> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<i>Age and Service Requirements:</i> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<i>Age and Service Requirements:</i> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
<i>Age and Service Requirements:</i> Age 52 with 15 years of service credit	<i>Age and Service Requirements:</i> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<i>Age and Service Requirements:</i> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
<i>Formula:</i> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<i>Formula:</i> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<i>Formula:</i> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE G—DEFINED BENEFIT PENSION PLAN (continued)

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 who retired prior to January 7, 2013, the COLA will continue to be a 3% simple annual COLA. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3%.

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2023 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee	10.0%	12.0%	13.0%**
2023 Actual Contribution Rates			
Employer:			
Pension	14.0%	18.1%	18.1%
Post-employment Health Care Benefits	*	*	*
Total Employer	<u>14.0%</u>	<u>18.1%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>12.0%</u>	<u>13.0%</u>

* This rate is determined by OPERS' Board and has no maximum rate established by ORC. For 2023, the rate was 0% for the Traditional Pension Plan, 2% for the Combined Plan, and 4% for the Member-Directed Plan.

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

Employer contribution rates are expressed as a percentage of covered payroll. The County's contractually required contributions was \$7,362,476 for 2023.

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

The net pension liability for OPERS was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the projected contributions of all participating entities.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE G—DEFINED BENEFIT PENSION PLAN (continued)

Following is information related to the proportionate share:

Proportionate Share of Net Pension Liability	\$ 97,201,561
Proportion of Net Pension Liability	0.329051%
Change in Proportion	-0.013664%
Pension Expense	\$ 12,361,076

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Deferred Outflows of Resources</u>	
Differences between expected and actual experience	\$ 3,228,628
Net differences between projected and actual investment earnings	27,705,498
Change in assumptions	1,026,866
County contributions subsequent to the measurement date	<u>7,362,476</u>
Total deferred outflows of resources	<u>\$ 39,323,468</u>
 <u>Deferred Inflows of Resources</u>	
Change in County's proportionate share and difference in employer contributions	<u>\$ 1,579,949</u>
Total deferred inflows of resources	<u>\$ 1,579,949</u>

\$7,362,476 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE G—DEFINED BENEFIT PENSION PLAN (continued)

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:	
2024	\$ 2,641,812
2025	6,012,068
2026	8,155,077
2027	13,572,086
	<u>\$ 30,381,043</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, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation	2.75%
Future salary increases (including inflation)	2.75% to 10.75%
COLA or Ad Hoc COLA	Pre 1/7/2013 retirees: 3% simple; Post 1/7/2013 retirees: 3% simple through 2023, then 2.05% simple
Investment rate of return	6.90%
Actuarial cost method	Individual entry age

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

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

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE G—DEFINED BENEFIT PENSION PLAN (continued)

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 12.1% for 2022.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by the Board’s investment consultant. For each major asset class that is included in the Defined Benefit portfolio’s target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return
Fixed Income	22.00%	2.62%
Domestic Equities	22.00%	4.60%
Real Estate	13.00%	3.27%
Private Equity	15.00%	7.53%
International Equities	21.00%	5.51%
Risk Parity	2.00%	4.37%
Other Investments	<u>5.00%</u>	3.27%
Total	<u>100.00%</u>	

Discount Rate. The discount rate used to measure the total pension liability was 6.90% for the Traditional Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of 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.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE G—DEFINED BENEFIT PENSION PLAN (continued)

Sensitivity of the Employer’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following chart represents the County’s proportionate share of the net pension liability at the 6.90% discount rate, as well as the sensitivity to a 1% increase and 1% decrease in the current discount rate:

	1% Decrease (5.9%)	Current Discount Rate of 6.90%	1% Increase (7.9%)
County's proportionate share of the net pension liability	\$ 145,904,911	\$ 97,201,561	\$ 56,938,924

NOTE H—DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN

Net OPEB Liability

The net OPEB liability represents the County’s proportionate share of the OPEB plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of the 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 and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

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

GASB Statement No. 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The ORC permits, but does not require, the retirement systems to provide health care to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability/(asset). 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 the plan’s funded or unfunded benefits are 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.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE H—DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (continued)

Plan Description—OPERS

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

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

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via a Health Reimbursement Arrangement allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

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

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

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

Funding Policy—The ORC provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, state and local employers contributed at a rate of 14.0% of earnable salary and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the ORC. Active member contributions do not fund health care.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE H—DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (continued)

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care. The portion of employer contributions allocated to health care was 0% for members in the Traditional Pension and 2% for members in the Combined Plan.

The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2023 was 4.0%.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, 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 the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share:

Proportionate Share of Net OPEB Liability	\$ 2,005,749
Proportion of Net OPEB Liability	0.317868%
Change in Proportion	-0.012199%
(Negative) OPEB Expense	\$ (3,887,619)

At December 31 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources

Net differences between projected and actual investment earnings	\$ 3,983,485
Change in assumptions	1,959,059
Total deferred outflows of resources	<u>\$ 5,942,544</u>

Deferred Inflows of Resources

Differences between expected and actual experience	\$ 500,312
Change in assumptions	161,198
Change in County's proportionate share and difference in employer contributions	72,766
Total deferred inflows of resources	<u>\$ 734,276</u>

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE H—DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (continued)

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

Year Ending December 31:	
2024	\$ 598,768
2025	1,442,968
2026	1,242,180
2027	1,924,352
	\$ 5,208,268
	\$ 5,208,268

Actuarial Assumptions—OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan and include the types of coverages provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB asset was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022. 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	2.75%
Projected salary increases	2.75% to 10.75%, including wage inflation
Single discount rate:	
Current measurement period	5.22%
Prior measurement period	6.00%
Investment rate of return	6.00%
Municipal bond rate:	
Current measurement period	4.05%
Prior measurement period	1.84%
Health care cost trend rate:	
Current measurement period	5.5% initial, 3.50% ultimate in 2036
Prior measurement period	5.5% initial, 3.50% ultimate in 2034
Actuarial cost method	Individual entry age

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE H—DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (continued)

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

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

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 15.6% for 2022.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by the Board’s investment consultant. For each major asset class that is included in the Health Care portfolio’s target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00%	2.56%
Domestic Equities	26.00%	4.60%
REITs	7.00%	4.70%
International Equities	25.00%	5.51%
Risk Parity	2.00%	4.37%
Other Investments	<u>6.00%</u>	1.84%
Total	<u>100.00%</u>	

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE H—DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (continued)

Discount Rate. A single discount rate of 5.22% was used to measure the OPEB liability on the measurement date of December 31, 2022. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 4.05%. 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 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County's Proportionate Share of the Net OPEB 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 5.22%, 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 (4.22%) or 1.0% point higher (6.22%) than the current rate:

	1% Decrease (4.22%)	Current Discount Rate of 5.22%	1% Increase (6.22%)
County's proportionate share of the net OPEB liability/(asset)	\$ 6,821,454	\$ 2,005,749	\$ (1,970,783)

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 2023 is 5.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE H—DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (continued)

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$ 1,878,602	\$ 2,005,749	\$ 2,145,611

NOTE I—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 2022 and collectable in 2023 are as follows:

Real Property	\$ 4,704,333,230
Public Utility Personal	175,657,740
Total Assessed Value	\$ 4,879,990,970

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 2022, 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 2022 collected in 2023 follows:

Purpose	Effective Tax Rate (a)			Final Levy Year	Final Collection Year
	Voter Authorized	Agricultural/ Residential	Other		
Developmental Disabilities	\$ 3.50	2.678645	3.20935	2023	2024
Hospital Operating	0.50	0.382664	0.458479	2023	2024
Community Mental Health	1.50	0.946797	1.241004	2022	2023 (b)
Road and Bridge	0.25	0.204483	0.232513	2025	2026
Children Services	1.50	1.279008	1.395077	2023	2024
Council on Aging	1.00	0.852672	0.930051	2023	2024
Council on Aging	0.40	0.341069	0.372020	2023	2024

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

(b) Tax levy was renewed November 8, 2022 to continue collection through tax year 2032

For taxes collected in 2023, real property taxes were levied in October 2022 on the assessed values as of January 1, 2022, 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 FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE I—PROPERTY TAX REVENUES (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 the subsequent year’s operations (collected within 60 days after the fiscal year end) were recorded as 2023 revenue, with the remaining taxes receivable being offset by deferred inflow in the governmental funds financial statements.

NOTE J—RECONCILIATION OF GAAP BASIS TO BUDGET BASIS

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures (budget basis) rather than restricted, committed or assigned fund balance (GAAP basis).
4. 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	Motor Vehicle Road & Bridge	Jobs and Family Services	Board of Developmental Disabilities	American Rescue Plan
GAAP Basis	\$ (2,111,042)	\$ 2,777,473	\$ 2,415,139	\$ 359,386	\$ -
Adjustments:					
Revenue accruals	(6,335,815)	(29,929)	176,991	(146)	(3,084,977)
Expenditure accruals	391,845	751,618	274,405	490,129	619,509
Other financing sources (uses)	(648,708)	-	-	-	-
Encumbrances	(1,173,119)	(1,611,971)	-	-	(2,975,173)
Perspective budgeting difference	(231,925)	-	-	-	-
Budget Basis	<u>\$ (10,108,764)</u>	<u>\$ 1,887,191</u>	<u>\$ 2,866,535</u>	<u>\$ 849,369</u>	<u>\$ (5,440,641)</u>

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE K—SIGNIFICANT COMMITMENTS

Contractual Commitments

As of December 31, 2023, the County had significant contractual commitments outstanding for the following projects:

	<u>Spent through December 31, 2023</u>	<u>Remaining Commitment</u>
Governmental Funds:		
Jail Construction Fund:		
Jail Construction Project	\$ 1,476,693	\$ 38,523,307
American Rescue Plan Fund:		
Radio System Upgrades	991,172	358,828
One Step Permitting Application	243,768	456,232
Courthouse Projects	607,314	531,248
Clerk of Courts Scanning Equipment	396,633	38,336
Board of Elections Workspace Upgrades	145,876	154,124
Enterprise Funds:		
Water Fund:		
Site Condition Assessment	20,047	979,953
Wellfield Development	828,324	322,573
Water Treatment Expansion	500,876	752,024
Sewer Fund:		
Bio-Solids Dryers	138,446	36,054
Lift Station Elimination Projects	2,185,306	2,097,826
Beavercreek Clarifier Bypass	-	250,000
Beavercreek VFD Replacement	24,725	125,275
Beavercreek Swithgear	-	150,000
Beavercreek Fiber Replacement	4,250	195,750

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE K—SIGNIFICANT COMMITMENTS (continued)

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	\$ 1,173,119
Motor Vehicle Road & Bridge	1,611,971
American Rescue Plan	2,975,173
Jail Construction	5,985,284
Nonmajor Governmental Funds	<u>1,786,196</u>
Total Governmental Funds	<u>13,531,743</u>
Enterprise Funds:	
Water	3,220,803
Sewer	<u>3,672,057</u>
Total Enterprise Funds	<u>6,892,860</u>
Total	<u><u>\$ 20,424,603</u></u>

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE L—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:

Fund Balance	General	Motor Vehicle Road & Bridge	Jobs and Family Services	Board of Developmental Disabilities	American Rescue Plan	Jail Construction	Nonmajor Governmental Funds	Total Governmental Funds
<i>Nonspendable:</i>								
Trust Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,800	\$ 70,800
Prepaid items	396,955	158,441	53,830	3,562,490	-	-	71,691	4,243,407
Inventory	-	-	-	-	-	-	4,248	4,248
Unclaimed monies	1,009,065	-	-	-	-	-	-	1,009,065
<i>Total Nonspendable</i>	<u>1,406,020</u>	<u>158,441</u>	<u>53,830</u>	<u>3,562,490</u>	<u>-</u>	<u>-</u>	<u>146,739</u>	<u>5,327,520</u>
<i>Restricted:</i>								
Debt Service	-	-	-	-	-	-	1,638,283	1,638,283
Capital Outlay	-	-	-	-	-	28,773,468	-	28,773,468
Other Purposes	-	-	-	-	-	-	1,405,417	1,405,417
Road and Bridge Maintenance	-	19,280,437	-	-	-	-	-	19,280,437
Human and Social Services	-	-	28,306,479	-	-	-	214,253	28,520,732
Health Care Assistance	-	-	-	31,645,986	-	-	170,923	31,816,909
Public Safety Programs	-	-	-	-	-	-	3,872,863	3,872,863
General Administrative Services	-	-	-	-	4,443	-	4,975,647	4,980,090
Community and Economic Programs	-	-	-	-	-	-	4,048,252	4,048,252
Judicial	-	-	-	-	-	-	5,652,194	5,652,194
Conservation	-	-	-	-	-	-	6,725,049	6,725,049
<i>Total Restricted</i>	<u>-</u>	<u>19,280,437</u>	<u>28,306,479</u>	<u>31,645,986</u>	<u>4,443</u>	<u>28,773,468</u>	<u>28,702,881</u>	<u>136,713,694</u>
<i>Committed:</i>								
Debt Service	-	-	-	-	-	-	14,005	14,005
Capital Outlay	-	-	-	-	-	30,000,000	14,346,575	44,346,575
County Home	-	-	-	-	-	-	130,864	130,864
<i>Total Committed</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000,000</u>	<u>14,491,444</u>	<u>44,491,444</u>
<i>Assigned:</i>								
Other Purposes	584,422	-	-	-	-	-	-	584,422
<i>Unassigned</i>								
	48,349,250	-	-	-	-	-	-	48,349,250
Total Fund Balances	<u>\$ 50,339,692</u>	<u>\$ 19,438,878</u>	<u>\$ 28,360,309</u>	<u>\$ 35,208,476</u>	<u>\$ 4,443</u>	<u>\$ 58,773,468</u>	<u>\$ 43,341,064</u>	<u>\$ 235,466,330</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, 2023 was \$6,250,000.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

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 2023 for litigation settled were not material.

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

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:

<u>Type of Coverage</u>	<u>Deductible</u>
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.

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE N—RISK MANAGEMENT (continued)

A summary of the liability for unpaid health care claims over the past two years follows:

Year	Beginning of Year	Current Year Claims	Claims Payment	End of Year
2022	\$ 914,766	\$ 14,163,518	\$ (14,380,095)	\$ 698,189
2023	698,189	15,243,669	(14,731,099)	1,210,759

NOTE O—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 P—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.

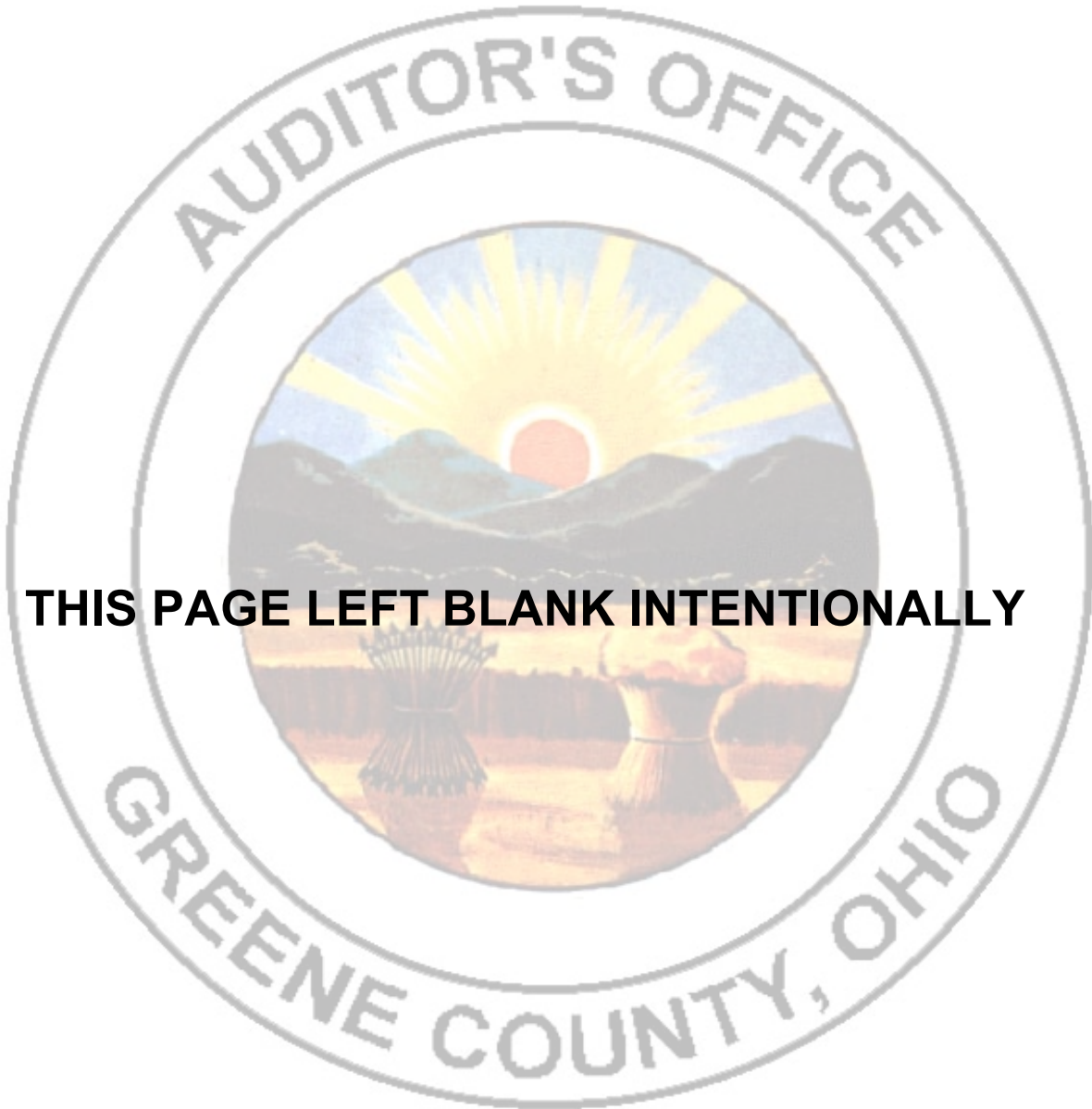
Greene County has an ongoing financial responsibility to the Board. This responsibility arises from the fact that the Board's existence depends on the continued funding by the County from the property tax levy. A copy of the Board's separate financial statements may be obtained by contacting the Greene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

GREENE COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE Q—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 2023, and has no ongoing financial responsibility to the Council. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.

Southwest Ohio Council of Governments: The Southwest Ohio Council of Governments (the Council) was created by the Board of Developmental Disabilities of Butler, Hamilton, Clermont and Warren Counties. Any other County Board of Developmental Disabilities (BODD) may petition for membership to the Council however membership must be approved by two-thirds vote of the Council members. The Council consists of six members, one member for each participating County BODD. The role of the Council is to coordinate the power and duties of the member BODDs to better serve and benefit persons with developmental disabilities within the participating counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. The County paid \$2,060,740 to the Council during 2023. Financial information may be obtained from the Council at 1910 Fairgrove Avenue Suite E, Hamilton, Ohio 45011.



THIS PAGE LEFT BLANK INTENTIONALLY

**MAKING A DIFFERENCE
FOR GREENE COUNTY**

REQUIRED SUPPLEMENTARY INFORMATION

GREENE COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AND COUNTY PENSION CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM - TRADITIONAL PENSION PLAN

Measurement Year (1)	County's Proportion of the Net Pension Liability	County's Proportionate Share of the Net Pension Liability	County's Covered Payroll	County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.381537%	\$ 44,472,486	\$ 41,694,369	106.66%	86.36%
2015	0.381537%	45,499,986	46,364,217	98.14%	86.45%
2016	0.377226%	65,340,271	46,995,875	139.03%	81.08%
2017	0.366487%	88,223,001	47,471,492	185.84%	77.25%
2018	0.362462%	56,863,243	47,789,592	118.99%	84.66%
2019	0.365425%	100,082,610	49,335,836	202.86%	74.70%
2020	0.356549%	70,474,428	50,134,407	140.57%	82.17%
2021	0.347556%	51,465,415	49,001,300	105.03%	86.88%
2022	0.342715%	29,817,599	49,793,857	59.88%	92.62%
2023	0.329051%	97,201,561	51,022,807	190.51%	75.74%

Calendar Year	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 5,563,706	\$ (5,563,706)	\$ -	\$ 46,364,217	12.00%
2015	5,639,505	(5,639,505)	-	46,995,875	12.00%
2016	5,696,579	(5,696,579)	-	47,471,492	12.00%
2017	6,212,647	(6,212,647)	-	47,789,592	13.00%
2018	6,907,017	(6,907,017)	-	49,335,836	14.00%
2019	7,018,817	(7,018,817)	-	50,134,407	14.00%
2020	6,860,182	(6,860,182)	-	49,001,300	14.00%
2021	6,971,140	(6,971,140)	-	49,793,857	14.00%
2022	7,143,193	(7,143,193)	-	51,022,807	14.00%
2023	7,362,476	(7,362,476)	-	52,589,114	14.00%

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

See Notes to Required Supplementary Information.

GREENE COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY/(ASSET)
AND COUNTY OPEB CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

Measurement Year (1) (2)	County's Proportion of the Net OPEB Liability/(Asset)	County's Proportionate Share of the Net OPEB Liability/(Asset)	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2017	0.366949%	\$ 37,016,443	\$ 47,471,492	77.98%	54.05%
2018	0.348279%	37,820,557	47,789,592	79.14%	54.14%
2019	0.350772%	45,732,369	49,335,836	92.70%	46.33%
2020	0.342464%	47,303,105	50,134,407	94.35%	47.80%
2021	0.334716%	(5,963,233)	49,001,300	(12.17%)	115.57%
2022	0.330067%	(10,338,218)	49,793,857	(20.76%)	128.23%
2023	0.317868%	2,005,749	51,022,807	3.93%	94.79%

Calendar Year (3)	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 954,548	\$ (954,548)	\$ -	\$ 47,471,492	2.01%
2017	447,896	(447,896)	-	47,789,592	0.94%
2018	-	-	-	49,335,836	0.00%
2019	-	-	-	50,134,407	0.00%
2020	-	-	-	49,001,300	0.00%
2021	-	-	-	49,793,857	0.00%
2022	-	-	-	51,022,807	0.00%
2023	-	-	-	52,589,114	0.00%

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

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

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

See Notes to Required Supplementary Information.

**GREENE COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM**

Notes to Pension Information

Changes of Benefit Terms

There have been no changes in benefit terms.

Changes of Assumptions

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

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

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

Notes to OPEB Information

Changes of Benefit Terms

There have been no changes in benefit terms.

Changes of Assumptions

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

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

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

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

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

In 2023, the single discount rate changed from 6.00% to 5.22% and the health care cost trend rate changed from 5.5% initial, 3.50% ultimate in 2034 to 5.5% initial, 3.50% ultimate in 2036.

**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, 2023**

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, 2023, 2022, 2021:

<u>Condition Assessment</u>	2023		2022		2021	
	<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, 2023
(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>
2019	\$4,241,778	\$3,707,713	\$534,065
2020	7,140,230	4,997,618	2,142,612
2021	6,331,646	6,482,764	(151,118)
2022	6,299,200	4,770,039	1,529,161
2023	6,027,200	5,288,003	739,197

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, 2023, 2022, and 2021:

<u>Condition Assessment</u>	<u>2023</u>		<u>2022</u>		<u>2021</u>	
	<u>Number of Bridges</u>	<u>% of Bridges</u>	<u>Number of Bridges</u>	<u>% of Bridges</u>	<u>Number of Bridges</u>	<u>% of Bridges</u>
Fair or Better	278	98%	278	98%	278	98%
Less than Fair	6	2%	5	2%	5	2%

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>
2019	\$582,825	\$257,960	\$324,865
2020	2,207,825	1,224,805	983,020
2021	707,825	142,354	565,471
2022	648,000	129,509	518,491
2023	1,448,000	216,893	1,231,107

**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, 2023:

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 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 for providing and coordinating social services for county residents. Revenues are derived from various federal, state and local grants.

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

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

SPECIAL REVENUE FUNDS – CONTINUED

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

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

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

DEBT SERVICE FUNDS

The debt service funds are used to account for the accumulation of resources for and the payment of, principal and interest on general obligation and special assessment debt with governmental commitment not associated with enterprise fund activity.

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

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

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

CAPITAL PROJECTS FUND

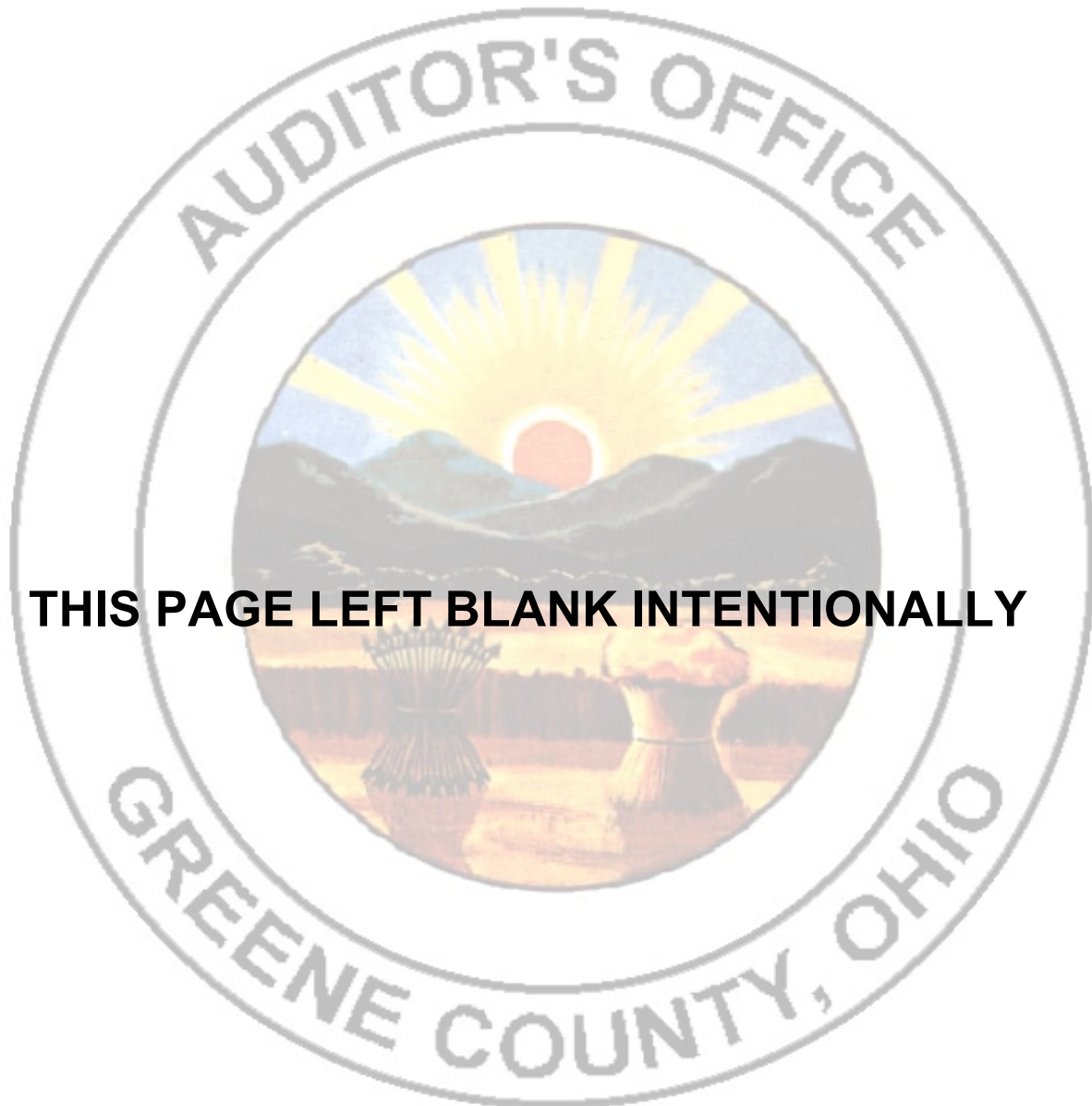
Capital projects funds are used to account for resources that are restricted, committed, or assigned for construction activities or the acquisition of capital assets (other than those financed by the enterprise funds).

