

GREENE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017



Prepared by
The Greene County Auditor

David A. Graham



Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Greene County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2017 through December 31, 2017. 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 cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

August 1, 2018

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**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2017
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Homestead Info	562-5039
Real Estate	562-5072/5073
Accounting/Payroll	562-5076
Manufactured Home	562-5074

June 18, 2018

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

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2017. The CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. This report provides the taxpayers of Greene County with comprehensive financial data in a format that enables them to gain a thorough understanding of the County's financial status. It assists County officials in management decisions and allows financial statement users and the general public to compare Greene County's financial position and its results of operations with those of similar governmental entities.

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

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

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

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

Included in this report are the unmodified opinions rendered on the County's basic financial statements for the year ending December 31, 2017. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit will be continually reviewed and commented on, thereby strengthening the County's accounting and budgetary controls.

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, the Management Discussion and Analysis can be found on page 15 of the financial section of this report.

PROFILE OF THE GOVERNMENT

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

The County has continued its post-recession growth. Unemployment has decreased from a high of 10.6% in 2009 to 3.9% in 2017. Wright Patterson Air Force Base, the largest single site employer in the state, has been a stabilizing factor not just for the County, but also for the entire region over the past several years. Its impact will only grow as operations are consolidated there. The County has positioned itself to benefit from economic growth by having retail, industrial, residential and office space that is available to companies looking to expand or to new business ventures looking to get started.

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

Greene County is rich in quality institutions of higher learning. Few counties in Ohio offer its citizens the educational opportunities that Greene County affords its citizens. Sinclair Community College, Clark State, Wright State University, Cedarville University, Central State University, Wilberforce University,

Antioch College, the Greene County Career Center and Park College located on the grounds of Wright Patterson Air Force Base all provide the citizens with the opportunity to improve themselves through higher education. In addition, WPAFB is home to the Air Force Institute of Technology, the Air Forces' graduate school for engineering and management.

Wright-Patterson Air Force Base (WPAFB) is one of the largest, most diverse and organizationally complex Air Force installations in the world. Past, present and future are inextricably linked here, from the pioneering flights of the Wright brothers to the development of today's most advanced aircraft and aerial systems. Missions for the base's more than 60 units vary from acquisition and logistics management, to research and development, advanced education, flight operations, and a vast array of other activities. WPAFB is by far the largest employer in the County. WPAFB's demand for technical skills has helped support the colleges and universities in Greene County. WPAFB employs more than 27,000 military and civilian workers, but has also spurred local contractors working in high tech fields that help support development projects at the Air Force base.

Maintaining the County's small town roots, many local communities have festivals, such as the Sweet Corn Festival in Fairborn, the Community Festival in Xenia, Popcorn Festival in Beavercreek, Sugar Maple Festival in Bellbrook, Potato Festival in Spring Valley, Bean Festival in Jamestown, Old Clifton Days in Clifton and Cedarfest in Cedarville. Tourist attractions include the National Museum of the United State Air Force, the oldest and largest military aviation museum in the world and the National Afro-American Museum in Wilberforce. Construction continues on the County's system of bicycle paths which have become part of a larger network, not only connecting throughout the County, but also throughout the region. The 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 \$3.25 million, the maximum allowed under state statute. The County policy is to attempt to maintain a carryover balance in the general fund of 10% of the prior year expenditures, which provides sufficient resources until the property tax settlement is received.

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

MAJOR INITIATIVES

The County continues to closely monitor the budget. Starting in 2015, the County and began taking steps to replace HVAC systems throughout the County. This project is expected to take several years and cost up to \$6 million. Due to the County's cash position in the general fund, this project is intended to be paid with existing funds.

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

The County has invested in a number of projects to encourage smart development in specific areas including a major investment in water and sewer lines and a road interchange along US 35, a four lane highway running east and west through the county.

GFOA CERTIFICATE OF ACHIEVEMENT

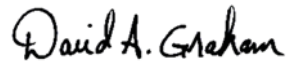
The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Greene County for its CAFR for the fiscal year ended December 31, 2016. The Certificate of Achievement is a

prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. As such the CAFR must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Greene County has received a Certificate of Achievement for the last thirty-one consecutive years (fiscal years ended 1986 - 2016). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS

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

Sincerely,

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

David A. Graham
Greene County Auditor

**GREENE COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 2017**

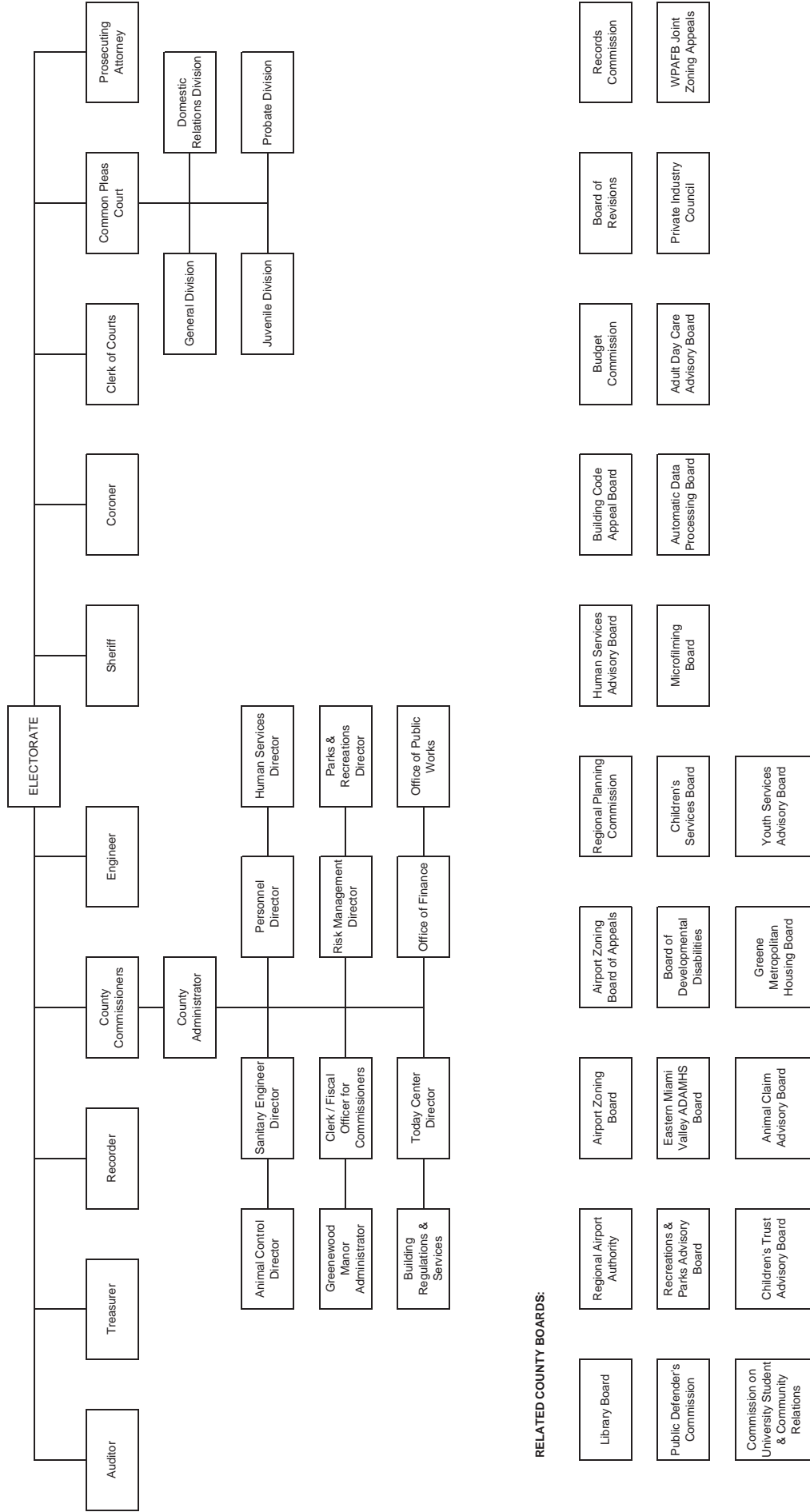
County Elected Officials:

Robert J. Glaser, Jr.Commission President
Alan G. AndersonCommissioner
Thomas R. KooglerCommissioner
David A. GrahamAuditor
Richard D. Gould, CPATreasurer
Stephen K. HallerProsecutor
Andrew J. WilliamsClerk of Courts
Kevin L. Sharrett.....Coroner
Gene C. FischerSheriff
Eric C. SearsRecorder
Robert N. GeyerEngineer

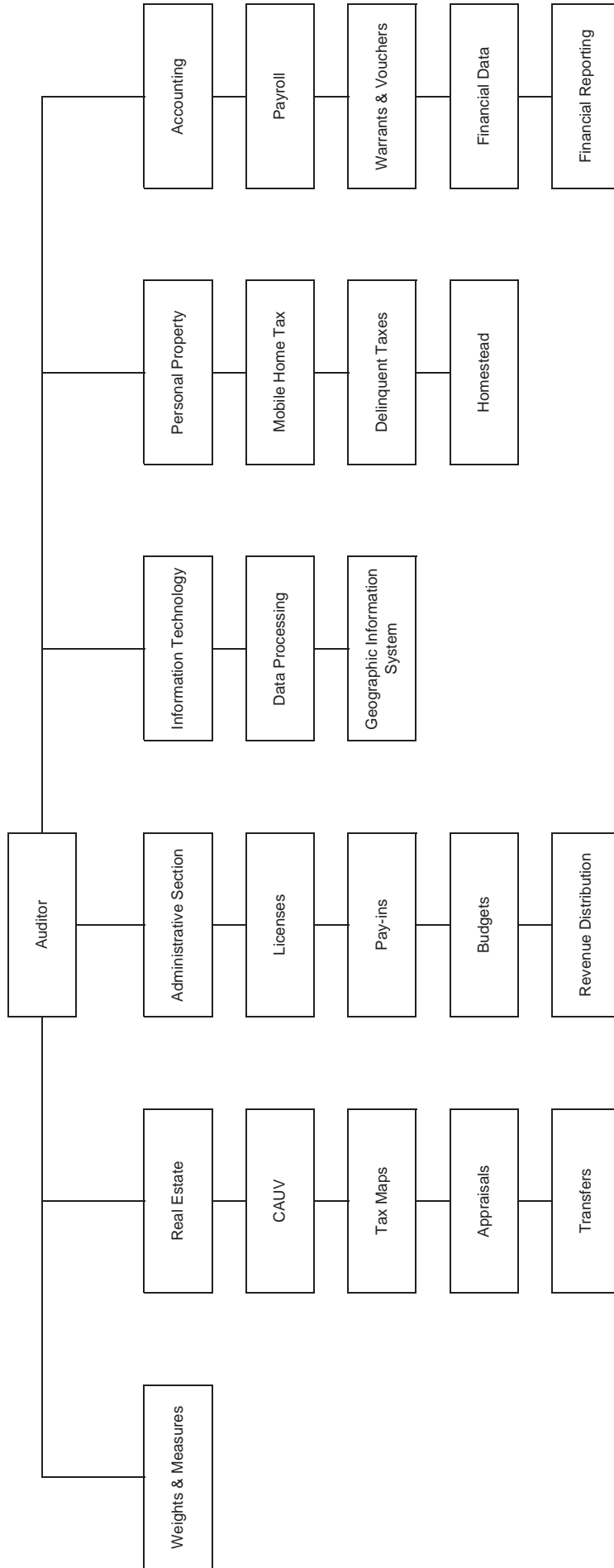
Common Pleas Court Judges:

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

GREENE COUNTY ORGANIZATIONAL CHART



GREENE COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART



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Government Finance Officers Association

Certificate of
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for Excellence
in Financial
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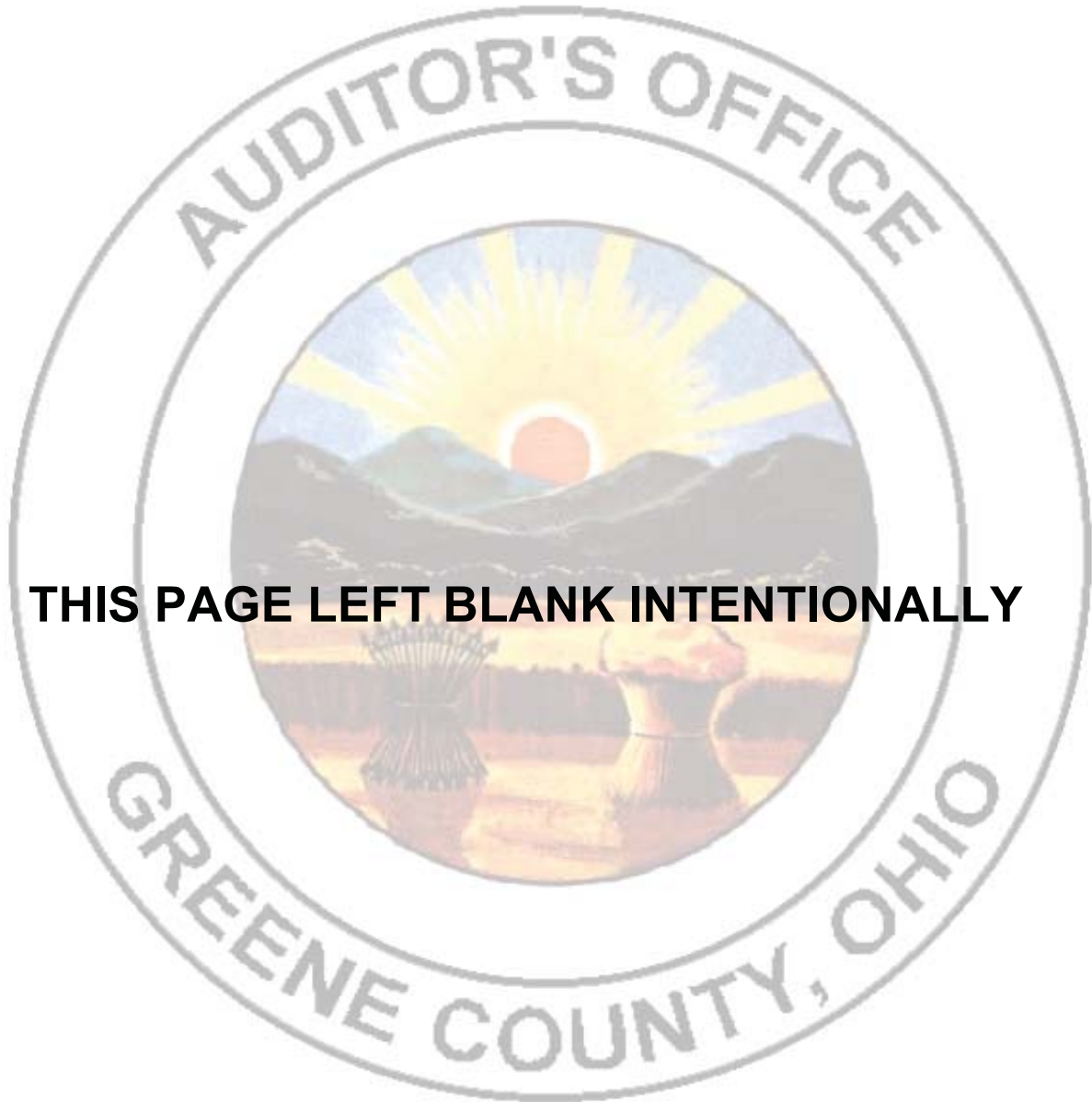
**Greene County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morill

Executive Director/CEO



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

INDEPENDENT AUDITORS' REPORT

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

Report of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio (the "County") as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Motor Vehicle Road and Bridge, Department of Job and Family Services, Children Services, and Board of Developmental Disabilities funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 15 through 21), schedules for infrastructure assets accounted for using the modified approach (pages 72 through 73), and schedules of proportionate share of net pension liability and pension contributions (pages 74 through 75) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2018 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 18, 2018

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2017**

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, 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 4-7 of this report.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at December 31, 2017, by \$373,955,123. Of this amount, governmental activities have (\$11,122,570) in unrestricted net position due to the 2015 implementation of Governmental Accounting Standards Board (GASB) Statement No. 68.
- The net position of the governmental activities increased 1.2% while the business type activities increased 6.3%.
- The revenue of the governmental activities increased \$5.4 million from the amounts reported in 2016. Of this, program revenues increased \$1.6 million while general revenues increased \$3.8 million from amounts reported in the prior year. During this same period, governmental activities' expenses increased 4.0%.
- In the business-type activities revenues increased \$2.9 million from the amounts reported in 2016, which was the result of an increase in program revenues of \$3.1 million while general revenues decreased \$0.2 million. During this time expenses increased \$1.1 million or 4.3%.
- As of December 31, 2017, the County's governmental funds reported combined ending fund balances of \$113 million, an increase of \$10.2 million in comparison with the prior year. Of the ending fund balance \$26.4 million is available for spending at the County's discretion.
- Revenues in the County's governmental fund financial statements increased \$5.5 million from what they had been in the previous year, while expenditures decreased \$.9 million or 0.7% of what had been expended in 2016.
- The County's outstanding debt decreased by \$1.6 million or 7.0% in governmental activities and decreased \$5.5 million or 3.7% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 6.0% higher than they were budgeted and expenditures were 89.0% of the amounts budgeted.

Overview of the Financial Statements

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

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

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

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

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

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2017 (Continued)

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

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

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

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

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

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

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

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

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

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

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

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2017 (Continued)**

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$373,955,123 as of December 31, 2017.

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

	Government Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and Other Assets	\$ 170,431	\$ 160,013	\$ 51,142	\$ 42,778	\$ 221,573	\$ 202,791
Capital Assets	161,631	162,361	249,927	251,135	411,558	413,496
Total Assets	<u>332,062</u>	<u>322,374</u>	<u>301,069</u>	<u>293,913</u>	<u>633,131</u>	<u>616,287</u>
Deferred Outflows	30,760	24,300	9,272	9,590	40,032	33,890
Long-term Liabilities	103,284	88,301	146,592	148,363	249,876	236,664
Other Liabilities	8,197	8,048	2,705	3,641	10,902	11,689
Total Liabilities	<u>111,481</u>	<u>96,349</u>	<u>149,297</u>	<u>152,004</u>	<u>260,778</u>	<u>248,353</u>
Deferred Inflows	38,362	39,784	68	85	38,430	39,869
Net Investment in Capital Assets	151,596	151,356	124,715	115,363	276,311	266,719
Restricted	72,506	67,802	17,431	17,312	89,937	85,114
Unrestricted	(11,123)	(8,617)	18,830	18,739	7,707	10,122
Total Net Position	<u>\$ 212,979</u>	<u>\$ 210,541</u>	<u>\$ 160,976</u>	<u>\$ 151,414</u>	<u>\$ 373,955</u>	<u>\$ 361,955</u>

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

An additional portion of the County's net position is resources that are subject to external restriction on how they may be used. The remaining balance is unrestricted net position and may be used to meet the County's ongoing obligations to citizens and creditors. However, during 2015 the County implemented GASB 68 and GASB 71 which requires governments to report a liability for its share of pension obligations which directly affects unrestricted net position. Therefore, the County continues to present negative unrestricted net position for governmental activities.

For governmental activities, total assets increased approximately \$9.7 million. Some of the more significant changes included a \$10.8 million increase in Equity in Pooled Cash and Cash Equivalents due to revenue growth during the year. Taxes receivable decreased \$2.7 million as a result of the County requesting only 2.0 of the 2.5 mills of property tax authorized by statute. The County can request the full millage be reinstated at any time. Additionally, Deferred Outflows from Pension increased \$6.5 million and the Long-Term Net Pension Liability increased \$16.6 million due to an increase in the net pension liability and related components of the Ohio Public Employees Retirement System pension liability.

For business-type activities, net position increased \$9.6 million during 2017. The more significant increases included Restricted Assets Equity in Pooled Cash and Cash Equivalents increased \$7.5 million, Capital Assets Not Being Depreciated increase \$3.1 million and Accounts Payable increase \$1.5 million. All of these increases were the result of construction projects related to new development in the County.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2017 (Continued)**

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

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program Revenues:						
Charges for Services	\$ 20,047	\$ 19,910	\$ 31,368	\$ 30,520	\$ 51,415	\$ 50,430
Operating Grants/Contributions	32,306	30,363	-	-	32,306	30,363
Capital Grants/Contributions	2,716	3,235	3,968	1,705	6,684	4,940
General Revenues:						
Property Taxes	38,520	38,529	-	-	38,520	38,529
Sales Tax	27,344	27,322	-	-	27,344	27,322
Other Taxes	1,215	1,080	-	-	1,215	1,080
Unrestricted Grants	5,941	4,845	-	-	5,941	4,845
Investment Earnings	1,629	(530)	37	55	1,666	(475)
Other	1,147	733	415	639	1,562	1,372
Total Revenues	130,865	125,487	35,788	32,919	166,653	158,406
Expenses:						
Legislative and Executive	20,484	21,062	-	-	20,484	21,062
Judicial	9,016	8,596	-	-	9,016	8,596
Public Safety	26,233	23,022	-	-	26,233	23,022
Public Works	8,984	9,470	-	-	8,984	9,470
Health	25,565	25,569	-	-	25,565	25,569
Human Services	32,036	29,626	-	-	32,036	29,626
Conservation and Recreation	3,594	3,334	-	-	3,594	3,334
Community and Economic Development	1,597	1,896	-	-	1,597	1,896
Interest and Fiscal Charges	870	859	-	-	870	859
Water	-	-	9,628	9,080	9,628	9,080
Sewer	-	-	16,645	16,121	16,645	16,121
Total Expenses	128,379	123,434	26,273	25,201	154,652	148,635
Changes in Net Position Before Transfers	2,486	2,053	9,515	7,718	12,001	9,771
Transfers	(47)	(36)	47	36	-	-
Change in Net Position	2,439	2,017	9,562	7,754	12,001	9,771
Net Position January 1	210,540	208,523	151,414	143,660	361,954	352,183
Net Position December 31	\$ 212,979	\$ 210,540	\$ 160,976	\$ 151,414	\$ 373,955	\$ 361,954

Analysis of the County's Operations: The table above provides a summary of the County's operations for 2017 and 2016. The County's financial position improved for both governmental and business-type activities. Some of the more significant changes included:

- Unrestricted grants increased \$1.1 million, which is from the receipt of the Medicaid sales tax transition funding in 2017. Starting in 2017, the County no longer receives sales tax proceeds from Medicaid providers.
- Investment earnings increased \$2.1 due to an increase in earnings received in 2017 and difference between the book value of assets compared to the fair value at year end. Investments are valued at fair value on the financial statements.
- The most significant changes to program revenues included a \$1.9 million increase in operating grants and contributions related to public safety and health programs.
- Overall governmental activity expenses increased 4.0% or \$4.9 million from 2016. The most significant changes were seen in the public safety (increase \$3.2 million) and human services (increase \$2.4 million) programs. These increases were primarily due to the programs share in the change in net pension liability and related deferred inflows/outflows.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2017 (Continued)**

- The business-type activities revenues increased from a \$2.3 million rise in capital grants and contributions due to capital contributions from customers and developers related to infrastructure additions. Expenses also increased due to additional pension expense related to the increase in net pension liability and depreciation expense.

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

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

As of the end of the current fiscal year, Greene County's governmental funds reported combined ending fund balances of \$113 million, an increase of \$10.2 million in comparison with the prior year. Of this, \$26.4 million constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reported separately to indicate that it is not available for new spending because it has been set aside for other purposes.

The general fund is the chief operating fund of the County. As of December 31, 2017, the general fund reported \$26.4 million in unassigned fund balance and a \$39.5 million in total fund balance. This is an increase of \$5.2 million from amounts reported in the prior year.

Revenues in the General fund increased \$4.4 million in 2017. The largest increase occurred in Investment Earnings (\$1.7 million) which was the result of higher interest rates, more money to invest and the higher market value for the investments being held. Other increases included: Charges for Services (\$.9 million) as a result of the increase in new construction resulting in higher recording fees, building permit fees and conveyance fees and Intergovernmental Revenue (\$.9 million) due to the Medicaid sales tax transition funding.

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

The Motor Vehicle, Road and Bridge Fund saw its expenditures decrease \$1.6 million which was the result of there being more major projects in 2016.

Board of Developmental Disabilities saw an increase in intergovernmental revenues of \$1.1 million. These increases in funding were the result of an increase in community need for services provided.

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 2017, the water fund saw an increase in net position of \$2.7 million while net position in the sewer fund grew by \$6.8 million. The most significant change was a \$1.1 million increase to charges for service in the sewer fund due to an increase in the receivable balance of \$0.5 million from 2016 and an increase in usage during the year. Operating expenses in both funds also saw an increase of \$1.5 million from 2016 primarily due to the increase in personal services from the programs share in the change in net pension liability and related deferred inflows/outflows.

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 \$5.4 million. The County's budgeted revenues were increased \$.7 million during the year. Even after this revision to the budget, actual revenue came in \$3.1 million or 6.0% more than the final budgeted amount. The County spent 89.0% of the amount appropriated in the general fund during 2017, resulting in the overall general fund's financial position being \$10.7 million better than budgeted for the year.

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2017 (Continued)

Capital Assets:

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

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$ 2,452	\$ 2,452	\$ 2,093	\$ 2,093	\$ 4,545	\$ 4,545
Infrastructure	131,337	131,337	-	-	131,337	131,337
Construction in Progress	-	-	4,128	1,074	4,128	1,074
Buildings and Improvements	23,539	24,376	6,063	6,347	29,602	30,723
Water and Sewer Lines	-	-	236,197	240,110	236,197	240,110
Equipment	4,303	4,196	1,446	1,511	5,749	5,707
Total	\$ 161,631	\$ 162,361	\$ 249,927	\$ 251,135	\$ 411,558	\$ 413,496

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 2017, the County Engineer budgeted \$3,691,668 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$3,157,384.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being excellent, to evaluate all County bridges. It is the policy of the Greene County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of five or more. The most recent assessment found that 99% of the County bridges have a General Appraisal Rating of five or better. The three bridges that are rated below five are covered bridges, which are registered historical landmarks and therefore cannot be removed or improved to increase the bridge rating. For 2017, the County Engineer budgeted \$95,800 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$24,867.

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

Debt:

Outstanding Debt
(Expressed in Thousands of Dollars)

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
General Obligation Bonds	\$ 21,092	\$ 22,685	\$ 73,603	\$ 73,224	\$ 94,695	\$ 95,909
Revenue Bonds	-	-	14,962	16,162	14,962	16,162
OWDA/OPWC Related Debt	-	-	48,138	51,731	48,138	51,731
Bond Anticipation Notes	-	-	990	2,410	990	2,410
Special Assessment Bonds	-	-	2,934	2,553	2,934	2,553
Total	\$ 21,092	\$ 22,685	\$ 140,627	\$ 146,080	\$ 161,719	\$ 168,765

During 2017, the County issued \$7.6 million in general obligation bonds \$1.0 million in bond anticipation notes for the purpose of constructing water system connections and extensions.