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

PERMANENT FUND

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

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



THIS PAGE LEFT BLANK INTENTIONALLY

**MAKING A DIFFERENCE
FOR GREENE COUNTY**

GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPES
DECEMBER 31, 2023

	Special Revenue	Debt Service	Capital Projects General Purpose Capital Improvement	Permanent Fund Chase Stewart	Total Governmental Funds
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 26,483,761	\$ 1,652,288	\$ 14,551,209	\$ 94,023	\$ 42,781,281
Cash and Cash Equivalents in Segregated Accounts	1,283,914	-	-	-	1,283,914
Receivables (net of Allowance for Uncollectibles):					
Property Taxes	12,154,745	388,768	-	-	12,543,513
Accounts	19,402	-	-	-	19,402
Accrued Interest	809	-	-	301	1,110
Prepaid Items	71,691	-	-	-	71,691
Material and Supplies Inventory	4,248	-	-	-	4,248
Due From Other Governments	3,755,578	436,041	-	-	4,191,619
Total Assets	\$ 43,774,148	\$ 2,477,097	\$ 14,551,209	\$ 94,324	\$ 60,896,778
LIABILITIES:					
Accounts Payable	\$ 277,008	\$ -	\$ 204,634	\$ -	\$ 481,642
Accrued Wages and Benefits	377,062	-	-	-	377,062
Interfund Payable	1,106,924	-	-	-	1,106,924
Total Liabilities	1,760,994	-	204,634	-	1,965,628
DEFERRED INFLOWS OF RESOURCES:					
Property Taxes	11,986,764	388,768	-	-	12,375,532
Unavailable Revenue	2,778,513	436,041	-	-	3,214,554
Total Deferred Inflows of Resources	14,765,277	824,809	-	-	15,590,086
FUND BALANCES:					
Nonspendable	75,939	-	-	70,800	146,739
Restricted	27,041,074	1,638,283	-	23,524	28,702,881
Committed	130,864	14,005	14,346,575	-	14,491,444
Total Fund Balances	27,247,877	1,652,288	14,346,575	94,324	43,341,064
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 43,774,148	\$ 2,477,097	\$ 14,551,209	\$ 94,324	\$ 60,896,778

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2023**

	Dog and Kennel	Other Legislative and Executive Programs	Conservation and Recreation Programs	Community Mental Health	Community and Economic Development Programs
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 1,412,321	\$ 5,042,452	\$ 6,663,403	\$ 86,349	\$ 4,617,293
Cash and Cash Equivalents in Segregated Accounts	-	-	90,875	-	-
Receivables (net of Allowance for Uncollectibles):					
Property Taxes	-	-	-	4,654,971	-
Accounts	6,365	-	20	-	-
Accrued Interest	-	-	-	-	-
Prepaid Items	4,754	5,888	12,377	-	5,188
Material and Supplies Inventory	-	-	4,248	-	-
Due From Other Governments	-	-	-	242,936	192,724
Total Assets	<u>\$ 1,423,440</u>	<u>\$ 5,048,340</u>	<u>\$ 6,770,923</u>	<u>\$ 4,984,256</u>	<u>\$ 4,815,205</u>
LIABILITIES:					
Accounts Payable	\$ 3,263	\$ 22,095	\$ 14,383	\$ -	\$ 139,007
Accrued Wages and Benefits	33,530	44,710	14,866	-	20,158
Interfund Payable	-	-	-	-	600,000
Total Liabilities	<u>36,793</u>	<u>66,805</u>	<u>29,249</u>	<u>-</u>	<u>759,165</u>
DEFERRED INFLOWS OF RESOURCES:					
Property Taxes	-	-	-	4,589,864	-
Unavailable Revenue	-	-	-	271,248	2,600
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,861,112</u>	<u>2,600</u>
FUND BALANCES:					
Nonspendable	4,754	5,888	16,625	-	5,188
Restricted	1,381,893	4,975,647	6,725,049	123,144	4,048,252
Committed	-	-	-	-	-
Total Fund Balances	<u>1,386,647</u>	<u>4,981,535</u>	<u>6,741,674</u>	<u>123,144</u>	<u>4,053,440</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,423,440</u>	<u>\$ 5,048,340</u>	<u>\$ 6,770,923</u>	<u>\$ 4,984,256</u>	<u>\$ 4,815,205</u>

Public Safety Programs	County Home	Hospital Levy	Juvenile Court Programs	Common Pleas Court Programs	Family and Children First Council	Council On Aging	Total Nonmajor Special Revenue Funds
\$ 2,899,928	\$ 345,864	\$ 34,199	\$ 1,358,756	\$ 3,812,935	\$ 105,660	\$ 104,601	\$ 26,483,761
1,180,273	-	-	3,040	9,726	-	-	1,283,914
-	-	1,819,859	-	-	-	5,679,915	12,154,745
7,075	-	-	-	5,942	-	-	19,402
809	-	-	-	-	-	-	809
11,274	-	-	18,596	9,014	4,600	-	71,691
-	-	-	-	-	-	-	4,248
249,305	-	98,173	1,168,660	1,487,041	85,516	231,223	3,755,578
<u>\$ 4,348,664</u>	<u>\$ 345,864</u>	<u>\$ 1,952,231</u>	<u>\$ 2,549,052</u>	<u>\$ 5,324,658</u>	<u>\$ 195,776</u>	<u>\$ 6,015,739</u>	<u>\$ 43,774,148</u>
\$ 33,686	\$ -	\$ -	\$ 23,359	\$ 40,168	\$ 1,047	\$ -	\$ 277,008
76,465	-	-	95,665	60,084	31,584	-	377,062
227,774	215,000	-	-	39,150	25,000	-	1,106,924
<u>337,925</u>	<u>215,000</u>	<u>-</u>	<u>119,024</u>	<u>139,402</u>	<u>57,631</u>	<u>-</u>	<u>1,760,994</u>
-	-	1,795,098	-	-	-	5,601,802	11,986,764
126,602	-	109,354	828,037	1,107,443	66,427	266,802	2,778,513
<u>126,602</u>	<u>-</u>	<u>1,904,452</u>	<u>828,037</u>	<u>1,107,443</u>	<u>66,427</u>	<u>5,868,604</u>	<u>14,765,277</u>
11,274	-	-	18,596	9,014	4,600	-	75,939
3,872,863	-	47,779	1,583,395	4,068,799	67,118	147,135	27,041,074
-	130,864	-	-	-	-	-	130,864
<u>3,884,137</u>	<u>130,864</u>	<u>47,779</u>	<u>1,601,991</u>	<u>4,077,813</u>	<u>71,718</u>	<u>147,135</u>	<u>27,247,877</u>
<u>\$ 4,348,664</u>	<u>\$ 345,864</u>	<u>\$ 1,952,231</u>	<u>\$ 2,549,052</u>	<u>\$ 5,324,658</u>	<u>\$ 195,776</u>	<u>\$ 6,015,739</u>	<u>\$ 43,774,148</u>

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2023**

	Various Purpose Long-Term Obligation Bonds	Tax Incentive Project Debt	Long-Term Jail Bond	Total Nonmajor Debt Services Funds
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 4	\$ 1,638,283	\$ 14,001	\$ 1,652,288
Receivables (net of Allowance for Uncollectibles):				
Property Taxes	-	388,768	-	388,768
Due From Other Governments	-	436,041	-	436,041
Total Assets	<u>\$ 4</u>	<u>\$ 2,463,092</u>	<u>\$ 14,001</u>	<u>\$ 2,477,097</u>
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes	\$ -	\$ 388,768	\$ -	\$ 388,768
Unavailable Revenue	-	436,041	-	436,041
Total Deferred Inflows of Resources	<u>-</u>	<u>824,809</u>	<u>-</u>	<u>824,809</u>
FUND BALANCES:				
Restricted	-	1,638,283	-	1,638,283
Committed	4	-	14,001	14,005
Total Fund Balances	<u>4</u>	<u>1,638,283</u>	<u>14,001</u>	<u>1,652,288</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4</u>	<u>\$ 2,463,092</u>	<u>\$ 14,001</u>	<u>\$ 2,477,097</u>

GREENE COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Special Revenue	Debt Service	Capital Projects General Purpose Capital Improvement	Permanent Fund Chase Stewart	Total Governmental Funds
REVENUES:					
Taxes:					
Property	\$ 11,881,012	\$ 127,449	\$ -	\$ -	\$ 12,008,461
Other	1,474,786	-	-	-	1,474,786
Special Assessments	-	428,995	-	-	428,995
Charges for Services	5,897,172	-	-	-	5,897,172
Licenses and Permits	143,018	-	-	-	143,018
Fines and Forfeitures	1,025,649	-	-	-	1,025,649
Intergovernmental	9,658,531	-	-	-	9,658,531
Interest	58,427	-	-	1,911	60,338
Other	351,492	-	64,387	-	415,879
Total Revenues	30,490,087	556,444	64,387	1,911	31,112,829
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive	1,842,660	23,593	(41,837)	-	1,824,416
Judicial	4,597,840	-	-	-	4,597,840
Public Safety	3,285,494	-	-	-	3,285,494
Health	7,788,114	-	-	-	7,788,114
Human Services	6,694,266	-	-	-	6,694,266
Conservation and Recreation	1,157,628	-	-	-	1,157,628
Community and Economic Development	2,264,004	-	-	-	2,264,004
Capital Outlay	-	-	1,786,175	-	1,786,175
Debt Service:					
Principal Retirement	-	1,930,000	-	-	1,930,000
Interest and Fiscal Charges	-	1,753,060	-	-	1,753,060
Total Expenditures	27,630,006	3,706,653	1,744,338	-	33,080,997
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,860,081	(3,150,209)	(1,679,951)	1,911	(1,968,168)
OTHER FINANCING SOURCES:					
Transfers In	490,466	3,126,791	3,500,000	-	7,117,257
Proceeds from Sale of Assets	22,075	-	-	-	22,075
Total Other Financing Sources	512,541	3,126,791	3,500,000	-	7,139,332
Net Change in Fund Balance	3,372,622	(23,418)	1,820,049	1,911	5,171,164
Fund Balance at Beginning of Year	23,875,255	1,675,706	12,526,526	92,413	38,169,900
Fund Balance at End of Year	\$ 27,247,877	\$ 1,652,288	\$ 14,346,575	\$ 94,324	\$ 43,341,064

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Dog and Kennel	Other Legislative and Executive Programs	Conservation and Recreation Programs	Community Mental Health	Community and Economic Development Programs
REVENUES:					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ 4,546,344	\$ -
Other	-	-	-	-	1,474,786
Charges for Services	752,103	1,527,874	911,499	-	-
Licenses and Permits	-	5	-	-	-
Fines and Forfeitures	24,529	423,204	-	-	-
Intergovernmental	-	217,156	875,582	497,493	1,560,448
Interest	-	-	52,067	-	-
Other	63,778	68,714	79,163	-	18,985
Total Revenues	840,410	2,236,953	1,918,311	5,043,837	3,054,219
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive	59,050	1,783,610	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Health	792,406	-	-	5,022,897	-
Human Services	-	-	-	-	-
Conservation and Recreation	-	-	1,157,628	-	-
Community and Economic Development	-	-	-	-	2,264,004
Total Expenditures	851,456	1,783,610	1,157,628	5,022,897	2,264,004
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,046)	453,343	760,683	20,940	790,215
OTHER FINANCING SOURCES:					
Transfers In	-	-	-	-	4,224
Proceeds from Sale of Assets	-	-	22,075	-	-
Total Other Financing Sources	-	-	22,075	-	4,224
Net Change in Fund Balance	(11,046)	453,343	782,758	20,940	794,439
Fund Balance at Beginning of Year	1,397,693	4,528,192	5,958,916	102,204	3,259,001
Fund Balance at End of Year	\$ 1,386,647	\$ 4,981,535	\$ 6,741,674	\$ 123,144	\$ 4,053,440

Public Safety Programs	County Home	Hospital Levy	Juvenile Court Programs	Common Pleas Court Programs	Family and Children First Council	Council On Aging	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 1,779,678	\$ -	\$ -	\$ -	\$ 5,554,990	\$ 11,881,012
-	-	-	-	-	-	-	1,474,786
1,548,495	-	-	72,061	1,073,177	11,963	-	5,897,172
143,013	-	-	-	-	-	-	143,018
566,674	-	-	10,582	660	-	-	1,025,649
1,717,612	-	201,313	2,278,582	1,620,288	211,383	478,674	9,658,531
6,360	-	-	-	-	-	-	58,427
66,026	-	-	1,482	34,200	19,144	-	351,492
<u>4,048,180</u>	<u>-</u>	<u>1,980,991</u>	<u>2,362,707</u>	<u>2,728,325</u>	<u>242,490</u>	<u>6,033,664</u>	<u>30,490,087</u>
-	-	-	-	-	-	-	1,842,660
-	-	-	2,256,359	2,341,481	-	-	4,597,840
3,285,494	-	-	-	-	-	-	3,285,494
-	-	1,972,811	-	-	-	-	7,788,114
-	-	-	-	-	686,188	6,008,078	6,694,266
-	-	-	-	-	-	-	1,157,628
-	-	-	-	-	-	-	2,264,004
<u>3,285,494</u>	<u>-</u>	<u>1,972,811</u>	<u>2,256,359</u>	<u>2,341,481</u>	<u>686,188</u>	<u>6,008,078</u>	<u>27,630,006</u>
762,686	-	8,180	106,348	386,844	(443,698)	25,586	2,860,081
206,188	-	-	-	-	280,054	-	490,466
-	-	-	-	-	-	-	22,075
<u>206,188</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>280,054</u>	<u>-</u>	<u>512,541</u>
968,874	-	8,180	106,348	386,844	(163,644)	25,586	3,372,622
<u>2,915,263</u>	<u>130,864</u>	<u>39,599</u>	<u>1,495,643</u>	<u>3,690,969</u>	<u>235,362</u>	<u>121,549</u>	<u>23,875,255</u>
<u>\$ 3,884,137</u>	<u>\$ 130,864</u>	<u>\$ 47,779</u>	<u>\$ 1,601,991</u>	<u>\$ 4,077,813</u>	<u>\$ 71,718</u>	<u>\$ 147,135</u>	<u>\$ 27,247,877</u>

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Various Purpose Long-Term Obligation Bonds	Tax Incentive Project Debt	Long-Term Jail Bond	Total Nonmajor Debt Services Funds
REVENUES:				
Taxes:				
Property	\$ -	\$ 127,449	\$ -	\$ 127,449
Special Assessments	-	428,995	-	428,995
Total Revenues	<u>-</u>	<u>556,444</u>	<u>-</u>	<u>556,444</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	-	23,593	-	23,593
Debt Service:				
Principal Retirement	660,000	670,000	600,000	1,930,000
Interest and Fiscal Charges	231,563	232,740	1,288,757	1,753,060
Total Expenditures	<u>891,563</u>	<u>926,333</u>	<u>1,888,757</u>	<u>3,706,653</u>
Excess of Expenditures Over Revenues	(891,563)	(369,889)	(1,888,757)	(3,150,209)
OTHER FINANCING SOURCES:				
Transfers In	<u>891,563</u>	<u>335,228</u>	<u>1,900,000</u>	<u>3,126,791</u>
Net Change in Fund Balance	-	(34,661)	11,243	(23,418)
Fund Balance at Beginning of Year	<u>4</u>	<u>1,672,944</u>	<u>2,758</u>	<u>1,675,706</u>
Fund Balance at End of Year	<u>\$ 4</u>	<u>\$ 1,638,283</u>	<u>\$ 14,001</u>	<u>\$ 1,652,288</u>

**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, 2023

	<u>Undivided Tax</u>	<u>District Board of Health</u>	<u>Park District</u>
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 5,932,165	\$ 10,992,719	\$ 2,134,152
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Taxes Receivable	316,345,024	-	-
Special Assessments Receivable	10,001,255	-	-
Due From Other Governments	6,703,716	-	-
Total Assets	<u>338,982,160</u>	<u>10,992,719</u>	<u>2,134,152</u>
LIABILITIES:			
Due To Other Governments	5,683,832	-	-
Total Liabilities	<u>5,683,832</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes	316,345,024	-	-
Special Assessments	10,001,255	-	-
Total Deferred Inflows of Resources	<u>326,346,279</u>	<u>-</u>	<u>-</u>
NET POSITION:			
Restricted for Individuals, Organizations and Other Governments	<u>\$ 6,952,049</u>	<u>\$ 10,992,719</u>	<u>\$ 2,134,152</u>

Soil & Water Conservation	Regional Planning Commission	Family & Children First Council	Segregated Custodial	Other Custodial	Total
\$ 791,187	\$ 22,420	\$ 352,320	\$ -	\$ 143,064	\$ 20,368,027
-	-	-	2,854,506	-	2,854,506
-	-	-	-	-	316,345,024
-	-	-	-	-	10,001,255
-	-	-	-	-	6,703,716
<u>791,187</u>	<u>22,420</u>	<u>352,320</u>	<u>2,854,506</u>	<u>143,064</u>	<u>356,272,528</u>
-	-	-	-	133,126	5,816,958
-	-	-	-	133,126	5,816,958
-	-	-	-	-	316,345,024
-	-	-	-	-	10,001,255
-	-	-	-	-	326,346,279
<u>\$ 791,187</u>	<u>\$ 22,420</u>	<u>\$ 352,320</u>	<u>\$ 2,854,506</u>	<u>\$ 9,938</u>	<u>\$ 24,109,291</u>

GREENE COUNTY, OHIO
COMBINING STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Undivided Tax	District Board of Health	Park District
ADDITIONS:			
Amounts Received as Fiscal Agent	\$ -	\$ 14,216,540	\$ 4,413,587
Property Taxes Collected for Other Government	274,097,787	-	-
Special Assessment Collections for Other Governments	4,095,902	-	-
Intergovernmental	14,145,197	-	-
Licenses, Permits and Fees for Other Governments	-	-	-
Fines and Forfeitures for Other Governments	-	-	-
Sheriff Sales Collections for Others	-	-	-
Other	-	-	-
Total Additions	<u>292,338,886</u>	<u>14,216,540</u>	<u>4,413,587</u>
DEDUCTIONS:			
Distributions as Fiscal Agent	-	17,548,586	6,015,903
Property Taxes Distributions to Other Government	276,064,211	-	-
Special Assessment Distributions to Other Governments	4,125,287	-	-
Distributions of State Funds to Other Governments	12,077,471	-	-
Licenses, Permits and Fees Distributions to Other Governments	-	-	-
Fines and Forfeitures Distributions to Other Governments	-	-	-
Sheriff Sales Distributions to Others	-	-	-
Distributions to Individuals	-	-	-
Total Deductions	<u>292,266,969</u>	<u>17,548,586</u>	<u>6,015,903</u>
Net Change in Net Position	71,917	(3,332,046)	(1,602,316)
Net Position at Beginning of Year	<u>6,880,132</u>	<u>14,324,765</u>	<u>3,736,468</u>
Net Position at End of Year	<u>\$ 6,952,049</u>	<u>\$ 10,992,719</u>	<u>\$ 2,134,152</u>

Soil & Water Conservation	Regional Planning Commission	Family & Children First Council	Segregated Custodial	Other Custodial	Total
\$ 757,988	\$ 521,878	\$ 596,177	\$ -	\$ -	\$ 20,506,170
-	-	-	-	-	274,097,787
-	-	-	-	-	4,095,902
-	-	-	-	-	14,145,197
-	-	-	17,494,278	603,692	18,097,970
-	-	-	2,817,493	-	2,817,493
-	-	-	3,604,753	-	3,604,753
-	-	-	588,888	-	588,888
<u>757,988</u>	<u>521,878</u>	<u>596,177</u>	<u>24,505,412</u>	<u>603,692</u>	<u>337,954,160</u>
727,981	520,979	530,413	-	-	25,343,862
-	-	-	-	-	276,064,211
-	-	-	-	-	4,125,287
-	-	-	-	-	12,077,471
-	-	-	17,429,282	603,692	18,032,974
-	-	-	3,368,264	-	3,368,264
-	-	-	3,463,468	-	3,463,468
-	-	-	575,294	-	575,294
<u>727,981</u>	<u>520,979</u>	<u>530,413</u>	<u>24,836,308</u>	<u>603,692</u>	<u>343,050,831</u>
30,007	899	65,764	(330,896)	-	(5,096,671)
<u>761,180</u>	<u>21,521</u>	<u>286,556</u>	<u>3,185,402</u>	<u>9,938</u>	<u>29,205,962</u>
<u>\$ 791,187</u>	<u>\$ 22,420</u>	<u>\$ 352,320</u>	<u>\$ 2,854,506</u>	<u>\$ 9,938</u>	<u>\$ 24,109,291</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes:				
Property	\$ 10,679,000	\$ 10,679,000	\$ 11,042,509	\$ 363,509
Sales	33,000,000	33,000,000	36,479,756	3,479,756
Charges for Services	7,500,130	7,500,130	7,387,535	(112,595)
Licenses and Permits	1,020,000	1,020,000	1,241,226	221,226
Fines and Forfeitures	223,500	223,500	320,360	96,860
Intergovernmental	6,239,000	6,239,000	6,657,899	418,899
Interest	2,700,300	2,700,300	7,286,697	4,586,397
Other	458,000	458,000	938,901	480,901
Total Revenues	61,819,930	61,819,930	71,354,883	9,534,953
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	950,861	948,484	947,935	549
Contractual Services	1,119,248	1,116,393	1,019,055	97,338
Materials and Supplies	2,500	2,450	601	1,849
Capital Outlay	2,800	930	450	480
Other	140,200	153,351	149,074	4,277
Total Commissioners	2,215,609	2,221,608	2,117,115	104,493
Auditor:				
Personal Services	915,940	928,179	921,126	7,053
Contractual Services	91,220	65,916	52,132	13,784
Materials and Supplies	8,600	8,897	8,326	571
Capital Outlay	46,153	71,153	69,053	2,100
Other	12,800	11,800	8,570	3,230
Total Auditor	1,074,713	1,085,945	1,059,207	26,738
Treasurer:				
Personal Services	459,853	459,854	458,193	1,661
Contractual Services	17,334	17,334	17,334	-
Materials and Supplies	4,200	4,200	3,018	1,182
Capital Outlay	2,128	2,128	928	1,200
Other	65,265	69,265	65,372	3,893
Total Treasurer	548,780	552,781	544,845	7,936
Prosecuting Attorney:				
Personal Services	2,415,379	2,440,037	2,436,362	3,675
Contractual Services	37,850	27,612	23,288	4,324
Materials and Supplies	16,000	16,000	14,723	1,277
Capital Outlay	11,567	12,741	12,741	-
Other	43,122	41,085	39,232	1,853
Total Prosecuting Attorney	2,523,918	2,537,475	2,526,346	11,129

(continued)

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES:				
Current:				
General Government (continued):				
Legislative and Executive (continued):				
Budget Commission:				
Contractual Services	\$ -	\$ 4,000	\$ 4,000	\$ -
Other	500	500	425	75
Total Budget Commission	<u>500</u>	<u>4,500</u>	<u>4,425</u>	<u>75</u>
Bureau of Inspection:				
Contractual Services	<u>85,000</u>	<u>85,000</u>	<u>84,393</u>	<u>607</u>
Data Processing:				
Personal Services	996,622	996,622	947,761	48,861
Contractual Services	1,120,723	1,060,193	1,059,856	337
Materials and Supplies	8,000	7,550	7,506	44
Capital Outlay	94,598	88,544	88,309	235
Other	7,500	4,675	4,612	63
Total Data Processing	<u>2,227,443</u>	<u>2,157,584</u>	<u>2,108,044</u>	<u>49,540</u>
Personnel:				
Personal Services	363,541	363,746	363,366	380
Contractual Services	80,320	80,320	46,411	33,909
Materials and Supplies	1,710	1,418	1,410	8
Capital Outlay	5,890	5,890	3,417	2,473
Other	8,470	8,470	5,912	2,558
Total Personnel	<u>459,931</u>	<u>459,844</u>	<u>420,516</u>	<u>39,328</u>
Microfilm:				
Personal Services	<u>261,287</u>	<u>261,287</u>	<u>206,045</u>	<u>55,242</u>
Service Garage:				
Personal Services	233,579	234,466	234,190	276
Contractual Services	19,095	12,711	11,121	1,590
Materials and Supplies	69,809	73,522	73,203	319
Capital Outlay	10,000	10,000	9,619	381
Other	600	600	600	-
Total Service Garage	<u>333,083</u>	<u>331,299</u>	<u>328,733</u>	<u>2,566</u>
Utilities:				
Materials and Supplies	<u>1,802,708</u>	<u>1,772,037</u>	<u>1,400,425</u>	<u>371,612</u>

(continued)

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES:				
Current:				
General Government (continued):				
Legislative and Executive (continued):				
Records and Information:				
Personal Services	\$ 274,726	\$ 277,986	\$ 264,797	\$ 13,189
Contractual Services	58,188	57,788	56,756	1,032
Materials and Supplies	2,000	3,306	2,905	401
Capital Outlay	1,800	3,267	3,267	-
Other	5,940	5,034	4,761	273
Total Records and Information	<u>342,654</u>	<u>347,381</u>	<u>332,486</u>	<u>14,895</u>
Risk Management:				
Personal Services	389,756	389,756	318,966	70,790
Contractual Services	24,000	24,000	17,611	6,389
Materials and Supplies	4,830	4,808	3,622	1,186
Capital Outlay	3,000	3,000	-	3,000
Other	10,000	10,000	2,731	7,269
Total Risk Management	<u>431,586</u>	<u>431,564</u>	<u>342,930</u>	<u>88,634</u>
Insurance:				
Contractual Services	599,700	598,280	519,475	78,805
Other	300	1,720	1,720	-
Total Insurance	<u>600,000</u>	<u>600,000</u>	<u>521,195</u>	<u>78,805</u>
Miscellaneous:				
Contractual Services	598,606	563,901	504,132	59,769
Materials and Supplies	8,000	-	-	-
Capital Outlay	598,009	532,851	483,615	49,236
Other	955,513	1,532,804	1,511,782	21,022
Total Miscellaneous	<u>2,160,128</u>	<u>2,629,556</u>	<u>2,499,529</u>	<u>130,027</u>
Unclaimed Funds:				
Other	<u>693,000</u>	<u>693,000</u>	<u>7,550</u>	<u>685,450</u>
Board of Elections:				
Personal Services	662,996	706,523	682,630	23,893
Contractual Services	254,182	434,742	434,296	446
Materials and Supplies	41,942	57,460	57,230	230
Capital Outlay	8,340	8,340	7,963	377
Other	83,702	107,356	96,505	10,851
Total Board of Elections	<u>1,051,162</u>	<u>1,314,421</u>	<u>1,278,624</u>	<u>35,797</u>

(continued)

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES:				
Current:				
General Government (continued):				
Legislative and Executive (continued):				
Maintenance and Operations:				
Personal Services	\$ 1,580,575	\$ 1,480,575	\$ 1,367,150	\$ 113,425
Contractual Services	695,831	788,688	772,425	16,263
Materials and Supplies	432,568	447,361	441,959	5,402
Capital Outlay	104,292	87,905	80,924	6,981
Other	19,200	6,050	1,772	4,278
Total Maintenance and Operations	<u>2,832,466</u>	<u>2,810,579</u>	<u>2,664,230</u>	<u>146,349</u>
Recorder:				
Personal Services	498,767	498,767	458,382	40,385
Contractual Services	1,250	1,250	703	547
Materials and Supplies	2,000	2,000	990	1,010
Other	1,150	1,150	622	528
Total Recorder	<u>503,167</u>	<u>503,167</u>	<u>460,697</u>	<u>42,470</u>
Total Legislative and Executive	<u>20,147,135</u>	<u>20,799,028</u>	<u>18,907,335</u>	<u>1,891,693</u>
Judicial:				
Court of Appeals:				
Other	46,000	46,000	37,677	8,323
Common Pleas Court:				
Personal Services	2,109,038	2,098,406	2,089,595	8,811
Contractual Services	8,819	11,319	10,894	425
Materials and Supplies	8,000	8,000	7,385	615
Other	58,642	66,458	61,776	4,682
Total Common Pleas Court	<u>2,184,499</u>	<u>2,184,183</u>	<u>2,169,650</u>	<u>14,533</u>
Juvenile Court:				
Personal Services	2,844,205	2,822,221	2,821,446	775
Contractual Services	126,726	171,845	170,133	1,712
Materials and Supplies	27,368	24,314	24,254	60
Capital Outlay	8,993	6,004	6,004	-
Other	35,786	44,724	43,734	990
Total Juvenile Court	<u>3,043,078</u>	<u>3,069,108</u>	<u>3,065,571</u>	<u>3,537</u>
Probate Court:				
Personal Services	513,712	512,501	489,112	23,389
Contractual Services	19,000	23,561	20,115	3,446
Materials and Supplies	4,000	4,650	4,254	396
Other	3,185	3,185	2,133	1,052
Total Probate Court	<u>539,897</u>	<u>543,897</u>	<u>515,614</u>	<u>28,283</u>

(continued)

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES:				
Current:				
General Government (continued):				
Judicial (continued):				
Clerk of Courts:				
Personal Services	\$ 1,004,008	\$ 1,020,969	\$ 1,019,963	\$ 1,006
Contractual Services	9,507	7,049	5,195	1,854
Materials and Supplies	28,971	19,663	19,663	-
Capital Outlay	5,050	5,050	4,861	189
Other	4,030	4,030	3,485	545
Total Clerk of Courts	<u>1,051,566</u>	<u>1,056,761</u>	<u>1,053,167</u>	<u>3,594</u>
Xenia Municipal Court:				
Personal Services	98,643	121,664	121,348	316
Contractual Services	48,410	48,410	48,410	-
Other	11,325	12,925	11,602	1,323
Total Xenia Municipal Court	<u>158,378</u>	<u>182,999</u>	<u>181,360</u>	<u>1,639</u>
Fairborn Municipal Court:				
Personal Services	149,923	185,492	180,178	5,314
Contractual Services	57,521	57,521	57,521	-
Other	23,900	23,500	23,187	313
Total Fairborn Municipal Court	<u>231,344</u>	<u>266,513</u>	<u>260,886</u>	<u>5,627</u>
Domestic Relations Court:				
Personal Services	920,901	937,309	937,309	-
Contractual Services	17,829	19,794	19,794	-
Materials and Supplies	7,377	7,237	7,237	-
Capital Outlay	2,000	2,784	2,784	-
Other	22,596	11,850	11,850	-
Total Domestic Relations Court	<u>970,703</u>	<u>978,974</u>	<u>978,974</u>	<u>-</u>
Public Defender:				
Contractual Services	<u>280,000</u>	<u>320,000</u>	<u>318,129</u>	<u>1,871</u>
Total Judicial	<u>8,505,465</u>	<u>8,648,435</u>	<u>8,581,028</u>	<u>67,407</u>
Total General Government	<u>28,652,600</u>	<u>29,447,463</u>	<u>27,488,363</u>	<u>1,959,100</u>
Public Safety:				
Coroner:				
Personal Services	466,606	476,970	476,746	224
Contractual Services	234,750	228,424	226,380	2,044
Materials and Supplies	6,150	5,981	5,515	466
Capital Outlay	10,500	6,630	1,050	5,580
Other	6,400	6,400	4,665	1,735
Total Coroner	<u>724,406</u>	<u>724,405</u>	<u>714,356</u>	<u>10,049</u>

(continued)

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES:				
Current:				
Public Safety (continued):				
Juvenile Detention:				
Personal Services	\$ 1,325,374	\$ 1,299,404	\$ 1,182,781	\$ 116,623
Contractual Services	15,604	11,944	11,745	199
Materials and Supplies	20,700	25,682	25,642	40
Capital Outlay	2,750	1,444	1,194	250
Other	9,098	6,763	6,453	310
Total Juvenile Detention	<u>1,373,526</u>	<u>1,345,237</u>	<u>1,227,815</u>	<u>117,422</u>
Sheriff - Administration:				
Personal Services	2,107,221	2,122,431	2,108,328	14,103
Contractual Services	188,506	166,423	164,527	1,896
Materials and Supplies	90,405	99,170	99,133	37
Capital Outlay	5,923	29,473	29,468	5
Other	79,734	63,046	62,993	53
Total Sheriff - Administration	<u>2,471,789</u>	<u>2,480,543</u>	<u>2,464,449</u>	<u>16,094</u>
Building Regulations:				
Personal Services	1,618,663	1,568,663	1,384,632	184,031
Contractual Services	296,786	339,515	324,735	14,780
Materials and Supplies	9,237	7,153	6,221	932
Other	10,746	10,653	7,527	3,126
Total Building Regulations	<u>1,935,432</u>	<u>1,925,984</u>	<u>1,723,115</u>	<u>202,869</u>
Sheriff - Law Enforcement:				
Personal Services	5,621,383	5,621,383	5,519,580	101,803
Contractual Services	271,156	259,208	259,188	20
Materials and Supplies	113,494	131,703	131,672	31
Capital Outlay	399,821	399,249	399,245	4
Other	75,934	66,118	65,326	792
Total Sheriff - Law Enforcement	<u>6,481,788</u>	<u>6,477,661</u>	<u>6,375,011</u>	<u>102,650</u>
Sheriff - Corrections:				
Personal Services	8,298,750	8,284,139	7,405,786	878,353
Contractual Services	929,656	948,340	944,424	3,916
Materials and Supplies	131,961	169,172	168,490	682
Capital Outlay	43,993	50,835	49,089	1,746
Other	38,123	37,985	37,437	548
Total Sheriff - Corrections	<u>9,442,483</u>	<u>9,490,471</u>	<u>8,605,226</u>	<u>885,245</u>
Total Public Safety	<u>22,429,424</u>	<u>22,444,301</u>	<u>21,109,972</u>	<u>1,334,329</u>

(continued)

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES:				
Current:				
Public Works:				
County Engineer:				
Personal Services	\$ 139,425	\$ 139,426	\$ 126,864	\$ 12,562
Capital Outlay	18,000	18,000	18,000	-
Other	6,000	6,000	5,684	316
Total County Engineer	<u>163,425</u>	<u>163,426</u>	<u>150,548</u>	<u>12,878</u>
Total Public Works	<u>163,425</u>	<u>163,426</u>	<u>150,548</u>	<u>12,878</u>
Health:				
Vital Statistics:				
Other	1,600	1,600	1,566	34
Other Health:				
Other	541,073	539,069	539,067	2
Total Health	<u>542,673</u>	<u>540,669</u>	<u>540,633</u>	<u>36</u>
Human Services:				
Veteran's Service Commission:				
Personal Services	797,099	797,099	773,351	23,748
Contractual Services	159,152	151,990	114,975	37,015
Materials and Supplies	14,056	14,056	9,403	4,653
Capital Outlay	8,721	8,721	5,004	3,717
Other	112,329	114,667	98,493	16,174
Total Veteran's Service Commission	<u>1,091,357</u>	<u>1,086,533</u>	<u>1,001,226</u>	<u>85,307</u>
Total Human Services	<u>1,091,357</u>	<u>1,086,533</u>	<u>1,001,226</u>	<u>85,307</u>
Conservation and Recreation:				
Parks and Trails:				
Personal Services	2,037,398	2,025,798	1,963,323	62,475
Contractual Services	279,660	282,136	277,013	5,123
Materials and Supplies	103,491	103,184	101,405	1,779
Capital Outlay	6,000	5,000	5,000	-
Other	9,500	5,875	5,662	213
Total Parks and Trails	<u>2,436,049</u>	<u>2,421,993</u>	<u>2,352,403</u>	<u>69,590</u>
Agriculture:				
Contractual Services	81,000	76,500	71,727	4,773
Other	561,455	561,455	543,984	17,471
Total Agriculture	<u>642,455</u>	<u>637,955</u>	<u>615,711</u>	<u>22,244</u>
Total Conservation and Recreation	<u>3,078,504</u>	<u>3,059,948</u>	<u>2,968,114</u>	<u>91,834</u>

(continued)

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES:				
Current:				
Community and Economic Development:				
Department of Development:				
Personal Services	\$ 459,680	\$ 479,686	\$ 478,784	\$ 902
Contractual Services	5,875	11,875	8,448	3,427
Materials and Supplies	4,000	3,449	2,664	785
Capital Outlay	3,000	1,600	1,600	-
Other	1,327,700	1,324,950	108,502	1,216,448
Total Department of Development	<u>1,800,255</u>	<u>1,821,560</u>	<u>599,998</u>	<u>1,221,562</u>
Total Community and Economic Development	<u>1,800,255</u>	<u>1,821,560</u>	<u>599,998</u>	<u>1,221,562</u>
Total Expenditures	<u>57,758,238</u>	<u>58,563,900</u>	<u>53,858,854</u>	<u>4,705,046</u>
Excess of Revenues Over Expenditures	4,061,692	3,256,030	17,496,029	14,239,999
OTHER FINANCING SOURCES AND (USES):				
Transfers In	883,375	883,375	737,649	(145,726)
Transfers Out	(4,144,120)	(30,346,052)	(27,816,337)	2,529,715
Advances In	-	-	367,074	367,074
Advances Out	(145,000)	(1,229,247)	(1,021,074)	208,173
Proceeds from Sale of Capital Assets	-	-	127,895	127,895
Repayment of Loans to Other Governments	-	(10,000)	(10,000)	-
Loans to Other Governments	-	-	10,000	10,000
Total Other Financing Sources and Uses	<u>(3,405,745)</u>	<u>(30,701,924)</u>	<u>(27,604,793)</u>	<u>3,097,131</u>
Net Change in Fund Balance	655,947	(27,445,894)	(10,108,764)	<u>\$ 11,142,868</u>
Fund Balance at Beginning of Year	55,566,849	55,566,849	55,566,849	
Prior Year Encumbrances Appropriated	974,535	974,535	974,535	
Fund Balance at End of Year	<u>\$ 57,197,331</u>	<u>\$ 29,095,490</u>	<u>\$ 46,432,620</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes:				
Property	\$ 901,750	\$ 901,750	\$ 932,399	\$ 30,649
Special Assessments	23,000	23,000	21,037	(1,963)
Charges for Services	331,000	331,000	211,392	(119,608)
Fines and Forfeitures	120,000	120,000	105,023	(14,977)
Intergovernmental	8,906,000	9,852,093	9,050,306	(801,787)
Interest	60,000	60,000	230,292	170,292
Other	34,500	34,500	61,494	26,994
Total Revenues	10,376,250	11,322,343	10,611,943	(710,400)
EXPENDITURES:				
Current:				
Public Works:				
County Engineer - MVGT:				
Personal Services	4,242,894	4,242,894	3,606,773	636,121
Contractual Services	926,277	913,788	634,344	279,444
Materials and Supplies	2,165,318	2,122,330	1,085,827	1,036,503
Capital Outlay	4,707,160	4,810,202	2,505,234	2,304,968
Other	142,925	687,283	659,361	27,922
Total County Engineer - MVGT	12,184,574	12,776,497	8,491,539	4,284,958
County Engineer - Bridge:				
Personal Services	191,937	191,937	157,694	34,243
Contractual Services	205,845	205,845	10,557	195,288
Materials and Supplies	250,000	250,000	3,396	246,604
Capital Outlay	2,015,000	2,015,000	-	2,015,000
Other	1,000	1,000	-	1,000
Total County Engineer - Bridge	2,663,782	2,663,782	171,647	2,492,135
County Engineer - Ditches:				
Contractual Services	110,223	85,723	30,695	55,028
Materials and Supplies	22,000	15,500	5,401	10,099
Capital Outlay	5,000	28,000	27,861	139
Other	3,044	2,544	-	2,544
Total County Engineer - Ditches	140,267	131,767	63,957	67,810
Total Expenditures	14,988,623	15,572,046	8,727,143	6,844,903
Excess (deficiency) of Revenues Over (under) Expenditures	(4,612,373)	(4,249,703)	1,884,800	6,134,503
OTHER FINANCING SOURCES:				
Proceeds from Sale of Capital Assets	-	-	2,391	2,391
Net Change in Fund Balance	(4,612,373)	(4,249,703)	1,887,191	\$ 6,132,112
Fund Balance at Beginning of Year	14,913,100	14,913,100	14,913,100	
Prior Year Encumbrances Appropriated	444,777	444,777	444,777	
Fund Balance at End of Year	\$ 10,745,504	\$ 11,108,174	\$ 17,245,068	

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes:				
Property	\$ 5,596,864	\$ 5,596,864	\$ 5,767,572	\$ 170,708
Charges for Services	773,016	773,016	742,175	(30,841)
Intergovernmental	14,435,658	14,896,351	13,747,043	(1,149,308)
Other	1,051,303	1,051,303	370,476	(680,827)
Total Revenues	<u>21,856,841</u>	<u>22,317,534</u>	<u>20,627,266</u>	<u>(1,690,268)</u>
EXPENDITURES:				
Current:				
Human Services:				
Work Force Investment:				
Contractual Services	703,482	1,172,824	1,134,240	38,584
Materials and Supplies	673	973	667	306
Other	900	900	-	900
Total Work Force Investment	<u>705,055</u>	<u>1,174,697</u>	<u>1,134,907</u>	<u>39,790</u>
Public Assistance:				
Personal Services	9,673,698	9,678,198	8,054,634	1,623,564
Contractual Services	2,434,310	2,380,738	1,962,681	418,057
Materials and Supplies	41,011	84,083	59,558	24,525
Capital Outlay	30,187	59,796	47,165	12,631
Other	92,442	99,417	87,422	11,995
Total Public Assistance	<u>12,271,648</u>	<u>12,302,232</u>	<u>10,211,460</u>	<u>2,090,772</u>
Children Services:				
Personal Services	338,918	340,572	339,962	610
Contractual Services	7,102,462	7,159,578	6,328,142	831,436
Materials and Supplies	19,667	18,013	14,806	3,207
Capital Outlay	8,500	8,500	-	8,500
Other	50,019	50,019	13,686	36,333
Total Children Services	<u>7,519,566</u>	<u>7,576,682</u>	<u>6,696,596</u>	<u>880,086</u>
Total Expenditures	<u>20,496,269</u>	<u>21,053,611</u>	<u>18,042,963</u>	<u>3,010,648</u>
Excess of Revenues Over Expenditures	<u>1,360,572</u>	<u>1,263,923</u>	<u>2,584,303</u>	<u>1,320,380</u>
OTHER FINANCING SOURCES:				
Transfers In	463,780	463,780	278,682	(185,098)
Proceeds from Sale of Capital Assets	-	-	3,550	3,550
Total Other Financing Sources	<u>463,780</u>	<u>463,780</u>	<u>282,232</u>	<u>(181,548)</u>
Net Change in Fund Balance	<u>1,824,352</u>	<u>1,727,703</u>	<u>2,866,535</u>	<u>\$ 1,501,928</u>
Fund Balance at Beginning of Year	25,868,829	25,868,829	25,868,829	
Prior Year Encumbrances Appropriated	3,731	3,731	3,731	
Fund Balance at End of Year	<u>\$ 27,696,912</u>	<u>\$ 27,600,263</u>	<u>\$ 28,739,095</u>	

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
BOARD OF DEVELOPMENTAL DISABILITIES - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes:				
Property	\$ 11,995,000	\$ 11,995,000	\$ 12,400,476	\$ 405,476
Intergovernmental	3,348,000	3,348,000	4,578,018	1,230,018
Other	-	-	33,341	33,341
Total Revenues	<u>15,343,000</u>	<u>15,343,000</u>	<u>17,011,835</u>	<u>1,668,835</u>
EXPENDITURES:				
Current:				
Health:				
Developmental Disabilities:				
Personal Services	8,381,588	8,381,588	7,972,618	408,970
Contractual Services	9,160,000	9,160,000	7,868,763	1,291,237
Materials and Supplies	300,000	300,000	157,152	142,848
Capital Outlay	100,000	100,000	18,019	81,981
Other	280,000	280,000	145,914	134,086
Total Expenditures	<u>18,221,588</u>	<u>18,221,588</u>	<u>16,162,466</u>	<u>2,059,122</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,878,588)	(2,878,588)	849,369	3,727,957
OTHER FINANCING USES:				
Transfers Out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	-	<u>1,000,000</u>
Net Change in Fund Balance	(3,878,588)	(3,878,588)	849,369	<u>\$ 2,727,957</u>
Fund Balance at Beginning of Year	<u>30,929,502</u>	<u>30,929,502</u>	<u>30,929,502</u>	
Fund Balance at End of Year	<u>\$ 27,050,914</u>	<u>\$ 27,050,914</u>	<u>\$ 31,778,871</u>	

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
AMERICAN RESCUE PLAN - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Contractual Services	10,985,289	10,985,289	4,358,946	6,626,343
Capital Outlay	5,800	5,800	-	5,800
Other	<u>7,049,897</u>	<u>6,974,897</u>	<u>1,131,695</u>	<u>5,843,202</u>
Total Expenditures	<u>18,040,986</u>	<u>17,965,986</u>	<u>5,490,641</u>	<u>12,475,345</u>
Net Change in Fund Balance	(17,990,986)	(17,915,986)	(5,440,641)	<u>\$ 12,475,345</u>
Fund Balance at Beginning of Year	14,600,427	14,600,427	14,600,427	
Prior Year Encumbrances Appropriated	<u>3,465,746</u>	<u>3,465,746</u>	<u>3,465,746</u>	
Fund Balance at End of Year	<u>\$ 75,187</u>	<u>\$ 150,187</u>	<u>\$ 12,625,532</u>	

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
JAIL CONSTRUCTION - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Capital Outlay	\$ 40,000,000	\$ 40,000,000	\$ 6,621,158	\$ 33,378,842
Excess of Expenditures Over Revenues	(40,000,000)	(40,000,000)	(6,621,158)	33,378,842
OTHER FINANCING SOURCES:				
Transfers In	-	-	20,000,000	20,000,000
Net Change in Fund Balance	(40,000,000)	(40,000,000)	13,378,842	<u>\$ 13,378,842</u>
Fund Balance at Beginning of Year	40,000,000	40,000,000	40,000,000	
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,378,842</u>	

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
WATER - ENTERPRISE FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Special Assessments	\$ 175,651	\$ 175,651	\$ 169,131	\$ (6,520)
Charges for Services	11,940,574	11,940,574	12,656,461	715,887
Interest	55,000	55,000	54,590	(410)
Other	220,000	220,000	246,230	26,230
Total Revenues	<u>12,391,225</u>	<u>12,391,225</u>	<u>13,126,412</u>	<u>735,187</u>
EXPENSES:				
Public Works:				
Sanitary Engineer:				
Personal Services	3,309,587	3,309,587	2,784,737	524,850
Contractual Services	5,938,755	6,223,538	5,182,078	1,041,460
Materials and Supplies	2,450,901	2,279,051	2,217,995	61,056
Capital Outlay	33,832,502	33,378,496	26,668,758	6,709,738
Other	162,111	182,950	145,547	37,403
Debt Service:				
Principal Retirement	1,967,548	1,967,548	1,751,247	216,301
Interest and Fiscal Charges	670,298	670,298	1,087,808	(417,510)
Total Expenses	<u>48,331,702</u>	<u>48,011,468</u>	<u>39,838,170</u>	<u>8,173,298</u>
Excess of Expenses Over Revenues	(35,940,477)	(35,620,243)	(26,711,758)	8,908,485
OTHER FINANCING SOURCES (USES):				
Transfers In	4,616,432	5,231,887	34,996	(5,196,891)
Transfers Out	(5,641,431)	(6,284,886)	-	6,284,886
Advances Out	-	(500,000)	-	500,000
Proceeds from Sale of Capital Assets	-	-	14,060	14,060
Proceeds from OWDA Loans	34,132,134	34,132,134	27,213,745	(6,918,389)
Total Other Financing Sources (Uses)	<u>33,107,135</u>	<u>32,579,135</u>	<u>27,262,801</u>	<u>(5,316,334)</u>
Net Change in Fund Balance	(2,833,342)	(3,041,108)	551,043	<u>\$ 3,592,151</u>
Fund Balance at Beginning of Year	17,798,015	17,798,015	17,798,015	
Prior Year Encumbrances Appropriated	3,288,758	3,288,758	3,288,758	
Fund Balance at End of Year	<u>\$ 18,253,431</u>	<u>\$ 18,045,665</u>	<u>\$ 21,637,816</u>	

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
SEWER - ENTERPRISE FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Special Assessments	\$ 294,911	\$ 294,911	\$ 400,990	\$ 106,079
Charges for Services	21,193,163	21,193,163	22,514,864	1,321,701
Intergovernmental	2,623,362	2,667,703	3,389,226	721,523
Other	200,000	200,000	293,350	93,350
Total Revenues	<u>24,311,436</u>	<u>24,355,777</u>	<u>26,598,430</u>	<u>2,242,653</u>
EXPENSES:				
Public Works:				
Sanitary Engineer:				
Personal Services	4,017,779	4,017,779	3,461,136	556,643
Contractual Services	6,543,313	6,477,885	4,151,986	2,325,899
Materials and Supplies	3,825,713	3,528,975	3,150,098	378,877
Capital Outlay	14,827,882	17,444,508	8,611,109	8,833,399
Other	130,989	136,126	117,425	18,701
Debt Service:				
Principal Retirement	9,606,116	9,577,941	7,538,877	2,039,064
Interest and Fiscal Charges	1,791,184	1,823,523	1,486,331	337,192
Total Expenses	<u>40,742,976</u>	<u>43,006,737</u>	<u>28,516,962</u>	<u>14,489,775</u>
Excess of Expenses Over Revenues	(16,431,540)	(18,650,960)	(1,918,532)	16,732,428
OTHER FINANCING SOURCES (USES):				
Transfers In	6,338,473	6,338,473	65,577	(6,272,896)
Transfers Out	(6,363,472)	(6,363,472)	-	6,363,472
Proceeds from Sale of Capital Assets	-	-	21,882	21,882
Proceeds from OWDA Loans	4,273,053	4,273,053	4,383,713	110,660
Total Other Financing Sources (Uses)	<u>4,248,054</u>	<u>4,248,054</u>	<u>4,471,172</u>	<u>223,118</u>
Net Change in Fund Balance	(12,183,486)	(14,402,906)	2,552,640	<u>\$ 16,955,546</u>
Fund Balance at Beginning of Year	24,163,725	24,163,725	24,163,725	
Prior Year Encumbrances Appropriated	2,373,241	2,373,241	2,373,241	
Fund Balance at End of Year	<u>\$ 14,353,480</u>	<u>\$ 12,134,060</u>	<u>\$ 29,089,606</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ 685,000	\$ 685,000	\$ 760,576	\$ 75,576
Fines and Forfeitures	15,000	15,000	23,524	8,524
Other	25,500	25,500	64,310	38,810
Total Revenues	<u>725,500</u>	<u>725,500</u>	<u>848,410</u>	<u>122,910</u>
EXPENDITURES:				
Current:				
General Government:				
Auditor:				
Personal Services	35,526	36,076	35,730	346
Contractual Services	3,500	3,500	3,060	440
Materials and Supplies	16,005	19,419	18,069	1,350
Other	4,227	5,227	4,430	797
Total General Government	<u>59,258</u>	<u>64,222</u>	<u>61,289</u>	<u>2,933</u>
Health:				
Dog and Kennel:				
Personal Services	728,015	728,015	705,208	22,807
Contractual Services	50,550	51,050	27,302	23,748
Materials and Supplies	48,442	49,942	30,992	18,950
Capital Outlay	118,138	91,763	28,835	62,928
Other	10,718	9,079	6,070	3,009
Total Health	<u>955,863</u>	<u>929,849</u>	<u>798,407</u>	<u>131,442</u>
Total Expenditures	<u>1,015,121</u>	<u>994,071</u>	<u>859,696</u>	<u>134,375</u>
Net Change in Fund Balance	(289,621)	(268,571)	(11,286)	<u>\$ 257,285</u>
Fund Balance at Beginning of Year	1,366,400	1,366,400	1,366,400	
Prior Year Encumbrances Appropriated	54,111	54,111	54,111	
Fund Balance at End of Year	<u>\$ 1,130,890</u>	<u>\$ 1,151,940</u>	<u>\$ 1,409,225</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes:				
Charges for Services	\$ 1,460,300	\$ 1,460,300	\$ 1,527,874	\$ 67,574
Fines and Forfeitures	450,000	450,000	423,204	(26,796)
Intergovernmental	6,000	223,156	217,156	(6,000)
Other	15,100	15,100	68,716	53,616
Total Revenues	1,931,400	2,148,556	2,236,955	88,399
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Auditor:				
Personal Services	260,974	262,974	260,487	2,487
Contractual Services	654,350	654,335	629,892	24,443
Materials and Supplies	54,798	54,133	51,592	2,541
Capital Outlay	7,000	7,000	-	7,000
Other	38,733	48,379	34,500	13,879
Total Auditor	1,015,855	1,026,821	976,471	50,350
Treasurer:				
Personal Services	87,358	87,359	87,125	234
Contractual Services	7,005	7,005	2,850	4,155
Materials and Supplies	6,700	6,700	6,700	-
Capital Outlay	-	1,567	1,567	-
Other	46,420	44,853	35,065	9,788
Total Treasurer	147,483	147,484	133,307	14,177
Prosecuting Attorney:				
Personal Services	158,280	158,901	158,783	118
Contractual Services	47,625	47,625	45,705	1,920
Materials and Supplies	2,500	1,879	444	1,435
Capital Outlay	3,298	3,298	3,298	-
Other	27,000	27,000	14,306	12,694
Total Prosecuting Attorney	238,703	238,703	222,536	16,167
Board of Revision:				
Contractual Services	2,000	22,000	22,000	-
Materials and Supplies	4,545	3,000	3,000	-
Other	2,500	2,500	-	2,500
Total Board of Revision	9,045	27,500	25,000	2,500

(continued)