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

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2017 (Continued)**

Economic Factors and Next Year's Budgets and Rates

The County's budgeted revenues for the general fund in 2018 are consistent with those appearing in the final budget for 2017. The Board of County Commissioners will review the County's financial position throughout 2018 to determine if the final appropriations for the year need to be adjusted.

As a result of the current economic climate most revenues are expected to remain unchanged from 2017. Sales tax revenue is expected to decrease slightly due to the elimination of sales tax on Medicaid providers. Except for the General Fund, property tax revenues are expected to increase due to the rise in residential and commercial development within the County. General Fund property taxes are expected to decrease in 2018 due to the County not levying .5 mills of the 2.5 mills allowed under state statute. In future years this millage can be reinstated upon a request from the Board of County Commissioners.

Requests for Information

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

GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF NET POSITION
DECEMBER 31, 2017

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 114,907,947	\$ 12,945,460	\$ 127,853,407
Cash and Cash Equivalents in Segregated Accounts	85,666	2,538,875	2,624,541
Receivables (Net of Allowances for Uncollectibles)			
Taxes	41,477,734		41,477,734
Accounts	576,820	4,077,029	4,653,849
Special Assessments		4,750,900	4,750,900
Accrued Interest	438,119		438,119
Internal Balances	217,884	(217,884)	
Due from Other Governments	11,824,316		11,824,316
Materials and Supplies Inventory		899,895	899,895
Prepaid Items	901,686	211,163	1,112,849
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents		24,764,668	24,764,668
Cash and Cash Equivalents with Escrow Agents		1,172,329	1,172,329
Capital Assets Not Being Depreciated	133,788,822	6,221,755	140,010,577
Capital Assets (Net of Accumulated Depreciation)	<u>27,842,599</u>	<u>243,705,221</u>	<u>271,547,820</u>
Total Assets	<u>332,061,593</u>	<u>301,069,411</u>	<u>633,131,004</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred Charge on Refunding	1,000,029	7,111,919	8,111,948
Pension	<u>29,760,341</u>	<u>2,159,724</u>	<u>31,920,065</u>
Total Deferred Outflows of Resources	<u>30,760,370</u>	<u>9,271,643</u>	<u>40,032,013</u>
LIABILITIES:			
Accounts Payable	3,494,816	2,152,552	5,647,368
Accrued Wages and Benefits	3,264,803	267,389	3,532,192
Due to Other Governments	72,222		72,222
Accrued Interest Payable	58,627	242,053	300,680
Claims Payable	1,306,415		1,306,415
Payable from Restricted Assets:			
Matured General Obligation Bonds		5,000	5,000
Matured General Obligation Bond Interest		5,981	5,981
Matured Special Assessment Bonds with Governmental Commitment		15,000	15,000
Matured Special Assessment Bond Interest with Governmental Commitment		16,997	16,997
Long-Term Liabilities:			
Due Within One Year	1,942,482	13,639,585	15,582,067
Due in More Than One Year:			
Net Pension Liability (See Note H)	77,698,743	5,524,258	83,223,001
Other Amounts Due in More Than One Year	<u>23,642,762</u>	<u>127,428,485</u>	<u>151,071,247</u>
Total Liabilities	<u>111,480,870</u>	<u>149,297,300</u>	<u>260,778,170</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes	37,405,720		37,405,720
Pension	955,905	68,099	1,024,004
Total Deferred Inflows of Resources	<u>38,361,625</u>	<u>68,099</u>	<u>38,429,724</u>
NET POSITION:			
Net Investment in Capital Assets	151,595,956	124,715,210	276,311,166
Restricted for:			
Debt Service	1,251,197	961,885	2,213,082
Capital Outlay		16,468,686	16,468,686
Other Purposes	1,678,244		1,678,244
Road and Bridge Maintenance	12,695,653		12,695,653
Human and Social Services	16,943,804		16,943,804
Health Care Assistance	25,168,040		25,168,040
Public Safety Programs	5,450,168		5,450,168
General Administrative Services	4,365,797		4,365,797
Community and Economic Programs	1,901,418		1,901,418
Unclaimed Monies	21,515		21,515
Conservation	2,942,594		2,942,594
Trust Fund - Expendable	16,852		16,852
Trust Fund - Nonexpendable	70,800		70,800
Unrestricted	<u>(11,122,570)</u>	<u>18,829,874</u>	<u>7,707,304</u>
Total Net Position	<u>\$ 212,979,468</u>	<u>\$ 160,975,655</u>	<u>\$ 373,955,123</u>

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

GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

	Program Revenues			Net(Expense)Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
Legislative and Executive	\$ 20,484,414	\$ 7,414,588	\$ 335,037		\$ (12,734,789)		\$ (12,734,789)
Judicial	9,015,511	1,312,344	367,804		(7,335,363)		(7,335,363)
Public Safety	26,232,826	3,269,414	4,805,157	82,968	(18,075,287)		(18,075,287)
Public Works	8,983,856	404,176	5,505,681	1,633,445	(1,440,554)		(1,440,554)
Health	25,564,792	839,322	6,394,852		(18,330,618)		(18,330,618)
Human Services	32,036,157	5,308,868	14,131,330		(12,595,959)		(12,595,959)
Conservation and Recreation	3,594,508	1,498,403	98,684	1,000,000	(997,421)		(997,421)
Community and Economic Development	1,596,981		666,963		(930,018)		(930,018)
Interest and Fiscal Charges	869,651				(869,651)		(869,651)
Total Governmental Activities	128,378,696	20,047,115	32,305,508	2,716,413	(73,309,660)		(73,309,660)
Business-Type Activities:							
Water	9,628,120	10,389,075		1,785,290		2,546,245	2,546,245
Sewer	16,645,315	20,978,480		2,182,507		6,515,672	6,515,672
Total Business-Type Activities	26,273,435	31,367,555		3,967,797		9,061,917	9,061,917
Total - Primary Government	\$ 154,652,131	\$ 51,414,670	\$ 32,305,508	\$ 6,684,210	(73,309,660)	9,061,917	(64,247,743)

General Revenues:

Taxes:	
Property Taxes, Levied for General Purposes	8,695,207
Property Taxes, Levied for Road and Bridge Maintenance	842,828
Property Taxes, Levied for Community Mental Health	4,074,779
Property Taxes, Levied for Developmental Disability Services	11,197,593
Property Taxes, Levied for County Hospital Services	3,203,240
Property Taxes, Levied for Children's Services	5,217,055
Property Taxes, Levied for Senior Citizen Services	5,004,260
Property Taxes, Levied for Debt Service	285,155
Sales Taxes	27,343,714
County Hotel Lodging Tax	1,214,473
Grants and Entitlements not Restricted to Specific Programs	5,941,160
Investment Earnings	1,629,209
Gain on Sale of Capital Assets	124,087
Miscellaneous	1,023,074
Transfers	(47,693)
Total General Revenues and Transfers	75,748,141
Change in Net Position	2,438,481
Net Position Beginning of Year	210,540,987
Net Position End of Year	\$ 212,979,468

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

**GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2017**

	<u>General Fund</u>	<u>Motor Vehicle Road & Bridge</u>	<u>Department of Job and Family Services</u>	<u>Children Services</u>	<u>Board of Developmental Disabilities</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS:							
Equity in Pooled Cash and Cash Equivalents	\$ 35,833,482	\$ 9,930,542	\$ 1,434,989	\$ 10,551,593	\$ 24,319,289	\$ 28,047,998	\$ 110,117,893
Cash and Cash Equivalents in Segregated Accounts						85,666	
Receivables (Net of Allowance for Uncollectibles)							
Taxes	11,551,592	844,878		5,227,116	11,232,584	12,621,564	41,477,734
Accounts	169,178	39,622	3,703	821	7,635	355,861	576,820
Accrued Interest	428,954	8,941				224	438,119
Interfund Receivable	415,528						415,528
Due from Other Funds	112,066						160,117
Prepaid Items	544,507	123,936	59,400	2,611	71,294	48,051	901,686
Due from Other Governments	3,138,999	3,579,768	105,180	949,404	1,188,992	2,861,973	11,824,316
Total Assets	<u>\$ 52,194,306</u>	<u>\$ 14,527,687</u>	<u>\$ 1,603,272</u>	<u>\$ 16,731,545</u>	<u>\$ 36,819,794</u>	<u>\$ 44,121,275</u>	<u>\$ 165,997,879</u>
LIABILITIES:							
Accounts Payable	1,817,781	511,666	173,882	433,670	167,438	390,379	3,494,816
Accrued Wages and Benefits	1,701,003	152,451	355,702	19,915	451,580	584,152	3,264,803
Due to Other Governments						72,222	72,222
Interfund Payable						415,528	415,528
Due to Other Funds		22,371	70,867	10,514	1,253	48,907	153,912
Total Liabilities	<u>3,518,784</u>	<u>686,488</u>	<u>600,451</u>	<u>464,099</u>	<u>620,271</u>	<u>1,511,188</u>	<u>7,401,281</u>
DEFERRED INFLOWS OF RESOURCES:							
Property Taxes	7,270,489	851,273		5,268,304	11,312,864	12,702,790	37,405,720
Unavailable Revenue	1,876,831	2,262,873		612,543	1,217,374	2,213,466	8,183,087
Total Deferred Inflows of Resources	<u>9,147,320</u>	<u>3,114,146</u>		<u>5,880,847</u>	<u>12,530,238</u>	<u>14,916,256</u>	<u>45,588,807</u>
FUND BALANCES:							
Nonspendable	566,022	123,936	59,400	2,611	71,294	170,738	994,001
Restricted		10,603,117	943,421	10,383,988	23,597,991	21,027,149	66,555,666
Committed						6,495,944	6,495,944
Assigned	12,569,795						12,569,795
Unassigned	26,392,385						26,392,385
Total Fund Balances	<u>39,528,202</u>	<u>10,727,053</u>	<u>1,002,821</u>	<u>10,386,599</u>	<u>23,669,285</u>	<u>27,693,831</u>	<u>113,007,791</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 52,194,306</u>	<u>\$ 14,527,687</u>	<u>\$ 1,603,272</u>	<u>\$ 16,731,545</u>	<u>\$ 36,819,794</u>	<u>\$ 44,121,275</u>	<u>\$ 165,997,879</u>

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

GREENE COUNTY, OHIO
RECONCILIATION OF THE TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2017

Total Governmental Fund Balances \$ 113,007,791

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

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

Land	2,451,528	
Infrastructure	131,337,294	
Buildings, Structures and Improvements	41,617,584	
Equipment, Furniture and Fixtures	13,688,887	
Accumulated Depreciation	<u>(27,463,872)</u>	
Total capital assets		161,631,421

Internal service fund is used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service fund is included in governmental activities in the statement of net position. 3,483,639

Adjustments to reflect the consolidation of internal service fund activities related to enterprise activity. 211,679

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

Property Taxes	812,429	
Intergovernmental	7,188,636	
Special Assessments	9,801	
Charges for Service	10,380	
Investment Earnings	<u>161,841</u>	
Total		8,183,087

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

General Obligation Bonds, Net Carrying Value	(21,091,988)	
Capital Lease	(99,761)	
Compensated absences	<u>(4,393,495)</u>	
Total		(25,585,244)

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due. (58,627)

Deferred amounts on refunding are not recognized as assets in the funds, where they are recorded as expenditures when paid. 1,000,029

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

Deferred Outflows - Pension	29,760,341	
Deferred Inflows - Pension	(955,905)	
Net Pension Liability	<u>(77,698,743)</u>	
Total		<u>(48,894,307)</u>

Total net position of governmental activities \$ 212,979,468

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	General Fund	Motor Vehicle Road & Bridge	Department of Job and Family Services	Children Services	Board of Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
REVENUES:							
Taxes	\$ 36,105,474	\$ 842,401		\$ 5,214,596	\$ 11,191,674	\$ 13,739,905	\$ 67,094,050
Special Assessments		32,859					32,859
Charges for Services	8,504,064	240,633		42,631	80,344	8,869,933	17,737,605
Licenses and Permits	1,188,247					208,126	1,396,373
Fines and Forfeitures	273,474	133,943				478,091	885,508
Intergovernmental	6,419,004	7,089,745	\$ 6,269,319	4,926,934	5,505,109	9,325,866	39,535,977
Investment Earnings	1,564,578	38,592				105,346	1,708,516
Other	770,787	35,723	228,059	9,165	135,509	566,913	1,746,156
Total Revenues	54,825,628	8,413,896	6,497,378	10,193,326	16,912,636	33,294,180	130,137,044
EXPENDITURES:							
Current:							
General Government:							
Legislative and Executive	17,124,185					1,914,645	19,038,830
Judicial	7,912,334					7,912,334	7,912,334
Public Safety	17,190,062					5,979,297	23,169,359
Public Works	752,610	7,529,712				8,282,322	8,282,322
Health	420,007				16,385,402	8,785,847	25,591,256
Human Services	818,699		6,923,882	8,810,762		12,211,974	28,765,317
Conservation and Recreation	2,504,575					925,176	3,429,751
Community and Economic Development	414,124					1,054,461	1,468,585
Capital Outlay						250	250
Debt Service:							
Principal Retirements						1,550,000	1,550,000
Interest and Fiscal Charges						847,132	847,132
Total Expenditures	47,136,596	7,529,712	6,923,882	8,810,762	16,385,402	33,268,782	120,055,136
Excess of Revenues Over (Under) Expenditures	7,689,032	884,184	(426,504)	1,382,564	527,234	25,398	10,081,908
OTHER FINANCING SOURCES AND USES:							
Transfers In	33,795		276,575			2,476,931	2,787,301
Proceeds from Sale of Capital Assets	51,984	105,000				(304,344)	156,984
Transfers Out	(2,531,109)						(2,835,453)
Total Other Financing Sources and Uses	(2,445,330)	105,000	276,575			2,172,587	108,832
Net Change in Fund Balance	5,243,702	989,184	(149,929)	1,382,564	527,234	2,197,985	10,190,740
Fund Balance (Deficit) at Beginning of Year	34,284,500	9,737,869	1,152,750	9,004,035	23,142,051	25,495,846	102,817,051
Fund Balance (Deficit) at End of Year	\$ 39,528,202	\$ 10,727,053	\$ 1,002,821	\$ 10,386,599	\$ 23,669,285	\$ 27,693,831	\$ 113,007,791

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

GREENE COUNTY, OHIO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

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

Net change in fund balances - total governmental funds		\$ 10,190,740
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which capital outlay differs from depreciation expense in the current period.</p>		
Capital Outlay	1,111,261	
Depreciation Expense	<u>(1,807,773)</u>	
Total		(696,512)
<p>Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities a gain or (loss) is reported for each disposal</p>		
Loss from sale of capital assets		(32,897)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These amounts represent the effect of the reversal of prior year items against current year accruals.</p>		
Property Taxes	(15,746)	
Intergovernmental	501,437	
Special Assessments	(3,259)	
Charges for Service	(35,227)	
Investment Earnings	<u>36,475</u>	
Total		483,680
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net position. This amount is the net effect of the differences in the treatment of long-term debt on the statement of activities, comprised of the following:</p>		
Premium on bonds	50,298	
Discount on bonds	(7,432)	
Principal repayment for bonds	1,550,000	
Principal repayment for capital leases	<u>49,880</u>	
Total		1,642,746
<p>Interest is reported as an expenditure in governmental funds when due, but is accrued on outstanding bonds in the statement of activities.</p>		
		4,401
<p>Some expenses reported in the statement of activities do not require the use of financial resources and, therefore, are not reported as expenditures in governmental funds. These items include expenses related to changes in:</p>		
Amortization of Loss on Refunding	(69,786)	
Compensated Absences	<u>12,098</u>	
Total		(57,688)
<p>The internal service fund used by management to charge the cost of insurance to individual funds, is reported in the statement of activities. The change in net position of the internal service fund is reported with governmental activities, net of the adjustment to reflect the consolidation of internal service fund activities related to business-type activities.</p>		
Change in net position	874,125	
Adjustment to business type activities	<u>(84,660)</u>	
Total		789,465
<p>Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.</p>		
		5,780,137
<p>Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.</p>		
		<u>(15,665,591)</u>
Change in net position of governmental activities		<u>\$ 2,438,481</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 34,403,600	\$ 34,403,600	\$ 36,368,342	\$ 1,964,742
Charges for Services	7,562,336	7,651,035	8,534,105	883,070
Licenses and Permits	876,600	876,600	1,189,788	313,188
Fines and Forfeitures	317,075	317,075	274,115	(42,960)
Intergovernmental	6,053,018	6,058,760	5,668,934	(389,826)
Interest	1,037,599	1,037,599	1,610,194	572,595
Other	394,148	997,043	762,308	(234,735)
Total Revenues	<u>50,644,376</u>	<u>51,341,712</u>	<u>54,407,786</u>	<u>3,066,074</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	21,812,348	26,811,277	21,822,484	4,988,793
Judicial	8,545,677	8,719,459	8,060,121	659,338
Public Safety	17,485,838	17,569,031	17,329,923	239,108
Public Works	1,000,994	995,389	755,908	239,481
Health	421,340	420,040	420,039	1
Human Services	860,133	859,760	806,812	52,948
Conservation and Recreation	2,641,988	2,748,607	2,558,159	190,448
Community and Economic Development	427,768	434,737	385,640	49,097
Total Expenditures	<u>53,196,086</u>	<u>58,558,300</u>	<u>52,139,086</u>	<u>6,419,214</u>
Excess of Revenues Over (Under) Expenditures	(2,551,710)	(7,216,588)	2,268,700	9,485,288
OTHER FINANCING SOURCES AND USES:				
Transfers In	891,687	891,687	33,795	(857,892)
Proceeds from Sale of Capital Assets	41,257	41,257	51,984	10,727
Advances In	171,000	171,000	124,466	(46,534)
Transfers Out	(4,497,153)	(4,421,191)	(2,531,109)	1,890,082
Advances Out	(320,000)	(295,000)	(149,500)	145,500
Repayment of Loans to Other Governments			43,500	43,500
Loans to Other Governments		(25,000)	(25,000)	
Total Other Financing Sources and Uses	<u>(3,713,209)</u>	<u>(3,637,247)</u>	<u>(2,451,864)</u>	<u>1,185,383</u>
Net Change in Fund Balance	(6,264,919)	(10,853,835)	(183,164)	10,670,671
Fund Balance (Deficit) at Beginning of Year	30,164,330	30,164,330	30,164,330	
Prior Year Encumbrances Appropriated	2,124,803	2,124,803	2,124,803	
Fund Balance (Deficit) at End of Year	<u>\$ 26,024,214</u>	<u>\$ 21,435,298</u>	<u>\$ 32,105,969</u>	<u>\$ 10,670,671</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
MOTOR VEHICLE ROAD AND BRIDGE
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 825,900	\$ 825,900	\$ 847,294	\$ 21,394
Special Assessments	38,000	38,000	37,015	(985)
Charges for Services	200,000	200,000	242,084	42,084
Fines and Forfeitures	135,000	135,000	138,547	3,547
Intergovernmental	6,150,100	6,570,100	6,850,404	280,304
Interest	15,000	15,000	35,524	20,524
Other	37,000	37,000	33,306	(3,694)
Total Revenues	<u>7,401,000</u>	<u>7,821,000</u>	<u>8,184,174</u>	<u>363,174</u>
EXPENDITURES:				
Current:				
Public Works	9,766,162	11,128,496	8,019,418	3,109,078
Total Expenditures	<u>9,766,162</u>	<u>11,128,496</u>	<u>8,019,418</u>	<u>3,109,078</u>
Excess of Revenues Over (Under) Expenditures	(2,365,162)	(3,307,496)	164,756	3,472,252
OTHER FINANCING SOURCES AND USES:				
Proceeds from Sale of Capital Assets	1,500	1,500	105,000	103,500
Total Other Financing Sources and Uses	<u>1,500</u>	<u>1,500</u>	<u>105,000</u>	<u>103,500</u>
Net Change in Fund Balance	(2,363,662)	(3,305,996)	269,756	3,575,752
Fund Balance (Deficit) at Beginning of Year	8,294,533	8,294,533	8,294,533	
Prior Year Encumbrances Appropriated	533,189	533,189	533,189	
Fund Balance (Deficit) at End of Year	<u>\$ 6,464,060</u>	<u>\$ 5,521,726</u>	<u>\$ 9,097,478</u>	<u>\$ 3,575,752</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
DEPARTMENT OF JOB AND FAMILY SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 7,411,000	\$ 7,411,000	\$ 6,242,893	\$ (1,168,107)
Other	4,177,000	4,177,000	234,301	(3,942,699)
Total Revenues	<u>11,588,000</u>	<u>11,588,000</u>	<u>6,477,194</u>	<u>(5,110,806)</u>
EXPENDITURES:				
Current:				
Human Services	<u>11,902,013</u>	<u>11,657,135</u>	<u>6,972,231</u>	<u>4,684,904</u>
Total Expenditures	<u>11,902,013</u>	<u>11,657,135</u>	<u>6,972,231</u>	<u>4,684,904</u>
Excess of Revenues Over (Under) Expenditures	(314,013)	(69,135)	(495,037)	(425,902)
OTHER FINANCING SOURCES AND USES:				
Transfers In	301,000	301,000	276,575	(24,425)
Proceeds from Sale of Capital Assets	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>(1,000)</u>
Total Other Financing Sources and Uses	<u>302,000</u>	<u>302,000</u>	<u>276,575</u>	<u>(25,425)</u>
Net Change in Fund Balance	(12,013)	232,865	(218,462)	(451,327)
Fund Balance (Deficit) at Beginning of Year	1,645,161	1,645,161	1,645,161	
Prior Year Encumbrances Appropriated	4,713	4,713	4,713	
Fund Balance (Deficit) at End of Year	<u>\$ 1,637,861</u>	<u>\$ 1,882,739</u>	<u>\$ 1,431,412</u>	<u>\$ (451,327)</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILDREN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 5,260,500	\$ 5,260,500	\$ 5,243,799	\$ (16,701)
Charges for Services	80,000	80,000	42,588	(37,412)
Intergovernmental	6,196,000	6,196,000	4,989,964	(1,206,036)
Other	55,000	55,000	8,881	(46,119)
Total Revenues	<u>11,591,500</u>	<u>11,591,500</u>	<u>10,285,232</u>	<u>(1,306,268)</u>
EXPENDITURES:				
Current:				
Human Services	11,612,670	11,612,670	9,231,944	2,380,726
Total Expenditures	<u>11,612,670</u>	<u>11,612,670</u>	<u>9,231,944</u>	<u>2,380,726</u>
Excess of Revenues Over (Under) Expenditures	(21,170)	(21,170)	1,053,288	1,074,458
OTHER FINANCING SOURCES AND USES:				
Proceeds from Sale of Capital Assets	50,000	50,000		(50,000)
Total Other Financing Sources and Uses	<u>50,000</u>	<u>50,000</u>		<u>(50,000)</u>
Net Change in Fund Balance	28,830	28,830	1,053,288	1,024,458
Fund Balance (Deficit) at Beginning of Year	8,873,852	8,873,852	8,873,852	
Fund Balance (Deficit) at End of Year	<u>\$ 8,902,682</u>	<u>\$ 8,902,682</u>	<u>\$ 9,927,140</u>	<u>\$ 1,024,458</u>

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

**GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
BOARD OF DEVELOPMENTAL DISABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 11,032,301	\$ 11,032,301	\$ 11,259,748	\$ 227,447
Charges for Services	205,000	205,000	76,880	(128,120)
Intergovernmental	3,412,620	3,412,620	5,429,353	2,016,733
Other	135,000	135,000	131,338	(3,662)
Total Revenues	<u>14,784,921</u>	<u>14,784,921</u>	<u>16,897,319</u>	<u>2,112,398</u>
EXPENDITURES:				
Current:				
Health	<u>20,721,937</u>	<u>21,366,513</u>	<u>16,648,365</u>	<u>4,718,148</u>
Total Expenditures	<u>20,721,937</u>	<u>21,366,513</u>	<u>16,648,365</u>	<u>4,718,148</u>
Net Change in Fund Balance	(5,937,016)	(6,581,592)	248,954	6,830,546
Fund Balance (Deficit) at Beginning of Year	23,318,152	23,318,152	23,318,152	
Prior Year Encumbrances Appropriated	171,671	171,671	171,671	
Fund Balance (Deficit) at End of Year	<u>\$ 17,552,807</u>	<u>\$ 16,908,231</u>	<u>\$ 23,738,777</u>	<u>\$ 6,830,546</u>