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES:				
Current:				
General Government (continued):				
Legislative and Executive (continued):				
Geographic Information Systems:				
Personal Services	\$ 345,469	\$ 345,469	\$ 327,482	\$ 17,987
Contractual Services	211,000	211,000	175,354	35,646
Materials and Supplies	9,500	9,500	4,043	5,457
Capital Outlay	35,000	35,000	20,136	14,864
Other	14,500	14,500	3,033	11,467
Total Geographic Information Systems	<u>615,469</u>	<u>615,469</u>	<u>530,048</u>	<u>85,421</u>
Board of Elections:				
Personal Services	-	27,744	27,744	-
Contractual Services	1,000	68,312	57,441	10,871
Materials and Supplies	3,000	8,513	8,513	-
Other	6,000	139,205	138,465	740
Total Board of Elections	<u>10,000</u>	<u>243,774</u>	<u>232,163</u>	<u>11,611</u>
Total Expenditures	<u>2,036,555</u>	<u>2,299,751</u>	<u>2,119,525</u>	<u>180,226</u>
Net Change in Fund Balance	(105,155)	(151,195)	117,430	<u>\$ 268,625</u>
Fund Balance at Beginning of Year	4,114,860	4,114,860	4,114,860	
Prior Year Encumbrances Appropriated	<u>452,659</u>	<u>452,659</u>	<u>452,659</u>	
Fund Balance at End of Year	<u>\$ 4,462,364</u>	<u>\$ 4,416,324</u>	<u>\$ 4,684,949</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ 1,006,000	\$ 1,011,174	\$ 967,887	\$ (43,287)
Intergovernmental	5,300	45,300	875,582	830,282
Interest	30,000	30,000	52,067	22,067
Other	36,000	36,000	79,142	43,142
Total Revenues	<u>1,077,300</u>	<u>1,122,474</u>	<u>1,974,678</u>	<u>852,204</u>
EXPENDITURES:				
Current:				
Conservation and Recreation:				
Environmental Services:				
Personal Services	375,577	375,577	312,985	62,592
Contractual Services	425,335	472,902	432,274	40,628
Materials and Supplies	92,501	84,500	79,865	4,635
Capital Outlay	304,650	334,650	-	334,650
Other	9,156	9,156	5,381	3,775
Total Environmental Services	<u>1,207,219</u>	<u>1,276,785</u>	<u>830,505</u>	<u>446,280</u>
Parks and Trails:				
Contractual Services	2,270,506	2,260,906	418,316	1,842,590
Materials and Supplies	79,550	102,836	34,001	68,835
Capital Outlay	121,327	121,327	-	121,327
Other	13,000	14,000	1,750	12,250
Total Parks and Trails	<u>2,484,383</u>	<u>2,499,069</u>	<u>454,067</u>	<u>2,045,002</u>
Total Expenditures	<u>3,691,602</u>	<u>3,775,854</u>	<u>1,284,572</u>	<u>2,491,282</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,614,302)	(2,653,380)	690,106	3,343,486
OTHER FINANCING SOURCES (USES):				
Transfers In	-	21,000	-	(21,000)
Transfers Out	(2,200)	(2,200)	-	2,200
Advances In	-	42,220	-	(42,220)
Advances Out	(16,186)	(18,406)	-	18,406
Proceeds from Sale of Capital Assets	-	-	22,075	22,075
Total Other Financing Sources (Uses)	<u>(18,386)</u>	<u>42,614</u>	<u>22,075</u>	<u>(20,539)</u>
Net Change in Fund Balance	(2,632,688)	(2,610,766)	712,181	<u>\$ 3,322,947</u>
Fund Balance at Beginning of Year	5,607,768	5,607,768	5,607,768	
Prior Year Encumbrances Appropriated	239,143	239,143	239,143	
Fund Balance at End of Year	<u>\$ 3,214,223</u>	<u>\$ 3,236,145</u>	<u>\$ 6,559,092</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes:				
Property	\$ 4,377,600	\$ 4,531,897	\$ 4,525,404	\$ (6,493)
Intergovernmental	491,000	491,000	497,493	6,493
Total Revenues	<u>4,868,600</u>	<u>5,022,897</u>	<u>5,022,897</u>	<u>-</u>
EXPENDITURES:				
Current:				
Health:				
Community Mental Health:				
Contractual Services	50,000	47,023	47,023	-
Other	4,792,000	4,975,874	4,975,874	-
Total Expenditures	<u>4,842,000</u>	<u>5,022,897</u>	<u>5,022,897</u>	<u>-</u>
Net Change in Fund Balance	26,600	-	-	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-	
Fund Balance at End of Year	<u>\$ 26,600</u>	<u>\$ -</u>	<u>\$ -</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes:				
Other	\$ 1,000,000	\$ 1,000,000	\$ 1,439,555	\$ 439,555
Intergovernmental	1,395,074	1,953,127	1,446,105	(507,022)
Other	574,516	578,516	18,989	(559,527)
Total Revenues	<u>2,969,590</u>	<u>3,531,643</u>	<u>2,904,649</u>	<u>(626,994)</u>
EXPENDITURES:				
Current:				
Community and Economic Development:				
Department of Development:				
Personal Services	10,900	9,121	9,121	-
Contractual Services	1,448,431	1,561,072	1,233,177	327,895
Materials and Supplies	500	500	-	500
Capital Outlay	2,000	23,100	23,100	-
Other	16,097	16,080	4,043	12,037
Total Department of Development	<u>1,477,928</u>	<u>1,609,873</u>	<u>1,269,441</u>	<u>340,432</u>
Convention and Visitor Bureau:				
Personal Services	537,941	537,941	501,663	36,278
Contractual Services	127,730	119,033	111,955	7,078
Materials and Supplies	43,673	38,247	36,427	1,820
Capital Outlay	47,400	47,400	36,296	11,104
Other	404,343	400,891	361,997	38,894
Total Convention and Visitor Bureau	<u>1,161,087</u>	<u>1,143,512</u>	<u>1,048,338</u>	<u>95,174</u>
Total Expenditures	<u>2,639,015</u>	<u>2,753,385</u>	<u>2,317,779</u>	<u>435,606</u>
Excess of Revenues Over Expenditures	330,575	778,258	586,870	(191,388)
OTHER FINANCING SOURCES (USES):				
Transfers In	12,400	12,541	4,224	(8,317)
Transfers Out	(2,000)	(2,000)	-	2,000
Advances In	-	-	867,074	867,074
Advances Out	-	(267,074)	(267,074)	-
Total Other Financing Sources (Uses)	<u>10,400</u>	<u>(256,533)</u>	<u>604,224</u>	<u>860,757</u>
Net Change in Fund Balance	340,975	521,725	1,191,094	<u>\$ 669,369</u>
Fund Balance at Beginning of Year	2,985,699	2,985,699	2,985,699	
Prior Year Encumbrances Appropriated	130,708	130,708	130,708	
Fund Balance at End of Year	<u>\$ 3,457,382</u>	<u>\$ 3,638,132</u>	<u>\$ 4,307,501</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ 1,135,000	\$ 1,255,000	\$ 1,234,070	\$ (20,930)
Licenses and Permits	125,000	125,000	143,826	18,826
Fines and Forfeitures	128,500	528,500	584,287	55,787
Intergovernmental	1,186,485	1,896,851	1,682,800	(214,051)
Interest	1,000	1,000	5,998	4,998
Other	54,500	54,500	62,890	8,390
Total Revenues	2,630,485	3,860,851	3,713,871	(146,980)
EXPENDITURES:				
Current:				
Public Safety:				
Wireless 9-1-1:				
Contractual Services	77,000	28,629	-	28,629
Prosecuting Attorney:				
Personal Services	381,717	447,492	374,440	73,052
Contractual Services	13,500	13,500	3,500	10,000
Capital Outlay	13,000	13,000	9,426	3,574
Other	342,000	348,813	326,813	22,000
Total Prosecuting Attorney	750,217	822,805	714,179	108,626
Drug Law Enforcement:				
Contractual Services	28,500	28,500	-	28,500
Materials and Supplies	7,500	7,500	-	7,500
Capital Outlay	89,489	142,489	30,916	111,573
Other	1,500	351,500	315,000	36,500
Total Drug Law Enforcement	126,989	529,989	345,916	184,073
Home Arrest:				
Personal Services	51,877	52,645	48,266	4,379
Contractual Services	12,000	12,000	1,279	10,721
Total Home Arrest	63,877	64,645	49,545	15,100
Probate Court:				
Other	30,000	30,000	27,590	2,410
Emergency Management Agency:				
Personal Services	176,083	176,083	170,635	5,448
Contractual Services	49,775	47,156	26,123	21,033
Materials and Supplies	3,605	5,800	2,813	2,987
Capital Outlay	3,500	3,115	1,615	1,500
Other	6,400	6,150	3,968	2,182
Total Emergency Management Agency	239,363	238,304	205,154	33,150

(continued)

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES:				
Current:				
Public Safety (continued):				
Sheriff - Administration:				
Personal Services	\$ 593,809	\$ 1,115,067	\$ 911,367	\$ 203,700
Contractual Services	386,081	654,211	222,485	431,726
Materials and Supplies	48,427	169,494	25,451	144,043
Capital Outlay	35,066	58,163	1,525	56,638
Other	<u>347,472</u>	<u>384,995</u>	<u>41,128</u>	<u>343,867</u>
Total Sheriff - Administration	<u>1,410,855</u>	<u>2,381,930</u>	<u>1,201,956</u>	<u>1,179,974</u>
ACE Taskforce:				
Personal Services	266,454	432,423	237,572	194,851
Contractual Services	45,714	101,722	32,122	69,600
Materials and Supplies	18,511	27,190	3,533	23,657
Capital Outlay	158,195	214,137	81,939	132,198
Other	<u>101,229</u>	<u>150,999</u>	<u>69,093</u>	<u>81,906</u>
Total ACE Taskforce	<u>590,103</u>	<u>926,471</u>	<u>424,259</u>	<u>502,212</u>
Total Expenditures	<u>3,288,404</u>	<u>5,022,773</u>	<u>2,968,599</u>	<u>2,054,174</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(657,919)	(1,161,922)	745,272	1,907,194
OTHER FINANCING SOURCES AND (USES):				
Transfers In	115,000	213,632	206,188	(7,444)
Transfers Out	(31,261)	(94,006)	-	94,006
Advances In	-	26,000	26,000	-
Advances Out	<u>-</u>	<u>(80,000)</u>	<u>(80,000)</u>	<u>-</u>
Proceeds from Sale of Capital Assets	-	-	-	-
Repayment of Loans to Other Governments	-	-	-	-
Loans to Other Governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources and Uses	<u>83,739</u>	<u>65,626</u>	<u>152,188</u>	<u>86,562</u>
Net Change in Fund Balance	(574,180)	(1,096,296)	897,460	<u>\$ 1,993,756</u>
Fund Balance at Beginning of Year	1,880,755	1,880,755	1,880,755	
Prior Year Encumbrances Appropriated	<u>84,099</u>	<u>84,099</u>	<u>84,099</u>	
Fund Balance at End of Year	<u>\$ 1,390,674</u>	<u>\$ 868,558</u>	<u>\$ 2,862,314</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Fund Balance at Beginning of Year	\$ 345,863	\$ 345,863	\$ 345,863	
Fund Balance at End of Year	<u>\$ 345,863</u>	<u>\$ 345,863</u>	<u>\$ 345,863</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes:				
Property	\$ 1,716,000	\$ 1,774,811	\$ 1,771,498	\$ (3,313)
Intergovernmental	198,000	198,000	201,313	3,313
Total Revenues	<u>1,914,000</u>	<u>1,972,811</u>	<u>1,972,811</u>	<u>-</u>
EXPENDITURES:				
Current:				
Health:				
Hospital Operating:				
Contractual Services	19,000	18,439	18,439	-
Other	<u>1,883,000</u>	<u>1,954,372</u>	<u>1,954,372</u>	<u>-</u>
Total Expenditures	<u>1,902,000</u>	<u>1,972,811</u>	<u>1,972,811</u>	<u>-</u>
Net Change in Fund Balance	12,000	-	-	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balance at End of Year	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ -</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ 28,500	\$ 29,370	\$ 71,199	\$ 41,829
Fines and Forfeitures	11,100	11,100	10,582	(518)
Intergovernmental	1,885,329	2,885,329	2,158,576	(726,753)
Other	1,000	1,000	1,848	848
Total Revenues	<u>1,925,929</u>	<u>2,926,799</u>	<u>2,242,205</u>	<u>(684,594)</u>
EXPENDITURES:				
Current:				
Judicial				
Juvenile Court:				
Personal Services	631,373	639,273	515,177	124,096
Contractual Services	281,591	272,588	110,230	162,358
Materials and Supplies	96,530	73,420	53,422	19,998
Capital Outlay	99,650	95,450	36,552	58,898
Other	58,817	59,920	25,658	34,262
Total Juvenile Court	<u>1,167,961</u>	<u>1,140,651</u>	<u>741,039</u>	<u>399,612</u>
Juvenile Detention:				
Materials and Supplies	28,614	49,090	28,712	20,378
Juvenile Rehab:				
Personal Services	981,642	1,820,642	1,380,476	440,166
Contractual Services	31,028	77,903	42,045	35,858
Materials and Supplies	76,431	151,349	125,818	25,531
Capital Outlay	96,745	104,245	8,985	95,260
Other	7,750	13,750	7,260	6,490
Total Juvenile Rehab	<u>1,193,596</u>	<u>2,167,889</u>	<u>1,564,584</u>	<u>603,305</u>
Total Expenditures	<u>2,390,171</u>	<u>3,357,630</u>	<u>2,334,335</u>	<u>1,023,295</u>
Excess of Expenditures Over Revenues	(464,242)	(430,831)	(92,130)	338,701
OTHER FINANCING USES:				
Transfers Out	-	(48,902)	-	48,902
Net Change in Fund Balance	(464,242)	(479,733)	(92,130)	<u>\$ 387,603</u>
Fund Balance at Beginning of Year	1,289,664	1,289,664	1,289,664	
Prior Year Encumbrances Appropriated	77,427	77,427	77,427	
Fund Balance at End of Year	<u>\$ 902,849</u>	<u>\$ 887,358</u>	<u>\$ 1,274,961</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ 847,900	\$ 873,063	\$ 1,064,822	\$ 191,759
Fines and Forfeitures	600	600	616	16
Intergovernmental	1,075,650	3,514,731	1,558,293	(1,956,438)
Other	15,000	15,000	34,196	19,196
Total Revenues	<u>1,939,150</u>	<u>4,403,394</u>	<u>2,657,927</u>	<u>(1,745,467)</u>
EXPENDITURES:				
Current:				
Judicial:				
Law Library:				
Personal Services	125,344	126,686	126,218	468
Materials and Supplies	935	635	253	382
Capital Outlay	-	1,600	1,424	176
Other	163,589	161,658	158,642	3,016
Total Law Library	<u>289,868</u>	<u>290,579</u>	<u>286,537</u>	<u>4,042</u>
Common Pleas Court:				
Personal Services	1,148,297	1,940,743	1,126,591	814,152
Contractual Services	181,879	190,081	171,209	18,872
Materials and Supplies	55,797	394,312	335,345	58,967
Capital Outlay	41,100	122,316	50,271	72,045
Other	135,350	178,708	147,667	31,041
Total Common Pleas Court	<u>1,562,423</u>	<u>2,826,160</u>	<u>1,831,083</u>	<u>995,077</u>
Probate Court:				
Contractual Services	226,976	226,976	61,190	165,786
Materials and Supplies	16,768	16,134	2,959	13,175
Capital Outlay	10,000	10,000	1,443	8,557
Other	43,802	43,802	11,598	32,204
Total Probate Court	<u>297,546</u>	<u>296,912</u>	<u>77,190</u>	<u>219,722</u>
Clerk of Courts:				
Contractual Services	150,000	180,000	73,549	106,451
Other	1,000	1,000	894	106
Total Clerk of Courts	<u>151,000</u>	<u>181,000</u>	<u>74,443</u>	<u>106,557</u>
Xenia Municipal Court:				
Capital Outlay	3,500	3,500	-	3,500
Other	7,000	8,000	3,705	4,295
Total Xenia Municipal Court	<u>10,500</u>	<u>11,500</u>	<u>3,705</u>	<u>7,795</u>
Fairborn Municipal Court:				
Capital Outlay	3,900	3,900	-	3,900
Other	6,604	6,604	2,535	4,069
Total Fairborn Municipal Court	<u>10,504</u>	<u>10,504</u>	<u>2,535</u>	<u>7,969</u>

(continued)

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES:				
Current:				
Judicial (continued):				
Domestic Relations Court:				
Personal Services	\$ 93,644	\$ 139,972	\$ 116,193	\$ 23,779
Contractual Services	2,250	19,800	19,800	-
Materials and Supplies	2,000	2,000	155	1,845
Capital Outlay	10,000	10,000	1,600	8,400
Other	3,000	3,000	-	3,000
Total Domestic Relations Court	<u>110,894</u>	<u>174,772</u>	<u>137,748</u>	<u>37,024</u>
Total Expenditures	<u>2,432,735</u>	<u>3,791,427</u>	<u>2,413,241</u>	<u>1,378,186</u>
Net Change in Fund Balance	(493,585)	611,967	244,686	<u>\$ (367,281)</u>
Fund Balance at Beginning of Year	3,448,101	3,448,101	3,448,101	
Prior Year Encumbrances Appropriated	<u>86,882</u>	<u>86,882</u>	<u>86,882</u>	
Fund Balance at End of Year	<u>\$ 3,041,398</u>	<u>\$ 4,146,950</u>	<u>\$ 3,779,669</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ 4,000	\$ 4,000	\$ 11,963	\$ 7,963
Intergovernmental	314,867	331,367	281,089	(50,278)
Other	13,250	13,250	19,143	5,893
Total Revenues	<u>332,117</u>	<u>348,617</u>	<u>312,195</u>	<u>(36,422)</u>
EXPENDITURES:				
Current:				
Human Services:				
Family Children First Council:				
Personal Services	232,950	259,117	226,402	32,715
Contractual Services	200	200	-	200
Materials and Supplies	600	600	184	416
Capital Outlay	900	900	-	900
Other	5,600	14,650	13,565	1,085
Total Family Children First Council	<u>240,250</u>	<u>275,467</u>	<u>240,151</u>	<u>35,316</u>
Family Relation Services:				
Personal Services	157,417	157,417	141,510	15,907
Contractual Services	100	100	-	100
Materials and Supplies	750	750	105	645
Other	1,000	985	714	271
Total Family Relation Services	<u>159,267</u>	<u>159,252</u>	<u>142,329</u>	<u>16,923</u>
Parent Support:				
Personal Services	132,991	135,417	133,094	2,323
Contractual Services	785	782	422	360
Materials and Supplies	7,789	7,736	4,954	2,782
Other	13,945	13,911	12,810	1,101
Total Parent Support	<u>155,510</u>	<u>157,846</u>	<u>151,280</u>	<u>6,566</u>
FFR Visitation Center:				
Personal Services	150,517	152,177	151,197	980
Contractual Services	2,566	2,522	835	1,687
Materials and Supplies	5,275	5,240	3,994	1,246
Other	1,150	1,155	785	370
Total FFR Visitation Center	<u>159,508</u>	<u>161,094</u>	<u>156,811</u>	<u>4,283</u>
Total Expenditures	<u>714,535</u>	<u>753,659</u>	<u>690,571</u>	<u>63,088</u>

(continued)

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Excess of Expenditures Over Revenues	\$ (382,418)	\$ (405,042)	\$ (378,376)	26,666
OTHER FINANCING SOURCES (USES):				
Transfers In	269,661	269,661	280,054	10,393
Advances In	-	-	25,000	25,000
Advances Out	-	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	<u>269,661</u>	<u>259,661</u>	<u>295,054</u>	<u>35,393</u>
Net Change in Fund Balance	(112,757)	(145,381)	(83,322)	<u>\$ 62,059</u>
Fund Balance at Beginning of Year	186,617	186,617	186,617	
Prior Year Encumbrances Appropriated	<u>935</u>	<u>935</u>	<u>935</u>	
Fund Balance at End of Year	<u>\$ 74,795</u>	<u>\$ 42,171</u>	<u>\$ 104,230</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes:				
Property	\$ 5,352,000	\$ 5,534,578	\$ 5,529,404	\$ (5,174)
Intergovernmental	473,500	473,500	478,674	5,174
Total Revenues	<u>5,825,500</u>	<u>6,008,078</u>	<u>6,008,078</u>	<u>-</u>
EXPENDITURES:				
Current:				
Human Services:				
Council On Aging:				
Contractual Services	57,000	56,233	56,233	-
Other	<u>5,740,000</u>	<u>5,951,845</u>	<u>5,951,845</u>	<u>-</u>
Total Council On Aging	<u>5,797,000</u>	<u>6,008,078</u>	<u>6,008,078</u>	<u>-</u>
Total Expenditures	<u>5,797,000</u>	<u>6,008,078</u>	<u>6,008,078</u>	<u>-</u>
Net Change in Fund Balance	28,500	-	-	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-	
Fund Balance at End of Year	<u>\$ 28,500</u>	<u>\$ -</u>	<u>\$ -</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES:				
Debt Service:				
Principal Retirement	\$ 660,000	\$ 660,000	\$ 660,000	\$ -
Interest and Fiscal Charges	231,563	231,563	231,563	-
Total Expenditures	<u>891,563</u>	<u>891,563</u>	<u>891,563</u>	-
 Excess of Expenditures Over Revenues	 (891,563)	 (891,563)	 (891,563)	 -
 OTHER FINANCING SOURCES:				
Transfers In	<u>891,563</u>	<u>891,563</u>	<u>891,563</u>	-
 Net Change in Fund Balance	 -	 -	 -	 <u>\$ -</u>
 Fund Balance at Beginning of Year	 <u>-</u>	 <u>-</u>	 <u>-</u>	
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
TAX INCENTIVE PROJECT DEBT - DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes:				
Property	\$ 334,000	\$ 334,000	\$ 347,612	\$ 13,612
Special Assessments	370,350	370,350	428,995	58,645
Total Revenues	<u>704,350</u>	<u>704,350</u>	<u>776,607</u>	<u>72,257</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Contractual Services	<u>28,000</u>	<u>28,000</u>	<u>23,594</u>	<u>4,406</u>
Debt Service:				
Principal Retirement	708,000	708,000	670,000	38,000
Interest and Fiscal Charges	<u>232,740</u>	<u>232,740</u>	<u>232,740</u>	<u>-</u>
Total Debt Service	<u>968,740</u>	<u>968,740</u>	<u>926,334</u>	<u>42,406</u>
Total Expenditures	<u>968,740</u>	<u>968,740</u>	<u>926,334</u>	<u>42,406</u>
Excess of Expenditures Over Revenues	(264,390)	(264,390)	(149,727)	114,663
OTHER FINANCING SOURCES (USES):				
Transfers In	837,390	837,390	335,228	(502,162)
Transfers Out	<u>(636,000)</u>	<u>(636,000)</u>	<u>-</u>	<u>636,000</u>
Total Other Financing Sources (Uses)	<u>201,390</u>	<u>201,390</u>	<u>335,228</u>	<u>133,838</u>
Net Change in Fund Balance	(63,000)	(63,000)	185,501	<u>\$ 248,501</u>
Fund Balance at Beginning of Year	<u>1,452,781</u>	<u>1,452,781</u>	<u>1,452,781</u>	
Fund Balance at End of Year	<u>\$ 1,389,781</u>	<u>\$ 1,389,781</u>	<u>\$ 1,638,282</u>	

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
LONG-TERM JAIL BOND - DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES:				
Debt Service:				
Principal Retirement	\$ -	\$ 600,000	\$ 600,000	\$ -
Interest and Fiscal Charges	-	1,288,757	1,288,757	-
Total Expenditures	-	1,888,757	1,888,757	-
Excess of Expenditures Over Revenues	-	(1,888,757)	(1,888,757)	-
OTHER FINANCING SOURCES:				
Transfers In	-	1,900,000	1,900,000	-
Net Change in Fund Balance	-	11,243	11,243	\$ -
Fund Balance at Beginning of Year	2,758	2,758	2,758	
Fund Balance at End of Year	\$ 2,758	\$ 14,001	\$ 14,001	

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Other	\$ -	\$ -	\$ 44,941	\$ 44,941
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Contractual Services	92,673	92,673	17,672	75,001
Capital Outlay	8,982,374	9,007,488	2,426,104	6,581,384
Total Commissioners	<u>9,075,047</u>	<u>9,100,161</u>	<u>2,443,776</u>	<u>6,656,385</u>
Board of Elections:				
Capital Outlay	-	115,787	115,787	-
Total Expenditures	<u>9,075,047</u>	<u>9,215,948</u>	<u>2,559,563</u>	<u>6,656,385</u>
Excess of Expenditures Over Revenues	(9,075,047)	(9,215,948)	(2,514,622)	6,701,326
OTHER FINANCING SOURCES:				
Transfers In	-	-	3,500,000	3,500,000
Net Change in Fund Balance	(9,075,047)	(9,215,948)	985,378	<u>\$ 10,201,326</u>
Fund Balance at Beginning of Year	11,791,269	11,791,269	11,791,269	
Prior Year Encumbrances Appropriated	800,047	800,047	800,047	
Fund Balance at End of Year	<u>\$ 3,516,269</u>	<u>\$ 3,375,368</u>	<u>\$ 13,576,694</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Interest	\$ 700	\$ 700	\$ 1,772	\$ 1,072
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Other	92,198	92,198	-	92,198
Net Change in Fund Balance	(91,498)	(91,498)	1,772	<u>\$ 93,270</u>
Fund Balance at Beginning of Year	92,251	92,251	92,251	
Fund Balance at End of Year	<u>\$ 753</u>	<u>\$ 753</u>	<u>\$ 94,023</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ 30,000	\$ 30,000	\$ 1,166	\$ (28,834)
Intergovernmental	1,138,000	1,528,000	1,085,153	(442,847)
Total Revenues	<u>1,168,000</u>	<u>1,558,000</u>	<u>1,086,319</u>	<u>(471,681)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Personal Services	1,001,977	1,021,198	1,015,764	5,434
Contractual Services	162,150	342,442	320,119	22,323
Materials and Supplies	11,000	11,000	10,289	711
Capital Outlay	2,500	2,500	1,135	1,365
Other	8,750	17,750	16,091	1,659
Total Expenditures	<u>1,186,377</u>	<u>1,394,890</u>	<u>1,363,398</u>	<u>31,492</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,377)	163,110	(277,079)	(440,189)
OTHER FINANCING SOURCES:				
Transfers In	80,000	80,000	180,000	100,000
Proceeds from Sale of Capital Assets	-	45,000	93,000	48,000
Total Other Financing Sources	<u>80,000</u>	<u>125,000</u>	<u>273,000</u>	<u>148,000</u>
Net Change in Fund Balance	61,623	288,110	(4,079)	<u>\$ (292,189)</u>
Fund Balance at Beginning of Year	4,389	4,389	4,389	
Fund Balance at End of Year	<u>\$ 66,012</u>	<u>\$ 292,499</u>	<u>\$ 310</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ 180,000	\$ 180,000	\$ 139,457	\$ (40,543)
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Contractual Services	265,000	265,000	94,933	170,067
Materials and Supplies	1,000	1,000	461	539
Capital Outlay	168,000	168,000	31,054	136,946
Other	5,041	5,091	3,432	1,659
Total Expenditures	<u>439,041</u>	<u>439,091</u>	<u>129,880</u>	<u>309,211</u>
Net Change in Fund Balance	(259,041)	(259,091)	9,577	<u>\$ 268,668</u>
Fund Balance at Beginning of Year	392,826	392,826	392,826	
Prior Year Encumbrances Appropriated	160	160	160	
Fund Balance at End of Year	<u>\$ 133,945</u>	<u>\$ 133,895</u>	<u>\$ 402,563</u>	

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CERTIFICATE OF TITLE ADMINISTRATION - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ 900,000	\$ 900,000	\$ 819,221	\$ (80,779)
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Personal Services	84,268	84,268	81,503	2,765
Materials and Supplies	3,200	3,200	69	3,131
Other	450	450	-	450
Total Expenditures	<u>87,918</u>	<u>87,918</u>	<u>81,572</u>	<u>6,346</u>
Excess of Revenues Over Expenditures	812,082	812,082	737,649	(74,433)
OTHER FINANCING (USES):				
Transfers Out	<u>(812,000)</u>	<u>(812,000)</u>	<u>(737,649)</u>	<u>74,351</u>
Net Change in Fund Balance	82	82	-	<u>\$ (82)</u>
Fund Balance at Beginning of Year	-	-	-	
Fund Balance at End of Year	<u>\$ 82</u>	<u>\$ 82</u>	<u>\$ -</u>	

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
WORKERS' COMPENSATION - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ 450,000	\$ 450,000	\$ 532,786	\$ 82,786
Other	-	-	35,319	35,319
Total Revenues	<u>450,000</u>	<u>450,000</u>	<u>568,105</u>	<u>118,105</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Contractual Services	-	500,000	374,269	125,731
Other	450,000	450,000	-	450,000
Total Expenditures	<u>450,000</u>	<u>950,000</u>	<u>374,269</u>	<u>575,731</u>
 Net Change in Fund Balance	 -	 (500,000)	 193,836	 <u>\$ 693,836</u>
 Fund Balance at Beginning of Year	 <u>833,037</u>	 <u>833,037</u>	 <u>833,037</u>	
Fund Balance at End of Year	<u>\$ 833,037</u>	<u>\$ 333,037</u>	<u>\$ 1,026,873</u>	

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HEALTH CARE - INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ 15,540,000	\$ 15,540,000	\$ 16,129,333	\$ 589,333
EXPENDITURES:				
General Government:				
Contractual Services	-	16,100,000	14,717,176	1,382,824
Excess (Deficiency) of Revenues Over (Under) Expenses	15,540,000	(560,000)	1,412,157	1,972,157
OTHER FINANCING SOURCES:				
Transfers In	-	-	52,117	52,117
Net Change in Fund Balance	15,540,000	(560,000)	1,464,274	<u>\$ 2,024,274</u>
Fund Balance at Beginning of Year	7,910,838	7,910,838	7,910,838	
Prior Year Encumbrances Appropriated	-	-	-	
Fund Balance at End of Year	<u>\$ 23,450,838</u>	<u>\$ 7,350,838</u>	<u>\$ 9,375,112</u>	

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

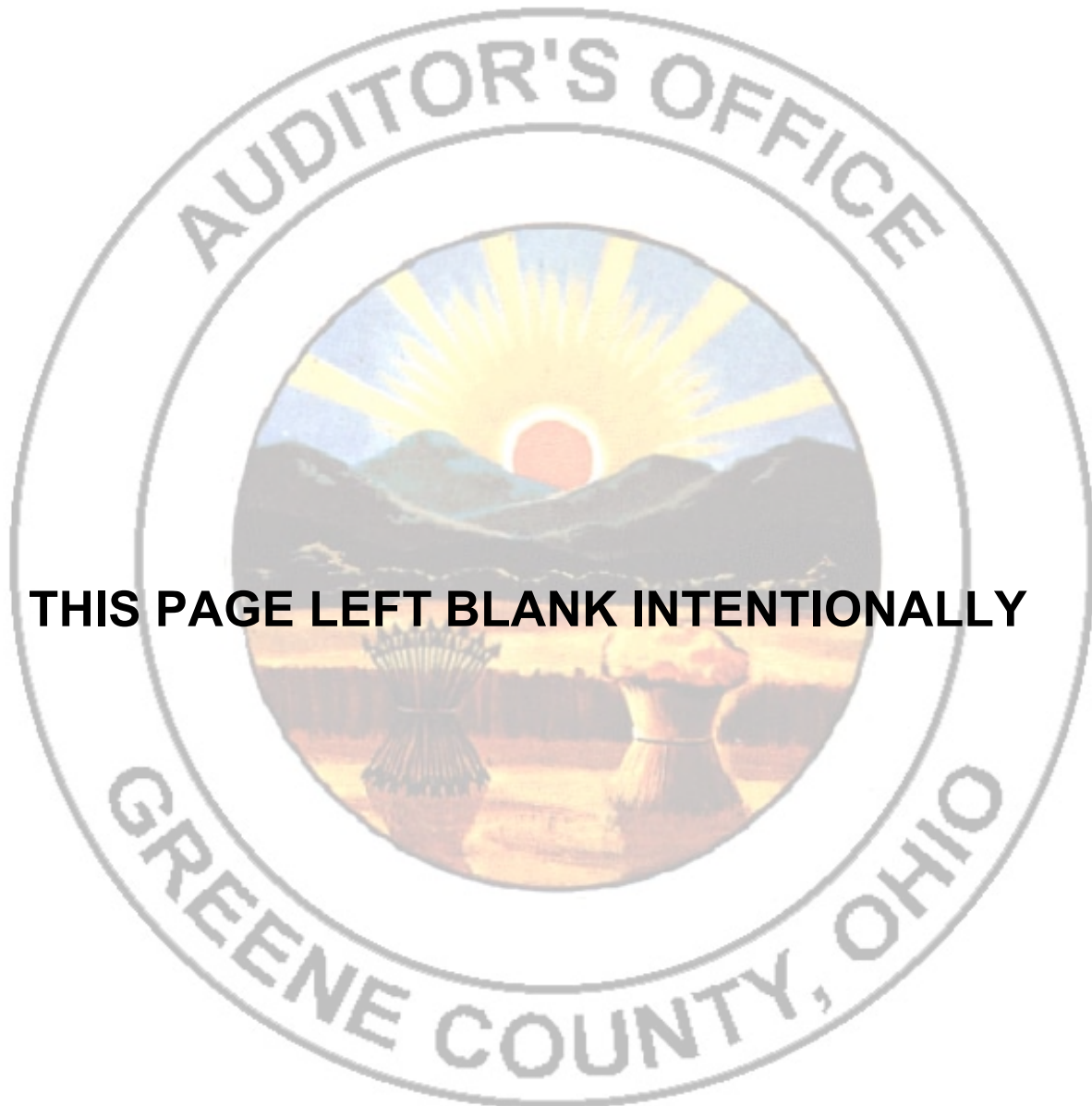
Governmental funds capital assets:	
Land.....	\$ 2,764,258
Buildings, Structures & Improvements.....	47,888,752
Equipment, Furniture and Fixtures.....	19,361,376
Infrastructure.....	131,337,294
Construction in Progress.....	1,476,693
	<hr/>
Total governmental funds capital assets.....	\$ 202,828,373
	<hr/> <hr/>
Investment in governmental funds capital assets by source:	
General Fund.....	\$ 54,505,945
Special Revenue Funds.....	146,845,735
Capital Project Funds.....	1,476,693
	<hr/>
Total governmental funds capital assets.....	\$ 202,828,373
	<hr/> <hr/>

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2023**

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.....			764,630			\$ 764,630
Building Maintenance.....			1,083,656			\$ 1,083,656
Other Legislative and Executive.....		1,451,408	3,438,980			\$ 4,890,388
Land & Buildings.....	\$ 1,058,004	7,079,249				\$ 8,137,253
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.....			146,893			\$ 146,893
Land & Buildings.....	25,920	6,203,903				\$ 6,229,823
Total General Government.....	1,083,924	18,534,560	6,544,485			26,162,969
Public Safety						
Coroner.....			102,845			\$ 102,845
Sheriff.....		41,050	2,324,280			\$ 2,365,330
Adult Probation.....			57,688			\$ 57,688
Building Inspection.....			187,303			\$ 187,303
Ace Task Force.....			164,469			\$ 164,469
Juvenile Detention.....			76,927			\$ 76,927
Emergency Management.....			35,228			\$ 35,228
Land & Buildings.....	5,910	15,900,882			1,476,693	\$ 17,383,485
Total Public Safety.....	5,910	15,941,932	2,948,740		1,476,693	20,373,275
Public Works						
Engineer and Highways.....			5,782,542	\$ 131,337,294		\$ 137,119,836
WAN Group.....			720,959			\$ 720,959
Garbage & Refuse.....			475,675			\$ 475,675
Land & Buildings.....	23,868	2,657,379				\$ 2,681,247
Total Public Works.....	23,868	2,657,379	6,979,176	131,337,294		140,997,717
Health						
Animal Control.....			114,785			\$ 114,785
Developmental Disabilities.....		490,767	427,268			\$ 918,035
Land & Buildings.....	38,800	1,577,123				\$ 1,615,923
Total Health.....	38,800	2,067,890	542,053			2,648,743
Human Services						
County Home.....			111,489			\$ 111,489
Children Services.....			202,702			\$ 202,702
Public Assistance.....		181,882	164,110			\$ 345,992
Veterans Service Commission.....			114,951			\$ 114,951
Land & Buildings.....	426,710	1,338,260				\$ 1,764,970
Total Human Services.....	426,710	1,520,142	593,252			2,540,104
Community and Economic Development						
Convention & Visitors Bureau.....			94,058			\$ 94,058
Department of Development.....			62,915			\$ 62,915
Land & Buildings.....	121,030	1,279,993				\$ 1,401,023
Total Community & Economic Developmen.....	121,030	1,279,993	156,973			1,557,996
Conservation & Recreation						
Recreation & Parks.....		683,704	1,596,697			\$ 2,280,401
Land & Buildings.....	1,064,016	5,203,152				\$ 6,267,168
Total Conservation & Recreation.....	1,064,016	5,886,856	1,596,697			8,547,569
Total General Capital Assets.....	\$ 2,764,258	\$ 47,888,752	\$ 19,361,376	\$ 131,337,294	\$ 1,476,693	\$ 202,828,373

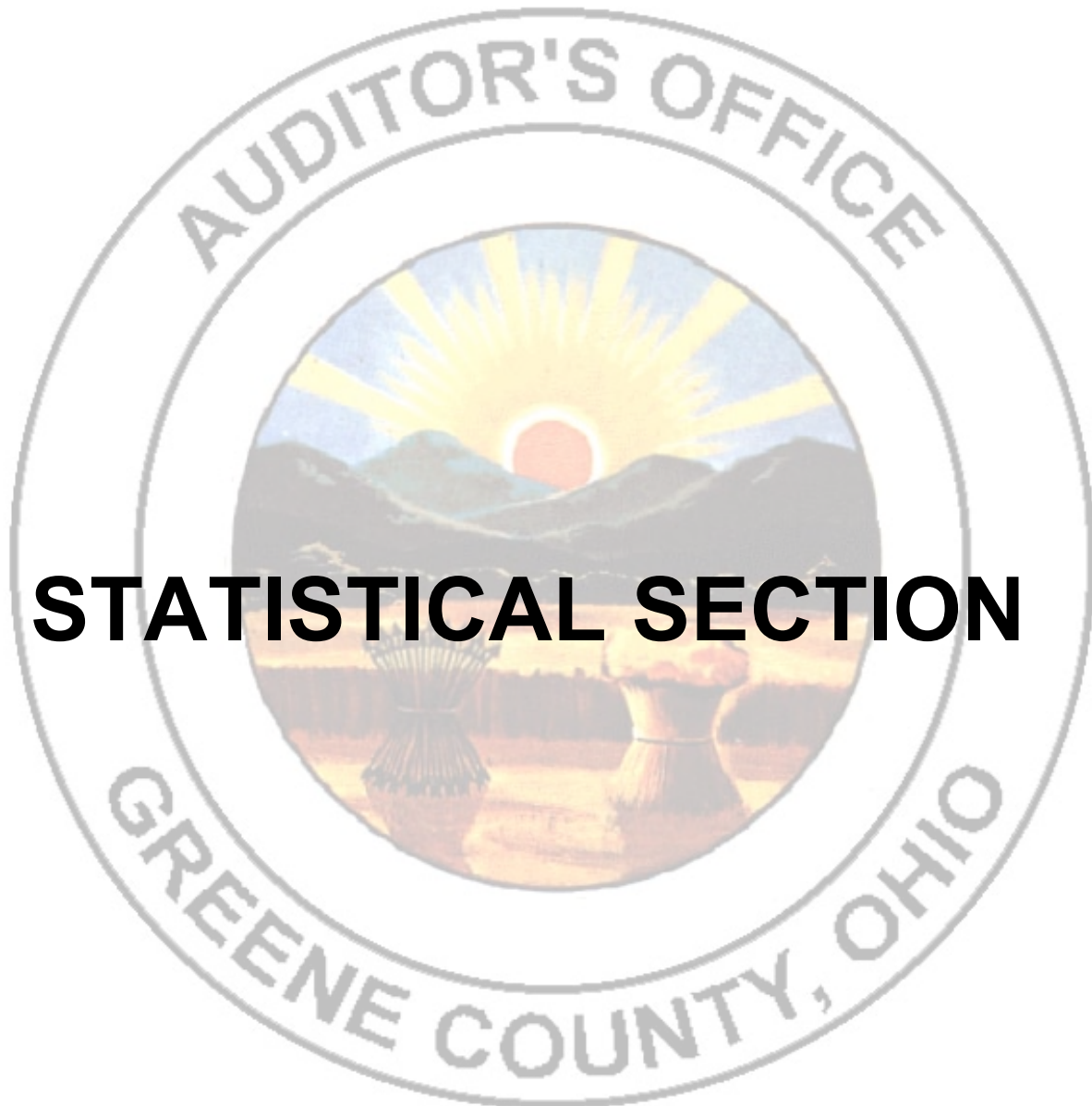
GREENE COUNTY, OHIO
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2023

Function and Activity	Governmental Fund Capital Assets January 1, 2023	Additions	Deductions	Governmental Fund Capital Assets December 31, 2023
General Government				
Legislative and Executive				
Commissioners.....	\$ 3,829,735			\$ 3,829,735
Auditor.....	370,077			370,077
Data Processing.....	765,867	19,641	20,878	764,630
Building Maintenance.....	1,083,656			1,083,656
Other Legislative and Executive.....	4,627,998	262,390		4,890,388
Land & Buildings.....	8,137,253			8,137,253
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.....	146,893			146,893
Land & Buildings.....	6,229,823			6,229,823
Total General Government.....	25,901,816	282,031	20,878	26,162,969
Public Safety				
Coroner.....	102,845			102,845
Sheriff.....	2,364,783	77,359	76,812	2,365,330
Adult Probation.....	57,688			57,688
Building Inspection.....	187,303			187,303
Ace Task Force.....	131,944	32,525		164,469
Juvenile Detention.....	76,927			76,927
Emergency Management.....	35,228			35,228
Land & Buildings.....	15,906,792	1,476,693		17,383,485
Total Public Safety.....	18,863,510	1,586,577	76,812	20,373,275
Public Works				
Engineer and Highways.....	137,108,473	129,732	118,369	137,119,836
WAN Group.....	720,959			720,959
Environmental Services.....	475,675			475,675
Land & Buildings.....	2,681,247			2,681,247
Total Public Works.....	140,986,354	129,732	118,369	140,997,717
Health				
Animal Control.....	114,785			114,785
Developmental Disabilities.....	918,035			918,035
Land & Buildings.....	1,615,923			1,615,923
Total Health.....	2,648,743	-	-	2,648,743
Human Services				
County Home.....	111,489			111,489
Children Services.....	181,823	20,879		202,702
Public Assistance.....	325,707	20,285		345,992
Veterans Service Commission.....	114,951			114,951
Land & Buildings.....	2,500,346		735,376	1,764,970
Total Human Services.....	3,234,316	41,164	735,376	2,540,104
Community and Economic Development				
Convention & Visitor's Bureau.....	94,058			94,058
Department of Development.....	39,815	23,100		62,915
Land & Buildings.....	1,401,023			1,401,023
Total Community & Economic Development.....	1,534,896	23,100	-	1,557,996
Conservation & Recreation				
Recreation & Parks.....	1,758,189	522,212		2,280,401
Land & Buildings.....	6,267,168			6,267,168
Total Conservation & Recreation.....	8,025,357	522,212	-	8,547,569
Total General Capital Assets.....	\$ 201,194,992	\$ 2,584,816	\$ 951,435	\$ 202,828,373



THIS PAGE LEFT BLANK INTENTIONALLY

**MAKING A DIFFERENCE
FOR GREENE COUNTY**



STATISTICAL SECTION

MAKING A DIFFERENCE
FOR GREENE COUNTY

Backside of Section Divider

**GREENE COUNTY, OHIO
STATISTICAL SECTION - TABLE OF CONTENTS
DECEMBER 31, 2023**

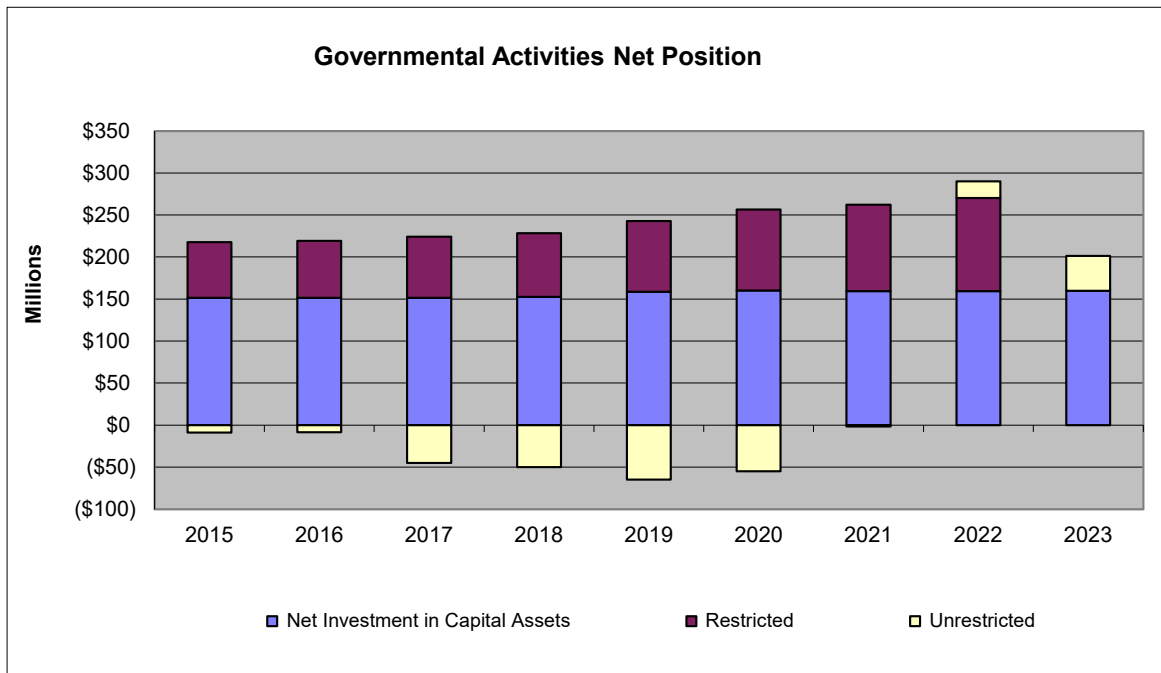
This part of the Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	160 - 167
<p>These schedules contain trend information to help the reader understand how the County's financial position has changed over time.</p>	
Revenue Capacity	168 - 173
<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	174 - 179
<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	180 - 183
<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	184 - 186
<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:	
<p>Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.</p>	

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

	2014(a)	2015	2016	2017(b)
Governmental Activities				
Net investment in capital assets.....	\$ 151,976,215	\$ 151,517,853	\$ 151,356,072	\$ 151,595,956
Restricted.....	60,982,816	66,057,173	67,801,893	72,506,082
Unrestricted.....	(13,363,553)	(9,052,123)	(8,616,978)	(45,117,391)
Total Governmental Activities Net Position.....	\$ 199,595,478	\$ 208,522,903	\$ 210,540,987	\$ 178,984,647
Business-type Activities				
Net investment in capital assets.....	\$ 103,660,266	\$ 108,197,018	\$ 115,363,241	\$ 124,715,210
Restricted.....	9,531,013	8,630,839	17,311,731	17,430,571
Unrestricted.....	22,099,906	26,832,469	18,738,841	16,286,148
Total Business-type Activities Net Position.....	\$ 135,291,185	\$ 143,660,326	\$ 151,413,813	\$ 158,431,929
Primary Government				
Net investment in capital assets.....	\$ 255,636,481	\$ 259,714,871	\$ 266,719,313	\$ 276,311,166
Restricted.....	70,513,829	74,688,012	85,113,624	89,936,653
Unrestricted.....	8,736,353	17,780,346	10,121,863	(28,831,243)
Total Primary Government Net Position.....	\$ 334,886,663	\$ 352,183,229	\$ 361,954,800	\$ 337,416,576

(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.



2018(c)	2019	2020	2021	2022	2023
\$ 152,433,542	\$ 158,781,791	\$ 160,264,532	\$ 159,259,260	\$ 159,369,351	\$ 159,795,198
75,780,499	84,142,671	96,128,818	102,879,096	110,140,914	117,795,114
(50,019,605)	(64,898,089)	(55,052,506)	(1,565,918)	21,605,933	44,183,147
<u>\$ 178,194,436</u>	<u>\$ 178,026,373</u>	<u>\$ 201,340,844</u>	<u>\$ 260,572,438</u>	<u>\$ 291,116,198</u>	<u>\$ 321,773,459</u>
\$ 128,771,844	\$ 137,254,493	\$ 147,181,186	\$ 155,995,761	\$ 162,459,323	\$ 168,570,845
18,511,145	23,760,922	23,449,314	28,638,269	27,820,449	38,013,846
18,168,357	15,646,643	14,567,711	13,547,400	25,124,325	23,207,422
<u>\$ 165,451,346</u>	<u>\$ 176,662,058</u>	<u>\$ 185,198,211</u>	<u>\$ 198,181,430</u>	<u>\$ 215,404,097</u>	<u>\$ 229,792,113</u>
\$ 281,205,386	\$ 296,036,284	\$ 307,445,718	\$ 315,255,021	\$ 321,828,674	\$ 328,366,043
94,291,644	107,903,593	119,578,132	131,517,365	137,961,363	155,808,960
(31,851,248)	(49,251,446)	(40,484,795)	11,981,482	46,730,258	67,390,569
<u>\$ 343,645,782</u>	<u>\$ 354,688,431</u>	<u>\$ 386,539,055</u>	<u>\$ 458,753,868</u>	<u>\$ 506,520,295</u>	<u>\$ 551,565,572</u>

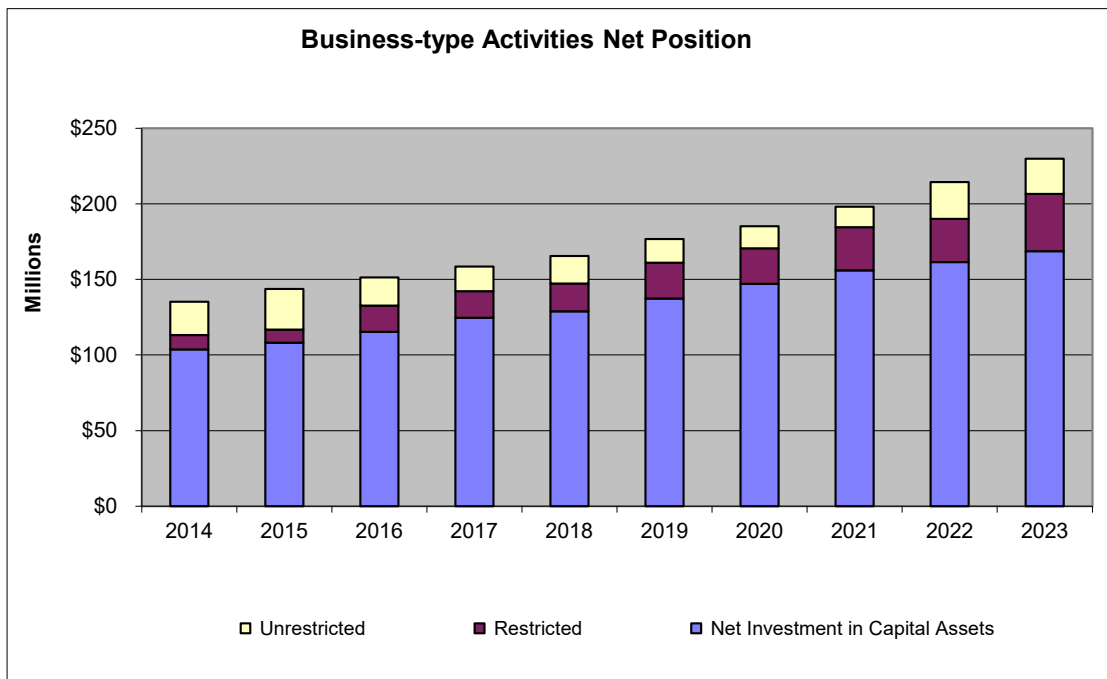


Table 2

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

	2014	2015	2016	2017
General Fund				
Nonspendable:				
Due From Other Funds.....	\$ 98,701	\$ 76,346		
Interfund Receivables.....	417,834	333,438		
Unclaimed Funds.....	332,820	208,727	\$ 34,014	\$ 21,515
Prepaid Expenses.....				544,507
Assigned for Encumbrances.....	1,901,221	725,988	1,122,345	3,458,270
Assigned for Budgetary Resource.....	2,950,311	6,790,129	5,666,947	9,111,525
Unassigned.....	22,768,440	25,743,352	27,461,194	26,392,385
Total Fund Balance: General Fund.....	<u>\$ 28,469,327</u>	<u>\$ 33,877,980</u>	<u>\$ 34,284,500</u>	<u>\$ 39,528,202</u>
All Other Governmental Funds				
Nonspendable:				
Due From Other Funds.....	\$ 174,842	\$ 33,282		
Interfund Receivables.....	20,000			
Principal of Trust Funds.....	70,800	70,800	\$ 70,800	\$ 70,800
Inventory.....				
Prepaid Expenses.....				357,179
Restricted:				
Job and Family Services.....	7,980,516	8,854,537	10,156,785	11,327,409
Developmental Disabilities.....	24,271,828	23,827,962	23,142,051	23,597,991
Motor Vehicle, Road & Bridge.....	8,700,977	10,262,367	9,737,869	10,603,117
American Rescue Plan.....				
Jail Construction				
Other Purposes.....	19,198,974	19,776,563	21,756,135	23,166,993
Committed:				
County Home.....	34,078	385,732	511,484	746,409
Jail Construction				
Capital Projects.....	493,722	1,547,890	1,146,387	2,741,659
Long Term Debt Obligations.....	801,023	972,884	2,011,040	868,032
Unassigned.....	(3,028)			
Total All Other Governmental Funds.....	<u>\$ 61,743,732</u>	<u>\$ 65,732,017</u>	<u>\$ 68,532,551</u>	<u>\$ 73,479,589</u>

2018	2019	2020	2021	2022	2023
\$ 48,456	\$ 232,942	\$ 364,736	\$ 399,918	\$ 580,450	\$ 1,009,065
620,385	510,963	563,071	306,472	639,032	396,955
3,571,145	1,022,428	708,907	1,402,975	583,443	584,422
6,257,982	1,524,589	4,668,077	223,831		
28,805,310	39,861,515	52,527,764	51,216,610	50,647,809	48,349,250
<u>\$ 39,303,278</u>	<u>\$ 43,152,437</u>	<u>\$ 58,832,555</u>	<u>\$ 53,549,806</u>	<u>\$ 52,450,734</u>	<u>\$ 50,339,692</u>