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

**GREENE COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2017**

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities Internal Service Fund</u>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 4,830,613	\$ 8,114,847	\$ 12,945,460	\$ 4,790,054
Cash and Cash Equivalents in Segregated Accounts	923,178	1,615,697	2,538,875	
Accounts Receivable	1,377,281	2,699,748	4,077,029	
Special Assessments Receivable	1,756,325	2,994,575	4,750,900	
Prepaid Items	90,343	120,820	211,163	
Materials and Supplies Inventory	530,440	369,455	899,895	
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	16,892,262	7,872,406	24,764,668	
Cash and Cash Equivalents with Escrow Agents		1,172,329	1,172,329	
Total Current Assets	<u>26,400,442</u>	<u>24,959,877</u>	<u>51,360,319</u>	<u>4,790,054</u>
Noncurrent Assets:				
Capital Assets, net	75,497,537	174,429,439	249,926,976	
Total Noncurrent Assets	<u>75,497,537</u>	<u>174,429,439</u>	<u>249,926,976</u>	
Total Assets	<u>101,897,979</u>	<u>199,389,316</u>	<u>301,287,295</u>	<u>4,790,054</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding	1,946,415	5,165,504	7,111,919	
Pension	964,798	1,194,926	2,159,724	
Total Deferred Outflows of Resources	<u>2,911,213</u>	<u>6,360,430</u>	<u>9,271,643</u>	
LIABILITIES:				
Current Liabilities:				
Accounts Payable	1,730,321	422,231	2,152,552	
Claims Payable				1,306,415
Accrued Wages and Benefits	118,086	149,303	267,389	
Accrued Interest Payable	96,300	145,753	242,053	
Due to Other Funds	2,821	3,384	6,205	
Notes Payable	990,000		990,000	
Compensated Absences Payable	26,042	21,697	47,739	
General Obligation Bonds Payable	1,854,377	5,538,996	7,393,373	
Special Assessment Bonds Payable	73,700	151,250	224,950	
OWDA/OPWC Loans Payable	255,224	3,183,309	3,438,533	
Current Liabilities Payable from Restricted Assets:				
Revenue Bonds Payable	810,697	734,293	1,544,990	
Matured General Obligation Bonds		5,000	5,000	
Matured General Obligation Bonds Interest	469	5,512	5,981	
Matured Special Assessment Bonds with Governmental Commitment	15,000		15,000	
Matured Special Assessment Bonds Interest with Governmental Commitment	16,691	306	16,997	
Total Current Liabilities	<u>5,989,728</u>	<u>10,361,034</u>	<u>16,350,762</u>	<u>1,306,415</u>
Long-Term Liabilities: (Net of Current Portions)				
Compensated Absences Payable	214,989	177,560	392,549	
General Obligation Bonds Payable	28,483,508	37,725,687	66,209,195	
Revenue Bonds Payable	2,704,136	10,713,217	13,417,353	
Special Assessment Bonds Payable	1,219,226	1,490,000	2,709,226	
OWDA/OPWC Loans Payable	4,112,081	40,588,081	44,700,162	
Net Pension Liability	2,485,730	3,038,528	5,524,258	
Total Long-Term Liabilities	<u>39,219,670</u>	<u>93,733,073</u>	<u>132,952,743</u>	
Total Liabilities	<u>45,209,398</u>	<u>104,094,107</u>	<u>149,303,505</u>	<u>1,306,415</u>
DEFERRED INFLOWS OF RESOURCES:				
Pension	30,202	37,897	68,099	
NET POSITION:				
Net Investment in Capital Assets	45,250,100	79,465,110	124,715,210	
Restricted for Debt Service	621,829	340,056	961,885	
Restricted for Capital Outlay	8,936,336	7,532,350	16,468,686	
Unrestricted	4,761,327	14,280,226	19,041,553	3,483,639
Total Net Position	<u>\$ 59,569,592</u>	<u>\$ 101,617,742</u>	<u>161,187,334</u>	<u>\$ 3,483,639</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(211,679)	
Total Net Position of Business-type Activities			<u>\$ 160,975,655</u>	

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Business-type Activities - Enterprise Funds			Governmental
	Water	Sewer	Total	Activities Internal Service Fund
OPERATING REVENUES:				
Charges for Services	\$ 10,389,075	\$ 20,978,480	\$ 31,367,555	\$ 14,502,608
Other	154,416	260,465	414,881	660,763
Total Operating Revenues	<u>10,543,491</u>	<u>21,238,945</u>	<u>31,782,436</u>	<u>15,163,371</u>
OPERATING EXPENSES:				
Personal Services	2,594,213	3,126,322	5,720,535	
Contractual Services	970,316	2,074,213	3,044,529	14,289,705
Materials and Supplies	2,257,478	2,156,488	4,413,966	
Depreciation	2,480,732	5,381,918	7,862,650	
Other	59,915	83,521	143,436	
Total Operating Expenses	<u>8,362,654</u>	<u>12,822,462</u>	<u>21,185,116</u>	<u>14,289,705</u>
Operating Income (Loss)	<u>2,180,837</u>	<u>8,416,483</u>	<u>10,597,320</u>	<u>873,666</u>
NON-OPERATING REVENUES (EXPENSES):				
Investment Income	37,351		37,351	
Interest and Fiscal Charges	<u>(1,307,374)</u>	<u>(3,865,605)</u>	<u>(5,172,979)</u>	
Total Non-Operating Revenues (Expenses)	<u>(1,270,023)</u>	<u>(3,865,605)</u>	<u>(5,135,628)</u>	
Income (Loss) Before Contributions and Transfers	<u>910,814</u>	<u>4,550,878</u>	<u>5,461,692</u>	<u>873,666</u>
Transfers In	13,942	33,751	47,693	459
Capital Contributions from Customers	913,860	382,184	1,296,044	
Capital Contributions from Grants	218,374	92,202	310,576	
Capital Contributions from Developers	<u>653,056</u>	<u>1,708,121</u>	<u>2,361,177</u>	
Change in Net Position	2,710,046	6,767,136	9,477,182	874,125
Net Position (Deficit) at Beginning of Year	56,859,546	94,850,606		2,609,514
Net Position (Deficit) at End of Year	<u>\$ 59,569,592</u>	<u>\$ 101,617,742</u>		<u>\$ 3,483,639</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			84,660	
Change in Net Position of Business-type Activities			<u>\$ 9,561,842</u>	

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

GREENE COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities Internal Service Fund</u>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	
Cash Flows from Operating Activities:				
Received from Charges for Services	\$ 10,307,522	\$ 20,619,653	\$ 30,927,175	\$ 310,703
Received from Interfund Services				14,191,905
Received from Other Operating Sources	154,416	260,465	414,881	660,763
Payments to Suppliers for Goods and Services	(2,219,648)	(2,161,162)	(4,380,810)	
Payments for Contract Services	(710,509)	(1,781,896)	(2,492,405)	(14,955,400)
Payments to Employees for Services	(2,268,430)	(2,721,250)	(4,989,680)	
Payments for Other Operating Expenses	(57,612)	(55,019)	(112,631)	
Payments for Interfund Services Used	(197,819)	(246,459)	(444,278)	
Net Cash Provided by (Used for) Operating Activities	<u>5,007,920</u>	<u>13,914,332</u>	<u>18,922,252</u>	<u>207,971</u>
Cash Flows from Noncapital Financing Activities:				
Transfers In	13,942	33,751	47,693	459
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>13,942</u>	<u>33,751</u>	<u>47,693</u>	<u>459</u>
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Capital Related Debt	9,355,308		9,355,308	
Capital Contributions	218,374	474,386	692,760	
Special Assessments Received	139,266	382,708	521,974	
Payments for Capital Acquisitions	(2,797,820)	(159,954)	(2,957,774)	
Payments for Capital Related Debt Principal	(4,976,861)	(9,679,243)	(14,656,104)	
Payments for Capital Related Interest	(1,181,757)	(3,318,918)	(4,500,675)	
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>756,510</u>	<u>(12,301,021)</u>	<u>(11,544,511)</u>	
Cash Flows from Investing Activities:				
Received for Interest on Investments	37,351		37,351	
Net Cash Provided by (Used for) Investing Activities	<u>37,351</u>		<u>37,351</u>	
Net Increase (Decrease) in Cash and Cash Equivalents	5,815,723	1,647,062	7,462,785	208,430
Cash and Cash Equivalents Beginning of Year	16,830,330	15,955,888	32,786,218	4,581,624
Cash and Cash Equivalents End of Year	<u>\$ 22,646,053</u>	<u>\$ 17,602,950</u>	<u>\$ 40,249,003</u>	<u>\$ 4,790,054</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$ 2,180,837	\$ 8,416,483	\$ 10,597,320	\$ 873,666
Adjustments:				
Depreciation	2,480,732	5,381,918	7,862,650	
(Increase) Decrease in Assets and Deferred Outflows:				
Account Receivable	(81,553)	(358,827)	(440,380)	
Prepaid Items	(15,117)	(18,547)	(33,664)	
Materials and Supplies Inventory	50,981	(13,769)	37,212	
Deferred Outflows of Resources - Pension	(220,257)	(268,409)	(488,666)	
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	49,506	81,619	131,125	(120,029)
Claims Payable				(545,666)
Accrued Wages	(2,141)	5,740	3,599	
Due to Other Funds	(714)	(1,022)	(1,736)	
Compensated Absences Payable	11,985	14,444	26,429	
Net Pension Liability	561,138	683,814	1,244,952	
Deferred Inflows of Resources - Pension	(7,477)	(9,112)	(16,589)	
Net Cash Provided by (Used for) Operating Activities	<u>\$ 5,007,920</u>	<u>\$ 13,914,332</u>	<u>\$ 18,922,252</u>	<u>\$ 207,971</u>
Noncash Investing, Capital, and Financing Activities				
Contributions of capital assets from developers	\$ 653,056	\$ 1,708,121	\$ 2,361,177	
Capital additions funded by accounts payable	\$ 1,462,677		\$ 1,462,677	
Reconciliation of cash and cash equivalents:				
Equity in Pooled Cash and Cash Equivalents	4,830,613	8,114,847	12,945,460	4,790,054
Cash and Cash Equivalents in Segregated Accounts	923,178	1,615,697	2,538,875	
Restricted Equity in Pooled Cash and Cash Equivalents	16,892,262	7,872,406	24,764,668	
Total Cash and Cash Equivalents	<u>\$ 22,646,053</u>	<u>\$ 17,602,950</u>	<u>\$ 40,249,003</u>	<u>\$ 4,790,054</u>

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

**GREENE COUNTY, OHIO
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2017**

	Agency Funds
ASSETS:	
Equity in Pooled Cash and Cash Equivalents	\$ 26,336,500
Cash and Cash Equivalents in Segregated Accounts	2,616,296
Taxes Levied for Other Governments	217,414,058
Total Assets	\$ 246,366,854
LIABILITIES:	
Due to Other Governments	229,977,687
Payroll Withholdings	223,923
Other Liabilities	16,165,244
Total Liabilities	\$ 246,366,854

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

Greene County Park District - The three Park Commissioners are appointed by the Probate Judge. During 2017, 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 2017, the County did not contribute any money to the Library.

Greene County Transit Board - The seven board members are appointed by the County Commissioners. The County contracted with the Transit Board to provide transportation services for eligible individuals. In 2017, the County paid the Transit Board \$1,037,371 for services provided under this contract.

Metropolitan Housing Authority - Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court, and Board of County Commissioners appoint one board member each. The County provided the Housing Authority with \$1,039 in 2017. This amount represented rent payments made on behalf of qualifying individuals.

Greene County Regional Airport Authority (Authority): The County Commissioners appoint all seven members of the Authority's Board. In 2017, the County provided \$83,879 in an operating grant and \$155,000 in an airport improvement grant to the Authority.

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
(CONTINUED)

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

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

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

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

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

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

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

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

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

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

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

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

Additionally, the government reports the following fund types:

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
(CONTINUED)

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

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

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

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

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

Budgetary Accounting and Control: Under Ohio Law, the Board of County Commissioners must adopt an appropriation budget by January 1 of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1, for all funds except Fiduciary Fund types. Each County department prepares an original budget that is approved by the Board of County Commissioners. All modifications to the original budget must be requested by departmental management and approved by the Board of County Commissioners throughout the year. The original budget and all budgetary amendments and supplemental appropriations necessary during 2017 are included in the final budget amounts presented in the budget to actual comparisons.

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
(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 and Cash Equivalents" on the combined balance sheet. Investments in the pooled cash and cash equivalents consists of federal agency instruments, STAR Ohio, money market funds, Greene County issued bonds and repurchase agreements. Except for nonparticipating investment contracts, investments are recorded at fair value. 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 2017. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted GASB Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For the County's investments in STAR Ohio and open-end mutual funds, fair value is determined by the share price. There are no limitations or restrictions on withdrawals from these investments due to redemption notice periods, liquidity fees, or redemption gates. STAR Ohio does require notice to be given 24 hours in advance for all deposits or withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the STAR Ohio investors will be combined for these purposes.

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

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

Capital Assets: Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Assets are recorded at historical cost or estimated historical cost if historical cost is not available. Donated capital assets are 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:

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
(CONTINUED)

Capitalization of Interest: The County's policy is to capitalize net interest cost on Enterprise Fund construction projects until substantial completion of the project. For 2017, no such interest costs were capitalized on construction projects for Enterprise Funds.

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

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

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

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance year 2018 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, permissive sales taxes, special assessments, grants and entitlements, interest, and other miscellaneous accounts receivables. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows related to pension are reported in the government-wide statement of net position. (See Note H)

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

Special Assessments: The County applies the provisions of GASB Statements No. 6 and 33 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the government-wide financial statements as Matured Special Assessment with Governmental Commitment Bonds and Current and Noncurrent Liabilities in the appropriate column

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
(CONTINUED)

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, 2017 is \$122,647.

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

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

Interest Income: Per the Ohio Revised Code, the County has specified the funds to receive an allocation of interest earnings. In 2017, interest earnings credited to the General Fund prior to fair value recognition amounted to \$1,576,938, including \$1,292,263 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$35,524. Other non-major governmental funds earned \$832 in interest earnings.

Compensated Absences: Effective January 1, 1994, 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 probably that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued using the termination method. An accrual for earned sick leave is made to the extent it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
(CONTINUED)

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

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

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

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

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

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

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

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

governmental activities and within business type activities are eliminated on the government-wide statement of net position; any residual balances outstanding between the governmental activities and business type activities are reported as "internal balances:

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

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

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

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

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

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

Deposits

Deposits include amounts held in demand accounts and savings accounts. At year-end, the carrying amount of the County's deposits was \$48,862,960, 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 \$46,021,584.

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. Protection of the County's deposits may be provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the County Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution that are not FDIC insured. Of the bank balances, \$2,758,825 was insured by FDIC. The remaining balance of \$43,262,759 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, with the exception of Fifth Third Bank, in accordance with state law and the County's investment policy. At December 31, 2017, \$26,281,731 of the County's bank balance of \$46,021,584 was exposed to custodial credit risk. Certain timing issues related to fluctuations in depository balances were contributed to the uncollateralized balance. These insufficiencies were corrected the next business day.

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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(CONTINUED)

Investments

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

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

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. All County investments are in an internal investment pool. As of December 31, 2017, the County had the following investments:

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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(CONTINUED)

	Fair Value	Investment Maturities (in Years)			Percent of Total Investments
		Less than 1	1-3	Greater than 3	
Federal National Mortgage Association Notes	\$15,108,760		\$13,132,280	\$1,976,480	11.07%
Federal Home Loan Bank Notes	47,311,156	8,457,066	31,912,900	6,941,190	34.66%
Federal Home Loan Mortgage Notes	44,278,965		32,027,818	12,251,147	32.42%
Federal Farm Credit Bank Notes	6,914,750			6,914,750	5.07%
Greene County Bonds	19,392			19,392	0.02%
STAROhio	17,401,656	17,401,656			12.75%
Money Market Funds	5,470,102	5,470,102			4.01%
Total Investments	\$136,504,781	\$31,328,824	\$77,072,998	\$28,102,959	

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

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

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

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

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$185,367,741	\$0
Investments:		
Federal Agency Instrustments	(113,613,631)	113,613,631
Greene County Bonds	(19,392)	19,392
STAR Ohio	(17,401,656)	17,401,656
Money Market Funds-Sweep Account	(5,470,102)	5,470,102
GASB Statement No. 3	\$48,862,960	\$136,504,781

NOTE C – FAIR VALUE MEASUREMENT

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

- Level 1 – Investments reflect prices quoted in active markets.
- Level 2 – Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active.
- Level 3 – Investments reflect prices based upon unobservable sources.

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

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

	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significan Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Federal National Mortgage Association Notes	\$15,108,760	\$15,108,760		
Federal Home Loan Bank Notes	47,311,156	47,311,156		
Federal Home Loan Mortgage Notes	44,278,965	44,278,965		
Federal Farm Credit Bank Notes	6,914,750	6,914,750		
Greene County Bonds	19,392		19,392	
Total Investments	\$113,633,023	\$113,613,631	\$19,392	\$0

At December 31, 2017 the County had \$17,401,656 on deposit with STAR Ohio and \$5,470,102 on deposit with various money market funds (sweep accounts). These investments are included in the "Equity in Pooled Cash and Cash Equivalents" amounts on the statements of net position. Additionally, both investments are measured at amortized cost; therefore, they are not included in the tables above.

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

NOTE D -- INTERFUND TRANSERS AND BALANCES

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

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

Interfund transfers for the year ended December 31, 2017 consisted of the following:

Transfers To	Transfers From		
	General	Other Governmental Funds	Total
General		\$ 33,795	\$ 33,795
Job & Family Services	\$ 276,575		276,575
Water	13,942		13,942
Sewer	33,751		33,751
Internal Service	459		459
Other Governmental Funds	2,206,382	270,549	2,476,931
Total	\$ 2,531,109	\$ 304,344	\$ 2,835,453

Interfund balances for the year ended December 31, 2017 consisted of the following amounts.

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

The balances in the Interfund receivable schedule resulted from short-term interfund loans to cover cash flow issues in certain funds, and principal outstanding on manuscript debt securities that were debt issued in 2017 by the County and self-acquired by the County Treasurer. The manuscript debt component consists of an \$82,000 note with a 2.1% interest rate that was issued on October 24, 2017 and maturing on October 24, 2018. The purpose of the manuscript debt was to refund a portion of the outstanding principal amount of an existing series of bond anticipation notes, issued on October 24, 2016 and matured on October 24, 2017, which the original proceeds were used to finance ice arena improvements at the Nutter Center. All are expected to be repaid within one year.

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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(CONTINUED)

	Due From Other Funds	Due To Other Funds
Governmental:		
General	\$ 112,066	
Motor Vehicle, Road and Bridge		22,371
Department of Job and Family Services		70,867
Children Services		10,514
Board of Developmental Disabilities		1,253
Other Governmental Funds	48,051	48,907
Total Governmental Activities	160,117	153,912
Proprietary Funds:		
Water		2,821
Sewer		3,384
Total Proprietary Funds		6,205
Total Due To/From Other Funds	\$ 160,117	\$ 160,117
	Interfund Receivable	Interfund Payable
Governmental:		
General	415,528	
Other Governmental Funds		415,828
Total Governmental Activities	415,528	415,828

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GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
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NOTE E -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2017 was as follows:

	Balance at 12/31/16	Additions	Deductions	Balance at 12/31/17
<u>Governmental Activities</u>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,451,528			\$2,451,528
Infrastructure	131,337,294			131,337,294
Total Capital Assets, Not Being Depreciated	<u>133,788,822</u>	<u>0</u>	<u>0</u>	<u>133,788,822</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	41,617,584			41,617,584
Equipment, Furniture and Fixtures	12,896,022	1,111,261	(318,396)	13,688,887
Total Capital Assets, Being Depreciated	<u>54,513,606</u>	<u>1,111,261</u>	<u>(318,396)</u>	<u>55,306,471</u>
<i>Less Accumulated Depreciation</i>				
Buildings, Structures and Improvements	(17,241,163)	(837,138)		(18,078,301)
Equipment, Furniture and Fixtures	(8,700,435)	(970,635)	285,499	(9,385,571)
Total Accumulated Depreciation	<u>(25,941,598)</u>	<u>(1,807,773)*</u>	<u>285,499</u>	<u>(27,463,872)</u>
Total Capital Assets, Being Depreciated, Net	<u>28,572,008</u>	<u>(696,512)</u>	<u>(32,897)</u>	<u>27,842,599</u>
 Governmental Activities Capital Assets, Net	 <u>\$162,360,830</u>	 <u>(\$696,512)</u>	 <u>(\$32,897)</u>	 <u>\$161,631,421</u>

* Depreciation expense was charged to governmental functions as follows:

Legislative and Executive	\$484,221
Judicial	159,700
Public Safety	537,629
Public Works	384,899
Health	60,106
Human Services	67,092
Conservation and Recreation	77,080
Community and Economic Development	37,046
Total Depreciation Expense	<u>\$1,807,773</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
(CONTINUED)

	Balance at 12/31/16	Additions	Deductions	Balance at 12/31/17
<u>Business-Type Activities</u>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,093,282			\$2,093,282
Construction in Progress	1,074,233	4,059,200	(1,004,960)	4,128,473
Total Capital Assets, Not Being Depreciated	<u>3,167,515</u>	<u>4,059,200</u>	<u>(1,004,960)</u>	<u>6,221,755</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	14,218,410			14,218,410
Improvements Other Than Buildings	351,696,723	3,366,137		355,062,860
Equipment, Furniture and Fixtures	13,395,437	234,613	(40,841)	13,589,209
Total Capital Assets, Being Depreciated	<u>379,310,570</u>	<u>3,600,750</u>	<u>(40,841)</u>	<u>382,870,479</u>
<i>Less Accumulated Depreciation:</i>				
Buildings, Structures and Improvements	(7,871,455)	(284,143)		(8,155,598)
Improvements Other Than Buildings	(111,587,703)	(7,278,539)		(118,866,242)
Equipment, Furniture and Fixtures	(11,884,291)	(299,968)	40,841	(12,143,418)
Total Accumulated Depreciation	<u>(131,343,449)</u>	<u>(7,862,650) *</u>	<u>40,841</u>	<u>(139,165,258)</u>
Total Capital Assets, Being Depreciated, Net	<u>247,967,121</u>	<u>(4,261,900)</u>	<u>0</u>	<u>243,705,221</u>
Business-Type Activities Capital Assets, Net	<u>\$251,134,636</u>	<u>(\$202,700)</u>	<u>(\$1,004,960)</u>	<u>\$249,926,976</u>

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

Water	\$2,480,732
Sewer	5,381,918
Total Depreciation Expense	<u>\$7,862,650</u>

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

NOTE F -- BOND ANTICIPATION NOTES

Bond anticipation notes in the proprietary funds were used to construct water and sewer extensions. The notes outstanding are due within one year. These notes will be paid off as cash flows warrant or when long term bonds are issued at the completion of the project. Bond anticipation note activity for the year ended December 31, 2017 follows:

	Interest Rate	Balance 1/1/2017	Issued	Retired	Balance 12/31/2017
Proprietary Funds:					
Little Sugarcreek Water/Sewer Main Extension	1.25%	\$1,420,000		\$1,420,000	\$0
Nathaniel's Grove Water Main Extension	2.00%	990,000	990,000	990,000	990,000
Total Proprietary Funds		<u>\$2,410,000</u>	<u>\$990,000</u>	<u>\$2,410,000</u>	<u>\$990,000</u>

The Nathaniel's Grove Water Main Extension note outstanding as of December 31, 2017 is to be reissued during 2018. See Note R for a summary of 2017 activity relating to the note.

NOTE G -- LONG TERM DEBT AND OTHER OBLIGATIONS

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

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

During 2017, the County issued \$7,615,000 in water system limited tax general obligation bonds related to business-type activities. The bonds were issued for the purpose of the construction of a water system project known as "W-16 NWR to ER Interconnection".

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

General obligation bonds currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Governmental Activities:			
Greene Town Center - Infrastructure	2007	4.25% - 5.0%	\$6,000,000
Various Purpose	2007	4.25% - 5.25%	9,610,000
Various Purpose	2010	3.25% - 5.0%	2,960,000
Greene Town Center - Infrastructure	2011	2.0% - 3.7%	7,800,000
Greene Town Center - Infrastructure	2015	1.5-3.0%	3,955,000
Business-type Activities:			
Water System Bonds	2010	3.25 - 5.0%	\$10,945,000
Sewer System Bonds	2010	3.25% - 5.0%	1,855,000
Sewer System Bonds	2013	1.00% - 3.42%	51,015,000
Sewer System Bonds	2013	1.00% - 3.625%	7,115,000
Water System Bonds	2013	5.00%	11,290,000
Water System Bonds	2016	2.00%	5,615,000
Water System Bonds	2017	2.0% - 3.0%	7,615,000

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

Governmental Activities				
<u>Year</u>	<u>Principal</u>	<u>Discount</u>	<u>Premium</u>	<u>Interest</u>
2018	\$1,360,000	(\$3,632)	\$55,888	\$791,505
2019	1,230,000	(676)	58,922	737,931
2020	1,350,000	(2,111)	61,852	696,228
2021	1,400,000	(2,618)	63,979	646,129
2022	1,320,000	(84)	67,816	595,025
2023-2027	8,715,000	(26,689)	384,143	2,093,705
2028-2032	4,965,000	(6,757)	101,955	471,522
Total	<u>\$20,340,000</u>	<u>(\$42,567)</u>	<u>\$794,555</u>	<u>\$6,032,045</u>

Business-type Activities				
<u>Year</u>	<u>Principal</u>	<u>Discount</u>	<u>Premium</u>	<u>Interest</u>
2018	\$7,325,000	(\$2,097)	\$70,470	\$2,119,266
2019	7,450,000	(2,500)	73,495	1,945,420
2020	7,890,000	(5,526)	74,901	1,791,771
2021	6,895,000	(1,826)	71,764	1,595,325
2022	5,800,000	(421)	54,191	1,411,195
2023-2027	22,680,000	(21,562)	215,195	4,392,726
2028-2032	7,620,000	(31,414)	79,539	2,308,799
2033-2037	5,775,000	(27,704)	33,966	1,067,149
2038-2039	1,600,000	(12,903)	0	111,925
Total	<u>\$73,035,000</u>	<u>(\$105,953)</u>	<u>\$673,521</u>	<u>\$16,743,576</u>

GREENE COUNTY, OHIO
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Special Assessment Bonds: The County issues special assessment bonds to provide funds for the construction of land improvements. Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. The bonds are also backed by the full faith and credit of the County as additional security. During 2017, the County issued \$639,776 in water improvement special assessment bonds related to the Little Sugarcreek Water Extension. Special assessment bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Business-type Activities:			
Water and Sewer Improvements	1997	5.25% - 5.5%	\$570,000
Water and Sewer Improvements	1999	5.7%	210,000
Water and Sewer Improvements	2003	4.1% - 4.75%	640,000
Sewer Improvements	2005	3.25% - 4.25%	1,435,000
Water Improvements	2007	6.0%	20,000
Water and Sewer Improvements	2008	5.0%	1,095,000
Water Improvements	2013	3.75%	30,200
Water and Sewer Improvements	2015	2.0-4.0%	955,000
Water Improvements	2017	3.64%	639,776

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

Business-type Activities		
Year	Principal	Interest
2018	\$224,950	\$116,185
2019	262,930	108,023
2020	253,805	97,741
2021	249,913	88,045
2022	256,053	77,871
2023-2027	1,021,635	243,346
2028-2032	452,412	77,411
2033-2037	212,478	21,844
Total	<u>\$2,934,176</u>	<u>\$830,466</u>

Revenue Bonds: The County issues revenue bonds for business-type activities. The County has pledged future water and sewer revenues, net of specified operating expenses, to repay these revenue bonds. The total principal and interest remaining to be paid at December 31, 2017 was \$3,664,437 for the water fund and \$14,637,250 for the sewer fund. Principal and interest paid during 2017 and total net revenues for the water fund were \$915,075 and \$2,180,837, respectively. Principal and interest paid during the current year and total net revenues for the sewer fund were \$920,360 and \$8,416,483, respectively. Revenue bonds currently outstanding are as follows:

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

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

Business-type Activities				
Year	Principal	Discount	Premium	Interest
2018	\$1,460,000	(\$5,291)	\$90,281	\$669,185
2019	1,690,000	(7,627)	95,521	600,498
2020	1,385,000	(2,680)	100,319	522,747
2021	1,870,000	(8,657)	104,254	453,772
2022	1,360,000	(13,329)	29,247	364,860
2023-2027	4,730,000	(25,147)	170,393	1,037,500
2028-2030	1,965,000	(24,941)		193,125
Total	\$14,460,000	(\$87,672)	\$590,015	\$3,841,687