\$ 70,800	\$ 70,800	\$ 70,800	\$ 70,800	\$ 70,800	\$ 70,800
					4,248
5,665,584	5,205,133	4,869,334	4,318,992	4,173,975	3,846,452
16,527,627	16,104,282	19,102,921	23,160,117	25,890,378	28,306,479
23,447,659	21,765,002	24,968,463	29,678,795	30,942,269	31,645,986
12,242,582	12,521,958	14,647,670	15,726,252	16,518,962	19,280,437
			4,443	4,443	4,443
				30,000,000	28,773,468
14,722,121	22,338,352	23,411,132	23,878,870	25,371,787	28,702,881
525,290	713,469	909,730	45,095	130,864	130,864
				10,000,000	30,000,000
3,300,271	2,976,468	5,025,323	20,578,169	12,526,526	14,346,575
941,868	1,034,136	45,063	4	4	14,005
<u>\$ 77,443,802</u>	<u>\$ 82,729,600</u>	<u>\$ 93,050,436</u>	<u>\$ 117,461,537</u>	<u>\$ 155,630,008</u>	<u>\$ 185,126,638</u>

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

	2014	2015	2016	2017
Expenses				
Governmental Activities				
Legislative and Executive.....	\$ 16,179,840	\$ 16,708,608	\$ 21,062,096	\$ 20,484,414
Judicial.....	7,996,955	8,071,770	8,595,676	9,015,511
Public Safety.....	21,191,299	20,907,748	23,022,264	26,232,826
Public Works.....	9,671,896	8,564,111	9,470,211	8,983,856
Health.....	26,179,437	25,928,609	25,569,399	25,564,792
Human Services.....	25,424,076	26,875,768	29,625,809	32,036,157
Conservation and Recreation.....	3,167,588	3,033,427	3,333,687	3,594,508
Community and Economic Development.....	1,762,988	1,678,489	1,895,927	1,596,981
Other.....				
Interest and Fiscal Charges.....	1,057,845	940,352	859,118	869,651
Total Governmental Activities Expenses.....	112,631,924	112,708,882	123,434,187	128,378,696
Business-type Activities				
Water.....	8,699,215	9,338,165	9,080,292	9,628,120
Sewer.....	15,890,356	15,973,054	16,121,099	16,645,315
Total Business-type Activities Expenses.....	24,589,571	25,311,219	25,201,391	26,273,435
Total Primary Government Expenses.....	\$ 137,221,495	\$ 138,020,101	\$ 148,635,578	\$ 154,652,131
Program Revenues				
Governmental Activities				
Charges for Services				
Legislative and Executive.....	\$ 5,873,400	\$ 5,479,066	\$ 6,535,020	\$ 7,414,588
Judicial.....	1,952,005	2,028,410	1,791,453	1,312,344
Public Safety.....	2,967,040	3,173,005	3,554,754	3,269,414
Public Works.....	562,501	464,590	447,717	404,176
Health.....	1,046,014	909,566	877,151	839,322
Human Services.....	4,784,388	5,322,285	5,281,420	5,308,868
Conservation and Recreation.....	1,278,254	1,176,745	1,422,609	1,498,403
Community and Economic Development.....		5,000		
Operating Grants and Contributions.....	31,193,575	30,105,925	30,363,206	32,305,508
Capital Grants and Contributions.....	869,430	1,277,792	3,235,232	2,716,413
Total Governmental Activities Program Revenues.....	50,526,607	49,942,384	53,508,562	55,069,036
Business-type Activities				
Charges for Services				
Water.....	9,929,260	10,131,651	10,602,474	10,389,075
Sewer.....	19,926,907	20,145,679	19,917,037	20,978,480
Capital Grants and Contributions.....		2,695,355	1,704,850	3,967,797
Total Business-type Activities Program Revenues.....	29,856,167	32,972,685	32,224,361	35,335,352
Total Primary Government Program Revenues.....	\$ 80,382,774	\$ 82,915,069	\$ 85,732,923	\$ 90,404,388
Net <Expense>/Revenue				
Governmental Activities.....	\$ (62,105,317)	\$ (62,766,498)	\$ (69,925,625)	\$ (73,309,660)
Business-type Activities.....	5,266,596	7,661,466	7,022,970	9,061,917
Total Primary Government Net <Expense>/Revenue.....	\$ (56,838,721)	\$ (55,105,032)	\$ (62,902,655)	\$ (64,247,743)
General Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes				
Real and Personal Property Taxes.....	\$ 35,606,743	\$ 37,607,966	\$ 38,529,210	\$ 38,520,117
County Hotel Lodging Taxes.....	1,007,884	987,072	1,080,080	1,214,473
Sales Taxes.....	24,606,952	26,351,943	27,322,202	27,343,714
Unrestricted Grants.....	5,552,659	4,571,615	4,844,649	5,941,160
Investment Earnings.....	1,429,891	1,022,404	(529,963)	1,629,209
Other Revenue.....	525,871	1,172,189	733,457	1,147,161
Transfers.....	(18,489)	(19,266)	(35,926)	(47,693)
Total Governmental Activities.....	68,711,511	71,693,923	71,943,709	75,748,141
Business-type Activities				
Investment Earnings.....	59,688	46,997	55,370	37,351
Other Revenue.....	791,600	641,412	639,221	414,881
Transfers.....	18,489	19,266	35,926	47,693
Total Business-type Activities.....	869,777	707,675	730,517	499,925
Total Primary Government.....	\$ 69,581,288	\$ 72,401,598	\$ 72,674,226	\$ 76,248,066
Change in Net Position				
Governmental Activities.....	\$ 6,606,194	\$ 8,927,425	\$ 2,018,084	\$ 2,438,481
Business-type Activities.....	6,136,373	8,369,141	7,753,487	9,561,842
Total Primary Government.....	\$ 12,742,567	\$ 17,296,566	\$ 9,771,571	\$ 12,000,323

2018	2019	2020	2021	2022	2023
\$ 22,213,612	\$ 22,529,358	\$ 19,841,881	\$ 15,199,144	\$ 32,884,474	\$ 25,655,240
9,268,013	10,296,578	9,768,992	4,601,831	6,781,968	14,907,512
26,660,763	32,669,878	28,521,616	14,137,291	12,720,033	26,322,741
9,835,282	10,612,280	9,528,537	8,086,108	15,292,069	6,839,753
26,119,243	24,826,008	21,804,702	22,745,548	22,314,476	25,081,664
31,921,834	36,468,256	30,685,781	9,666,043	22,437,118	26,104,596
4,509,091	4,910,170	4,408,366	3,109,439	3,291,928	4,247,934
2,052,055	2,062,809	3,285,306	1,421,161	1,804,240	2,486,273
		1,008,419			
819,655	741,934	914,613	552,218	1,343,129	1,751,163
<u>133,399,548</u>	<u>145,117,271</u>	<u>129,768,213</u>	<u>79,518,783</u>	<u>118,869,435</u>	<u>133,396,876</u>
9,982,806	11,028,370	10,404,514	8,843,948	7,429,365	11,274,297
16,795,474	17,209,675	17,829,978	15,345,243	15,555,770	16,009,494
<u>26,778,280</u>	<u>28,238,045</u>	<u>28,234,492</u>	<u>24,189,191</u>	<u>22,985,135</u>	<u>27,283,791</u>
<u>\$ 160,177,828</u>	<u>\$ 173,355,316</u>	<u>\$ 158,002,705</u>	<u>\$ 103,707,974</u>	<u>\$ 141,854,570</u>	<u>\$ 160,680,667</u>
\$ 6,843,562	\$ 8,662,092	\$ 9,784,977	\$ 9,802,636	\$ 11,404,298	\$ 9,949,480
1,732,523	1,754,574	1,499,977	1,864,833	682,630	2,707,116
3,768,748	3,980,869	3,453,901	3,745,709	3,374,498	3,865,463
441,181	581,207	423,305	396,788	527,959	371,546
1,109,663	2,093,020	715,341	673,300	481,169	370,723
4,608,235	4,690,778	4,225,924	1,617,234	697,610	860,574
1,083,089	1,024,044	1,026,516	1,040,767	1,081,745	923,584
				152	12,290
33,226,475	37,229,521	49,608,218	36,471,324	50,638,327	38,738,902
1,873,048	3,717,323	1,638,732	583,828	730,678	
<u>54,686,524</u>	<u>63,733,428</u>	<u>72,376,891</u>	<u>56,196,419</u>	<u>69,619,066</u>	<u>57,799,678</u>
10,753,445	11,818,693	10,987,923	11,556,750	11,951,591	12,278,376
20,600,736	21,590,564	20,828,957	21,264,921	21,866,946	22,170,306
1,797,595	3,933,588	4,287,900	3,478,932	5,455,802	6,405,756
<u>33,151,776</u>	<u>37,342,845</u>	<u>36,104,780</u>	<u>36,300,603</u>	<u>39,274,339</u>	<u>40,854,438</u>
<u>\$ 87,838,300</u>	<u>\$ 101,076,273</u>	<u>\$ 108,481,671</u>	<u>\$ 92,497,022</u>	<u>\$ 108,893,405</u>	<u>\$ 98,654,116</u>
\$ (78,713,024)	\$ (81,383,843)	\$ (57,391,322)	\$ (23,322,364)	\$ (49,250,369)	\$ (75,597,198)
6,373,496	9,104,800	7,870,288	12,111,412	16,289,204	13,570,647
<u>\$ (72,339,528)</u>	<u>\$ (72,279,043)</u>	<u>\$ (49,521,034)</u>	<u>\$ (11,210,952)</u>	<u>\$ (32,961,165)</u>	<u>\$ (62,026,551)</u>
\$ 37,468,525	\$ 39,718,943	\$ 40,183,212	\$ 41,545,266	\$ 43,657,884	\$ 42,641,896
1,229,004	1,398,917	804,760	1,121,102	1,341,172	1,475,875
27,507,549	29,055,376	29,343,957	34,092,272	35,476,205	36,657,255
5,227,671	6,858,036	6,286,667	6,079,531	6,371,060	9,705,859
2,432,081	3,148,003	2,444,793	(1,105,834)	(10,383,432)	14,040,478
1,955,900	2,242,091	1,722,765	843,082	3,542,869	1,833,669
(92,748)	(1,205,586)	(80,361)	(21,461)	(211,629)	(100,573)
<u>75,727,982</u>	<u>81,215,780</u>	<u>80,705,793</u>	<u>82,553,958</u>	<u>79,794,129</u>	<u>106,254,459</u>
50,029	97,673	66,226	48,096	68,857	54,590
503,144	802,653	519,278	802,250	652,977	662,206
92,748	1,205,586	80,361	21,461	211,629	100,573
<u>645,921</u>	<u>2,105,912</u>	<u>665,865</u>	<u>871,807</u>	<u>933,463</u>	<u>817,369</u>
<u>\$ 76,373,903</u>	<u>\$ 83,321,692</u>	<u>\$ 81,371,658</u>	<u>\$ 83,425,765</u>	<u>\$ 80,727,592</u>	<u>\$ 107,071,828</u>
\$ (2,985,042)	\$ (168,063)	\$ 23,314,471	\$ 59,231,594	\$ 30,543,760	\$ 30,657,261
7,019,417	11,210,712	8,536,153	12,983,219	17,222,667	14,388,016
<u>\$ 4,034,375</u>	<u>\$ 11,042,649</u>	<u>\$ 31,850,624</u>	<u>\$ 72,214,813</u>	<u>\$ 47,766,427</u>	<u>\$ 45,045,277</u>

Table 4

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

	2014	2015	2016	2017
Revenues				
Taxes.....	\$ 61,377,625	\$ 65,205,640	\$ 66,680,972	\$ 67,094,050
Lease Revenue.....				
Charges for Services.....	16,212,150	16,631,500	17,065,917	17,737,605
Licenses & Permits.....	998,161	1,096,172	1,283,131	1,396,373
Fines & Forfeitures.....	1,009,358	850,672	1,056,794	885,508
Intergovernmental Revenues.....	35,611,393	34,638,050	37,625,248	39,535,977
Special Assessments.....	24,288	41,687	39,716	32,859
Investment Earnings.....	1,585,698	1,137,492	(25,009)	1,708,516
Other Revenues.....	1,113,536	1,124,626	939,305	1,746,156
Total Revenues	<u>117,932,209</u>	<u>120,725,839</u>	<u>124,666,074</u>	<u>130,137,044</u>
Expenditures				
Legislative and Executive.....	16,460,861	16,381,211	19,869,072	19,038,830
Judicial.....	7,862,119	7,893,029	8,141,179	7,912,334
Public Safety.....	20,788,104	20,777,839	21,838,544	23,169,359
Public Works.....	9,467,492	8,045,639	9,891,384	8,282,322
Health.....	25,989,182	25,568,931	25,601,103	25,591,256
Human Services.....	25,366,982	26,862,969	28,494,895	28,765,317
Conservation and Recreation.....	3,154,220	3,054,014	3,219,330	3,429,751
Community and Economic Development.....	1,751,522	1,642,555	1,830,124	1,468,585
Other.....				
Capital Outlay.....	905,955	22,946	92,820	250
Debt Service:				
Interest.....	1,083,082	995,000	884,288	847,132
Principal.....	4,630,000	971,963	1,070,000	1,550,000
Total Expenditures	<u>117,459,519</u>	<u>112,216,096</u>	<u>120,932,739</u>	<u>120,055,136</u>
Excess Revenue over Expenditures	472,690	8,509,743	3,733,335	10,081,908
Other Financing Sources/(Uses)				
Proceeds from Sale of Assets.....	62,329	635,329	110,278	156,984
Proceeds from Borrowing.....		3,955,000		
Premium on Borrowing.....		82,913		
Payments to Escrow Agent.....		(4,015,681)		
Inception of Leases.....		249,401		
Transfers In.....	6,874,337	3,247,823	2,587,693	2,787,301
Transfers Out.....	(6,893,346)	(3,267,590)	(3,224,252)	(2,835,453)
Total Other Financing Sources/(Uses).....	<u>43,320</u>	<u>887,195</u>	<u>(526,281)</u>	<u>108,832</u>
Net Change in Fund Balance.....	<u>\$ 516,010</u>	<u>\$ 9,396,938</u>	<u>\$ 3,207,054</u>	<u>\$ 10,190,740</u>
Capitalized Capital Outlay	905,955	873,850	1,590,387	1,111,261
Debt Service as a percentage of noncapital expenditures.....	4.9%	1.8%	1.6%	2.0%

2018	2019	2020	2021	2022	2023
\$ 66,211,613	\$ 70,274,369	\$ 70,269,480	\$ 76,877,558	\$ 80,241,776	\$ 80,423,643
				13,694	
16,970,237	20,143,118	18,613,673	16,703,909	15,891,533	15,408,418
1,608,374	1,704,336	1,569,334	1,719,992	1,399,078	1,378,711
821,062	779,274	770,323	857,361	828,410	1,463,325
39,160,377	44,100,653	53,510,480	43,624,137	56,053,508	47,926,010
27,158	24,934	22,711	19,197	21,485	436,020
2,594,933	5,175,785	2,745,635	(954,935)	(10,010,585)	13,854,526
2,932,147	2,757,837	2,932,953	1,800,921	4,151,149	1,765,083
<u>130,325,901</u>	<u>144,960,306</u>	<u>150,434,589</u>	<u>140,648,140</u>	<u>148,590,048</u>	<u>162,655,736</u>
21,039,457	24,891,916	18,340,062	19,517,722	35,093,555	23,540,599
8,496,963	8,490,149	8,696,486	8,504,827	9,380,455	14,647,318
24,085,881	26,609,301	25,616,778	26,245,208	19,659,673	24,210,905
8,947,711	9,469,990	8,979,421	9,735,143	10,033,921	8,013,123
26,171,355	24,850,254	21,726,424	23,058,212	24,790,939	24,869,031
29,764,890	31,114,414	28,408,484	26,552,559	25,508,175	25,955,821
4,371,963	4,277,719	4,218,654	4,370,588	3,987,816	4,125,001
1,937,108	1,821,760	3,179,450	1,832,904	2,090,030	2,954,574
		1,008,419		801,655	
1,632,132	2,221,566	250	250	8,394,691	3,012,707
793,229	740,556	697,349	559,203	1,242,881	2,166,063
1,360,000	1,230,000	3,490,000	1,245,000	1,479,312	1,778,227
<u>128,600,689</u>	<u>135,717,625</u>	<u>124,361,777</u>	<u>121,621,616</u>	<u>142,463,103</u>	<u>135,273,369</u>
1,725,212	9,242,681	26,072,812	19,026,524	6,126,945	27,382,367
111,332	878,134	11,165	125,015	93,301	155,911
				30,195,000	
				609,413	
	221,262			267,917	
4,479,960	2,298,475	5,345,836	17,433,175	12,977,135	27,395,939
(4,573,192)	(3,505,595)	(5,428,859)	(17,456,362)	(13,200,312)	(27,548,629)
<u>18,100</u>	<u>(107,724)</u>	<u>(71,858)</u>	<u>101,828</u>	<u>30,942,454</u>	<u>3,221</u>
<u>\$ 1,743,312</u>	<u>\$ 9,134,957</u>	<u>\$ 26,000,954</u>	<u>\$ 19,128,352</u>	<u>\$ 37,069,399</u>	<u>\$ 27,385,588</u>
2,144,067	8,001,028	1,130,348	663,296	1,401,975	2,584,816
1.7%	1.5%	3.4%	1.5%	2.0%	3.0%

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

Year	General Property Tax	Sales Tax	County Hotel Lodging Tax	Total
2014	\$ 35,762,789	\$ 24,606,952	\$ 1,007,884	\$ 61,377,625
2015	37,866,625	26,351,943	987,072	65,205,640
2016	38,278,690	27,322,202	1,080,080	66,680,972
2017	38,535,863	27,343,714	1,214,473	67,094,050
2018	37,475,060	27,507,549	1,229,004	66,211,613
2019	39,820,076	29,055,376	1,398,917	70,274,369
2020	40,120,763	29,343,957	804,760	70,269,480
2021	41,664,184	34,092,272	1,121,102	76,877,558
2022	43,438,093	35,476,205	1,327,478	80,241,776
2023	42,290,513	36,657,255	1,475,875	80,423,643

% Change 2014 to 2023	General Property Tax	Sales Tax	County Hotel Lodging Tax	Total
	18.3%	49.0%	46.4%	31.0%

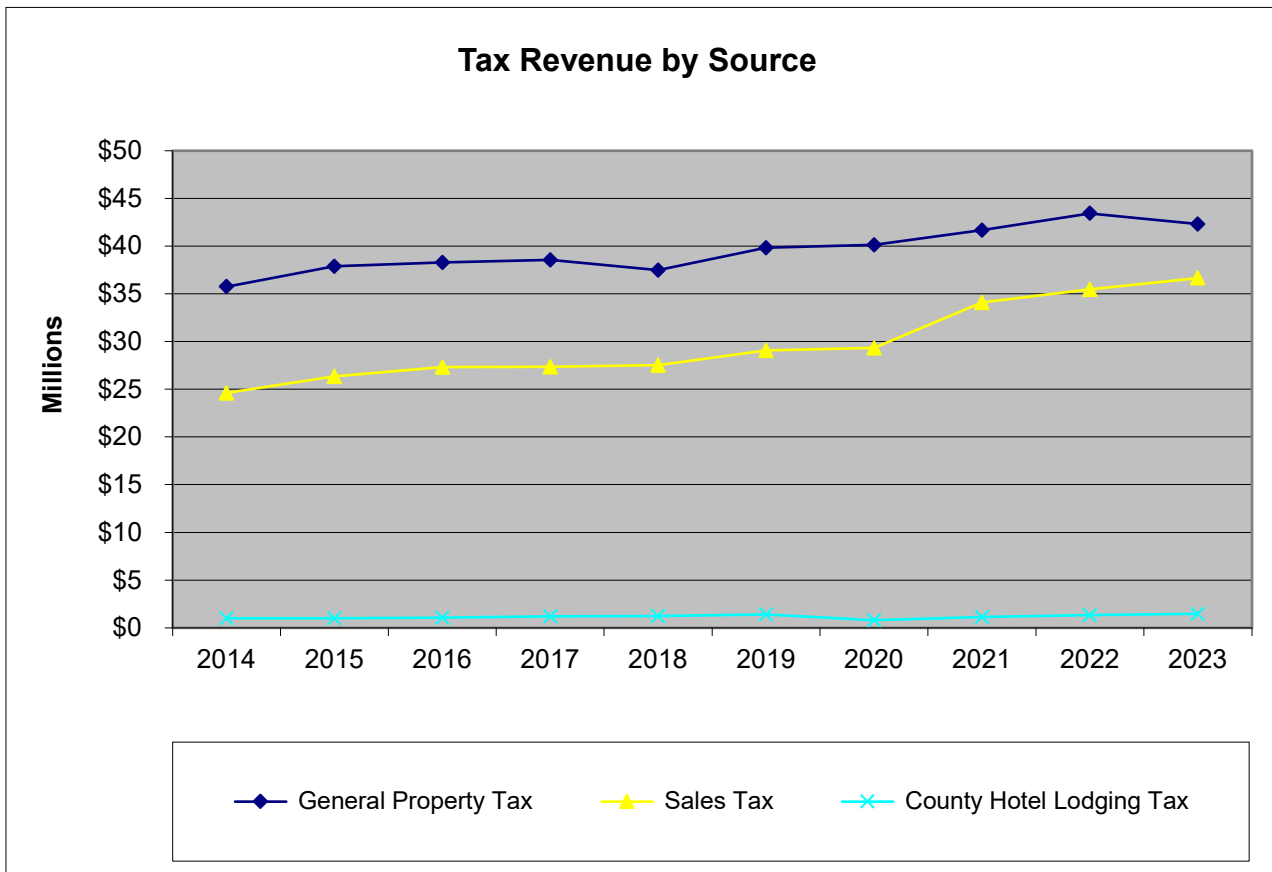
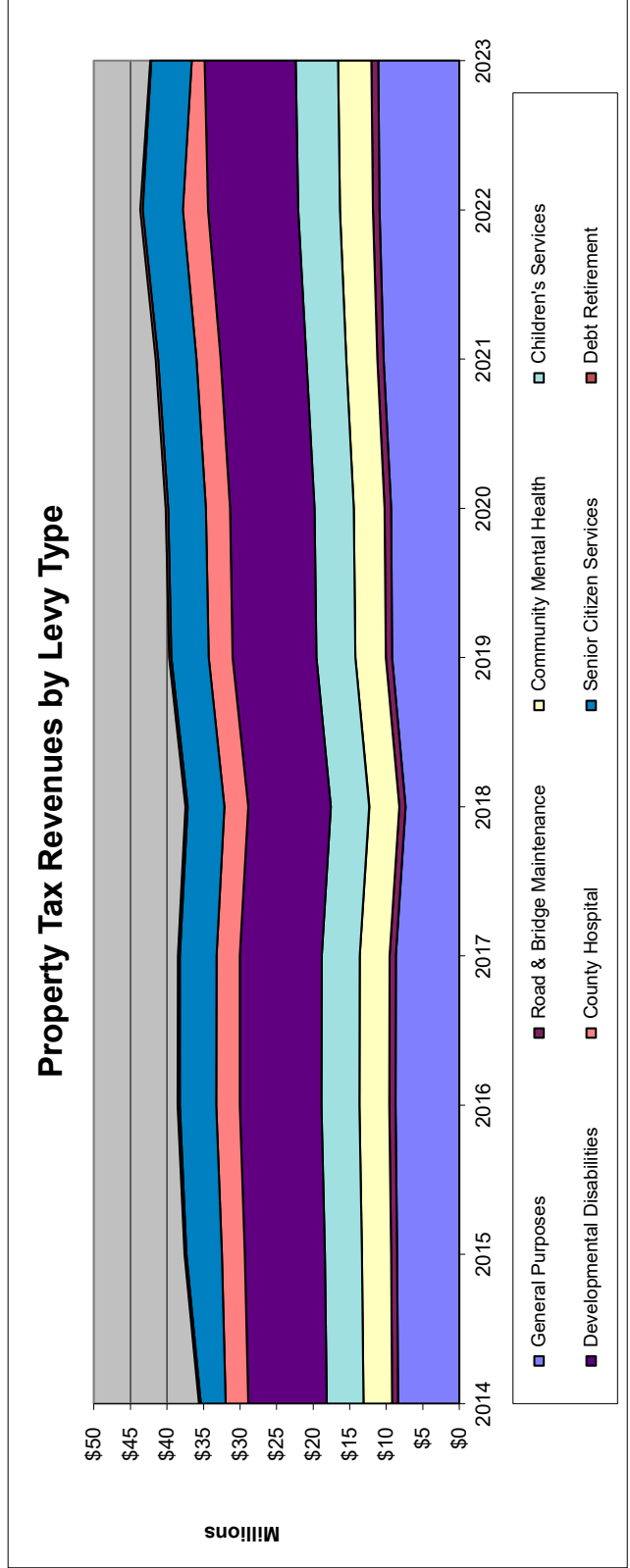


Table 6
Greene County, Ohio
Real and Personal Property Tax Revenues by Program
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

Year	General Purposes	Road & Bridge Maintenance	Community Mental Health	Children's Services	Developmental Disabilities	County Hospital	Senior Citizen Services	Debt Retirement	Total
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	3,128,966	4,873,450	269,003	37,607,966
2016	8,729,882	842,083	4,074,606	5,211,181	11,191,107	3,201,355	4,998,077	280,919	38,529,210
2017	8,695,207	842,828	4,074,779	5,217,055	11,197,593	3,203,240	5,004,260	285,155	38,520,117
2018	7,343,572	851,533	4,116,450	5,268,325	11,309,685	3,235,299	5,053,595	290,066	37,468,525
2019	9,200,325	861,785	4,169,766	5,333,948	11,451,273	3,275,798	5,116,613	309,435	39,718,943
2020	9,343,677	870,163	4,212,524	5,385,834	11,563,278	3,307,842	5,166,330	333,564	40,183,212
2021	10,348,540	880,264	4,262,220	5,448,021	11,698,369	3,346,479	5,228,034	333,339	41,545,266
2022	10,894,251	926,797	4,500,812	5,731,859	12,328,811	3,450,108	5,493,984	331,262	43,657,884
2023	11,093,351	936,709	4,546,344	5,794,248	12,457,744	1,779,678 {1}	5,554,990	127,449	42,290,513
% Change 2014 to 2023	32.4%	15.5%	16.3%	15.3%	15.8%	-42.2%	62.6%	-45.8%	18.8%



{1} - the property tax rate decreased from \$1.00 per \$1,000 of assessed value to \$0.50 per \$1,000 of assessed value in tax year 2022/collection year 2023.

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	Personal Property					
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%	
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%	
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%	
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%	
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%	
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%	
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%	
2022		3,757,644,260	884,437,600	256,520	164,295,000	4,806,633,380	11.65%	13,733,238,229	35.00%	
2023		3,818,360,830	885,702,730	269,670	175,657,740	4,879,990,970	11.65%	13,942,831,343	35.00%	
2024	(T)	5,035,837,720	991,777,830	293,040	198,428,540	6,226,337,130	11.15%	17,789,534,657	35.00%	

Source: Greene County Auditor's Office

(R) - Real property is reappraised every six years

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. The value derived from the listing percentage multiplied by the applicable rates, generated the property tax revenue billed in that year.

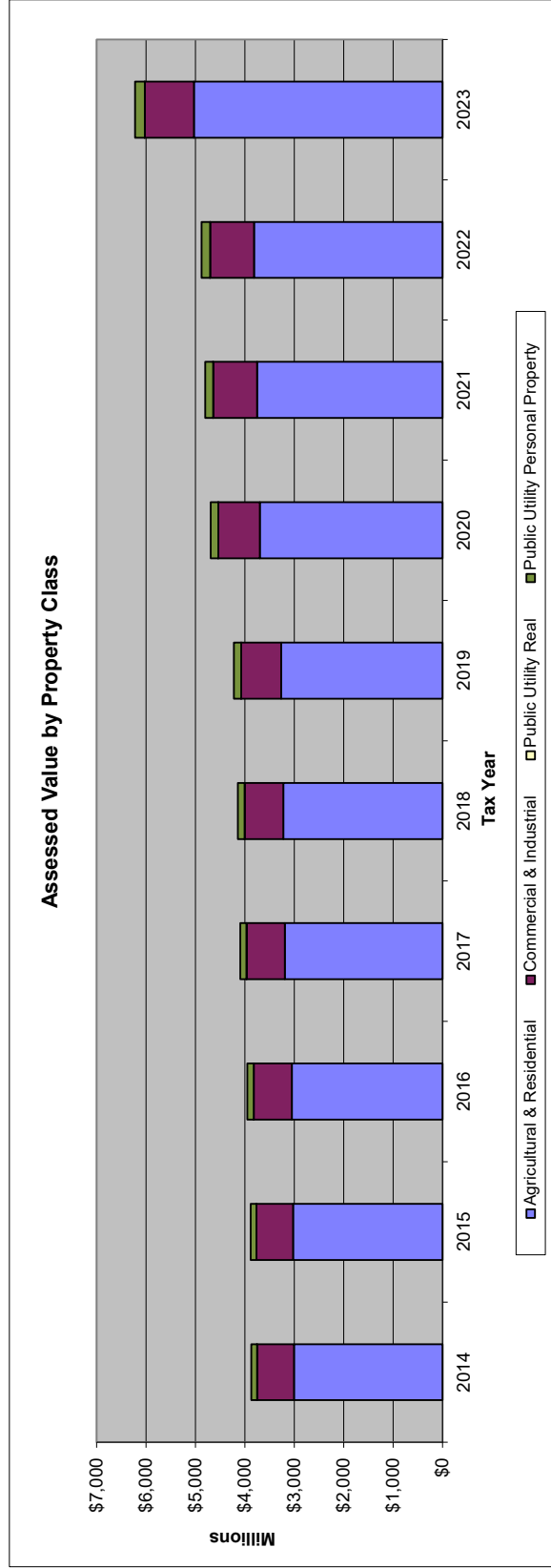


Table 8
 Greene County, Ohio
 Property Tax Levies and Collections - Real, Utility and Tangible Taxes
 Last Ten Fiscal Years

Tax Year	Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Taxes Levied	Delinquent Taxes Levied	Delinquent Taxes Collected	Total Taxes Collected	Delinquent Taxes Collected as a Percent of Total Taxes Collected	Total Taxes Levied	Total Taxes Collected	Accumulated Delinquencies
2013	2014	\$ 46,915,635	\$ 45,531,386	97.05%	\$ 2,194,419	\$ 1,206,440	\$ 46,737,826	2.58%			\$ 1,920,871
2014	2015	48,956,097	47,366,079	96.75%	1,920,871	1,162,076	48,528,155	2.39%			2,292,054
2015	2016	50,396,617	48,919,627	97.07%	2,292,054	1,881,659	50,801,286	3.70%			2,379,210
2016	2017	51,178,965	49,712,530	97.13%	2,514,222	1,653,005	51,365,535	3.22%			2,175,736
2017	2018	50,101,425	48,869,285	97.54%	2,175,736	1,334,474	50,203,759	2.66%			1,234,981
2018	2019	52,603,293	51,240,874	97.41%	2,071,987	1,253,478	52,494,352	2.39%			2,071,119
2019	2020	53,656,922	51,713,077	96.38%	2,071,119	1,344,749	53,057,826	2.53%			2,073,165
2020	2021	55,165,496	53,762,998	97.46%	2,073,165	1,319,775	55,082,773	2.40%			1,900,742
2021	2022	56,562,873	55,117,518	97.44%	2,115,907	1,443,476	56,560,994	2.55%			1,797,057
2022	2023	55,601,722	54,562,716	98.13%	2,401,455	1,500,513	56,063,229	2.68%			1,946,075

Source: Greene County Auditor's Office

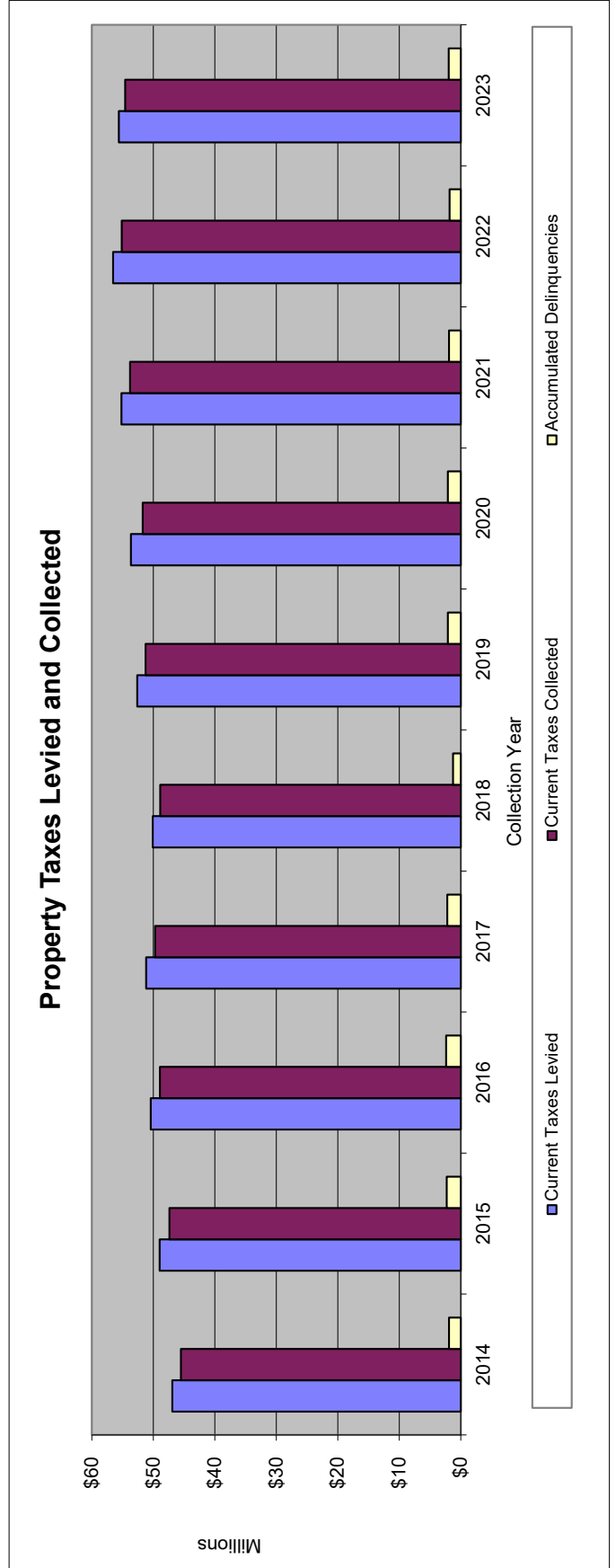


Table 9
 Greene County, Ohio
 Property Tax Rates - Direct and Overlapping Governments
 (Per \$1000 of Assessed Value)
 Last Ten Collection Years

County Units:	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	1.830	2.330	2.330	2.330	2.500	2.500
Hospital Operating.....	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	0.500	0.500
Development Disabilities.....	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500
Note Retirement.....	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.000	0.000
Senior Council on Aging.....	1.400	1.400	1.400	1.400	1.400	1.400	1.400	1.400	1.400	1.400
Total Rates.....	11.650	11.650	11.650	11.650	11.150	11.650	11.650	11.650	11.150	11.150
School Districts:										
Beavercreek City.....	54.900	54.150	54.150	53.840	53.000	52.750	54.970	54.710	54.470	50.500
Cedar Cliff Local.....	42.200	40.200	40.200	40.330	40.860	40.810	40.330	40.620	40.500	37.500
Fairborn City.....	52.650	52.650	52.650	55.350	55.250	55.050	59.090	58.840	58.400	54.250
Greene County Career Center.....	3.450	3.450	3.450	3.450	3.450	4.480	4.320	4.320	4.300	4.120
Greeneview Local.....	32.650	32.750	32.750	32.950	32.750	32.750	32.530	32.570	32.570	31.940
Bellbrook-Sugarcreek Local.....	68.200	66.900	66.900	66.850	66.150	65.900	65.610	70.410	70.160	68.370
Xenia Community.....	47.250	47.750	47.750	47.600	46.350	46.380	45.030	47.190	46.900	42.760
Yellow Springs Exempted.....	70.600	71.000	71.000	69.900	69.150	68.920	66.580	66.430	66.040	69.400
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.....	30.250	30.000	30.000	30.000	30.260	30.250	29.200	29.050	29.500	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	64.540	64.540	64.050	64.050	64.050	63.550	63.550	63.550	62.450
Kettering City.....	82.190	82.190	84.590	84.460	90.450	90.450	89.700	89.380	95.370	94.360
Miami Valley JVS.....	n/a	2.580	2.580	4.010	4.010	4.010	3.960	3.960	3.930	3.680
Southeastern Local.....	40.600	40.610	40.610	40.320	40.330	40.490	40.520	40.480	39.860	39.790
Warren County JVS.....	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500
Wayne Local.....	53.440	53.440	53.440	53.440	58.120	55.480	55.480	52.900	52.000	51.900
Wilmington City.....	26.300	26.300	26.300	26.300	26.300	26.200	24.800	24.800	24.800	24.800
Corporations:										
Beavercreek City.....	17.800	17.800	17.800	18.600	18.580	18.580	18.880	18.600	20.750	22.550
Bellbrook City.....	19.500	19.500	19.500	19.500	19.500	21.250	21.250	21.250	21.250	21.250
Bowersville Village.....	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400
Cedarville Village.....	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050
Centerville City.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Clifton Village.....	9.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000
Dayton City.....	n/a	n/a	9.800	9.800	9.800	9.800	9.800	9.800	9.800	9.800
Fairborn City.....	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300
Jamestown Village.....	20.700	20.700	20.700	20.700	20.700	20.700	20.700	23.000	23.000	23.000
Kettering City.....	6.790	6.790	6.790	6.790	6.790	6.790	6.630	6.630	6.630	6.520
Spring Valley Village.....	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.950	13.950	13.950
Xenia City.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Yellow Spring Village.....	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000
Townships:										
Bath.....	9.900	9.900	9.900	12.100	12.100	12.100	12.100	12.100	12.100	12.100
Beavercreek.....	14.550	14.950	14.950	14.950	15.850	15.850	19.350	19.350	19.350	19.350
Caesarcreek.....	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600
Cedarville.....	9.900	9.900	9.900	9.900	8.450	9.900	9.900	9.900	9.900	9.900
Jefferson.....	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600
Miami.....	5.900	5.900	5.900	5.900	8.300	7.850	7.400	7.400	10.400	9.500
New Jasper.....	7.700	7.700	7.700	9.200	9.200	9.200	9.200	11.200	11.200	11.200
Ross.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Silvercreek.....	6.400	6.650	6.650	7.650	7.650	7.650	7.650	9.650	9.650	9.650
Spring Valley.....	14.500	14.500	14.500	14.500	15.500	16.500	17.500	19.500	19.500	19.500
Sugarcreek.....	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000	21.500
Xenia.....	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	15.500
Other Units:										
Beavercreek Township Park Dist.....	n/a	n/a	n/a	0.050	0.050	0.050	0.050	0.050	0.050	0.050
Bellbrook-Sugarcreek Park District.....	1.700	1.700	1.700	1.700	1.700	2.300	2.300	2.300	2.300	2.300
District Health Fund.....	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800
Greene County Library.....	1.000	1.900	1.900	1.900	1.900	1.900	1.900	1.900	1.900	1.900
Greene County Park District.....	n/a	0.900	0.900	0.900	0.900	0.900	0.900	0.900	0.900	0.900

Source: Greene County Auditor's Office

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

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

Taxpayer	2023			2014		
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Rank	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Rank
Dayton Power & Light	\$ 113,731,900	1.83%	1	\$ 86,090,780	2.22%	1
Greene Town Center LLC	45,197,260	0.73%	2	50,094,890	1.29%	2
Vectren Energy Delivery	32,528,360	0.52%	3	10,746,160	0.28%	4
MFC Beaver creek LLC	33,923,060	0.54%	4	36,406,740	0.94%	3
Columbia Gas	16,918,120	0.27%	5		0.00%	
Beaver creek Medical Center	14,899,210	0.24%	6		0.00%	
Technology Court LLC	8,505,000	0.14%	7		0.00%	
Beaver creek Towne Station LLC	10,758,650	0.17%	8	7,781,830	0.20%	8
Ashton Brooke LLC	10,397,920	0.17%	9	10,376,880	0.27%	5
Wright Patt Credit Union Inc	9,939,900	0.16%	10		0.00%	
Kettering Adventist Healthcare						
Acropolis 29 LLC				8,990,980	0.23%	6
Cornerstone Developers LTD				8,310,440	0.21%	7
Cole Mt Beaver creek OH LLC				7,718,590	0.20%	9
				7,309,380	0.19%	10
Total	\$ 296,799,380	4.77%		\$ 233,826,670	6.03%	

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.
2014	13.13	4.49	23.83	7.45
2015	13.13	4.49	23.83	7.45
2016	13.13	4.49	23.83	7.45
2017	13.13	4.49	23.83	7.45
2018	13.13	4.49	24.31	7.60
2019	13.13	4.49	24.31	7.60
2020	13.13	4.49	24.31	7.60
2021	13.13	4.49	24.31	7.60
2022	13.13	4.49	24.31	7.60
2023	13.13	4.49	24.31	7.60

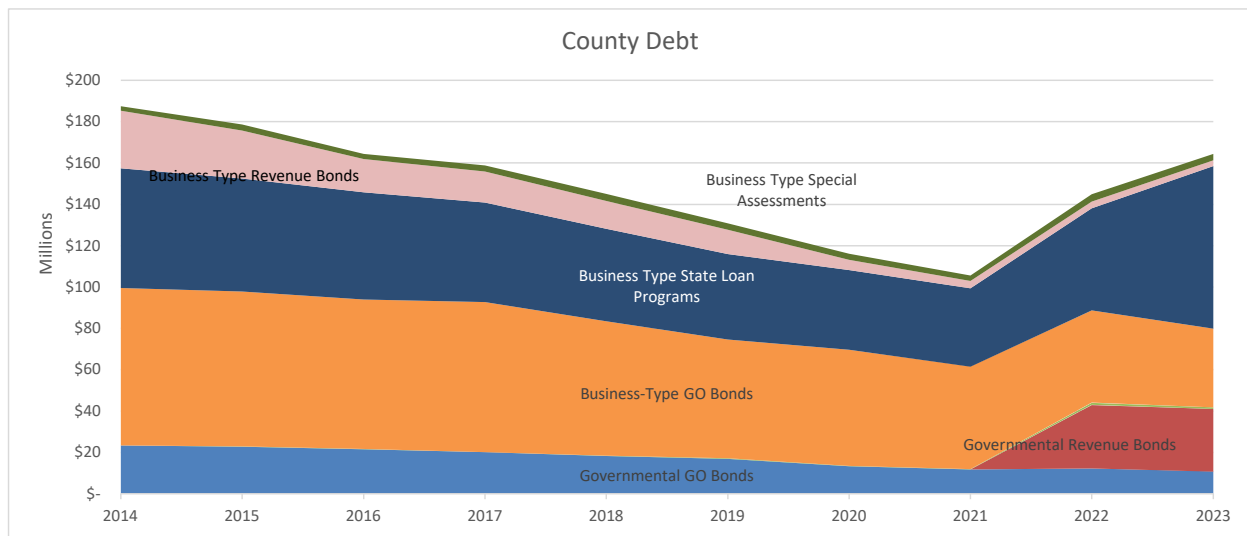
Source: Greene County Sanitary Engineer

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

Fiscal Year	Governmental Activities	Business-Type Activities	Total Net Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt Per Capita	Other Governmental Activities Debt	
	(c) General Obligation Bonds	(c) General Obligation Bonds (b)				Revenue Bonds	Leases
2014	\$ 23,409,978	\$ 76,159,874	\$ 99,569,852	2.57%	\$ 607.23		
2015	22,741,341	74,966,100	\$ 97,707,441	2.51%	597.93		\$ 199,521
2016	21,550,818	72,317,483	\$ 93,868,301	2.38%	571.38		149,641
2017	20,061,794	72,640,683	\$ 92,702,477	2.26%	560.78		99,761
2018	18,347,811	65,106,765	\$ 83,454,576	2.01%	502.65		49,881
2019	16,939,074	57,417,638	\$ 74,356,712	1.76%	443.85		221,262
2020	13,277,702	56,258,535	\$ 69,536,237	1.48%	413.61		132,542
2021	11,812,179	49,659,740	\$ 61,471,919	1.28%	366.72		90,525
2022	12,186,098	44,708,079	\$ 56,894,177	1.17%	337.74	\$ 30,804,413	1,067,115
2023	10,785,876	38,132,620	\$ 48,918,496	0.79%	289.41	30,192,303	831,052

Source: Personal Income from the Bureau of Economic Analysis

- (a) - 2022 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
\$ 57,818,889	\$ 2,085,700	\$ 27,957,854	\$ 187,432,295	\$ 7,250,757	2.59%	\$ 1,143
54,587,689	2,812,000	23,255,742	178,562,393	7,566,778	2.36%	1,092.73
51,730,898	2,553,300	16,162,028	164,464,168	7,799,258	2.11%	1,001.10
48,138,695	2,934,176	14,962,343	158,837,452	8,195,143	1.94%	960.85
44,700,162	3,392,418	13,417,353	145,014,390	8,462,332	1.71%	873.42
41,444,709	3,124,055	11,639,459	130,786,197	8,746,716	1.50%	780.68
38,569,305	2,844,800	4,983,894	116,066,778	9,305,351	1.25%	690.38
37,790,175	2,569,421	3,639,640	105,561,680	10,034,233	1.05%	629.74
49,371,528	3,477,885	3,220,393	144,835,511	10,277,994	1.41%	859.78
78,569,349	3,160,355	2,779,451	164,451,006	10,277,994 (a)	1.60%	972.93

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

	2014	2015	2016	2017
Total of All County Bonded Debt (A)	\$ 133,199,527	\$ 124,834,491	\$ 112,583,629	\$ 110,598,996
Total of All County Bond Anticipation Notes.....	1,281,000	110,000	2,410,000	990,000
Total of All County Debt Outstanding.....	134,480,527	124,944,491	114,993,629	111,588,996
Debt Exempt From Computation:				
Governmental Activities:				
Revenue Bonds.....	-	-	-	-
Business-type Activities:				
Special Assessment Bonds.....	2,085,700	2,812,000	2,553,300	2,934,176
Revenue Bonds.....	27,957,854	23,255,742	16,162,028	14,962,343
General Obligation Bonds.....	78,777,998	74,966,100	72,317,483	72,640,683
Bond Anticipation Notes.....	1,148,000	-	2,410,000	990,000
Total Exempt Debt.....	109,969,552	101,033,842	93,442,811	91,527,202
Net Debt.....	24,510,975	23,910,649	21,550,818	20,061,794
County Valuation.....	3,869,494,110	3,887,391,890	3,950,931,210	4,095,532,310
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%	89,237,353	94,888,308
Total Direct Debt Limitation.....			95,237,353	100,888,308
Net Debt.....			24,510,975	20,061,794
Unvoted Legal Debt Margin.....	\$ 70,726,378	\$ 71,774,148	\$ 75,722,462	\$ 80,826,514
Net Debt as a Percentage of the Direct Debt Limit.....	25.74%	24.99%	22.15%	19.89%

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

2018	2019	2020	2021	2022	2023
\$ 100,264,347	\$ 89,120,226	\$ 77,184,800	\$ 67,499,421	\$ 90,882,885	\$ 82,065,355
-	-	-	-	-	-
100,264,347	89,120,226	77,184,800	67,499,421	90,882,885	82,065,355
-	-	-	-	30,195,000	29,595,000
3,392,418	3,124,055	2,844,800	2,569,421	3,477,885	3,160,355
13,417,353	11,639,459	4,680,000	3,440,000	3,050,000	2,640,000
65,106,765	57,417,638	55,400,000	48,475,000	42,460,000	36,300,000
-	-	-	-	-	-
81,916,536	72,181,152	62,924,800	54,484,421	79,182,885	71,695,355
18,347,811	16,939,074	14,260,000	13,015,000	11,700,000	10,370,000
4,143,396,780	4,226,009,570	4,692,508,580	4,806,633,380	4,879,990,970	6,226,337,130
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
96,084,920	98,150,239	109,812,715	112,665,835	114,499,774	148,158,428
102,084,920	104,150,239	115,812,715	118,665,835	120,499,774	154,158,428
18,347,811	16,939,074	14,260,000	13,015,000	11,700,000	10,370,000
\$ 83,737,109	\$ 87,211,165	\$ 101,552,715	\$ 105,650,835	\$ 108,799,774	\$ 143,788,428
17.97%	16.26%	12.31%	10.97%	9.71%	6.73%

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	
2014	\$ 10,091,994	\$ 7,109,255	\$ 2,982,739	\$ 2,175,000	\$ 561,563	1.09
2015	10,361,106	7,785,849	2,575,257	955,000	479,188	1.80
2016	10,859,750	7,742,312	3,117,438	680,000	338,351	3.06
2017	10,543,491	8,362,654	2,180,837	710,000	205,075	2.38
2018	11,009,312	8,529,999	2,479,313	745,000	169,575	2.71
2019	12,152,297	7,137,754	5,014,543	790,000	130,463	5.45
2020	11,104,836	6,426,004	4,678,832	830,000	88,987	5.09
2021	11,938,573	5,333,411	6,605,162	865,000	45,412	7.26
2022	12,397,457	7,290,859	5,106,598			
2023	12,599,038	9,821,591	2,777,447			

Sewer Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2014	\$ 20,474,354	\$ 11,734,158	\$ 8,740,196	\$ 3,315,000	\$ 859,236	2.09
2015	20,538,094	11,809,773	8,728,321	3,465,000	704,485	2.09
2016	20,291,076	11,994,904	8,296,172	530,000	534,772	7.79
2017	21,238,945	12,822,462	8,416,483	405,000	515,360	9.14
2018	20,848,013	13,210,905	7,637,108	715,000	499,610	6.29
2019	22,054,876	8,897,347	13,157,529	900,000	470,035	9.60
2020	21,213,003	9,541,906	11,671,097	5,800,000	433,760	1.87
2021	21,653,072	7,301,890	14,351,182	375,000	182,725	25.73
2022	22,064,065	13,794,158	8,269,907	390,000	164,400	14.92
2023	22,481,541	9,106,453	13,375,088	410,000	145,375	24.08

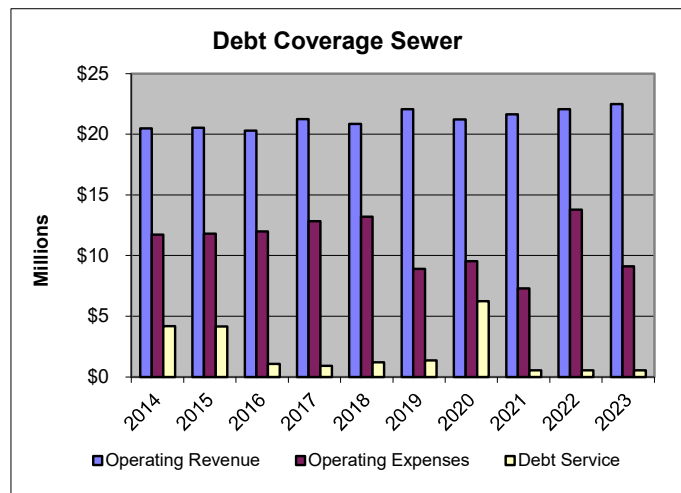
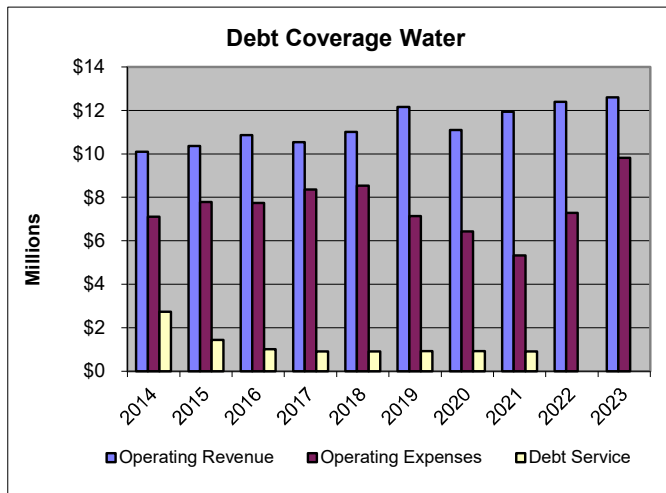
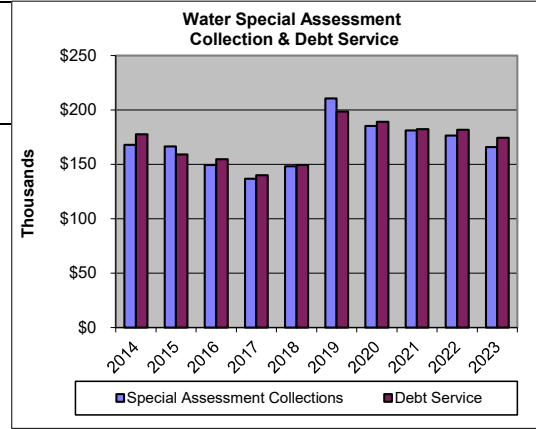


Table 15
 Greene County, Ohio
 Pledged Revenue Coverage - Special Assessment Bonds
 Last Ten Fiscal Years

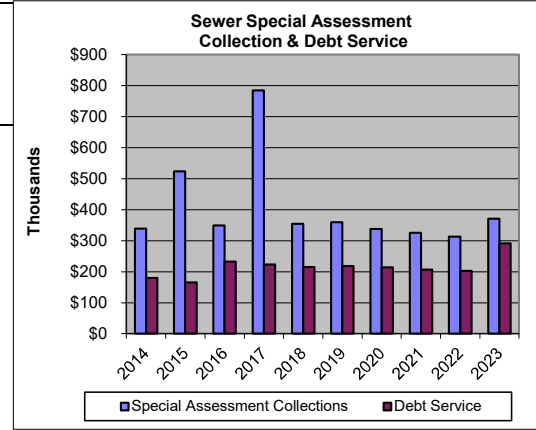
Water Special Assessment Bonds

Fiscal Year	(1)				Coverage
	Special Assessment Collections	Debt Service (2)			
		Principal	Interest		
2014	\$ 167,956	\$ 128,574	\$ 49,091	0.95	
2015	166,597	117,192	42,047	1.05	
2016	149,442	112,007	42,904	0.96	
2017	136,928	105,065	35,085	0.98	
2018	148,452	85,508	64,021	0.99	
2019	210,646	108,113	90,461	1.06	
2020	185,480	117,130	72,231	0.98	
2021	181,298	115,129	67,312	0.99	
2022	176,627	119,411	62,430	0.97	
2023	166,103	117,280	57,358	0.95	