Ohio Water Development Authority (OWDA) Loans and Ohio Public Works Commission (OPWC) Loans: The County has borrowed funds from the Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) for the acquisition and construction of water and sewer facilities and infrastructure related to business-type activities. OWDA and OPWC loans currently outstanding are as follows:

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

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

Year	Principal	Interest
2018	\$3,438,533	\$1,505,028
2019	3,550,477	1,393,083
2020	3,666,103	1,277,457
2021	3,785,532	1,158,029
2022	3,908,892	1,034,670
2023-2027	19,331,153	3,257,099
2028-2032	10,160,395	555,848
2033-2037	117,645	0
2038-2042	117,646	0
2043-2046	62,319	0
Total	\$48,138,695	\$10,181,214

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Long term debt and other obligations of the county at December 31, 2017 consist of the following:

Types/Issues	Balance January 1, 2017	Increases	Decreases	Balance December 31, 2017	Due Within One Year
Governmental Activities:					
2007 Greene Towne Center	\$1,000,000	\$0	(\$200,000)	\$800,000	\$0
2011 Greene Towne Center	6,240,000	0	(340,000)	5,900,000	345,000
2007 Various Purpose	7,820,000	0	(500,000)	7,320,000	510,000
Premium	763,721	0	(48,831)	714,890	49,808
Net GO Bond	<u>8,583,721</u>	<u>0</u>	<u>(548,831)</u>	<u>8,034,890</u>	<u>559,808</u>
2010 Various Purpose	2,960,000	0	(440,000)	2,520,000	215,000
Discount	(49,999)	0	7,432	(42,567)	(3,632)
Net GO Bond	<u>2,910,001</u>	<u>0</u>	<u>(432,568)</u>	<u>2,477,433</u>	<u>211,368</u>
2015 Greene Towne Center	3,870,000	0	(70,000)	3,800,000	290,000
Premium	81,132	0	(1,467)	79,665	6,080
Net GO Bond	<u>3,951,132</u>	<u>0</u>	<u>(71,467)</u>	<u>3,879,665</u>	<u>296,080</u>
Total General Obligation Bonds	<u>22,684,854</u>	<u>0</u>	<u>(1,592,866)</u>	<u>21,091,988</u>	<u>1,412,256</u>
Compensated Absences	4,405,593	471,567	(483,665)	4,393,495	480,346
Capital Lease	149,641	0	(49,880)	99,761	49,880
Net Pension Liability	61,060,965	16,637,778	0	77,698,743	0
Total - Governmental Activities	<u>\$88,301,053</u>	<u>\$17,109,345</u>	<u>(\$2,126,411)</u>	<u>\$103,283,987</u>	<u>\$1,942,482</u>
Business-type Activities:					
General Obligation Bonds:					
2010 Water System	\$10,695,000	\$0	(\$310,000)	\$10,385,000	\$260,000
Discount	(86,255)	0	2,500	(83,755)	(2,097)
Net General Obligation Bond	<u>10,608,745</u>	<u>0</u>	<u>(307,500)</u>	<u>10,301,245</u>	<u>257,903</u>
2010 Sewer System	1,855,000	0	0	1,855,000	0
Discount	(22,198)	0	0	(22,198)	0
Net General Obligation Bond	<u>1,832,802</u>	<u>0</u>	<u>0</u>	<u>1,832,802</u>	<u>0</u>
2013 Sewer System	42,445,000	0	(4,965,000)	37,480,000	5,040,000
Premium	297,874	0	(34,844)	263,030	35,370
Net General Obligation Bond	<u>42,742,874</u>	<u>0</u>	<u>(4,999,844)</u>	<u>37,743,030</u>	<u>5,075,370</u>
2013 Water System	7,965,000	0	(1,540,000)	6,425,000	1,565,000
Premium	160,184	0	(30,971)	129,213	31,474
Net General Obligation Bond	<u>8,125,184</u>	<u>0</u>	<u>(1,570,971)</u>	<u>6,554,213</u>	<u>1,596,474</u>
2013 Sewer System	4,125,000	0	(465,000)	3,660,000	460,000
Premium	32,516	0	(3,665)	28,851	3,626
Net General Obligation Bond	<u>4,157,516</u>	<u>0</u>	<u>(468,665)</u>	<u>3,688,851</u>	<u>463,626</u>
2016 Water System	5,615,000	0	0	5,615,000	0
Premium	141,895	0	0	141,895	0
Net General Obligation Bond	<u>5,756,895</u>	<u>0</u>	<u>0</u>	<u>5,756,895</u>	<u>0</u>
2017 Water System	0	7,615,000	0	7,615,000	0
Premium	0	110,532	0	110,532	0
Net General Obligation Bond	<u>0</u>	<u>7,725,532</u>	<u>0</u>	<u>7,725,532</u>	<u>0</u>
Total General Obligation Bonds	<u>73,224,016</u>	<u>7,725,532</u>	<u>(7,346,980)</u>	<u>73,602,568</u>	<u>7,393,373</u>

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Types/Issues	Balance January 1, 2017	Increases	Decreases	Balance December 31, 2017	Due Within One Year
<u>O.W.D.A. & O.P.W.C. Loans:</u>					
1984 Wastewater Treatment	131,816	0	(131,816)	0	0
2007 Shawnee Hills Sewer	3,259,406	0	(317,240)	2,942,166	327,634
2007 Cedarville Sewer	2,956,228	0	(324,471)	2,631,757	336,423
Sugarcreek WRRF	31,815,793	0	(1,845,195)	29,970,598	1,903,027
2013 O.P.W.C.	191,684	0	(7,233)	184,451	7,233
Sugarcreek WRRF Force Main	3,145,628	0	(205,787)	2,939,841	212,843
NWRWTP Expansion	4,645,126	0	(373,497)	4,271,629	251,925
Beavercreek WRRF	5,102,827	0	(370,668)	4,732,159	383,152
2015 Lift Station No. 15 Elimination	383,415	0	(12,997)	370,418	12,997
2015 Public Water Well No. 4 Replace	98,975	0	(3,299)	95,676	3,299
Total O.W.D.A. & O.P.W.C. Loans	<u>51,730,898</u>	<u>0</u>	<u>(3,592,203)</u>	<u>48,138,695</u>	<u>3,438,533</u>
<u>Special Assessment Bonds with Governmental Commitment:</u>					
1997 Water & Sewer Improv.	30,000	0	(30,000)	0	0
1999 Water & Sewer Improv.	35,000	0	(10,000)	25,000	10,000
2003 Water & Sewer Improv.	225,000	0	(35,000)	190,000	30,000
2005 Sewer Improvements	665,000	0	(70,000)	595,000	70,000
2007 Sewer Improvements	11,000	0	(1,000)	10,000	1,000
2008 Water & Sewer Improv.	655,000	0	(55,000)	600,000	55,000
2013 Water Improvement	22,300	0	(2,900)	19,400	2,900
2015 Water & Sewer Improv.	910,000	0	(55,000)	855,000	55,000
2017 Water Improv.	0	639,776	0	639,776	1,050
Total Special Assessment Bonds	<u>2,553,300</u>	<u>639,776</u>	<u>(258,900)</u>	<u>2,934,176</u>	<u>224,950</u>
<u>Revenue Bonds:</u>					
2010 Sewer System	635,000	0	(40,000)	595,000	40,000
2010 Sewer System	655,000	0	0	655,000	0
2007 Sewer System	3,875,000	0	(275,000)	3,600,000	290,000
Premium	328,494	0	(23,312)	305,182	24,584
Net Revenue Bond	<u>4,203,494</u>	<u>0</u>	<u>(298,312)</u>	<u>3,905,182</u>	<u>314,584</u>
2007 Water System	3,940,000	0	(710,000)	3,230,000	745,000
Premium	347,443	0	(62,610)	284,833	65,697
Net Revenue Bond	<u>4,287,443</u>	<u>0</u>	<u>(772,610)</u>	<u>3,514,833</u>	<u>810,697</u>
2010 Sewer System	6,470,000	0	(90,000)	6,380,000	385,000
Discount	(88,909)	0	1,237	(87,672)	(5,291)
Net Revenue Bond	<u>6,381,091</u>	<u>0</u>	<u>(88,763)</u>	<u>6,292,328</u>	<u>379,709</u>
Total Revenue Bonds	<u>16,162,028</u>	<u>0</u>	<u>(1,199,685)</u>	<u>14,962,343</u>	<u>1,544,990</u>
Compensated Absences	413,859	71,185	(44,756)	440,288	47,739
Net Pension Liability	4,279,306	1,244,952	0	5,524,258	0
Total - Business-type Activities	<u>\$148,363,407</u>	<u>\$9,681,445</u>	<u>(\$12,442,524)</u>	<u>\$145,602,328</u>	<u>\$12,649,585</u>

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

Year	Governmental Capital Lease
2018	\$ 49,880
2019	49,881
Total Lease Payments	\$ 99,761

Operating Lease Obligations: The County has entered into three agreements to lease buildings for the department of developmental disabilities. When such agreements are, in substance, purchases they are classified as capital lease obligations in the financial statements. Leases that are not de facto purchases are classified as operating leases. The operating lease agreements range in length from five years to twenty-four years. Operating lease payments are recorded as an expense in the period they are paid. The cost for operating leases for 2017 was \$662,750 for governmental activities. The County's future minimum lease payments under operating leases as of December 31, 2017, are as follows:

Year	Governmental Operating Lease
2018	\$ 662,750
2019	662,750
2020	662,750
2021	662,750
2022	662,750
Total Lease Payments	\$ 3,313,750

Legal Debt Limit: The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$100,888,308. With total exempt debt of \$91,527,202 the County has an unvoted legal debt margin of \$81,047,517.

Defeased Debt: The following is a summary of outstanding defeased debt at December 31, 2017. Through the process of advance refunding, this debt has been defeased in substance, and fully funded, in escrow, through the purchase of United States Treasury Obligations, pursuant to Escrow Deposit Agreements. The investments have amounts and maturities to generate cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. All monies and investments in the Escrow Funds are irrevocably pledged to the payment of principal and interest on the defeased bonds for their remaining life. Accordingly, the Escrow Accounts, and corresponding debt, are not included in the financial statements.

Year Defeased	Description	Outstanding December 31, 2017
2004	Water System Revenue Bonds	\$6,440,000
2010	Water System General Obligation Bonds	3,220,000
2013	Sewer System General Obligation Bonds	1,860,000
2013	Sewer System Revenue Bonds	35,360,000

Conduit Debt Obligations - Industrial Development Bonds: The County is a party to issuance of industrial development bonds pursuant to Ohio law. However, these bonds are not an obligation of the County and neither the general revenue nor faith and credit of the County are pledged for the repayment. Therefore, they are not included in the basic financial statements.

As of December 31, 2017, there were 4 series of industrial development bonds outstanding. The original issue amount totaled \$137,395,000 and the aggregate principal amount payable as of December 31, 2017 was \$132,390,000.

GREENE COUNTY, OHIO
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NOTE H – DEFINED BENEFIT PENSION PLANS

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

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

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

	State and Local	Public Safety	Law Enforcement
2017 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2017 Actual Contribution Rates			
Employer:			
Pension	13.0 %	17.1 %	17.1 %
Post-employment Health Care Benefits	1.0	1.0	1.0
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$6,212,647 for 2017. Of this amount, \$668,928 is reported in accrued wages and benefits.

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

The net pension liability for OPERS was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

Proportionate Share of the Net Pension Liability	\$83,223,001
Proportion of the Net Pension Liability	0.366487%
Change in Proportion	-0.010739%
Pension Expense	\$16,837,798

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
(CONTINUED)

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources

Net difference between projected and actual earnings on pension plan investments	\$12,393,825
Difference between expected and actual experience	112,803
Change in assumptions	13,200,187
Change in County's proportionate share	603
County contributions subsequent to the measurement date	6,212,647
Total Deferred Outflows of Resources	<u><u>\$31,920,065</u></u>

Deferred Inflows of Resources

Differences between expected and actual experience	(\$495,302)
Changes in proportion and differences between County's contributions and proportionate	(528,702)
Total Deferred Inflows of Resources	<u><u>(\$1,024,004)</u></u>

The \$6,212,647 reported as deferred outflows of resources related to pension resulting from County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	<u>OPERS</u>
2018	\$10,146,299
2019	10,516,367
2020	4,384,042
2021	(363,294)
Total	<u><u>\$24,683,414</u></u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
(CONTINUED)

Assumptions	December 31, 2016 Valuation	December 31, 2015 and prior Valuations
Wage inflation	3.25%	3.75%
Future salary increases, Including inflation	3.25% to 10.75%	4.25% to 10.05%
COLA or Ad Hoc COLA	Pre 1/7/2013 retirees: 3%; Post 1/7/2013 retirees: 3% simple through 2018, then 2.15% simple	Pre 1/7/2013 retirees: 3%; Post 1/7/2013 retirees: 3% simple through 2018, then 2.80% simple
Investment rate of return	7.50%	8.00%
Actuarial cost method	Individual entry age	Individual entry age
Mortality tables	RP-2014	RP-2000

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

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

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

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016. 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. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3% for 2016.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
(CONTINUED)

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70 %	6.34 %
Real Estate	10.00 %	4.75 %
Private Equity	10.00 %	8.97 %
International Equities	18.30 %	7.95 %
Other investments	18.00 %	4.92 %
Total	100.00 %	5.66 %

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

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

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

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability	\$127,143,400	\$83,223,001	\$46,625,111

NOTE I - POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

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

As of December 31, 2017, 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 and Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage. OPERS funds a Retiree Medical Account (RMA) for participants in the Member-Directed Plan. At retirement or refund, participants can be reimbursed for qualified medical expenses from their vested RMA balance.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 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 45. Please see the Plan Statement in the OPERS 2016 CAFR.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
(CONTINUED)

The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible benefit recipients. Authority to establish and amend health care coverage is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

The Ohio Revised Code provides the statutory authority requiring public employers to fund health care through their contributions to OPERS. 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 covered payroll of active members. In 2017, state and local employers contributed at a rate of 14.0% of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members' contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0% during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0.0% for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2017 was 4.0%. Actual employer contributions for 2017, 2016 and 2015 which were used to fund post-employment benefits were \$483,054, \$954,548, and \$977,219, respectively

NOTE J -- PROPERTY TAX REVENUES

Property taxes include amounts levied against real and public utility personal property. The assessed value, by property classification, upon which taxes were levied in 2016 and collectable in 2017 are as follows:

	Assessed Value
Real Property	\$ 3,825,782,480
Public Utility Personal	125,148,730
Total Assessed Value	\$ 3,950,931,210

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 2016, 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 2016 collected in 2017 follows:

Purpose	Rate Levied for Current Year Collection (b)			Final Levy Year	Final Collection Year
	Voter Authorized	Agricultural/ Residential	Other		
Developmental Disabilities	3.50	3.137183	3.342105	2018	2019
Hospital Operating	0.50	0.448169	0.477444	2018	2019
Hospital Operating	0.50	0.449666	0.477444	2016	2017
Community Mental Health	1.50	1.108868	1.292337	2022	2023
Road and Bridge	0.25	0.239487	0.242131	2020	2021
Children Services	1.50	1.497950	1.452785	2018	2019
Council on Aging	1.00	0.998633	0.968523	2018	2019
Council on Aging	0.40	0.399453	0.387409	2018	2019

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
(CONTINUED)

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

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

For taxes collected in 2017, real property taxes were levied in October 2016 on the assessed values as of January 1, 2016, the lien date. In accordance with the State of Ohio constitution, assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. Real estate taxes were due and payable in February and July.

The County Auditor remits the taxes collected to all taxing districts with periodic settlements of real and public utility property taxes in February and August. The County accrues billed but uncollected property taxes as receivables at their estimated net realizable value. The delinquent taxes outstanding expected to be available to finance 2018 operations (collected within 60 days after the fiscal year end) were recorded as 2017 revenue, with the remaining taxes receivable being offset by deferred inflow in the governmental funds financial statements.

NOTE K -- RECONCILIATION OF GAAP BASIS TO BUDGET BASIS

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
(CONTINUED)

	Net Change in Fund Balance				
	General Fund	Motor Vehicle Road and Bridge	Dept of Job and Family Services	Children Services	Board of Developmental Disabilities
GAAP Basis	\$5,243,702	\$989,184	(\$149,929)	\$1,382,564	\$527,234
Revenue Accruals	(431,812)	(205,478)	(20,184)	245,692	303,874
Expenditure Accruals	73,598	299,695	(44,772)	(66,781)	(254,456)
Encumbrances	(5,076,088)	(789,401)	(3,577)	(354,401)	(8,507)
Decrease in Fair Market Value - 2017	1,643,166	0	0	0	0
Increase in Fair Market Value - 2016	(1,451,445)	0	0	0	0
Agency Fund Cash Allocation - 2017	(376,593)	(43,664)	0	(270,052)	(572,008)
Agency Fund Cash Allocation - 2016	198,842	19,420	0	116,266	252,817
Advances	(6,534)	0	0	0	0
Budget Basis	<u>(\$183,164)</u>	<u>\$269,756</u>	<u>(\$218,462)</u>	<u>\$1,053,288</u>	<u>\$248,954</u>

NOTE L – SIGNIFICANT COMMITMENTS

Encumbrances

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

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

Governmental Funds	
General Fund	\$ 5,076,088
Motor Vehicle Road & Bridge	789,401
Department of Job and Family Services	3,577
Children Services	354,401
Board of Developmental Disabilities	8,507
Other Governmental Funds	1,020,967
Total Governmental Funds	<u>\$ 7,252,941</u>
Business-Type Funds	
Water Fund	\$ 6,625,256
Sewer Fund	987,763
Total Enterprise Funds	<u>\$ 7,613,019</u>
Total	<u>\$ 14,865,960</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
(CONTINUED)

Contractual Commitments

As of December 31, 2017, the County had contractual commitments outstanding for the following projects:

	Spent through December 31, 2017	Remaining Commitment
Governmental Funds:		
General Fund		
Downtown HVAC replacement-Phase II	\$ 201,462	\$ 2,136,484
Phone System Upgrade	348,530	1,061,226
Caesar Ford Park Demolition	117,060	91,791
Ledbetter Roofing	-	345,422
Job & Family Service Carpet	-	153,000
Enterprise Funds:		
Water Fund:		
W15-3 Upperbellbrook Water Main Extension	629,080	640,920
W16-4 NWR to ER Interconnection Water Main	886,509	5,335,225
W06-3 Nathaniel's Grove Water Extension	581,309	27,726

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 2017 for litigation settled were not material.

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

NOTE N -- RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. In 1986, the County joined the Public Entities Pool of Ohio (PEP) a local government risk-sharing pool. The pool consists of 488 local governments who pool risk for property, liability and public official liability.

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
(CONTINUED)

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

Year	January 1 Liability	Current Accruals	Current Payments	December 31 Liability
2016	\$6,681,119	\$13,171,864	(\$18,000,902)	\$1,852,081
2017	1,852,081	14,409,734	(14,955,400)	1,306,415

NOTE O -- JOINT VENTURE

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

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

NOTE P -- JOINTLY GOVERNED ORGANIZATIONS

Montgomery Greene County Local Emergency Response Council (MGCLERC): The MGCLERC is the Local 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 2017, and has no ongoing financial responsibility to the Council. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.

Southwest Ohio Council of Governments: The Southwest Ohio Council of Governments (the Council) was created by the Board of Developmental Disabilities of Butler, Hamilton, Clermont and Warren Counties. Any other County Board of Developmental Disabilities (BODD) may petition for membership to the Council, however membership must be approved by two-thirds vote of the Council members. The Council consists of six members, one member for each participating County BODD. The role of the Council is to coordinate the power and duties of the member BODDs to better serve and benefit persons with developmental disabilities within the participating counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. The County paid \$1,075,410 to the Council during 2017. Financial information may be obtained from the Council at 1910 Fairgrove Avenue Suite E, Hamilton, Ohio 45011.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
(CONTINUED)

NOTE Q - FUND BALANCE

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

Fund Balances	General	Motor Vehicle Road & Bridge	Job & Family Services	Children Services	Board of Developmental Disabilities	Other Governmental	Total
<i>Nonspendable</i>							
Trust Funds	\$21,515					\$70,800	\$92,315
Prepaid Items	544,507	\$123,936	\$59,400	\$2,611	\$71,294	\$99,938	\$901,686
<i>Total Nonspendable</i>	566,022	123,936	59,400	2,611	71,294	170,738	994,001
<i>Restricted For</i>							
Road and Bridge		10,603,117					10,603,117
Public Assistance			943,421			177,984	1,121,405
Children's Services				10,383,988		4,370,432	14,754,420
Developmental Disabilities					23,597,991		23,597,991
Dog and Kennel						1,030,716	1,030,716
Real Estate Assessment						4,407,637	4,407,637
Environmental Services						2,976,112	2,976,112
Community & Economic Development						1,925,510	1,925,510
Court Services						3,615,591	3,615,591
Law Enforcement						930,969	930,969
Emergency Management						127,024	127,024
Senior Services						109,349	109,349
Mental Health Services						88,228	88,228
Hospital Support						69,652	69,652
Other Purposes						167,751	167,751
Debt Service Payments						1,030,194	1,030,194
<i>Total Restricted</i>	0	10,603,117	943,421	10,383,988	23,597,991	21,027,149	66,555,666
<i>Committed To</i>							
Adult Day Care						132,490	132,490
Parks and Trails						2,112,459	2,112,459
County Home						613,919	613,919
Inmate Medical Services						27,385	27,385
Debt Service Payments						868,032	868,032
Capital Projects						2,741,659	2,741,659
<i>Total Committed</i>	0	0	0	0	0	6,495,944	6,495,944

(continued)

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017
(CONTINUED)

Fund Balances	General	Motor Vehicle Road & Bridge	Job & Family Services	Children Services	Board of Developmental Disabilities	Other Governmental	Total
Assigned To							
Outstanding Encumbrances:							
Parks and Trails	48,431						48,431
Court Services	54,729						54,729
General Government	3,320,625						3,320,625
Law Enforcement	27,499						27,499
Public Works	2,346						2,346
Community Development	4,640						4,640
Subsequent Appropriations	9,111,525						9,111,525
Total Assigned	12,569,795	0	0	0	0	0	12,569,795
Unassigned	26,392,385	0	0	0	0	0	26,392,385
Total Fund Balances	<u>\$39,528,202</u>	<u>\$10,727,053</u>	<u>\$1,002,821</u>	<u>\$10,386,599</u>	<u>\$23,669,285</u>	<u>\$27,693,831</u>	<u>\$113,007,791</u>

(Concluded)

Stabilization Arrangement: The Commissioners previously established a budget stabilization fund, permitted by the Ohio Revised Code. The fund is designed to accumulate currently available resources to stabilize budgets against cyclical changes in revenues and expenditure. The budget stabilization fund is only an insulator against short-term economic changes and, because of the limitations imposed by the Ohio Revised Code, it could not reasonably protect the County from long-term economic factors. The balance in the stabilization fund at December 31, 2017 was \$3,250,000.

NOTE R - SUBSEQUENT EVENTS

On June 7, 2018, the County issued \$695,000 in water system limited tax special assessment general obligation bonds to retire the related bond anticipation notes outstanding at December 31, 2017. These bonds will mature in 2038 and have an interest rate of 4.00%.

**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, 2017**

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

County Roads

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

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

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

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

It is the policy of the County Engineer that 90% of County roads are to be maintained in a condition of fair or better using the Physical Condition Rating and that a condition assessment using the Physical Condition Rating for County roads is performed annually. An assessment of County roads using the Financial Condition Ranking is to be performed at least once every three years. The following summarizes the Physical Condition Rating of County roads as of December 31, 2017, 2016 and 2015:

<u>Condition Assessment</u>	<u>2017</u>		<u>2016</u>		<u>2015</u>	
	<u>Lane Miles</u>	<u>% of Lane Miles</u>	<u>Lane Miles</u>	<u>% of Lane Miles</u>	<u>Lane Miles</u>	<u>% of Lane Miles</u>
Fair or Better	324	100%	324	100%	324	100%
Less than Fair	0	0%	0	0%	0	0%

**GREENE COUNTY, OHIO
 REQUIRED SUPPLEMENTARY INFORMATION
 CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE
 REPORTED USING THE MODIFIED APPROACH
 AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017
 (Continued)**

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2013	\$3,140,098	\$3,102,862	\$37,236
2014	3,113,523	3,342,500	(228,977)
2015	3,437,698	2,785,254	652,444
2016	3,992,257	3,098,092	894,165
2017	3,691,668	3,157,384	534,284

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, 2017, 2016 and 2015:

<u>Condition Assessment</u>	2017		2016		2015	
	<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	281	99%	281	99%	280	99%
Less than Fair	3	1%	3	1%	3	1%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2013	\$37,725	\$19,301	\$18,424
2014	37,418	44,015	(6,597)
2015	48,430	34,797	13,633
2016	1,174,724	1,010,115	164,609
2017	95,800	24,867	70,933

GREENE COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM - TRADITIONAL PLAN
LAST FOUR YEARS (1)

	2016	2015	2014	2013
<u>Ohio Public Employees Retirement System - Traditional Plan:</u>				
County's Proportion of the Net Pension Liability	0.366487%	0.377226%	0.381537%	0.381537%
County's Proportionate Share of the Net Pension Liability	\$ 83,223,001	\$ 65,340,271	\$ 45,499,986	\$ 44,472,486
County's Covered Payroll	\$ 47,471,492	\$ 46,995,875	\$ 46,364,217	\$ 41,694,369
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	175.31%	139.03%	98.14%	106.66%
Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability	77.25%	81.19%	86.45%	86.36%

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

(1) Amount presented as of the County's measurement date which is the prior fiscal year.

Notes to Schedule:

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

GREENE COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM - TRADITIONAL PLAN
LAST FIVE YEARS

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<u>Ohio Public Employees Retirement System - Traditional Plan:</u>					
Contractually Required Contribution	\$ 6,212,647	\$ 5,696,579	\$ 5,639,505	\$ 5,563,706	\$ 5,420,268
Contributions in Relation to the Contractually Required Contributions	<u>(6,212,647)</u>	<u>(5,696,579)</u>	<u>(5,639,505)</u>	<u>(5,563,706)</u>	<u>(5,420,268)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 47,789,592	\$ 47,471,492	\$ 46,995,875	\$ 46,364,217	\$ 41,694,369
Contributions as a Percentage of Covered Payroll	13.00%	12.00%	12.00%	12.00%	13.00%

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

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**COMBINING FINANCIAL
STATEMENTS
AND SCHEDULES**

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GREENE COUNTY, OHIO NON-MAJOR FUNDS

The following are the County's non-major funds, for the year ending December 31, 2017:

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

Additional Special Revenue Funds presented in this report include:

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

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

DEBT SERVICE FUNDS

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

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

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

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

CAPITAL PROJECTS FUND

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

PERMANENT FUND

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

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

AGENCY FUNDS

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

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

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

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

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

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

GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE
DECEMBER 31, 2017

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Fund Building & Road Construction	Permanent Fund Chase Stewart	Total Non- major Governmental Funds
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 23,394,760	\$ 1,669,929	\$ 2,895,881	\$ 87,428	\$ 28,047,998
Cash and Cash Equivalents in Segregated Accounts	85,666				85,666
Receivables (Net of Allowance for Uncollectibles)					
Taxes	12,331,523	290,041			12,621,564
Accounts	355,861				355,861
Accrued Interest				224	224
Due from Other Funds	48,051				48,051
Prepaid Items	99,938				99,938
Due from Other Governments	2,394,001	467,972			2,861,973
Total Assets	<u>\$ 38,709,800</u>	<u>\$ 2,427,942</u>	<u>\$ 2,895,881</u>	<u>\$ 87,652</u>	<u>\$ 44,121,275</u>
LIABILITIES:					
Accounts Payable	\$ 390,379				\$ 390,379
Accrued Wages and Benefits	584,152				584,152
Due to Other Governments			\$ 72,222		72,222
Interfund Payable	333,528		82,000		415,528
Due to Other Funds	48,907				48,907
Total Liabilities	<u>1,356,966</u>		<u>154,222</u>		<u>1,511,188</u>
DEFERRED INFLOWS OF RESOURCES:					
Property Taxes	12,412,749	290,041			12,702,790
Unavailable Revenue	1,973,708	239,675		83	2,213,466
Total Deferred Inflows of Resources	<u>14,386,457</u>	<u>529,716</u>		<u>83</u>	<u>14,916,256</u>
FUND BALANCES:					
Nonspendable	99,938			70,800	170,738
Restricted	19,980,186	1,030,194		16,769	21,027,149
Committed	2,886,253	868,032	2,741,659		6,495,944
Total Fund Balances	<u>22,966,377</u>	<u>1,898,226</u>	<u>2,741,659</u>	<u>87,569</u>	<u>27,693,831</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 38,709,800</u>	<u>\$ 2,427,942</u>	<u>\$ 2,895,881</u>	<u>\$ 87,652</u>	<u>\$ 44,121,275</u>

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2017**

	Dog and Kennel	Real Estate Assessment	Environmental Services
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 1,199,656	\$ 4,438,191	\$ 2,914,032
Cash and Cash Equivalents in Segregated Accounts			85,666
Receivables (Net of Allowance for Uncollectibles)			
Taxes			
Accounts	3,455	2,070	
Due from Other Funds			
Prepaid Items	3,820	4,339	10,884
Due from Other Governments			
Total Assets	\$ 1,206,931	\$ 4,444,600	\$ 3,010,582
LIABILITIES:			
Accounts Payable	\$ 24,285	\$ 3,810	\$ 6,616
Accrued Wages and Benefits	27,838	28,814	16,701
Interfund Payable	120,000		
Due to Other Funds	272		269
Total Liabilities	172,395	32,624	23,586
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes			
Unavailable Revenue			
Total Deferred Inflows of Resources			
FUND BALANCES:			
Nonspendable	3,820	4,339	10,884
Restricted	1,030,716	4,407,637	2,976,112
Committed			
Total Fund Balances	1,034,536	4,411,976	2,986,996
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,206,931	\$ 4,444,600	\$ 3,010,582

<u>Community Mental Health</u>	<u>Community Development Block Grant</u>	<u>Drug Law Enforcement</u>	<u>Child Support Enforcement Agency</u>	<u>County Home</u>	<u>Spring Lakes Park</u>
\$ 204,568	\$ 336,786	\$ 591,037	\$ 4,454,730	\$ 775,184	\$ 463
4,093,154	95	62,778		205,941	
		4,611	7,438	24,747	
245,755		70,615			
<u>\$ 4,543,477</u>	<u>\$ 336,881</u>	<u>\$ 729,041</u>	<u>\$ 4,462,168</u>	<u>\$ 1,005,872</u>	<u>\$ 463</u>
	\$ 6,585	\$ 8,854	\$ 133	\$ 187,840	
		33,341	52,205	168,964	
		30,000			
	10,437		31,960	22	
	<u>17,022</u>	<u>72,195</u>	<u>84,298</u>	<u>356,826</u>	
4,118,742					
336,507		4,229		10,380	
<u>4,455,249</u>		<u>4,229</u>		<u>10,380</u>	
88,228	319,859	4,611	7,438	24,747	
		648,006	4,370,432		463
				613,919	
<u>88,228</u>	<u>319,859</u>	<u>652,617</u>	<u>4,377,870</u>	<u>638,666</u>	<u>463</u>
<u>\$ 4,543,477</u>	<u>\$ 336,881</u>	<u>\$ 729,041</u>	<u>\$ 4,462,168</u>	<u>\$ 1,005,872</u>	<u>\$ 463</u>

(Continued)

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2017**

	County Hotel Lodging	Hospital Levy	Adult Day Care
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 1,634,834	\$ 163,670	\$ 147,652
Cash and Cash Equivalents in Segregated Accounts			
Receivables (Net of Allowance for Uncollectibles)			
Taxes		3,213,185	
Accounts			
Due from Other Funds			
Prepaid Items	4,812		1,731
Due from Other Governments		198,980	
Total Assets	\$ 1,639,646	\$ 3,575,835	\$ 149,383
LIABILITIES:			
Accounts Payable	\$ 8,969		\$ 3,563
Accrued Wages and Benefits	19,314		11,599
Interfund Payable			
Due to Other Funds	900		
Total Liabilities	29,183		15,162
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes		3,236,192	
Unavailable Revenue		269,991	
Total Deferred Inflows of Resources		3,506,183	
FUND BALANCES:			
Nonspendable	4,812		1,731
Restricted	1,605,651	69,652	
Committed			132,490
Total Fund Balances	1,610,463	69,652	134,221
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,639,646	\$ 3,575,835	\$ 149,383

<u>Juvenile Court Grants</u>	<u>Parks and Trails Donations</u>	<u>Home Arrest</u>	<u>Indigent Drivers</u>	<u>Indigent Guardianship</u>	<u>Victim Witness Grants</u>
\$ 726,858	\$ 2,117,769	\$ 13,249	\$ 26,202	\$ 102,804	\$ 185,762
6,854		310	2,363	1,200	1,864
21,829					8,789
749,064					3,683
<u>\$ 1,504,605</u>	<u>\$ 2,117,769</u>	<u>\$ 13,559</u>	<u>\$ 28,565</u>	<u>\$ 104,004</u>	<u>\$ 72,019</u>
\$ 94,715	\$ 5,310	\$ 417		\$ 595	\$ 1,600
119,124					25,682
4,580					103,528
<u>218,419</u>	<u>5,310</u>	<u>417</u>		<u>595</u>	<u>130,810</u>
341,544					35,125
<u>341,544</u>					<u>35,125</u>
21,829					3,683
922,813		13,142	28,565	103,409	102,499
	2,112,459				
<u>944,642</u>	<u>2,112,459</u>	<u>13,142</u>	<u>28,565</u>	<u>103,409</u>	<u>106,182</u>
<u>\$ 1,504,605</u>	<u>\$ 2,117,769</u>	<u>\$ 13,559</u>	<u>\$ 28,565</u>	<u>\$ 104,004</u>	<u>\$ 272,117</u>

(Continued)

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2017**

	<u>Equipment Acquisition</u>	<u>DARE Donations</u>	<u>Inmate Fees Medical</u>
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 89,074	\$ 2,031	\$ 28,466
Cash and Cash Equivalents in Segregated Accounts			
Receivables (Net of Allowance for Uncollectibles)			
Taxes			
Accounts			422
Due from Other Funds			
Prepaid Items			
Due from Other Governments	75,818		
Total Assets	<u>\$ 164,892</u>	<u>\$ 2,031</u>	<u>\$ 28,888</u>
LIABILITIES:			
Accounts Payable	\$ 14,373		\$ 1,503
Accrued Wages and Benefits			
Interfund Payable			
Due to Other Funds			
Total Liabilities	<u>14,373</u>		<u>1,503</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes			
Unavailable Revenue			
Total Deferred Inflows of Resources			
FUND BALANCES:			
Nonspendable			
Restricted	150,519	2,031	
Committed			27,385
Total Fund Balances	<u>150,519</u>	<u>2,031</u>	<u>27,385</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 164,892</u>	<u>\$ 2,031</u>	<u>\$ 28,888</u>

<u>Common Pleas Grants</u>	<u>Family and Children First Council</u>	<u>Emergency Management Grants</u>	<u>Concealed Handgun License</u>	<u>Council on Aging</u>	<u>Total Nonmajor Special Revenue</u>
\$ 2,341,399	\$ 228,188	\$ 132,855	\$ 287,252	\$ 252,048	\$ 23,394,760 85,666
65,257	578		2,674	5,025,184	12,331,523
	39,262				355,861
6,895	3,928	800	421		48,051
720,759	21,587			239,404	99,938
<u>\$ 3,134,310</u>	<u>\$ 293,543</u>	<u>\$ 133,655</u>	<u>\$ 290,347</u>	<u>\$ 5,516,636</u>	<u>\$ 38,709,800</u>
\$ 11,605	\$ 3,640		\$ 5,966		\$ 390,379
44,187	27,524	5,831	3,028		584,152
	80,000				333,528
	467				48,907
<u>55,792</u>	<u>111,631</u>	<u>5,831</u>	<u>8,994</u>		<u>1,356,966</u>
626,460				5,057,815	12,412,749
<u>626,460</u>				<u>349,472</u>	<u>1,973,708</u>
				5,407,287	14,386,457
6,895	3,928	800	421		99,938
2,445,163	177,984	127,024	280,932	109,349	19,980,186
<u>2,452,058</u>	<u>181,912</u>	<u>127,824</u>	<u>281,353</u>	<u>109,349</u>	<u>2,886,253</u>
					<u>22,966,377</u>
<u>\$ 3,134,310</u>	<u>\$ 293,543</u>	<u>\$ 133,655</u>	<u>\$ 290,347</u>	<u>\$ 5,516,636</u>	<u>\$ 38,709,800</u>

(Concluded)

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2017**

	Road Assessment Debt Service	Various Purpose Long-Term Obligation Bonds	Tax Incentive Project Debt	Total Nonmajor Debt Service
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 9,870	\$ 868,032	\$ 792,027	\$ 1,669,929
Receivables (Net of Allowance for Uncollectibles)				
Taxes			290,041	290,041
Due from Other Governments			467,972	467,972
Total Assets	\$ 9,870	\$ 868,032	\$ 1,550,040	\$ 2,427,942
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes			290,041	290,041
Unavailable Revenue			239,675	239,675
Total Deferred Inflows of Resources			529,716	529,716
FUND BALANCES:				
Restricted	9,870		1,020,324	1,030,194
Committed		868,032		868,032
Total Fund Balances	9,870	868,032	1,020,324	1,898,226
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 9,870	\$ 868,032	\$ 1,550,040	\$ 2,427,942

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2017

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Fund Building & Road Construction	Permanent Fund Chase Stewart	Total Non-major Governmental Funds
REVENUES:					
Taxes	\$ 13,454,750	\$ 285,155			\$ 13,739,905
Charges for Services	8,869,933				8,869,933
Licenses and Permits	208,126				208,126
Fines and Forfeitures	478,091				478,091
Intergovernmental	8,857,941	467,925			9,325,866
Investment Earnings	42,235		62,202	909	105,346
Other	434,685		132,228		566,913
Total Revenues	32,345,761	753,080	194,430	909	33,294,180
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive	1,890,204	24,441			1,914,645
Public Safety	5,979,297				5,979,297
Health	8,785,847				8,785,847
Human Services	12,211,974				12,211,974
Conservation and Recreation	925,176				925,176
Community and Economic Development	1,054,461		250		1,054,461
Capital Outlay					250
Debt Service:					
Principal Retirements		1,550,000			1,550,000
Interest and Fiscal Charges		845,707	1,425		847,132
Total Expenditures	30,846,959	2,420,148	1,675	1,425	33,268,782
Excess of Revenues Over (Under) Expenditures	1,498,802	(1,667,068)	192,755	909	25,398
OTHER FINANCING SOURCES AND USES:					
Transfers In	393,945				2,476,931
Transfers Out	(241,723)	1,482,501	600,485		(304,344)
Total Other Financing Sources and Uses	152,222	1,482,501	537,864	600,485	2,172,587
Net Change in Fund Balance	1,651,024	(184,567)	730,619	909	2,197,985
Fund Balance (Deficit) at Beginning of Year	21,315,353	2,082,793	2,011,040	86,660	25,495,846
Fund Balance (Deficit) at End of Year	\$ 22,966,377	\$ 1,898,226	\$ 2,741,659	\$ 87,569	\$ 27,693,831

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Environmental Services</u>
REVENUES:			
Taxes			
Charges for Services	\$ 808,449	\$ 82,277	\$ 1,005,068
Licenses and Permits			
Fines and Forfeitures	8,673	419,384	
Intergovernmental			17,750
Investment Earnings			
Other	67,669	23,217	33,345
Total Revenues	<u>884,791</u>	<u>524,878</u>	<u>1,056,163</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	43,907	1,532,120	
Public Safety			
Health	573,190		
Human Services			
Conservation and Recreation			649,991
Community and Economic Development			
Total Expenditures	<u>617,097</u>	<u>1,532,120</u>	<u>649,991</u>
Excess of Revenues Over (Under) Expenditures	267,694	(1,007,242)	406,172
OTHER FINANCING SOURCES AND USES:			
Transfers In			
Transfers Out			(207,926)
Total Other Financing Sources and Uses			<u>(207,926)</u>
Net Change in Fund Balance	267,694	(1,007,242)	198,246
Fund Balance (Deficit) at Beginning of Year	766,842	5,419,218	2,788,750
Fund Balance (Deficit) at End of Year	<u>\$ 1,034,536</u>	<u>\$ 4,411,976</u>	<u>\$ 2,986,996</u>

<u>Community Mental Health</u>	<u>Community Development Block Grant</u>	<u>Drug Law Enforcement</u>	<u>Child Support Enforcement Agency</u>	<u>County Home</u>	<u>Spring Lakes Park</u>
\$ 4,073,114		\$ 453,304	\$ 560,994	\$ 4,386,123	
492,347	\$ 139,600	35,926 353,709	1,382,640		
	27,089	14,478	119,613	37,148	
<u>4,565,461</u>	<u>166,689</u>	<u>857,417</u>	<u>2,063,247</u>	<u>4,423,271</u>	
4,592,356		1,004,590			
			1,612,645	4,254,594	
	191,989				
<u>4,592,356</u>	<u>191,989</u>	<u>1,004,590</u>	<u>1,612,645</u>	<u>4,254,594</u>	
(26,895)	(25,300)	(147,173)	450,602	168,677	
	3,472	92,000			
		(2,691)			
	<u>3,472</u>	<u>89,309</u>			
(26,895)	(21,828)	(57,864)	450,602	168,677	
115,123	341,687	710,481	3,927,268	469,989	463
<u>\$ 88,228</u>	<u>\$ 319,859</u>	<u>\$ 652,617</u>	<u>\$ 4,377,870</u>	<u>\$ 638,666</u>	<u>\$ 463</u>

(Continued)

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>County Hotel Lodging</u>	<u>Hospital Levy</u>	<u>Adult Day Care</u>
REVENUES:			
Taxes	\$ 1,178,039	\$ 3,201,552	
Charges for Services			\$ 347,539
Licenses and Permits			
Fines and Forfeitures			
Intergovernmental		399,303	
Investment Earnings			
Other	10,518		8,394
Total Revenues	<u>1,188,557</u>	<u>3,600,855</u>	<u>355,933</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive			
Public Safety			
Health			
Human Services			
Conservation and Recreation			
Community and Economic Development			
	862,472		
Total Expenditures	<u>862,472</u>	<u>3,620,301</u>	<u>263,207</u>
Excess of Revenues Over (Under) Expenditures	326,085	(19,446)	92,726
OTHER FINANCING SOURCES AND USES:			
Transfers In			
Transfers Out			
Total Other Financing Sources and Uses	<u> </u>	<u> </u>	<u> </u>
Net Change in Fund Balance	326,085	(19,446)	92,726
Fund Balance (Deficit) at Beginning of Year	1,284,378	89,098	41,495
Fund Balance (Deficit) at End of Year	<u>\$ 1,610,463</u>	<u>\$ 69,652</u>	<u>\$ 134,221</u>

<u>Juvenile Court Grants</u>	<u>Parks and Trails Donations</u>	<u>Home Arrest</u>	<u>Indigent Drivers</u>	<u>Indigent Guardianship</u>	<u>Victim Witness Grants</u>
\$ 125,964	\$ 53,563	\$ 867	\$ 33,631	\$ 14,990	\$ 31,541
12,209	872		1,027		
2,553,166	1,000,000		1,185		410,782
27,570	42,235			2,348	3,701
<u>2,718,909</u>	<u>1,102,024</u>	<u>867</u>	<u>35,843</u>	<u>17,338</u>	<u>446,024</u>
2,710,860		417	37,930	10,722	524,132
	275,185				
<u>2,710,860</u>	<u>275,185</u>	<u>417</u>	<u>37,930</u>	<u>10,722</u>	<u>524,132</u>
8,049	826,839	450	(2,087)	6,616	(78,108)
					77,058
					<u>77,058</u>
8,049	826,839	450	(2,087)	6,616	(1,050)
936,593	1,285,620	12,692	30,652	96,793	107,232
<u>\$ 944,642</u>	<u>\$ 2,112,459</u>	<u>\$ 13,142</u>	<u>\$ 28,565</u>	<u>\$ 103,409</u>	<u>\$ 106,182</u>

(Continued)

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Equipment Acquisition	DARE Donations	Inmate Fees Medical
REVENUES:			
Taxes			
Charges for Services	\$ 16,489		\$ 8,437
Licenses and Permits			
Fines and Forfeitures			
Intergovernmental	306,027		
Investment Earnings			
Other	50	\$ 1,530	32,900
Total Revenues	322,566	1,530	41,337
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	314,177		
Public Safety			26,039
Health			
Human Services			
Conservation and Recreation			
Community and Economic Development			
Total Expenditures	314,177		26,039
Excess of Revenues Over (Under) Expenditures	8,389	1,530	15,298
OTHER FINANCING SOURCES AND USES:			
Transfers In			
Transfers Out			
Total Other Financing Sources and Uses			
Net Change in Fund Balance	8,389	1,530	15,298
Fund Balance (Deficit) at Beginning of Year	142,130	501	12,087
Fund Balance (Deficit) at End of Year	\$ 150,519	\$ 2,031	\$ 27,385

<u>Common Pleas Grants</u>	<u>Family and Children First Council</u>	<u>Emergency Management Grants</u>	<u>Concealed Handgun License</u>	<u>Council on Aging</u>	<u>Total Nonmajor Special Revenue</u>
\$ 933,889	\$ 6,808			\$ 5,002,045	\$ 13,454,750
			\$ 208,126		8,869,933
813,627	406,624	\$ 98,857		482,324	208,126
12,139	5,838	1,057	727		478,091
<u>1,759,655</u>	<u>419,270</u>	<u>99,914</u>	<u>208,853</u>	<u>5,484,369</u>	<u>8,857,941</u>
					42,235
					434,685
					1,890,204
1,395,941		98,536	170,130		5,979,297
	570,049			5,511,479	8,785,847
					12,211,974
					925,176
					1,054,461
<u>1,395,941</u>	<u>570,049</u>	<u>98,536</u>	<u>170,130</u>	<u>5,511,479</u>	<u>30,846,959</u>
363,714	(150,779)	1,378	38,723	(27,110)	1,498,802
	192,332	29,083			393,945
<u>(31,106)</u>	<u>192,332</u>	<u>29,083</u>			<u>(241,723)</u>
<u>(31,106)</u>					<u>152,222</u>
332,608	41,553	30,461	38,723	(27,110)	1,651,024
2,119,450	140,359	97,363	242,630	136,459	21,315,353
<u>\$ 2,452,058</u>	<u>\$ 181,912</u>	<u>\$ 127,824</u>	<u>\$ 281,353</u>	<u>\$ 109,349</u>	<u>\$ 22,966,377</u>

(Concluded)

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Road Assessment Debt Service</u>	<u>Various Purpose Long-Term Obligation Bonds</u>	<u>Tax Incentive Project Debt</u>	<u>Total Nonmajor Debt Service</u>
REVENUES:				
Taxes			\$ 285,155	\$ 285,155
Intergovernmental			467,925	467,925
Total Revenues			<u>753,080</u>	<u>753,080</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive			24,441	24,441
Debt Service:				
Principal Retirements		940,000	610,000	1,550,000
Interest and Fiscal Charges		513,766	331,941	845,707
Total Expenditures		<u>1,453,766</u>	<u>966,382</u>	<u>2,420,148</u>
Excess of Revenues Over (Under) Expenditures		<u>(1,453,766)</u>	<u>(213,302)</u>	<u>(1,667,068)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In		1,175,411	307,090	1,482,501
Total Other Financing Sources and Uses		<u>1,175,411</u>	<u>307,090</u>	<u>1,482,501</u>
Net Change in Fund Balance		(278,355)	93,788	(184,567)
Fund Balance (Deficit) at Beginning of Year	9,870	1,146,387	926,536	2,082,793
Fund Balance (Deficit) at End of Year	<u>\$ 9,870</u>	<u>\$ 868,032</u>	<u>\$ 1,020,324</u>	<u>\$ 1,898,226</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 34,403,600	\$ 34,403,600	\$ 36,368,342	\$ 1,964,742
Charges for Services	7,562,336	7,651,035	8,534,105	883,070
Licenses and Permits	876,600	876,600	1,189,788	313,188
Fines and Forfeitures	317,075	317,075	274,115	(42,960)
Intergovernmental	6,053,018	6,058,760	5,668,934	(389,826)
Interest	1,037,599	1,037,599	1,610,194	572,595
Other	394,148	997,043	762,308	(234,735)
Total Revenues	50,644,376	51,341,712	54,407,786	3,066,074
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	674,476	1,306,976	642,532	664,444
Contractual Services	814,240	768,299	636,559	131,740
Materials and Supplies	17,000	17,000	1,844	15,156
Capital Outlay	266,644	266,035	98,709	167,326
Other	1,183,390	1,931,462	1,092,564	838,898
Total - Commissioners	2,955,750	4,289,772	2,472,208	1,817,564
Auditor				
Personal Services	928,104	928,104	762,196	165,908
Contractual Services	23,311	31,309	23,215	8,094
Materials and Supplies	9,350	9,350	6,381	2,969
Capital Outlay	6,000	43,500	42,242	1,258
Other	15,200	11,700	7,670	4,030
Total - Auditor	981,965	1,023,963	841,704	182,259
Treasurer				
Personal Services	413,684	413,685	396,157	17,528
Contractual Services	4,678	4,678	4,612	66
Materials and Supplies	1,926	1,926	1,926	
Capital Outlay	4,675	4,675	4,675	
Other	30,256	30,256	30,256	
Total - Treasurer	455,219	455,220	437,626	17,594
Prosecuting Attorney				
Personal Services	1,944,963	1,977,041	1,921,460	55,581
Contractual Services	19,543	17,978	16,724	1,254
Materials and Supplies	16,466	12,756	11,978	778
Capital Outlay	11,491	8,601	7,406	1,195
Other	33,303	31,057	30,548	509
Total - Prosecuting Attorney	2,025,766	2,047,433	1,988,116	59,317
Budget Commission				
Other	500	500		500
Total - Budget Commission	500	500		500
Bureau of Inspection				
Contractual Services	80,000	80,000	75,481	4,519
Total - Bureau of Inspection	80,000	80,000	75,481	4,519