Sewer Special Assessment Bonds

Fiscal Year	(1)				Coverage
	Special Assessment Collections	Debt Service (2)			
		Principal	Interest		
2014	\$ 339,090	\$ 119,926	\$ 60,046	1.88	
2015	523,937	111,508	54,701	3.15	
2016	349,424	146,693	86,520	1.50	
2017	784,819	153,835	69,296	3.52	
2018	354,971	151,250	63,789	1.65	
2019	360,054	160,250	58,365	1.65	
2020	338,344	162,125	52,661	1.58	
2021	325,605	160,250	46,867	1.57	
2022	313,268	162,125	40,558	1.55	
2023	371,077	200,250	91,647	1.27	



(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

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
2014	163,974	\$ 7,178,336	\$ 43,777	\$ 58,080	5.2%
2015	163,410	7,489,493	45,833	58,775	4.4%
2016	164,284	7,707,616	46,916	60,113	4.4%
2017	165,309	8,104,678	49,027	62,018	4.3%
2018	166,030	8,360,404	50,355	65,032	4.0%
2019	167,528	8,641,130	51,580	67,109	3.8%
2020	168,119	9,305,351	55,350	68,720	6.5%
2021	167,628	10,034,233	59,860	68,720	4.4%
2022	168,456	10,277,994	61,013	70,055	3.6%
2023	169,027	(d)	(d)	82,602	3.2%

Source: Bureau of Economic Analysis
(d) - 2022 latest informaton available

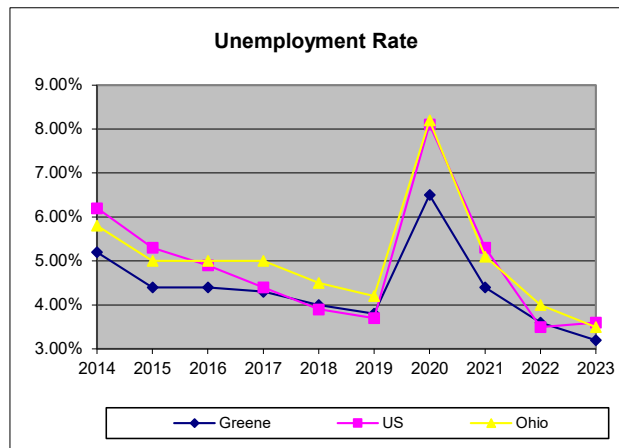
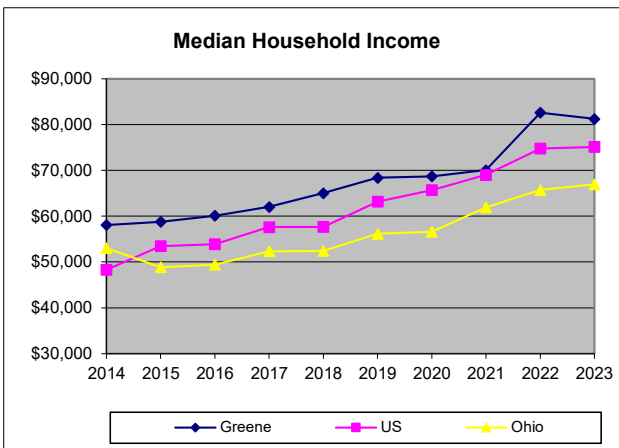
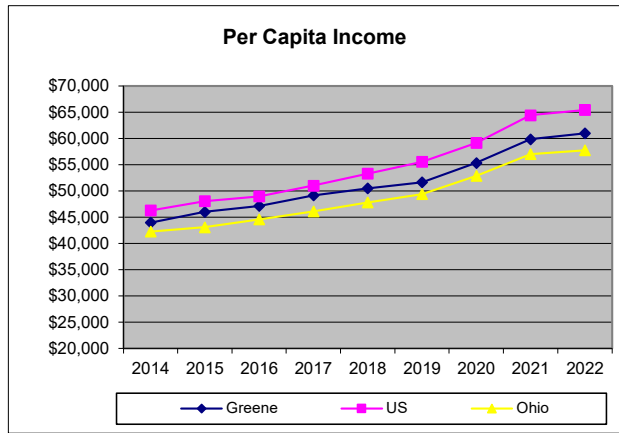
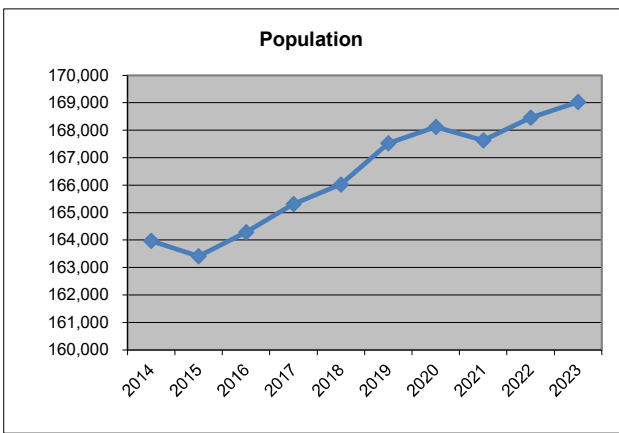


Table 17
 Greene County, Ohio
 Principal Employers
 Current Year and Nine Years Ago

	2023			2014		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
Wright-Patterson Air Force Base	32,000	39.17%	1	26,270	33.13%	1
Wright State University	1,945	2.38%	2	3,569	4.50%	2
Greene County	1,072	1.31%	3	1,293	1.63%	3
Wright-Patt Credit Union	1,029	1.26%	4		0.00%	
Beavercreek City Schools	1,026	1.26%	5	874	1.10%	5
Unison Industries	1,000	1.22%	6	870	1.10%	6
Air Force Institute of Technology	735	0.90%	7	636	0.80%	
Cedarville University	604	0.74%	8	623	0.79%	8
Central State University	425	0.52%	9			
Jeff Schmidt Auto Group	400	0.49%	10			
Kettering Health Network				1,214	1.53%	4
Kroger Stores				837	1.06%	7
Fairborn City School District				500	0.63%	10
Teleperformance USA				533	0.96%	9
Total	40,236	49.25%		37,219	47.23%	

Source: Greene County Auditor's Office

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities:										
Legislative & Executive:										
Commissioners.....	12	12	9	9	6	6	5	11	10	9
Auditor.....	19	17	12	16	14	16	17	15	18	17
Treasurer.....	6	6	6	6	6	6	6	7	7	5
Personnel.....	4	5	3	4	5	4	4	4	4	4
Risk Management.....	4	4	4	4	3	4	3	3	3	4
Data Processing**.....	7	7	8	7	12	12	10	11	11	11
Board of Elections.....	8	8	8	7	8	8	8	12	12	12
Prosecutor.....	29	31	28	26	31	28	28	32	30	28
Recorder.....	9	10	9	9	8	9	9	10	10	10
County Services.....	27	31	23	22	23	23	22	23	21	20
Service Garage.....	3	3	3	3	3	3	3	3	3	2
Records & Information.....	2	3	3	3	3	3	3	4	3	3
Judicial:										
Common Pleas Court.....	37	38	33	34	33	36	35	47	34	35
Probate Court.....	6	6	5	5	5	4	5	7	6	6
Juvenile Court.....	51	48	45	43	44	44	43	51	30	39
Domestic Relations Court.....	14	13	12	12	11	11	11	13	11	11
Public Defender.....	5	5	6	6	9	9	10	10	11	11
Clerk of Courts.....	19	21	14	15	15	15	16	15	17	17
Public Safety:										
Sheriff.....	131	131	146	146	152	159	153	154	150	160
Juvenile Detention.....	39	39	40	39	37	38	38	47	38	61
Building Regulations.....	11	11	11	11	11	13	14	14	13	13
Coroner.....	5	5	4	4	4	4	4	5	4	4
Public Works:										
Engineer & Highway.....	39	39	37	37	38	36	36	38	41	41
Environmental Services.....	7	6	6	5	6	6	6	5	5	5
Wide Area Network**.....	4	5	5	5	-	-	-	-	-	-
Health:										
Animal Control.....	10	9	9	9	8	10	10	13	11	11
Developmental Disabilities.....	123	132	124	119	109	76	76	77	80	81
Human Services:										
County Home*.....	51	58	52	55	43	43	40	2	-	-
Children's Services.....	12	5	5	5	5	5	6	4	5	5
Family & Children First Council*.....	5	6	11	8	9	5	5	13	9	13
Job & Family Services.....	147	147	145	140	137	137	125	123	117	118
Today Center for Adults***.....	6	3	3	3	2	2	-	-	-	-
Veterans' Services.....	7	8	6	5	6	7	7	14	7	7
Conservation & Recreation:										
Parks & Trails.....	28	28	27	30	32	30	30	25	29	26
Community and Economic Development:										
Convention & Visitor's Bureau.....	5	5	5	5	5	6	6	7	7	6
Department of Development.....	5	6	6	5	6	6	5	6	6	5
Water.....	33	32	35	34	36	33	33	35	34	34
Sewer.....	40	43	41	41	43	42	46	46	45	40
Total.....	970	986	949	937	928	899	878	906	842	874

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Elected Officials										
Commissioners (3).....	\$ 65,620	\$ 65,620	\$ 72,346	\$ 72,346	\$ 72,346	\$ 72,346	\$ 72,346	\$ 81,157	\$ 82,577	\$ 84,022
Auditor.....	79,754	79,754	79,754	79,754	79,754	79,754	96,295	97,928	99,589	101,279
Clerk of Courts.....	61,247	61,247	67,525	67,525	67,525	67,525	67,525	75,749	77,075	78,424
Coroner.....	51,209	51,209	56,458	56,458	56,458	56,458	56,458	63,334	64,442	65,570
Engineer.....	95,193	95,193	104,950	104,950	104,950	104,950	115,707	137,732	139,792	141,888
Prosecutor.....	115,703	115,703	127,563	127,563	133,941	140,638	140,638	145,603	148,151	150,744
Recorder.....	57,232	57,232	63,098	63,098	63,098	63,098	63,098	70,783	72,022	73,282
Sheriff.....	84,522	84,522	93,186	93,186	97,846	102,737	102,737	106,364	108,226	110,121
Treasurer.....	61,247	61,247	67,525	67,525	67,525	70,706	74,446	75,749	77,075	78,424
Appointed Officials										
County Administrator.....	101,022	114,046	119,787	123,160	140,279	144,486	151,052	149,873	167,544	171,858
Sanitary Engineer / Director of Public Works.....	99,385	102,336	105,414	106,631	102,753	113,355	118,046	113,036	118,269	109,824
Developmental Disabilities Superintendent.....	144,187	147,430	150,010	155,283	158,779	162,170	167,194	166,860	176,238	185,327
Job and Family Services Director.....	85,726	88,275	90,917	91,966	95,308	99,899	105,971	105,970	117,915	119,547
Director of Greenwood Manor.....	78,542	78,042	82,722	83,676	86,994	86,336	94,194	98,870	n/a	n/a
Maintenance Director.....	65,000	69,618	71,698	71,698	77,969	49,147	75,610	73,662	81,786	82,918
Court Administrator.....	66,810	69,618	81,952	71,708	73,202	66,703	78,308	76,141	129,938	133,744
Director of Personnel.....	79,560	81,616	81,162	57,253	57,253	80,172	91,105	87,015	100,298	103,168
Director of Emergency Management.....	67,609	69,618	69,618	72,525	82,541	81,846	88,887	86,823	75,171	77,376
Director of Information Technology.....	92,936	94,806	97,656	98,406	101,603	102,024	107,617	105,652	116,126	117,730

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Elected Officials										
Commissioners (3).....	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	(a)	(a)
Auditor.....	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	(a)	(a)
Clerk of Courts.....	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	(a)	(a)
Coroner.....	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	(a)	(a)
Engineer.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	(a)	(a)
Prosecutor.....	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	(a)	(a)
Recorder.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	(a)	(a)
Sheriff.....	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	(a)	(a)
Treasurer.....	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	(a)	(a)

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

Source: Greene County Auditor's Office

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

		2014	2015	2016	2017	2018
Adult Probation	Average yearly case load	635	1,053	981	973	704
Auditor	Vendor's licenses sold	80	55	71	332	314
	Warrants processed	27,122	28,108	29,033	27,955	29,247
	Real estate transfers	5,289	5,707	5,930	5,939	6,022
	Homestead applications	12,809	12,495	12,248	12,058	11,522
Board of Develop. Disabilities	Client services provided	2,942	2,920	828	1,000	1,037
Board of Elections	Number of registered voters	111,890	106,864	115,243	115,345	117,958
	Number of voters in last general election	49,065	49,317	83,842	33,688	79,364
	Percentage of registered voters who voted	43.85%	46.15%	72.75%	29.21%	67.28%
Building Regulations	Number of permits issued	4,380	4,722	4,561	4,892	4,976
	Number of inspections performed	14,071	14,810	15,638	16,278	19,927
Children's Services	Total referrals	981	1,268	1,425	1,573	1,211
	Total children in placement	197	154	128	257	203
	Children terminated from custody	76	128	131	98	70
	Adoptions finalized	4	11	16	15	14
Clerk of Courts	Title Transactions	387,537	383,214	69,063	57,987	58,100
	New Cases Filed	7,992	6,116	5,714	6,938	6,529
Commissioners	Number of resolutions	733	771	726	760	741
	Number of meetings	62	62	52	52	52
Common Pleas Court	Number of civil cases filed	845	887	859	819	784
	Number of criminal cases filed	714	757	657	783	1,056
	Number of domestic cases filed	830	782	832	797	741
Convention & Visitor's Bureau	Room nights generated	43,465	42,930	43,470	50,980	50,000
Coroner	Cases investigated	733	764	745	912	989
	Autopsies conducted	124	107	115	143	120
County Engineer & Bridge	Bridges inspected	283	166	180	283	283
	Centerline miles painted	344	257	277	235	258
	Edge line miles	428	339	317	356	329
Domestic Relations Court	Divorces	311	315	312	345	319
	Dissolutions	216	187	215	190	231
	Civil Protection Orders	268	242	277	191	284
Fairborn Municipal Court	Traffic/Criminal Cases	15,187	14,258	13,117	18,156	16,920
	Civil Cases	1,705	1,583	1,840	1,665	1,601
	Small Claims Cases	209	152	196	102	318
Greenwood Manor	Inpatient Days	19,552	24,093	21,505	21,404	18,718
Juvenile Court	Diversion cases	396	461	499	485	341
	Delinquency cases	557	574	583	621	466
	Unruly child cases	37	41	44	56	54
Prosecutor	Number of cases - criminal	426	760	652	783	1,056
	Number of cases - civil	311	114	381	515	272
Recorder	Number of deeds recorded	4,228	4,617	4,943	5,029	6,056
	Number of mortgages recorded	4,885	5,240	5,810	5,473	5,153
	Number of military discharges recorded	15	17	157	334	290
Records & Information	Information requests processed	949	1,024	1,067	667	1,339
	Boxes transferred in	391	542	340	1,718	1,497
	Boxes transferred out	48	216	171	154	260
Sanitary Engineer	Water connections	17,297	17,453	17,679	17,839	17,978
	Water consumption (Million gallons)	1,427	1,442	1,848	1,834	1,872
	Sewer connections	23,366	23,555	23,734	23,937	24,224
	Wastewater treated (Million gallons)	5,000	6,034	5,275	6,102	6,165
Treasurer	Number of parcels	73,594	73,596	74,025	74,472	75,198
	Real estate tax collections	\$ 228,423,160	\$ 238,273,411	\$ 250,142,095	\$ 256,070,244	\$ 262,493,631
Xenia Municipal Court	Traffic/Criminal Cases	11,968	11,511	11,655	11,440	11,243
	Civil Cases	1,079	951	1,145	1,623	1,291
	Small Claims Cases	117	108	131	69	84

N/A - Information was not readily available.

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

Source: Indicated County Department

2019	2020	2021	2022	2023
982	1,303	1,253	1,065	1,066
298	305	395	365	420
29,539	26,076	24,572	26,817	27,092
6,076	6,386	7,048	6,360	5,417
11,290	10,964	11,001	10,469	10,488
1,058	1,078	1,108	1,112	1,198
112,802	118,938	106,330	117,871	119,148
25,847	89,627	30,376	67,350	63,036
22.91%	75.36%	28.57%	56.30%	52.91%
6,039	4,882	5,521	4,648	4,251
21,464	18,973	20,156	20,008	14,794
1,008	834	709	589	463
213	180	169	139	112
70	65	56	68	58
21	12	9	17	10
60,305	54,719	57,746	35,626	44,818
6,478	7,836	7,846	7,800	7,557
765	716	753	857	741
52	50	52	52	51
855	648	584	755	629
897	810	676	601	678
763	540	510	464	470
55,000	22,000	39,000	52,130	53,290
1,013	1,220	1,269	1,269	1,054
122	120	122	181	151
284	283	283	283	284
272	163	240	270	240
348	250	342	322	342
332	261	287	250	260
207	197	223	199	210
312	282	319	141	277
15,605	12,109	12,194	9,552	10,125
1,909	1,216	1,332	1,579	1,573
208	102	229	199	171
18,431	15,928			
366	200	239	193	274
496	399	247	359	431
77	54	45	50	104
894	1,043	677	601	678
367	648	584	739	915
6,076	6,309	7,074	5,432	5,417
5,765	8,284	9,379	6,127	4,125
217	89	58	101	107
1,632	1,318	1,614	1,388	1,649
8,089	142	515	7,293	129
135	76	146	8,000	73
18,206	18,428	18,625	18,801	19,128
1,958	2,005	1,967	1,982	2,057
24,451	24,659	24,900	25,062	26,427
5,852	5,480	5,598	5,782	5,226
75,130	75,647	76,315	76,763	77,196
\$ 265,729,992	\$ 284,638,207	\$ 300,475,834	\$ 313,370,339	\$ 329,590,919
10,663	7,395	7,777	7,825	6,419
1,543	1,030	1,107	1,056	1,284
92	72	53	64	55

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
County Engineer										
Roads (in miles).....	324	324	324	324	324	324	324	324	324	324
Bridges.....	283	283	283	283	284	284	283	283	283	283
Parks & Trails										
Parks/Reserves.....	45	45	45	45	47	47	47	47	47	47
Bike Path (in miles).....	62	62	62	62	62	62	62	62	62	62
Water System										
Water Lines (in miles).....	366	366	366	394	397	406	414	418	418	422
Water Customers.....	17,297	17,453	17,679	17,839	17,978	18,206	18,248	18,625	18,625	19,128
Elevated Storage Tanks.....	13	13	13	13	13	13	13	13	13	13
Sewer System										
Sewer Lines (in miles).....	416	416	420	427	429	429	429	441	441	445
Sewer Customers.....	23,366	23,555	23,734	23,937	24,224	24,451	24,659	24,900	24,900	26,427

(*) 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, 2023

TABLE OF CONTENTS

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* 1 – 2

Independent Auditors' Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on Schedule of
Expenditures of Federal Awards Required by the Uniform Guidance 3 – 5

Schedule of Expenditures of Federal Awards 6 – 9

Notes to the Schedule of Expenditures of Federal Awards 10

Schedule of Findings and Questioned Costs 11

Schedule of Prior Audit Findings 12

**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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio (the "County"), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 29, 2024.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
July 29, 2024

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Greene County, Ohio's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated July 29, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
July 29, 2024

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Assistance Listing Number	Passed Through to Subrecipients	2023 Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE: (Passed through Ohio Department of Education)				
Child Nutrition Cluster:				
School Breakfast Program	N/A	10.553		\$ 23,866
National School Lunch Program	N/A	10.555		48,455
Total Child Nutrition Cluster				<u>72,321</u>
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-2223-11-6930/G-2425-11-6139	10.561		693,715
Total SNAP Cluster				<u>693,715</u>
Total United States Department of Agriculture				
UNITED STATES DEPARTMENT OF COMMERCE: Economic Development Administration:				
<i>(Passed through Ohio Department of Development)</i>				
Economic Development Cluster:				
Economic Adjustment Assistance	SE2001SA	11.307		3,122,807
Total Economic Development Cluster				<u>3,122,807</u>
Total United States Department of Commerce				
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				
B-F-21-1BA-1		14.228		145,552
B-C-21-1BA-1				56,126
B-X-21-1BA-1				367,786
Total CDBG/State's Program and Non-Entitlement Grants in Hawaii				<u>569,464</u>
Home Investment Partnerships Program	B-C-21-1BA-2	14.239		176,080
Total United States Department of Housing and Urban Development				
				<u>745,544</u>
				(Continued)

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023
(Continued)

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Assistance Listing Number	Passed Through to Subrecipients	2023 Disbursements
UNITED STATES DEPARTMENT OF JUSTICE: (Passed through Ohio Attorney General)				
Crime Victim Assistance	2023-VOCA-135106062 2023-VOCA-135106055 2023-VOCA-135106080 2024-VOCA-135500812 2024-VOCA-135500901	16.575		\$ 87,334 26,128 48,178 23,165 6,552 <u>191,357</u>
Total Crime Victim Assistance				
<i>(Passed through Ohio Office of Criminal Justice Services)</i>				
Project Safe Neighborhoods	2018-PS-PSD-455 2020-PS-PSD-455	16.609		12,180 22,670 <u>34,850</u>
Total Project Safe Neighborhoods				
Edward Byrne Memorial Justice Assistance Grant Program	2021-JG-A01-6258 2022-JG-A01-6258	16.738		6,948 1,043 7,991 <u>234,198</u>
Total Edward Byrne Memorial Justice Assistance Grant Program				
Total United States Department of Justice				
UNITED STATES DEPARTMENT OF LABOR: (Passed through Area 7 Workforce Investment Board)				
Employment Service Cluster: Employment Service/Wagner-Peyser Funded Activities	N/A	17.207		9,553 9,553
Total Employment Service Cluster				
Unemployment Insurance	N/A	17.225		59,740
Trade Adjustment Assistance	N/A	17.245		1,527
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	N/A	17.277		85,968
WIOA Cluster: WIOA Adult Program WIOA Youth Activities WIOA Dislocated Worker Formula Grants Total WIOA Cluster	N/A N/A N/A N/A	17.258 17.259 17.278	\$ 340,395 340,395	454,629 457,589 208,068 <u>1,120,286</u>
Total United States Department of Labor			340,395	1,277,074 (Continued)

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023
(Continued)

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Assistance Listing Number	Passed Through to Subrecipients	2023 Disbursements
UNITED STATES DEPARTMENT OF TRANSPORTATION: (Passed through Ohio Department of Public Safety)				
Highway Safety Cluster:				
State and Community Highway Safety	69A375193000040200H0	20.600		\$ 16,257
Total Highway Safety Cluster				<u>16,257</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	69A375193000016400HA	20.608		<u>13,963</u>
Total United States Department of Transportation				<u>30,220</u>
UNITED STATES DEPARTMENT OF THE TREASURY: (Passed through Ohio Department of Job and Family Services)				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	G-2223-11-6930/G-2425-11-6139	21.027		235,295
(Passed through Ohio Office of Budget and Management)				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027		2,515,470
Total Coronavirus Relief Fund				<u>2,750,765</u>
Total United States Department of the Treasury				<u>2,750,765</u>
UNITED STATES DEPARTMENT OF EDUCATION: (Passed through Ohio Department of Developmental Disabilities)				
Special Education - Grants for Infants and Families	H181A200024	84.181		373,098
COVID-19 - Special Education - Grants for Infants and Families	H181X210024	84.181X		96,563
Total Special Education - Grants for Infants and Families				<u>469,661</u>
Total United States Department of Education				<u>469,661</u>
UNITED STATES ELECTION ASSISTANCE COMMISSION: (Passed through Ohio Secretary of State)				
HAVA Election Security Grants	N/A	90.404		8,934
Total United States Election Assistance Commission				<u>8,934</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Passed through Ohio Department of Job and Family Services)				
CCDF Cluster:				
Child Care and Development Block Grant	G-2223-11-6930/G-2425-11-6139	93.575		124,736
Total CCDF Cluster				<u>124,736</u>
Medicaid Cluster:				
Medical Assistance Program	G-2223-11-6930/G-2425-11-6139	93.778		1,024,251
Total Medicaid Cluster				<u>1,024,251</u>

(Continued)

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023
(Continued)

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Assistance Listing Number	Passed Through to Subrecipients	2023 Disbursements
<i>(Passed through Ohio Department of Job and Family Services)</i> Title IV-E Prevention Program	G-2425-11-6139	93.472	\$ 10,503	\$ 12,734
MaryLee Allen Promoting Safe and Stable Families Program	G-2223-11-6930/G-2425-11-6139	93.556		53,624
Temporary Assistance for Needy Families (TANF)	G-2223-11-6930/G-2425-11-6139	93.558	347,369	1,163,299
Child Support Services	G-2223-11-6930/G-2425-11-6139	93.563		868,953
Stephanie Tubbs Jones Child Welfare Services Program	G-2223-11-6930/G-2425-11-6139	93.645		150,840
Foster Care Title IV-E	G-2223-11-6930/G-2425-11-6139	93.658		1,655,610
Adoption Assistance	G-2223-11-6930/G-2425-11-6139	93.659		801,610
Social Services Block Grant	G-2223-11-6930/G-2425-11-6139	93.667		1,013,544
<i>(Passed through Ohio Department of Developmental Disabilities)</i> Social Services Block Grant	2301OHSOSR	93.667		82,533
Total Social Services Block Grant				<u>1,096,077</u>
<i>(Passed through Ohio Department of Job and Family Services)</i> John H. Chafee Foster Care Program for Successful Transition to Adulthood	G-2223-11-6930/G-2425-11-6139	93.674		88,500
Elder Abuse Prevention Interventions Program	G-2223-11-6930	93.747		22,727
Children's Health Insurance Program	G-2425-11-6139	93.767		2,798
Total United States Department of Health and Human Services			357,872	7,065,759
UNITED STATES DEPARTMENT OF HOMELAND SECURITY: <i>(Passed through Ohio Emergency Management Agency)</i> Emergency Management Performance Grants	EMC-2021-EP-00002 EMC-2021-EP-00007	97.042		23,685
Total Emergency Management Performance Grants				70,354
Total United States Department of Homeland Security				<u>94,039</u>
TOTAL FEDERAL ASSISTANCE			\$ 698,267	\$ 16,565,037

(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, 2023**

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, 2023. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

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

NOTE D – SUBRECIPIENTS

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

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

NOTE E – CHILD NUTRITION CLUSTER

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

NOTE G – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2023 is \$37,957.

NOTE H – MATCHING REQUIREMENTS

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

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None reported
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major programs:	
Economic Development Cluster:	
ALN 11.307 – Economic Adjustment Assistance	
ALN 21.027 – COVID-19 Coronavirus State and Local Fiscal Recovery Funds	
ALN 93.563 – Child Support Enforcement	
ALN 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



DAVID A. GRAHAM
Greene County Auditor
 69 Greene Street
 Xenia, Ohio 45385
 (937) 562-5065
 (937) 426-1779 ext.5065
 Fax (937) 562-5079

Main Office	937-562-5065
Homestead Info	562-5039
Real Estate	562-5072/5073
Accounting/Payroll	562-5620
Manufactured Home	562-5074

**Schedule of Prior Audit Findings
 December 31,2023**

Finding Number	Finding Summary	Fully Corrected?	Additional Information
2022-001	Significant Deficiency Audit Adjustments. The County incorrectly presented various amounts within the basic financial statements and various corrections were made to the Management's Discussions and Analysis and Notes to the Financial Statements.	Yes	No related finding in 2023.

Sincerely,

David A. Graham
 Greene County Auditor



OHIO AUDITOR OF STATE KEITH FABER



GREENE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/3/2024

65 East State 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