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Data Processing				
Personal Services	728,642	728,642	690,204	38,438
Contractual Services	237,250	242,250	240,891	1,359
Materials and Supplies	3,500	3,500	3,053	447
Capital Outlay	100,000	95,000	94,594	406
Other	10,000	10,000	6,678	3,322
Total - Data Processing	<u>1,079,392</u>	<u>1,079,392</u>	<u>1,035,420</u>	<u>43,972</u>
Personnel				
Personal Services	434,706	370,106	276,216	93,890
Contractual Services	72,459	156,018	150,727	5,291
Materials and Supplies	4,000	4,000	256	3,744
Capital Outlay	4,100	4,100	1,495	2,605
Other	8,700	3,475	1,493	1,982
Total - Personnel	<u>523,965</u>	<u>537,699</u>	<u>430,187</u>	<u>107,512</u>
Microfilm				
Personal Services	188,955	178,955	164,265	14,690
Total - Microfilm	<u>188,955</u>	<u>178,955</u>	<u>164,265</u>	<u>14,690</u>
Service Garage				
Personal Services	196,887	196,887	167,608	29,279
Contractual Services	7,827	7,690	7,254	436
Materials and Supplies	63,308	62,364	62,259	105
Capital Outlay	3,920	43,916	43,366	550
Other	2,325	2,325	1,603	722
Total - Service Garage	<u>274,267</u>	<u>313,182</u>	<u>282,090</u>	<u>31,092</u>
Utilities				
Materials and Supplies	2,378,549	2,318,296	1,409,663	908,633
Total - Utilities	<u>2,378,549</u>	<u>2,318,296</u>	<u>1,409,663</u>	<u>908,633</u>
Records and Information				
Personal Services	187,211	189,779	180,453	9,326
Contractual Services	4,500	1,955	1,955	
Materials and Supplies	1,180	4,650	4,369	281
Capital Outlay	58,890	55,007	54,479	528
Other	12,600	12,900	12,550	350
Total - Records and Information	<u>264,381</u>	<u>264,291</u>	<u>253,806</u>	<u>10,485</u>
Risk Management				
Personal Services	329,250	339,200	335,474	3,726
Contractual Services	37,000	37,000	27,482	9,518
Materials and Supplies	6,176	6,144	3,009	3,135
Capital Outlay	1,000	1,000		1,000
Other	2,090	2,090	880	1,210
Total - Risk Management	<u>375,516</u>	<u>385,434</u>	<u>366,845</u>	<u>18,589</u>
Insurance				
Contractual Services	348,650	375,650	371,443	4,207
Other	300	300		300
Total - Insurance	<u>348,950</u>	<u>375,950</u>	<u>371,443</u>	<u>4,507</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Office of Finance				
Personal Services	128,899	129,099	128,470	629
Materials and Supplies	400	5		5
Capital Outlay	250	645	615	30
Other	850	650	222	428
Total - Office of Finance	<u>130,399</u>	<u>130,399</u>	<u>129,307</u>	<u>1,092</u>
Miscellaneous				
Personal Services	260,000	260,000		260,000
Contractual Services	350,000	350,000	329,678	20,322
Materials and Supplies	2,000	2,000		2,000
Capital Outlay	102,500	102,500	101,624	876
Other	110,375	110,375	110,375	
Total - Miscellaneous	<u>824,875</u>	<u>824,875</u>	<u>541,677</u>	<u>283,198</u>
Unclaimed Funds				
Other	368,000	368,000	36,122	331,878
Total - Unclaimed Funds	<u>368,000</u>	<u>368,000</u>	<u>36,122</u>	<u>331,878</u>
Board of Elections				
Personal Services	593,701	593,801	550,870	42,931
Contractual Services	148,441	82,391	82,342	49
Materials and Supplies	44,010	24,510	7,684	16,826
Capital Outlay	35,474	40,274	32,587	7,687
Other	37,420	118,050	114,182	3,868
Total - Board of Elections	<u>859,046</u>	<u>859,026</u>	<u>787,665</u>	<u>71,361</u>
Building and Grounds				
Capital Outlay	4,143,985	7,438,602	7,099,506	339,096
Total - Building and Grounds	<u>4,143,985</u>	<u>7,438,602</u>	<u>7,099,506</u>	<u>339,096</u>
Maintenance and Operations				
Personal Services	1,545,727	1,546,745	1,324,364	222,381
Contractual Services	599,428	591,142	564,988	26,154
Materials and Supplies	472,902	467,682	409,313	58,369
Capital Outlay	300,600	240,400	236,003	4,397
Other	3,100	5,526	3,379	2,147
Total - Maintenance and Operations	<u>2,921,757</u>	<u>2,851,495</u>	<u>2,538,047</u>	<u>313,448</u>
Recorder				
Personal Services	444,733	454,733	433,259	21,474
Contractual Services	115,940	201,889	73,466	128,423
Materials and Supplies	27,562	93,898	3,499	90,399
Capital Outlay	31,227	220,325	46,583	173,742
Other	11,649	17,948	4,499	13,449
Total - Recorder	<u>631,111</u>	<u>988,793</u>	<u>561,306</u>	<u>427,487</u>
Total - Legislative and Executive	<u>21,812,348</u>	<u>26,811,277</u>	<u>21,822,484</u>	<u>4,988,793</u>
Judicial				
Court of Appeals				
Other	49,500	49,500	43,549	5,951
Total - Court of Appeals	<u>49,500</u>	<u>49,500</u>	<u>43,549</u>	<u>5,951</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Common Pleas Court				
Personal Services	1,825,939	1,815,118	1,667,240	147,878
Contractual Services	8,779	7,277	6,789	488
Materials and Supplies	8,291	8,167	6,035	2,132
Other	41,436	56,016	52,163	3,853
Total - Common Pleas Court	<u>1,884,445</u>	<u>1,886,578</u>	<u>1,732,227</u>	<u>154,351</u>
Juvenile Court				
Personal Services	2,563,701	2,496,701	2,423,038	73,663
Contractual Services	86,202	145,528	119,417	26,111
Materials and Supplies	23,997	23,922	23,376	546
Capital Outlay	6,376	6,376	2,640	3,736
Other	31,477	39,056	31,853	7,203
Total - Juvenile Court	<u>2,711,753</u>	<u>2,711,583</u>	<u>2,600,324</u>	<u>111,259</u>
Probate Court				
Personal Services	368,774	376,435	371,360	5,075
Contractual Services	2,645	1,645	1,531	114
Materials and Supplies	3,481	4,481	4,481	
Other	1,400	1,400	1,400	
Total - Probate Court	<u>376,300</u>	<u>383,961</u>	<u>378,772</u>	<u>5,189</u>
Clerk of Courts				
Personal Services	983,879	976,338	948,305	28,033
Contractual Services	34,172	30,631	30,630	1
Materials and Supplies	26,299	27,813	27,812	1
Other	16,444	15,019	14,629	390
Total - Clerk of Courts	<u>1,060,794</u>	<u>1,049,801</u>	<u>1,021,376</u>	<u>28,425</u>
Xenia Municipal Court				
Personal Services	122,531	122,531	102,352	20,179
Contractual Services	57,156	57,156	54,219	2,937
Other	12,166	12,166	10,313	1,853
Total - Xenia Municipal Court	<u>191,853</u>	<u>191,853</u>	<u>166,884</u>	<u>24,969</u>
Fairborn Municipal Court				
Personal Services	172,328	174,675	151,677	22,998
Contractual Services	57,156	56,256	54,219	2,037
Other	27,342	25,895	12,391	13,504
Total - Fairborn Municipal Court	<u>256,826</u>	<u>256,826</u>	<u>218,287</u>	<u>38,539</u>
Domestic Relations Court				
Personal Services	941,893	935,893	907,714	28,179
Contractual Services	23,080	27,080	15,909	11,171
Materials and Supplies	7,300	5,900	3,871	2,029
Capital Outlay	9,770	9,770	9,731	39
Other	14,150	17,400	13,631	3,769
Total - Domestic Relations Court	<u>996,193</u>	<u>996,043</u>	<u>950,856</u>	<u>45,187</u>
Public Defender				
Personal Services	481,008	516,722	512,047	4,675
Contractual Services	526,500	624,487	423,221	201,266
Materials and Supplies	2,805	3,705	3,538	167
Capital Outlay	1,700	40,700	3,313	37,387
Other	6,000	7,700	5,727	1,973
Total - Public Defender	<u>1,018,013</u>	<u>1,193,314</u>	<u>947,846</u>	<u>245,468</u>
Total - Judicial	<u>8,545,677</u>	<u>8,719,459</u>	<u>8,060,121</u>	<u>659,338</u>
Total - General Government:	<u>30,358,025</u>	<u>35,530,736</u>	<u>29,882,605</u>	<u>5,648,131</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Public Safety				
Coroner				
Personal Services	407,680	407,680	401,886	5,794
Contractual Services	211,272	256,360	252,466	3,894
Materials and Supplies	3,559	3,759	3,700	59
Capital Outlay		400	395	5
Other	6,144	5,457	4,373	1,084
Total - Coroner	<u>628,655</u>	<u>673,656</u>	<u>662,820</u>	<u>10,836</u>
Juvenile Detention				
Personal Services	1,143,671	1,143,694	1,080,373	63,321
Contractual Services	29,155	29,188	24,778	4,410
Materials and Supplies	40,863	44,863	36,752	8,111
Capital Outlay	2,000	1,967		1,967
Other	4,514	4,491	395	4,096
Total - Juvenile Detention	<u>1,220,203</u>	<u>1,224,203</u>	<u>1,142,298</u>	<u>81,905</u>
Sheriff - Administration				
Personal Services	1,576,045	1,572,317	1,565,779	6,538
Contractual Services	182,690	176,479	161,139	15,340
Materials and Supplies	62,844	60,488	58,913	1,575
Capital Outlay	34,520	34,517	34,508	9
Other	30,508	29,612	25,636	3,976
Total - Sheriff - Administration	<u>1,886,607</u>	<u>1,873,413</u>	<u>1,845,975</u>	<u>27,438</u>
Building Regulations				
Personal Services	766,397	728,442	726,951	1,491
Contractual Services	116,192	180,174	177,519	2,655
Materials and Supplies	4,258	7,200	5,212	1,988
Capital Outlay	25,803	39,958	39,860	98
Other	11,501	8,732	7,913	819
Total - Building Regulations	<u>924,151</u>	<u>964,506</u>	<u>957,455</u>	<u>7,051</u>
Sheriff - Law Enforcement				
Personal Services	4,232,183	4,199,682	4,180,404	19,278
Contractual Services	168,272	168,066	156,391	11,675
Materials and Supplies	57,781	57,781	50,252	7,529
Capital Outlay	471,833	471,803	445,505	26,298
Other	26,074	75,571	68,300	7,271
Total - Sheriff - Law Enforcement	<u>4,956,143</u>	<u>4,972,903</u>	<u>4,900,852</u>	<u>72,051</u>
Sheriff - Corrections				
Personal Services	6,579,168	6,708,946	6,673,040	35,906
Contractual Services	1,043,279	800,792	799,007	1,785
Materials and Supplies	95,643	84,955	84,454	501
Capital Outlay	109,269	241,899	241,899	
Other	42,720	23,758	22,123	1,635
Total - Sheriff - Corrections	<u>7,870,079</u>	<u>7,860,350</u>	<u>7,820,523</u>	<u>39,827</u>
Total - Public Safety	<u>17,485,838</u>	<u>17,569,031</u>	<u>17,329,923</u>	<u>239,108</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Public Works				
County Engineer				
Personal Services	122,410	122,410	83,450	38,960
Capital Outlay	3,500	3,500	3,500	
Total - County Engineer	<u>125,910</u>	<u>125,910</u>	<u>86,950</u>	<u>38,960</u>
Department of Public Works				
Personal Services	399,514	399,514	392,925	6,589
Contractual Services	408,879	343,274	152,249	191,025
Materials and Supplies	15,000	15,000	14,975	25
Capital Outlay	48,141	111,641	108,809	2,832
Other	3,550	50		50
Total - Department of Public Works	<u>875,084</u>	<u>869,479</u>	<u>668,958</u>	<u>200,521</u>
Total - Public Works	<u>1,000,994</u>	<u>995,389</u>	<u>755,908</u>	<u>239,481</u>
Health				
Vital Statistics				
Other	2,600	1,300	1,300	
Total - Vital Statistics	<u>2,600</u>	<u>1,300</u>	<u>1,300</u>	
Other Health				
Other	418,740	418,740	418,739	1
Total - Other Health	<u>418,740</u>	<u>418,740</u>	<u>418,739</u>	<u>1</u>
Total - Health	<u>421,340</u>	<u>420,040</u>	<u>420,039</u>	<u>1</u>
Human Services				
Veteran's Service Commission				
Personal Services	611,592	630,092	607,788	22,304
Contractual Services	156,416	124,572	98,471	26,101
Materials and Supplies	10,260	9,958	9,064	894
Capital Outlay	3,200	4,481	4,481	
Other	78,665	90,657	87,008	3,649
Total - Veteran's Service Commission	<u>860,133</u>	<u>859,760</u>	<u>806,812</u>	<u>52,948</u>
Total - Human Services	<u>860,133</u>	<u>859,760</u>	<u>806,812</u>	<u>52,948</u>
Conservation and Recreation				
Parks and Trails				
Personal Services	1,910,110	1,910,110	1,734,156	175,954
Contractual Services	95,883	105,271	101,041	4,230
Materials and Supplies	86,011	78,889	73,368	5,521
Capital Outlay	11,000	100,740	100,564	176
Other	21,697	13,910	10,890	3,020
Total - Parks and Trails	<u>2,124,701</u>	<u>2,208,920</u>	<u>2,020,019</u>	<u>188,901</u>
Agriculture				
Contractual Services	37,500	37,500	35,976	1,524
Other	479,787	502,187	502,164	23
Total - Agriculture	<u>517,287</u>	<u>539,687</u>	<u>538,140</u>	<u>1,547</u>
Total - Conservation and Recreation	<u>2,641,988</u>	<u>2,748,607</u>	<u>2,558,159</u>	<u>190,448</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Community and Economic Development				
Department of Development				
Personal Services	356,063	356,063	314,739	41,324
Contractual Services	31,680	39,545	36,826	2,719
Materials and Supplies	3,000	3,801	3,491	310
Capital Outlay	415	4,636	4,519	117
Other	36,610	30,692	26,065	4,627
Total - Department of Development	<u>427,768</u>	<u>434,737</u>	<u>385,640</u>	<u>49,097</u>
 Total - Community and Economic Development	 <u>427,768</u>	 <u>434,737</u>	 <u>385,640</u>	 <u>49,097</u>
 Total Expenditures	 <u>53,196,086</u>	 <u>58,558,300</u>	 <u>52,139,086</u>	 <u>6,419,214</u>
 Excess of Revenues Over (Under) Expenditures	 (2,551,710)	 (7,216,588)	 2,268,700	 9,485,288
 OTHER FINANCING SOURCES AND USES:				
Transfers In	891,687	891,687	33,795	(857,892)
Proceeds from Sale of Capital Assets	41,257	41,257	51,984	10,727
Advances In	171,000	171,000	124,466	(46,534)
Transfers Out	(4,497,153)	(4,421,191)	(2,531,109)	1,890,082
Advances Out	(320,000)	(295,000)	(149,500)	145,500
Repayment of Loans to Other Governments			43,500	43,500
Loans to Other Governments		(25,000)	(25,000)	
Total Other Financing Sources and Uses	<u>(3,713,209)</u>	<u>(3,637,247)</u>	<u>(2,451,864)</u>	<u>1,185,383</u>
 Net Change in Fund Balance	 (6,264,919)	 (10,853,835)	 (183,164)	 10,670,671
 Fund Balance (Deficit) at Beginning of Year	 30,164,330	 30,164,330	 30,164,330	
 Prior Year Encumbrances Appropriated	 <u>2,124,803</u>	 <u>2,124,803</u>	 <u>2,124,803</u>	
 Fund Balance (Deficit) at End of Year	 <u>\$ 26,024,214</u>	 <u>\$ 21,435,298</u>	 <u>\$ 32,105,969</u>	 <u>\$ 10,670,671</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
MOTOR VEHICLE, ROAD AND BRIDGE
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 825,900	\$ 825,900	\$ 847,294	\$ 21,394
Special Assessments	38,000	38,000	37,015	(985)
Charges for Services	200,000	200,000	242,084	42,084
Fines and Forfeitures	135,000	135,000	138,547	3,547
Intergovernmental	6,150,100	6,570,100	6,850,404	280,304
Interest	15,000	15,000	35,524	20,524
Other	37,000	37,000	33,306	(3,694)
Total Revenues	7,401,000	7,821,000	8,184,174	363,174
EXPENDITURES:				
Current:				
Public Works				
County Engineer - MVGT				
Personal Services	3,068,374	3,073,207	2,792,121	281,086
Contractual Services	431,658	477,907	374,430	103,477
Materials and Supplies	2,050,854	1,897,631	918,284	979,347
Capital Outlay	2,867,659	4,168,017	2,828,171	1,339,846
Other	97,705	113,200	108,316	4,884
Total - County Engineer - MVGT	8,516,250	9,729,962	7,021,322	2,708,640
County Engineer - Bridge				
Personal Services	268,256	268,256	254,584	13,672
Contractual Services	92,041	77,044	59,019	18,025
Materials and Supplies	250,130	250,033	40,479	209,554
Capital Outlay	508,142	675,413	606,859	68,554
Other	1,000	1,000	0	1,000
Total - County Engineer - Bridge	1,119,569	1,271,746	960,941	310,805
County Engineer - Ditches				
Contractual Services	99,993	96,788	32,998	63,790
Materials and Supplies	16,350	16,000	4,157	11,843
Capital Outlay	3,000	3,000	0	3,000
Other	11,000	11,000	0	11,000
Total - County Engineer - Ditches	130,343	126,788	37,155	89,633
Total Expenditures	9,766,162	11,128,496	8,019,418	3,109,078
Excess of Revenues Over (Under) Expenditures	(2,365,162)	(3,307,496)	164,756	3,472,252
OTHER FINANCING SOURCES AND USES:				
Proceeds from Sale of Capital Assets	1,500	1,500	105,000	103,500
Total Other Financing Sources and Uses	1,500	1,500	105,000	103,500
Net Change in Fund Balance	(2,363,662)	(3,305,996)	269,756	3,575,752
Fund Balance (Deficit) at Beginning of Year	8,294,533	8,294,533	8,294,533	
Prior Year Encumbrances Appropriated	533,189	533,189	533,189	
Fund Balance (Deficit) at End of Year	\$ 6,464,060	\$ 5,521,726	\$ 9,097,478	\$ 3,575,752

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
DEPARTMENT OF JOB AND FAMILY SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 7,411,000	\$ 7,411,000	\$ 6,242,893	\$ (1,168,107)
Other	4,177,000	4,177,000	234,301	(3,942,699)
Total Revenues	<u>11,588,000</u>	<u>11,588,000</u>	<u>6,477,194</u>	<u>(5,110,806)</u>
EXPENDITURES:				
Current:				
Human Services				
Work Force Investment				
Contractual Services	1,187,000	943,761	577,424	366,337
Materials and Supplies	10,000	10,000	2,870	7,130
Capital Outlay	10,000	10,000		10,000
Other	4,000	4,000		4,000
Total - Work Force Investment	<u>1,211,000</u>	<u>967,761</u>	<u>580,294</u>	<u>387,467</u>
Public Assistance				
Personal Services	7,839,000	7,744,000	4,085,945	3,658,055
Contractual Services	2,286,300	2,501,300	2,176,717	324,583
Materials and Supplies	152,826	152,683	83,037	69,646
Capital Outlay	151,496	90,000	39,528	50,472
Other	261,391	201,391	6,710	194,681
Total - Public Assistance	<u>10,691,013</u>	<u>10,689,374</u>	<u>6,391,937</u>	<u>4,297,437</u>
Total Expenditures	<u>11,902,013</u>	<u>11,657,135</u>	<u>6,972,231</u>	<u>4,684,904</u>
Excess of Revenues Over (Under) Expenditures	(314,013)	(69,135)	(495,037)	(425,902)
OTHER FINANCING SOURCES AND USES:				
Transfers In	301,000	301,000	276,575	(24,425)
Proceeds from Sale of Capital Assets	1,000	1,000		(1,000)
Total Other Financing Sources and Uses	<u>302,000</u>	<u>302,000</u>	<u>276,575</u>	<u>(25,425)</u>
Net Change in Fund Balance	(12,013)	232,865	(218,462)	(451,327)
Fund Balance (Deficit) at Beginning of Year	1,645,161	1,645,161	1,645,161	
Prior Year Encumbrances Appropriated	4,713	4,713	4,713	
Fund Balance (Deficit) at End of Year	<u>\$ 1,637,861</u>	<u>\$ 1,882,739</u>	<u>\$ 1,431,412</u>	<u>\$ (451,327)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILDREN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 5,260,500	\$ 5,260,500	\$ 5,243,799	\$ (16,701)
Charges for Services	80,000	80,000	42,588	(37,412)
Intergovernmental	6,196,000	6,196,000	4,989,964	(1,206,036)
Other	55,000	55,000	8,881	(46,119)
Total Revenues	<u>11,591,500</u>	<u>11,591,500</u>	<u>10,285,232</u>	<u>(1,306,268)</u>
EXPENDITURES:				
Current:				
Human Services				
 Childrens Services				
Personal Services	454,250	454,250	331,285	122,965
Contractual Services	7,996,720	7,996,720	6,206,837	1,789,883
Materials and Supplies	85,700	85,700	37,061	48,639
Capital Outlay	80,000	80,000	26,168	53,832
Other	96,000	96,000	51,794	44,206
Total - Childrens Services	<u>8,712,670</u>	<u>8,712,670</u>	<u>6,653,145</u>	<u>2,059,525</u>
 Children Services - Protect Ohio				
Contractual Services	2,900,000	2,900,000	2,578,799	321,201
Total - Children Services - Protect Ohio	<u>2,900,000</u>	<u>2,900,000</u>	<u>2,578,799</u>	<u>321,201</u>
Total Expenditures	<u>11,612,670</u>	<u>11,612,670</u>	<u>9,231,944</u>	<u>2,380,726</u>
Excess of Revenues Over (Under) Expenditures	(21,170)	(21,170)	1,053,288	1,074,458
OTHER FINANCING SOURCES AND USES:				
Proceeds from Sale of Capital Assets	50,000	50,000		(50,000)
Total Other Financing Sources and Uses	<u>50,000</u>	<u>50,000</u>		<u>(50,000)</u>
Net Change in Fund Balance	28,830	28,830	1,053,288	1,024,458
Fund Balance (Deficit) at Beginning of Year	<u>8,873,852</u>	<u>8,873,852</u>	<u>8,873,852</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 8,902,682</u>	<u>\$ 8,902,682</u>	<u>\$ 9,927,140</u>	<u>\$ 1,024,458</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
BOARD OF DEVELOPMENTAL DISABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 11,032,301	\$ 11,032,301	\$ 11,259,748	\$ 227,447
Charges for Services	205,000	205,000	76,880	(128,120)
Intergovernmental	3,412,620	3,412,620	5,429,353	2,016,733
Other	135,000	135,000	131,338	(3,662)
Total Revenues	<u>14,784,921</u>	<u>14,784,921</u>	<u>16,897,319</u>	<u>2,112,398</u>
EXPENDITURES:				
Current:				
Health				
Developmental Disabilities				
Personal Services	11,685,014	11,685,014	9,023,390	2,661,624
Contractual Services	7,586,589	8,232,476	6,932,132	1,300,344
Materials and Supplies	714,270	712,959	424,602	288,357
Capital Outlay	363,764	363,764	53,999	309,765
Other	372,300	372,300	214,242	158,058
Total Expenditures	<u>20,721,937</u>	<u>21,366,513</u>	<u>16,648,365</u>	<u>4,718,148</u>
Net Change in Fund Balance	(5,937,016)	(6,581,592)	248,954	6,830,546
Fund Balance (Deficit) at Beginning of Year	23,318,152	23,318,152	23,318,152	
Prior Year Encumbrances Appropriated	<u>171,671</u>	<u>171,671</u>	<u>171,671</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 17,552,807</u>	<u>\$ 16,908,231</u>	<u>\$ 23,738,777</u>	<u>\$ 6,830,546</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
DOG AND KENNEL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services	\$ 974,000	\$ 974,000	\$ 810,320	\$ (163,680)
Fines and Forfeitures	12,000	12,000	8,673	(3,327)
Other	14,450	52,845	67,669	14,824
Total Revenues	<u>1,000,450</u>	<u>1,038,845</u>	<u>886,662</u>	<u>(152,183)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Auditor				
Personal Services	32,281	32,281	29,859	2,422
Materials and Supplies	9,800	11,010	10,120	890
Other	125,500	125,500	4,141	121,359
Total - Auditor	<u>167,581</u>	<u>168,791</u>	<u>44,120</u>	<u>124,671</u>
Health				
Dog and Kennel				
Personal Services	535,915	535,915	482,743	53,172
Contractual Services	83,126	116,346	87,155	29,191
Materials and Supplies	18,428	34,562	28,724	5,838
Capital Outlay	17,374	8,374	6,565	1,809
Other	15,061	12,661	4,669	7,992
Total - Dog and Kennel	<u>669,904</u>	<u>707,858</u>	<u>609,856</u>	<u>98,002</u>
Total Expenditures	<u>837,485</u>	<u>876,649</u>	<u>653,976</u>	<u>222,673</u>
Excess of Revenues Over (Under) Expenditures	162,965	162,196	232,686	70,490
OTHER FINANCING SOURCES AND USES:				
Advances Out	(60,000)	(60,000)	(60,000)	
Total Other Financing Sources and Uses	<u>(60,000)</u>	<u>(60,000)</u>	<u>(60,000)</u>	
Net Change in Fund Balance	102,965	102,196	172,686	70,490
Fund Balance (Deficit) at Beginning of Year	967,440	967,440	967,440	
Prior Year Encumbrances Appropriated	9,420	9,420	9,420	
Fund Balance (Deficit) at End of Year	<u>\$ 1,079,825</u>	<u>\$ 1,079,056</u>	<u>\$ 1,149,546</u>	<u>\$ 70,490</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
REAL ESTATE ASSESSMENT
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services	\$ 80,000	\$ 80,000	\$ 82,277	\$ 2,277
Fines and Forfeitures	370,000	370,000	419,384	49,384
Other	8,500	8,500	21,147	12,647
Total Revenues	458,500	458,500	522,808	64,308
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Auditor				
Personal Services	244,823	244,835	197,771	47,064
Contractual Services	1,278,036	1,278,036	886,536	391,500
Materials and Supplies	10,839	13,832	11,521	2,311
Capital Outlay	4,000	5,200	5,155	45
Other	48,000	47,800	25,725	22,075
Total - Auditor	1,585,698	1,589,703	1,126,708	462,995
Treasurer				
Personal Services	114,674	114,258	114,167	91
Contractual Services	1,388	264		264
Materials and Supplies	5,471	1,700	909	791
Capital Outlay	825	825	825	
Other	30,094	35,405	29,961	5,444
Total - Treasurer	152,452	152,452	145,862	6,590
Prosecuting Attorney				
Personal Services	33,896	43,896	32,997	10,899
Contractual Services	81,525	118,000	64,469	53,531
Materials and Supplies	3,000	3,000		3,000
Capital Outlay	3,741	3,741	3,254	487
Other	15,000	20,000	8,129	11,871
Total - Prosecuting Attorney	137,162	188,637	108,849	79,788
Board of Revision				
Contractual Services	15,000	15,000	4,516	10,484
Materials and Supplies	8,987	7,267	1,967	5,300
Other	5,000	4,000		4,000
Total - Board of Revision	28,987	26,267	6,483	19,784
Geographic Information Systems				
Personal Services	102,670	276,870	199,750	77,120
Contractual Services	307,784	307,784	286,925	20,859
Materials and Supplies	4,000	4,000	1,199	2,801
Capital Outlay	22,000	22,000	19,812	2,188
Other	7,500	7,500	558	6,942
Total - Geographic Information Systems	443,954	618,154	508,244	109,910
Total Expenditures	2,348,253	2,575,213	1,896,146	679,067
Net Change in Fund Balance	(1,889,753)	(2,116,713)	(1,373,338)	743,375
Fund Balance (Deficit) at Beginning of Year	4,525,831	4,525,831	4,525,831	
Prior Year Encumbrances Appropriated	938,412	938,412	938,412	
Fund Balance (Deficit) at End of Year	\$ 3,574,490	\$ 3,347,530	\$ 4,090,905	\$ 743,375

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
ENVIRONMENTAL SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services	\$ 978,050	\$ 979,592	\$ 997,722	\$ 18,130
Intergovernmental	17,750	17,750	17,750	
Other	15,000	15,000	33,177	18,177
Total Revenues	<u>1,010,800</u>	<u>1,012,342</u>	<u>1,048,649</u>	<u>36,307</u>
EXPENDITURES:				
Current:				
Conservation and Recreation				
Sanitary Engineer				
Personal Services	425,376	425,376	355,792	69,584
Contractual Services	287,074	277,757	248,731	29,026
Materials and Supplies	89,026	82,615	77,387	5,228
Capital Outlay	4,650	4,650	1,953	2,697
Other	14,387	14,339	9,852	4,487
Total Expenditures	<u>820,513</u>	<u>804,737</u>	<u>693,715</u>	<u>111,022</u>
Excess of Revenues Over (Under) Expenditures	<u>190,287</u>	<u>207,605</u>	<u>354,934</u>	<u>147,329</u>
OTHER FINANCING SOURCES AND USES:				
Advances In	5,250	17,750		(17,750)
Transfers Out	(219,926)	(219,926)	(207,926)	12,000
Advances Out	(15,000)	(30,250)		30,250
Total Other Financing Sources and Uses	<u>(229,676)</u>	<u>(232,426)</u>	<u>(207,926)</u>	<u>24,500</u>
Net Change in Fund Balance	(39,389)	(24,821)	147,008	171,829
Fund Balance (Deficit) at Beginning of Year	2,692,264	2,692,264	2,692,264	
Prior Year Encumbrances Appropriated	44,321	44,321	44,321	
Fund Balance (Deficit) at End of Year	<u>\$ 2,697,196</u>	<u>\$ 2,711,764</u>	<u>\$ 2,883,593</u>	<u>\$ 171,829</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMUNITY MENTAL HEALTH
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 3,884,000	\$ 4,076,356	\$ 4,100,009	\$ 23,653
Intergovernmental	516,000	516,000	492,347	(23,653)
Total Revenues	<u>4,400,000</u>	<u>4,592,356</u>	<u>4,592,356</u>	
EXPENDITURES:				
Current:				
Health				
Community Mental Health				
Contractual Services	30,000	25,394	25,394	
Other	4,370,000	4,566,962	4,566,962	
Total Expenditures	<u>4,400,000</u>	<u>4,592,356</u>	<u>4,592,356</u>	
Net Change in Fund Balance				
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANT
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 250,900	\$ 261,214	\$ 139,600	\$ (121,614)
Other	13,201	13,201	54,450	41,249
Total Revenues	<u>264,101</u>	<u>274,415</u>	<u>194,050</u>	<u>(80,365)</u>
EXPENDITURES:				
Current:				
Community and Economic Development				
Department of Development				
Contractual Services	292,644	281,567	181,382	100,185
Materials and Supplies	1,073	2,354	586	1,768
Capital Outlay		3,164	1,735	1,429
Other	62,806	46,427	29,502	16,925
Total Expenditures	<u>356,523</u>	<u>333,512</u>	<u>213,205</u>	<u>120,307</u>
Excess of Revenues Over (Under) Expenditures	(92,422)	(59,097)	(19,155)	39,942
OTHER FINANCING SOURCES AND USES:				
Transfers In	2,471	2,471	3,472	1,001
Total Other Financing Sources and Uses	<u>2,471</u>	<u>2,471</u>	<u>3,472</u>	<u>1,001</u>
Net Change in Fund Balance	(89,951)	(56,626)	(15,683)	40,943
Fund Balance (Deficit) at Beginning of Year	329,518	329,518	329,518	
Prior Year Encumbrances Appropriated	<u>22,223</u>	<u>22,223</u>	<u>22,223</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 261,790</u>	<u>\$ 295,115</u>	<u>\$ 336,058</u>	<u>\$ 40,943</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
DRUG LAW ENFORCEMENT
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services	\$ 606,500	\$ 606,500	\$ 414,402	\$ (192,098)
Fines and Forfeitures	81,000	83,000	36,138	(46,862)
Intergovernmental	212,700	346,283	296,725	(49,558)
Other		8,739	14,332	5,593
Total Revenues	<u>900,200</u>	<u>1,044,522</u>	<u>761,597</u>	<u>(282,925)</u>
EXPENDITURES:				
Current:				
Public Safety				
Drug Law Enforcement				
Contractual Services		24,506	13,397	11,109
Materials and Supplies	375	10,311	3,400	6,911
Capital Outlay	3,221	118,171	17,445	100,726
Other	150	1,128		1,128
Total - Drug Law Enforcement	<u>3,746</u>	<u>154,116</u>	<u>34,242</u>	<u>119,874</u>
Sheriff - Administration				
Personal Services	76,098	371,901	360,511	11,390
Contractual Services	29,270	321,529	261,162	60,367
Materials and Supplies	84,444	19,808	699	19,109
Capital Outlay	868	119		119
Other	17,080	50,740	16,500	34,240
Total - Sheriff - Administration	<u>207,760</u>	<u>764,097</u>	<u>638,872</u>	<u>125,225</u>
ACE Taskforce				
Personal Services	268,152	347,871	210,424	137,447
Contractual Services	7,960	46,205	28,776	17,429
Materials and Supplies		7,451	3,692	3,759
Capital Outlay	5,740	31,051	24,470	6,581
Other	172,876	170,687	58,262	112,425
Total - ACE Taskforce	<u>454,728</u>	<u>603,265</u>	<u>325,624</u>	<u>277,641</u>
Total Expenditures	<u>666,234</u>	<u>1,521,478</u>	<u>998,738</u>	<u>522,740</u>
Excess of Revenues Over (Under) Expenditures	233,966	(476,956)	(237,141)	239,815
OTHER FINANCING SOURCES AND USES:				
Transfers In	63,730	63,730	92,000	28,270
Advances In	25,000	69,500	30,000	(39,500)
Transfers Out		(11,858)	(2,691)	9,167
Advances Out	(25,000)	(168,766)	(9,730)	159,036
Total Other Financing Sources and Uses	<u>63,730</u>	<u>(47,394)</u>	<u>109,579</u>	<u>156,973</u>
Net Change in Fund Balance	297,696	(524,350)	(127,562)	396,788
Fund Balance (Deficit) at Beginning of Year	702,051	702,051	702,051	
Prior Year Encumbrances Appropriated	4,697	4,697	4,697	
Fund Balance (Deficit) at End of Year	<u>\$ 1,004,444</u>	<u>\$ 182,398</u>	<u>\$ 579,186</u>	<u>\$ 396,788</u>

**GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILD SUPPORT ENFORCEMENT AGENCY
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 675,000	\$ 675,000	\$ 618,240	\$ (56,760)
Intergovernmental	1,250,000	1,250,000	1,469,928	219,928
Other	60,000	60,000	121,007	61,007
Total Revenues	<u>1,985,000</u>	<u>1,985,000</u>	<u>2,209,175</u>	<u>224,175</u>
EXPENDITURES:				
Current:				
Human Services				
Public Assistance				
Personal Services	1,162,200	1,162,200	1,000,124	162,076
Contractual Services	612,000	612,000	603,658	8,342
Materials and Supplies	1,000	1,000	226	774
Capital Outlay	13,401	13,401	3,577	9,824
Other	18,000	18,000	632	17,368
Total Expenditures	<u>1,806,601</u>	<u>1,806,601</u>	<u>1,608,217</u>	<u>198,384</u>
Net Change in Fund Balance	178,399	178,399	600,958	422,559
Fund Balance (Deficit) at Beginning of Year	3,851,371	3,851,371	3,851,371	
Prior Year Encumbrances Appropriated	<u>2,401</u>	<u>2,401</u>	<u>2,401</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 4,032,171</u>	<u>\$ 4,032,171</u>	<u>\$ 4,454,730</u>	<u>\$ 422,559</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HOME
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 4,450,768	\$ 4,450,768	\$ 4,377,644	\$ (73,124)
Other	1,000	1,000	37,148	36,148
Total Revenues	<u>4,451,768</u>	<u>4,451,768</u>	<u>4,414,792</u>	<u>(36,976)</u>
EXPENDITURES:				
Current:				
Human Services				
Greenwood Manor				
Personal Services	3,092,112	3,207,227	3,194,797	12,430
Contractual Services	511,962	556,588	556,264	324
Materials and Supplies	602,502	558,598	557,566	1,032
Other	32,863	49,198	48,194	1,004
Total Expenditures	<u>4,239,439</u>	<u>4,371,611</u>	<u>4,356,821</u>	<u>14,790</u>
Excess of Revenues Over (Under) Expenditures	212,329	80,157	57,971	(22,186)
OTHER FINANCING SOURCES AND USES:				
Transfers In	800	800		(800)
Total Other Financing Sources and Uses	<u>800</u>	<u>800</u>		<u>(800)</u>
Net Change in Fund Balance	213,129	80,957	57,971	(22,986)
Fund Balance (Deficit) at Beginning of Year	695,810	695,810	695,810	
Prior Year Encumbrances Appropriated	<u>8,075</u>	<u>8,075</u>	<u>8,075</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 917,014</u>	<u>\$ 784,842</u>	<u>\$ 761,856</u>	<u>\$ (22,986)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
SPRING LAKES PARK
FOR THE YEAR ENDED DECEMBER 31, 2017

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

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HOTEL LODGING
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 970,000	\$ 970,000	\$ 1,158,024	\$ 188,024
Other	2,200	2,200	25,961	23,761
Total Revenues	<u>972,200</u>	<u>972,200</u>	<u>1,183,985</u>	<u>211,785</u>
EXPENDITURES:				
Current:				
Community and Economic Development				
Convention and Visitor Bureau				
Personal Services	387,650	387,650	385,458	2,192
Contractual Services	125,283	122,547	114,875	7,672
Materials and Supplies	56,138	52,724	39,298	13,426
Capital Outlay	50,899	48,193	32,384	15,809
Other	447,471	439,081	407,498	31,583
Total Expenditures	<u>1,067,441</u>	<u>1,050,195</u>	<u>979,513</u>	<u>70,682</u>
Net Change in Fund Balance	(95,241)	(77,995)	204,472	282,467
Fund Balance (Deficit) at Beginning of Year	1,113,956	1,113,956	1,113,956	
Prior Year Encumbrances Appropriated	<u>101,318</u>	<u>101,318</u>	<u>101,318</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 1,120,033</u>	<u>\$ 1,137,279</u>	<u>\$ 1,419,746</u>	<u>\$ 282,467</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
HOSPITAL LEVY
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 3,086,800	\$ 3,207,101	\$ 3,220,998	\$ 13,897
Intergovernmental	413,200	413,200	399,303	(13,897)
Total Revenues	<u>3,500,000</u>	<u>3,620,301</u>	<u>3,620,301</u>	
EXPENDITURES:				
Current:				
Health				
Hospital Operating				
Contractual Services	26,000	30,860	30,860	
Other	3,474,000	3,589,441	3,589,441	
Total Expenditures	<u>3,500,000</u>	<u>3,620,301</u>	<u>3,620,301</u>	
Net Change in Fund Balance				
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
ADULT DAY CARE
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 319,675	\$ 319,675	\$ 347,539	\$ 27,864
Other	14,985	14,985	8,394	(6,591)
Total Revenues	<u>334,660</u>	<u>334,660</u>	<u>355,933</u>	<u>21,273</u>
EXPENDITURES:				
Current:				
Human Services				
County Home Adult Day Care Today Center				
Personal Services	217,548	224,673	222,604	2,069
Contractual Services	27,532	19,507	18,772	735
Materials and Supplies	27,364	43,232	39,772	3,460
Other	1,300	700	218	482
Total Expenditures	<u>273,744</u>	<u>288,112</u>	<u>281,366</u>	<u>6,746</u>
Net Change in Fund Balance	60,916	46,548	74,567	28,019
Fund Balance (Deficit) at Beginning of Year	69,542	69,542	69,542	
Prior Year Encumbrances Appropriated	<u>1,611</u>	<u>1,611</u>	<u>1,611</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 132,069</u>	<u>\$ 117,701</u>	<u>\$ 145,720</u>	<u>\$ 28,019</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
JUVENILE COURT GRANTS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services	\$ 98,500	\$ 168,500	\$ 124,735	\$ (43,765)
Fines and Forfeitures	15,000	15,000	12,044	(2,956)
Intergovernmental	3,030,307	3,061,742	2,656,293	(405,449)
Other	22,000	38,385	28,406	(9,979)
Total Revenues	<u>3,165,807</u>	<u>3,283,627</u>	<u>2,821,478</u>	<u>(462,149)</u>
EXPENDITURES:				
Current:				
Public Safety				
Juvenile Court				
Personal Services	646,201	762,174	662,698	99,476
Contractual Services	133,995	208,766	135,516	73,250
Materials and Supplies	92,991	144,920	45,252	99,668
Capital Outlay	52,743	49,943	20,859	29,084
Other	12,720	22,564	13,612	8,952
Total - Juvenile Court	<u>938,650</u>	<u>1,188,367</u>	<u>877,937</u>	<u>310,430</u>
Juvenile Detention				
Materials and Supplies	25,351	76,374	49,368	27,006
Capital Outlay		13,956	6,899	7,057
Total - Juvenile Detention	<u>25,351</u>	<u>90,330</u>	<u>56,267</u>	<u>34,063</u>
Juvenile Rehab				
Personal Services	1,473,541	1,603,983	1,440,917	163,066
Contractual Services	62,581	79,337	45,732	33,605
Materials and Supplies	75,798	140,626	120,552	20,074
Capital Outlay	515,118	111,180	110,589	591
Other	15,262	20,379	15,344	5,035
Total - Juvenile Rehab	<u>2,142,300</u>	<u>1,955,505</u>	<u>1,733,134</u>	<u>222,371</u>
Total Expenditures	<u>3,106,301</u>	<u>3,234,202</u>	<u>2,667,338</u>	<u>566,864</u>
Excess of Revenues Over (Under) Expenditures	59,506	49,425	154,140	104,715
OTHER FINANCING SOURCES AND USES:				
Advances In	74,656	74,656		(74,656)
Transfers Out	(9,000)	(9,000)		9,000
Advances Out	(39,306)	(48,859)	(27,466)	21,393
Total Other Financing Sources and Uses	<u>26,350</u>	<u>16,797</u>	<u>(27,466)</u>	<u>(44,263)</u>
Net Change in Fund Balance	85,856	66,222	126,674	60,452
Fund Balance (Deficit) at Beginning of Year	573,970	573,970	573,970	
Prior Year Encumbrances Appropriated	26,215	26,215	26,215	
Fund Balance (Deficit) at End of Year	<u>\$ 686,041</u>	<u>\$ 666,407</u>	<u>\$ 726,859</u>	<u>\$ 60,452</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
PARKS AND TRAILS DONATIONS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 35,000	\$ 36,168	\$ 54,478	\$ 18,310
Fines and Forfeitures			1,072	1,072
Intergovernmental	1,000,000	1,047,844	1,000,000	(47,844)
Interest	43,000	43,000	42,235	(765)
Other	4,100	4,100	5,466	1,366
Total Revenues	<u>1,082,100</u>	<u>1,131,112</u>	<u>1,103,251</u>	<u>(27,861)</u>
EXPENDITURES:				
Current:				
Conservation and Recreation				
Parks and Trails				
Contractual Services	53,398	711,238	602,855	108,383
Materials and Supplies	33,456	103,208	27,519	75,689
Capital Outlay	1,000	10,725	10,049	676
Other	132,066	6,034	2,761	3,273
Total Expenditures	<u>219,920</u>	<u>831,205</u>	<u>643,184</u>	<u>188,021</u>
Net Change in Fund Balance	862,180	299,907	460,067	160,160
Fund Balance (Deficit) at Beginning of Year	1,266,305	1,266,305	1,266,305	
Prior Year Encumbrances Appropriated	26,431	26,431	26,431	
Fund Balance (Deficit) at End of Year	<u>\$ 2,154,916</u>	<u>\$ 1,592,643</u>	<u>\$ 1,752,803</u>	<u>\$ 160,160</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
HOME ARREST
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 3,000	\$ 3,000	\$ 625	\$ (2,375)
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>625</u>	<u>(2,375)</u>
EXPENDITURES:				
Current:				
Public Safety				
Common Pleas Court				
Contractual Services	2,460	2,000		2,000
Materials and Supplies	500	500		500
Total Expenditures	<u>2,960</u>	<u>2,500</u>		<u>2,500</u>
Net Change in Fund Balance	40	500	625	125
Fund Balance (Deficit) at Beginning of Year	12,165	12,165	12,165	
Prior Year Encumbrances Appropriated	<u>460</u>	<u>460</u>	<u>460</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 12,665</u>	<u>\$ 13,125</u>	<u>\$ 13,250</u>	<u>\$ 125</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
INDIGENT DRIVERS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 37,000	\$ 37,000	\$ 34,526	\$ (2,474)
Fines and Forfeitures	1,400	1,400	939	(461)
Intergovernmental	560	560	1,137	577
Total Revenues	<u>38,960</u>	<u>38,960</u>	<u>36,602</u>	<u>(2,358)</u>
EXPENDITURES:				
Current:				
Public Safety				
Juvenile Court				
Other	500	500		500
Total - Juvenile Court	<u>500</u>	<u>500</u>		<u>500</u>
Clerk of Courts				
Other				
Other	5,000	5,000	3,704	1,296
Total - Clerk of Courts	<u>5,000</u>	<u>5,000</u>	<u>3,704</u>	<u>1,296</u>
Xenia Municipal Court				
Capital Outlay				
Other	3,282	3,282		3,282
Other	17,372	18,869	15,623	3,246
Total - Xenia Municipal Court	<u>20,654</u>	<u>22,151</u>	<u>15,623</u>	<u>6,528</u>
Fairborn Municipal Court				
Capital Outlay				
Other	3,563	3,598		3,598
Other	13,598	19,838	18,603	1,235
Total - Fairborn Municipal Court	<u>17,161</u>	<u>23,436</u>	<u>18,603</u>	<u>4,833</u>
Total Expenditures	<u>43,315</u>	<u>51,087</u>	<u>37,930</u>	<u>13,157</u>
Net Change in Fund Balance	(4,355)	(12,127)	(1,328)	10,799
Fund Balance (Deficit) at Beginning of Year	<u>27,530</u>	<u>27,530</u>	<u>27,530</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 23,175</u>	<u>\$ 15,403</u>	<u>\$ 26,202</u>	<u>\$ 10,799</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
INDIGENT GUARDIANSHIP
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 14,750	\$ 14,750	\$ 14,880	\$ 130
Other	1,500	1,500	2,348	848
Total Revenues	<u>16,250</u>	<u>16,250</u>	<u>17,228</u>	<u>978</u>
EXPENDITURES:				
Current:				
Public Safety				
Probate Court				
Contractual Services	15,000	15,000	10,127	4,873
Total Expenditures	<u>15,000</u>	<u>15,000</u>	<u>10,127</u>	<u>4,873</u>
Net Change in Fund Balance	1,250	1,250	7,101	5,851
Fund Balance (Deficit) at Beginning of Year	<u>95,703</u>	<u>95,703</u>	<u>95,703</u>	
Fund Balance (Deficit) at End of Year	<u><u>\$ 96,953</u></u>	<u><u>\$ 96,953</u></u>	<u><u>\$ 102,804</u></u>	<u><u>\$ 5,851</u></u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
VICTIM WITNESS GRANTS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 31,500	\$ 31,500	\$ 31,313	\$ (187)
Intergovernmental	165,147	401,647	410,845	9,198
Other	50	50	3,701	3,651
Total Revenues	<u>196,697</u>	<u>433,197</u>	<u>445,859</u>	<u>12,662</u>
EXPENDITURES:				
Current:				
Public Safety				
Prosecuting Attorney				
Personal Services	202,192	488,801	467,624	21,177
Contractual Services	5,800	5,800	5,800	
Materials and Supplies	2,401	2,251	1,291	960
Capital Outlay	9,770	9,475	6,475	3,000
Other	13,500	21,070	14,650	6,420
Total - Prosecuting Attorney	<u>233,663</u>	<u>527,397</u>	<u>495,840</u>	<u>31,557</u>
Probate Court				
Other	31,500	31,500	31,313	187
Total - Probate Court	<u>31,500</u>	<u>31,500</u>	<u>31,313</u>	<u>187</u>
Total Expenditures	<u>265,163</u>	<u>558,897</u>	<u>527,153</u>	<u>31,744</u>
Excess of Revenues Over (Under) Expenditures	<u>(68,466)</u>	<u>(125,700)</u>	<u>(81,294)</u>	<u>44,406</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	292,543	81,500	77,058	(4,442)
Advances In	28,500	28,500	39,500	11,000
Advances Out		(20,796)		20,796
Total Other Financing Sources and Uses	<u>321,043</u>	<u>89,204</u>	<u>116,558</u>	<u>27,354</u>
Net Change in Fund Balance	252,577	(36,496)	35,264	71,760
Fund Balance (Deficit) at Beginning of Year	150,218	150,218	150,218	
Prior Year Encumbrances Appropriated	80	80	80	
Fund Balance (Deficit) at End of Year	<u>\$ 402,875</u>	<u>\$ 113,802</u>	<u>\$ 185,562</u>	<u>\$ 71,760</u>

**GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
EQUIPMENT ACQUISITION
FOR THE YEAR ENDED DECEMBER 31, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services			\$ 16,489	\$ 16,489
Intergovernmental	\$ 305,000	\$ 305,000	309,512	4,512
Other	1,500	1,500	50	(1,450)
Total Revenues	<u>306,500</u>	<u>306,500</u>	<u>326,051</u>	<u>19,551</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive Commissioners				
Contractual Services	670	1,670	795	875
Materials and Supplies	90	590	430	160
Capital Outlay	6,728	5,278		5,278
Other	342,132	342,132	309,512	32,620
Total - Commissioners	<u>349,620</u>	<u>349,670</u>	<u>310,737</u>	<u>38,933</u>
Geographic Information Systems				
Materials and Supplies	2,500	2,500	490	2,010
Capital Outlay	5,000	5,000	4,230	770
Other	750	750		750
Total - Geographic Information Systems	<u>8,250</u>	<u>8,250</u>	<u>4,720</u>	<u>3,530</u>
Total Expenditures	<u>357,870</u>	<u>357,920</u>	<u>315,457</u>	<u>42,463</u>
Net Change in Fund Balance	(51,370)	(51,420)	10,594	62,014
Fund Balance (Deficit) at Beginning of Year	77,200	77,200	77,200	
Prior Year Encumbrances Appropriated	1,280	1,280	1,280	
Fund Balance (Deficit) at End of Year	<u>\$ 27,110</u>	<u>\$ 27,060</u>	<u>\$ 89,074</u>	<u>\$ 62,014</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
D.A.R.E. DONATIONS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Other		\$ 170	\$ 1,530	\$ 1,360
Total Revenues		170	1,530	1,360
EXPENDITURES:				
Current:				
Public Safety				
Sheriff - Administration				
Materials and Supplies	1,002	501		501
Other		170		170
Total Expenditures	1,002	671		671
Net Change in Fund Balance	(1,002)	(501)	1,530	2,031
Fund Balance (Deficit) at Beginning of Year	501	501	501	
Fund Balance (Deficit) at End of Year	\$ (501)		\$ 2,031	\$ 2,031

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
INMATE FEES - MEDICAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 8,000	\$ 8,000	\$ 8,015	\$ 15
Other	250,000	250,000	32,900	(217,100)
Total Revenues	<u>258,000</u>	<u>258,000</u>	<u>40,915</u>	<u>(217,085)</u>
EXPENDITURES:				
Current:				
Public Safety				
Sheriff - Administration				
Contractual Services	6,520	21,735	13,736	7,999
Materials and Supplies	3,172	27,261	13,460	13,801
Capital Outlay	320	320		320
Other	10	10		10
Total Expenditures	<u>10,022</u>	<u>49,326</u>	<u>27,196</u>	<u>22,130</u>
Net Change in Fund Balance	247,978	208,674	13,719	(194,955)
Fund Balance (Deficit) at Beginning of Year	11,008	11,008	11,008	
Prior Year Encumbrances Appropriated	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 260,186</u>	<u>\$ 220,882</u>	<u>\$ 25,927</u>	<u>\$ (194,955)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMON PLEAS GRANTS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services	\$ 926,000	\$ 926,000	\$ 932,772	\$ 6,772
Intergovernmental	365,616	624,351	814,260	189,909
Other		6,484	12,139	5,655
Total Revenues	1,291,616	1,556,835	1,759,171	202,336
EXPENDITURES:				
Current:				
Public Safety				
Law Library				
Personal Services	130,341	130,341	111,377	18,964
Contractual Services	100	32,006	31,906	100
Materials and Supplies	2,572	2,572	298	2,274
Capital Outlay	1,800	1,800	1,277	523
Other	220,235	220,232	150,431	69,801
Total - Law Library	355,048	386,951	295,289	91,662
Common Pleas Court				
Personal Services	410,175	791,152	609,676	181,476
Contractual Services	71,114	105,099	63,685	41,414
Materials and Supplies	73,695	61,020	19,780	41,240
Capital Outlay	239,690	256,785	156,450	100,335
Other	101,597	147,597	95,007	52,590
Total - Common Pleas Court	896,271	1,361,653	944,598	417,055
Probate Court				
Personal Services	9,135	9,135	8,996	139
Contractual Services	55,915	55,915	5,141	50,774
Materials and Supplies	1,908	1,908	1,000	908
Capital Outlay	3,145	3,145	2,842	303
Other	4,600	4,600	4,552	48
Total - Probate Court	74,703	74,703	22,531	52,172
Clerk of Courts				
Contractual Services	55,459	55,459	55,439	20
Total - Clerk of Courts	55,459	55,459	55,439	20
Domestic Relations Court				
Personal Services	114,915	114,965	110,278	4,687
Contractual Services	8,200	6,950	5,100	1,850
Materials and Supplies	1,000	1,000		1,000
Capital Outlay	5,100	5,100	1,840	3,260
Other	1,000	1,000		1,000
Total - Domestic Relations Court	130,215	129,015	117,218	11,797
Total Expenditures	1,511,696	2,007,781	1,435,075	572,706
Excess of Revenues Over (Under) Expenditures	(220,080)	(450,946)	324,096	775,042
OTHER FINANCING SOURCES AND USES:				
Transfers In		8,589		(8,589)
Transfers Out		(39,695)	(31,106)	8,589
Total Other Financing Sources and Uses		(31,106)	(31,106)	
Net Change in Fund Balance	(220,080)	(482,052)	292,990	775,042
Fund Balance (Deficit) at Beginning of Year	1,986,193	1,986,193	1,986,193	
Prior Year Encumbrances Appropriated	27,288	27,288	27,288	
Fund Balance (Deficit) at End of Year	\$ 1,793,401	\$ 1,531,429	\$ 2,306,471	\$ 775,042

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FAMILY AND CHILDREN FIRST COUNCIL
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 5,000	\$ 5,000	\$ 6,230	\$ 1,230
Intergovernmental	384,509	384,509	386,954	2,445
Other			5,838	5,838
Total Revenues	<u>389,509</u>	<u>389,509</u>	<u>399,022</u>	<u>9,513</u>
EXPENDITURES:				
Current:				
Human Services				
Family Children First Council				
Personal Services	224,081	222,532	201,292	21,240
Contractual Services	55,869	50,452	44,617	5,835
Materials and Supplies	1,341	3,113	2,022	1,091
Capital Outlay	671	4,511	4,099	412
Other	4,935	32,678	30,809	1,869
Total - Family Children First Council	<u>286,897</u>	<u>313,286</u>	<u>282,839</u>	<u>30,447</u>
Family Relation Services				
Personal Services	119,991	119,141	106,238	12,903
Contractual Services	100	100	41	59
Materials and Supplies	300	300	13	287
Other	565	1,350	1,119	231
Total - Family Relation Services	<u>120,956</u>	<u>120,891</u>	<u>107,411</u>	<u>13,480</u>
Parent Support				
Personal Services	114,390	113,890	66,379	47,511
Contractual Services	2,630	2,830	914	1,916
Materials and Supplies	1,510	2,500	1,388	1,112
Capital Outlay		1,000		1,000
Other	3,620	16,380	14,109	2,271
Total - Parent Support	<u>122,150</u>	<u>136,600</u>	<u>82,790</u>	<u>53,810</u>
FFR Visitation Center				
Personal Services	114,307	114,007	104,068	9,939
Contractual Services	1,198	1,198	627	571
Materials and Supplies	3,995	4,529	4,254	275
Other	545	500	154	346
Total - FFR Visitation Center	<u>120,045</u>	<u>120,234</u>	<u>109,103</u>	<u>11,131</u>
Total Expenditures	<u>650,048</u>	<u>691,011</u>	<u>582,143</u>	<u>108,868</u>
Excess of Revenues Over (Under) Expenditures	(260,539)	(301,502)	(183,121)	118,381
OTHER FINANCING SOURCES AND USES:				
Transfers In	1,029,842	229,842	192,332	(37,510)
Advances In			80,000	80,000
Advances Out	(12,500)	(37,000)	(37,000)	
Total Other Financing Sources and Uses	<u>1,017,342</u>	<u>192,842</u>	<u>235,332</u>	<u>42,490</u>
Net Change in Fund Balance	756,803	(108,660)	52,211	160,871
Fund Balance (Deficit) at Beginning of Year	169,834	169,834	169,834	
Prior Year Encumbrances Appropriated	1,392	1,392	1,392	
Fund Balance (Deficit) at End of Year	<u>\$ 928,029</u>	<u>\$ 62,566</u>	<u>\$ 223,437</u>	<u>\$ 160,871</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
EMERGENCY MANAGEMENT GRANTS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 97,857	\$ 97,857	\$ 98,857	\$ 1,000
Other			1,057	1,057
Total Revenues	<u>97,857</u>	<u>97,857</u>	<u>99,914</u>	<u>2,057</u>
EXPENDITURES:				
Current:				
Public Safety				
Emergency Management Agency				
Personal Services	93,109	93,117	92,178	939
Contractual Services	34,316	34,308	27,147	7,161
Materials and Supplies	2,629	2,629	1,828	801
Capital Outlay	3,000	3,000		3,000
Other	9,100	9,100	5,000	4,100
Total Expenditures	<u>142,154</u>	<u>142,154</u>	<u>126,153</u>	<u>16,001</u>
Excess of Revenues Over (Under) Expenditures	(44,297)	(44,297)	(26,239)	18,058
OTHER FINANCING SOURCES AND USES:				
Transfers In	29,083	29,083	29,083	
Total Other Financing Sources and Uses	<u>29,083</u>	<u>29,083</u>	<u>29,083</u>	
Net Change in Fund Balance	(15,214)	(15,214)	2,844	18,058
Fund Balance (Deficit) at Beginning of Year	100,713	100,713	100,713	
Prior Year Encumbrances Appropriated	1,945	1,945	1,945	
Fund Balance (Deficit) at End of Year	<u>\$ 87,444</u>	<u>\$ 87,444</u>	<u>\$ 105,502</u>	<u>\$ 18,058</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CONCEALED HANDGUN LICENSE
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Licenses and Permits	\$ 275,000	\$ 275,000	\$ 205,452	\$ (69,548)
Other			727	727
Total Revenues	<u>275,000</u>	<u>275,000</u>	<u>206,179</u>	<u>(68,821)</u>
EXPENDITURES:				
Current:				
Public Safety				
Sheriff - Administration				
Personal Services	41,297	64,161	44,551	19,610
Contractual Services	125,942	252,127	112,716	139,411
Materials and Supplies	22,430	25,898	3,063	22,835
Capital Outlay	42,619	55,512	10,599	44,913
Other	16,680	43,961	22,653	21,308
Total Expenditures	<u>248,968</u>	<u>441,659</u>	<u>193,582</u>	<u>248,077</u>
Net Change in Fund Balance	26,032	(166,659)	12,597	179,256
Fund Balance (Deficit) at Beginning of Year	230,821	230,821	230,821	
Prior Year Encumbrances Appropriated	<u>28,656</u>	<u>28,656</u>	<u>28,656</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 285,509</u>	<u>\$ 92,818</u>	<u>\$ 272,074</u>	<u>\$ 179,256</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNCIL ON AGING
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 4,667,500	\$ 4,875,079	\$ 5,029,155	\$ 154,076
Intergovernmental	636,400	636,400	482,324	(154,076)
Total Revenues	<u>5,303,900</u>	<u>5,511,479</u>	<u>5,511,479</u>	
EXPENDITURES:				
Current:				
Human Services				
Political Subdivisions				
Contractual Services	35,000	30,399	30,399	
Other	5,265,000	5,481,080	5,481,080	
Total Expenditures	<u>5,300,000</u>	<u>5,511,479</u>	<u>5,511,479</u>	
Net Change in Fund Balance	<u>3,900</u>			
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u>\$ 3,900</u>			

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
ROAD ASSESSMENT DEBT SERVICE
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Fund Balance (Deficit) at Beginning of Year	9,870	9,870	9,870	
Fund Balance (Deficit) at End of Year	\$ 9,870	\$ 9,870	\$ 9,870	

**GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES:				
Debt Service:				
Principal Retirement	965,050	940,000	940,000	
Interest and Fiscal Charges	393,813	513,766	513,766	
Total Expenditures	<u>1,358,863</u>	<u>1,453,766</u>	<u>1,453,766</u>	
Excess of Revenues Over (Under) Expenditures	(1,358,863)	(1,453,766)	(1,453,766)	
OTHER FINANCING SOURCES AND USES:				
Transfers In	987,789	988,885	1,175,411	186,526
Transfers Out	(10,544)	(10,544)		10,544
Total Other Financing Sources and Uses	<u>977,245</u>	<u>978,341</u>	<u>1,175,411</u>	<u>197,070</u>
Net Change in Fund Balance	(381,618)	(475,425)	(278,355)	197,070
Fund Balance (Deficit) at Beginning of Year	<u>1,146,383</u>	<u>1,146,383</u>	<u>1,146,383</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 764,765</u>	<u>\$ 670,958</u>	<u>\$ 868,028</u>	<u>\$ 197,070</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
TAX INCENTIVE PROJECT DEBT
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 282,000	\$ 282,000	\$ 285,155	\$ 3,155
Intergovernmental	435,688	435,688	457,472	21,784
Total Revenues	<u>717,688</u>	<u>717,688</u>	<u>742,627</u>	<u>24,939</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive Commissioners				
Contractual Services	5,000	28,500	24,441	4,059
Total - General Government	<u>5,000</u>	<u>28,500</u>	<u>24,441</u>	<u>4,059</u>
Debt Service:				
Principal Retirement	610,000	610,000	610,000	
Interest and Fiscal Charges	331,941	331,941	331,941	
Total - Debt Service:	<u>941,941</u>	<u>941,941</u>	<u>941,941</u>	
Total Expenditures	<u>946,941</u>	<u>970,441</u>	<u>966,382</u>	<u>4,059</u>
Excess of Revenues Over (Under) Expenditures	(229,253)	(252,753)	(223,755)	28,998
OTHER FINANCING SOURCES AND USES:				
Transfers In	838,066	838,066	307,090	(530,976)
Transfers Out	(550,000)	(550,000)		550,000
Total Other Financing Sources and Uses	<u>288,066</u>	<u>288,066</u>	<u>307,090</u>	<u>19,024</u>
Net Change in Fund Balance	58,813	35,313	83,335	48,022
Fund Balance (Deficit) at Beginning of Year	<u>708,692</u>	<u>708,692</u>	<u>708,692</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 767,505</u>	<u>\$ 744,005</u>	<u>\$ 792,027</u>	<u>\$ 48,022</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
BUILDING ROAD AND CONSTRUCTION
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 80,000	\$ 80,000	\$ 62,202	\$ (17,798)
Other	15,000	15,000	121,117	106,117
Total Revenues	<u>95,000</u>	<u>95,000</u>	<u>183,319</u>	<u>88,319</u>
EXPENDITURES:				
Capital Outlay				
Contractual Services	2,000	2,000	250	1,750
Total - Capital Outlay	<u>2,000</u>	<u>2,000</u>	<u>250</u>	<u>1,750</u>
Debt Service:				
Principal Retirement	100,000	100,000	95,000	5,000
Interest and Fiscal Charges	1,504	1,504	1,429	75
Total - Debt Service:	<u>101,504</u>	<u>101,504</u>	<u>96,429</u>	<u>5,075</u>
Total Expenditures	<u>103,504</u>	<u>103,504</u>	<u>96,679</u>	<u>6,825</u>
Excess of Revenues Over (Under) Expenditures	(8,504)	(8,504)	86,640	95,144
OTHER FINANCING SOURCES AND USES:				
Transfers In	600,300	600,300	600,485	185
Notes Issued	82,000	82,000	82,000	
Transfers Out	(80,000)	(80,000)	(62,621)	17,379
Total Other Financing Sources and Uses	<u>602,300</u>	<u>602,300</u>	<u>619,864</u>	<u>17,564</u>
Net Change in Fund Balance	593,796	593,796	706,504	112,708
Fund Balance (Deficit) at Beginning of Year	2,189,370	2,189,370	2,189,370	
Prior Year Encumbrances Appropriated	<u>4</u>	<u>4</u>	<u>4</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 2,783,170</u>	<u>\$ 2,783,170</u>	<u>\$ 2,895,878</u>	<u>\$ 112,708</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHASE STEWART TRUST
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Interest	400	400	832	432
Total Revenues	<u>400</u>	<u>400</u>	<u>832</u>	<u>432</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Trust Funds				
Other	14,576	14,576		14,576
Total Expenditures	<u>14,576</u>	<u>14,576</u>		<u>14,576</u>
Net Change in Fund Balance	(14,176)	(14,176)	832	15,008
Fund Balance (Deficit) at Beginning of Year	<u>86,596</u>	<u>86,596</u>	<u>86,596</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 72,420</u>	<u>\$ 72,420</u>	<u>\$ 87,428</u>	<u>\$ 15,008</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
WATER
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 10,045,000	\$ 10,045,000	\$ 10,198,332	\$ 153,332
Intergovernmental			218,374	218,374
Special Assessments	88,659	89,036	136,928	47,892
Interest	65,000	65,000	35,951	(29,049)
Other	210,000	320,533	270,713	(49,820)
Total Revenues	<u>10,408,659</u>	<u>10,519,569</u>	<u>10,860,298</u>	<u>340,729</u>
EXPENDITURES				
Public Works:				
Sanitary Engineer:				
Personal Services	2,741,309	2,741,309	2,268,430	472,879
Contractual Services	1,830,204	1,653,307	1,022,855	630,452
Materials and Supplies	2,619,232	2,568,614	2,471,722	96,892
Capital Outlay	16,146,555	13,600,345	9,049,348	4,550,997
Other	99,021	96,644	64,060	32,584
Debt Service:				
Principal Retirement	5,334,059	4,977,527	4,977,527	
Interest and Fiscal Charges	696,681	1,240,497	1,181,770	58,727
Total Expenditures	<u>29,467,061</u>	<u>26,878,243</u>	<u>21,035,712</u>	<u>5,842,531</u>
Excess of Revenues Over (Under) Expenditures	(19,058,402)	(16,358,674)	(10,175,414)	6,183,260
OTHER FINANCING SOURCES AND USES:				
Bonds Issued	2,030,000	9,645,000	8,254,776	(1,390,224)
Bond Anticipation Notes Issued	10,020,000		990,000	990,000
Advances Out	(1,000)	(1,000)		1,000
Transfers In	5,011,871	5,011,871	13,942	(4,997,929)
Transfers Out	(5,133,568)	(4,946,284)		4,946,284
Total Other Financing Sources and Uses	<u>11,927,303</u>	<u>9,709,587</u>	<u>9,258,718</u>	<u>(450,869)</u>
Net Change in Fund Balance	(7,131,099)	(6,649,087)	(916,696)	5,732,391
Fund Balance (Deficit) at Beginning of Year	15,243,734	15,243,734	15,243,734	
Prior Year Encumbrances Appropriated	<u>762,918</u>	<u>762,918</u>	<u>762,918</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 8,875,553</u>	<u>\$ 9,357,565</u>	<u>\$ 15,089,956</u>	<u>\$ 5,732,391</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
SEWER
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 19,653,000	\$ 19,653,000	\$ 20,348,318	\$ 695,318
Intergovernmental			92,202	92,202
Special Assessments	333,458	363,686	784,819	421,133
Other	353,000	353,000	290,790	(62,210)
Total Revenues	<u>20,339,458</u>	<u>20,369,686</u>	<u>21,516,129</u>	<u>1,146,443</u>
EXPENDITURES:				
Public Works:				
Sanitary Engineer:				
Personal Services	3,124,475	3,124,475	2,721,250	403,225
Contractual Services	2,899,904	2,822,189	2,323,096	499,093
Materials and Supplies	2,793,273	2,716,182	2,528,470	187,712
Capital Outlay	1,161,948	1,142,628	442,529	700,099
Other	117,817	106,780	84,491	22,289
Debt Service:				
Principal Retirement	9,546,005	9,679,246	9,679,243	3
Interest and Fiscal Charges	3,200,368	3,240,383	3,332,585	92,202
Total Expenditures	<u>22,843,790</u>	<u>22,831,883</u>	<u>21,111,664</u>	<u>1,904,623</u>
Excess of Revenues Over (Under) Expenditures	(2,504,332)	(2,462,197)	404,465	3,051,066
OTHER FINANCING SOURCES AND USES:				
Special Assessment Bonds Issued	500,000	500,000		(500,000)
Transfers In	8,763,175	8,763,175	33,751	(8,729,424)
Transfers Out	(8,735,766)	(8,737,947)		8,737,947
Total Other Financing Sources and Uses	<u>527,409</u>	<u>525,228</u>	<u>33,751</u>	<u>(491,477)</u>
Net Change in Fund Balance	(1,976,923)	(1,936,969)	438,216	2,375,185
Fund Balance (Deficit) at Beginning of Year	13,835,195	13,835,195	13,835,195	
Prior Year Encumbrances Appropriated	674,411	674,411	674,411	
Fund Balance (Deficit) at End of Year	<u>\$ 12,532,683</u>	<u>\$ 12,572,637</u>	<u>\$ 14,947,822</u>	<u>\$ 2,375,185</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HEALTH CARE
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 13,680,000	\$ 13,680,000	\$ 14,502,608	\$ 822,608
Other	500,000	500,000	660,763	160,763
Total Revenues	<u>14,180,000</u>	<u>14,180,000</u>	<u>15,163,371</u>	<u>983,371</u>
EXPENDITURES:				
Contractual Services	15,175,572	15,175,572	14,955,400	220,172
Total Expenditures	<u>15,175,572</u>	<u>15,175,572</u>	<u>14,955,400</u>	<u>220,172</u>
Excess of Revenues Over (Under) Expenditures	(995,572)	(995,572)	207,971	1,203,543
OTHER FINANCING SOURCES AND USES:				
Transfers In			459	459
Total Other Financing Sources and Uses			<u>459</u>	<u>459</u>
Net Change in Fund Balance	(995,572)	(995,572)	208,430	1,204,002
Fund Balance (Deficit) at Beginning of Year	<u>4,581,624</u>	<u>4,581,624</u>	<u>4,581,624</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 3,586,052</u>	<u>\$ 3,586,052</u>	<u>\$ 4,790,054</u>	<u>\$ 1,204,002</u>

**GREENE COUNTY, OHIO
COMBINING SCHEDULE OF CHANGES IN ASSETS AND
LIABILITIES - ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Balance 12/31/2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/2017</u>
PAYROLL AGENCY				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 876	\$ 16,280,451	\$ 16,057,404	\$ 223,923
LIABILITIES:				
Payroll Withholdings	\$ 876	\$ 16,280,451	\$ 16,057,404	\$ 223,923
UNDIVIDED TAX AGENCY				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 9,639,365	\$ 280,240,853	\$ 276,143,076	\$ 13,737,142
Taxes Levied for Other Governments	222,247,190	217,414,058	222,247,190	217,414,058
Total Assets	<u>\$ 231,886,555</u>	<u>\$ 497,654,911</u>	<u>\$ 498,390,266</u>	<u>\$ 231,151,200</u>
LIABILITIES:				
Due to Other Governments	\$ 218,402,348	\$ 446,772,749	\$ 447,572,845	\$ 217,602,252
Due to Other Funds		30,594,496	30,594,496	
Other Liabilities	13,484,207	20,287,666	20,222,925	13,548,948
Total Liabilities	<u>\$ 231,886,555</u>	<u>\$ 497,654,911</u>	<u>\$ 498,390,266</u>	<u>\$ 231,151,200</u>
OTHER AGENCY				
ASSETS:				
Cash and Cash Equivalents in Segregated Accounts	\$ 2,912,831	\$ 26,662,835	\$ 26,959,370	\$ 2,616,296
LIABILITIES:				
Other Liabilities	\$ 2,912,831	\$ 26,662,835	\$ 26,959,370	\$ 2,616,296
POLITICAL SUBDIVISION AGENCY				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 10,485,891	\$ 233,925,187	\$ 232,035,643	\$ 12,375,435
LIABILITIES:				
Due to Other Governments	\$ 10,485,891	\$ 233,925,187	\$ 232,035,643	\$ 12,375,435
TOTALS				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 20,126,132	\$ 530,446,491	\$ 524,236,123	\$ 26,336,500
Cash and Cash Equivalents in Segregated Accounts	2,912,831	26,662,835	26,959,370	2,616,296
Taxes Levied for Other Governments	222,247,190	217,414,058	222,247,190	217,414,058
Total Assets	<u>\$ 245,286,153</u>	<u>\$ 774,523,384</u>	<u>\$ 773,442,683</u>	<u>\$ 246,366,854</u>
LIABILITIES:				
Due to Other Governments	\$ 228,888,239	\$ 680,697,936	\$ 679,608,488	\$ 229,977,687
Due to Other Funds		30,594,496	30,594,496	
Payroll Withholdings	876	16,280,451	16,057,404	223,923
Other Liabilities	16,397,038	46,950,501	47,182,295	16,165,244
Total Liabilities	<u>\$ 245,286,153</u>	<u>\$ 774,523,384</u>	<u>\$ 773,442,683</u>	<u>\$ 246,366,854</u>

**GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2017**

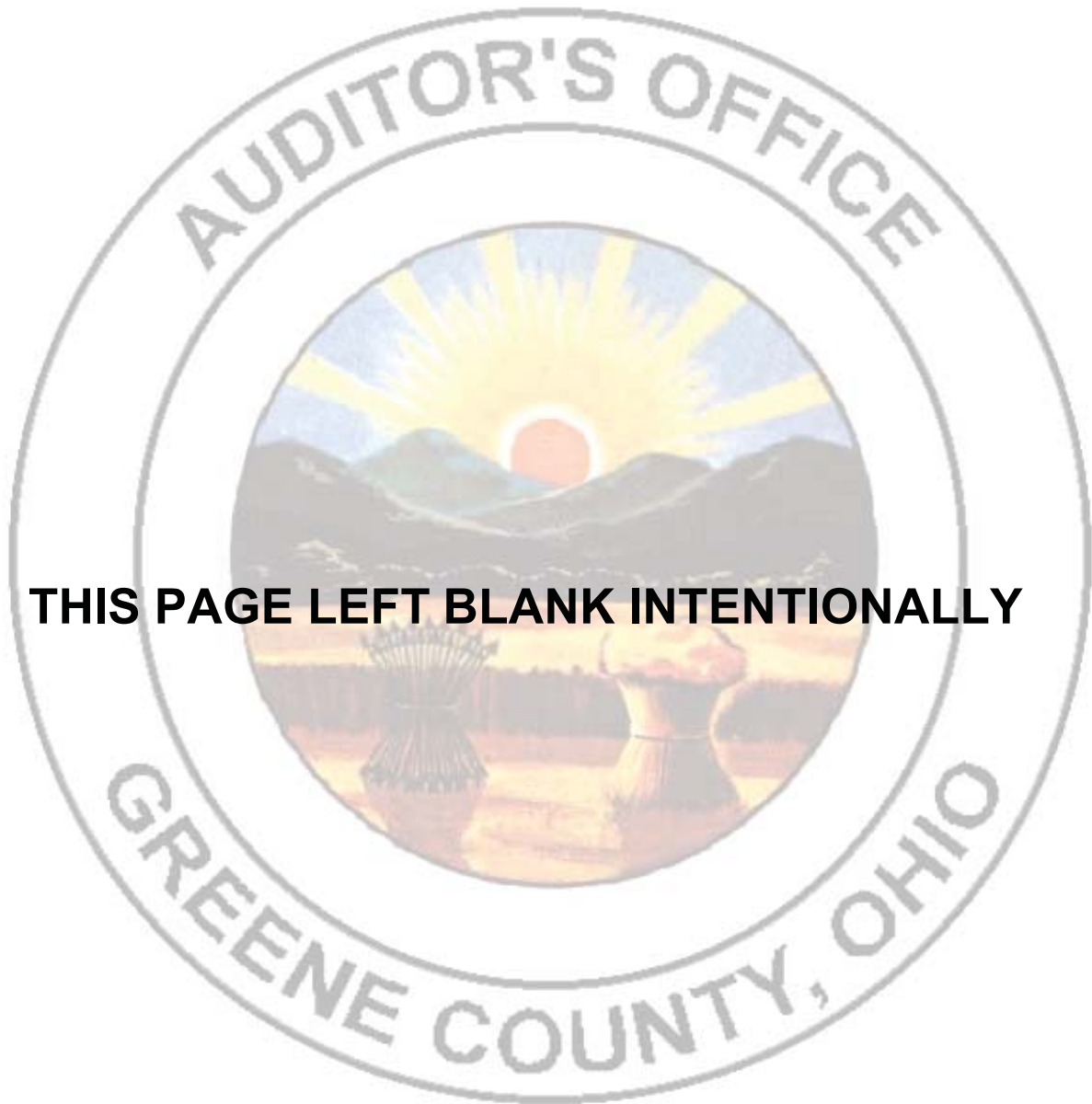
Governmental funds capital assets:	
Land.....	\$ 2,451,528
Buildings, Structures & Improvements.....	41,617,584
Equipment, Furniture and Fixtures.....	13,688,887
Infrastructure.....	<u>131,337,294</u>
 Total governmental funds capital assets.....	 <u><u>\$ 189,095,293</u></u>
 Investment in governmental funds capital assets by source:	
General Fund.....	\$ 42,584,340
Special Revenue Funds.....	<u>146,510,953</u>
 Total governmental funds capital assets.....	 <u><u>\$ 189,095,293</u></u>

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2017

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.....	-	-	342,355	-	-	342,355
Data Processing.....	-	-	347,266	-	-	347,266
Building Maintenance.....	-	-	720,030	-	-	720,030
Other Legislative and Executive.....	-	-	1,055,588	-	-	1,055,588
Land & Buildings.....	1,058,004	7,079,248	-	-	-	8,137,252
Judicial						
Common Pleas Court.....	-	-	307,270	-	-	307,270
Probate Court.....	-	-	60,407	-	-	60,407
Clerk of Courts.....	-	-	56,840	-	-	56,840
Juvenile Court.....	-	-	222,733	-	-	222,733
Other Judicial.....	-	-	126,559	-	-	126,559
Land & Buildings.....	25,920	6,176,782	-	-	-	6,202,702
Total General Government.....	1,083,924	17,056,030	3,268,783	-	-	21,408,737
Public Safety						
Coroner.....	-	-	102,845	-	-	102,845
Sheriff.....	-	-	1,935,260	-	-	1,935,260
Adult Probation.....	-	-	57,688	-	-	57,688
Building Inspection.....	-	-	172,750	-	-	172,750
Ace Task Force.....	-	-	17,500	-	-	17,500
Juvenile Detention.....	-	-	76,927	-	-	76,927
Emergency Management.....	-	-	35,228	-	-	35,228
Land & Buildings.....	5,910	15,900,882	-	-	-	15,906,792
Total Public Safety.....	5,910	15,900,882	2,398,198	-	-	18,304,990
Public Works						
Engineer and Highways.....	-	-	4,595,886	131,337,294	-	135,933,180
WAN Group.....	-	-	438,048	-	-	438,048
Garbage & Refuse.....	-	-	496,274	-	-	496,274
Land & Buildings.....	23,867	2,657,379	-	-	-	2,681,246
Total Public Works.....	23,867	2,657,379	5,530,208	131,337,294	-	139,548,748
Health						
Animal Control.....	-	-	91,354	-	-	91,354
Developmental Disabilities.....	-	-	536,449	-	-	536,449
Land & Buildings.....	51,270	2,284,873	-	-	-	2,336,143
Total Health.....	51,270	2,284,873	627,803	-	-	2,963,946
Human Services						
County Home.....	-	-	111,489	-	-	111,489
Children Services.....	-	-	215,241	-	-	215,241
Public Assistance.....	-	-	114,149	-	-	114,149
Veterans Service Commission.....	-	-	91,371	-	-	91,371
Land & Buildings.....	426,710	2,073,636	-	-	-	2,500,346
Total Human Services.....	426,710	2,073,636	532,250	-	-	3,032,596
Community and Economic Development						
Convention & Visitors Bureau.....	-	-	94,058	-	-	94,058
Department of Development.....	-	-	16,950	-	-	16,950
Land & Buildings.....	121,030	1,279,994	-	-	-	1,401,024
Total Community & Economic Development..	121,030	1,279,994	111,008	-	-	1,512,032
Conservation & Recreation						
Recreation & Parks.....	-	-	1,220,637	-	-	1,220,637
Land & Buildings.....	738,817	364,790	-	-	-	1,103,607
Total Conservation & Recreation.....	738,817	364,790	1,220,637	-	-	2,324,244
Total General Capital Assets.....	\$ 2,451,528	\$ 41,617,584	\$ 13,688,887	\$ 131,337,294	\$ -	\$ 189,095,293

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, 2017

Function and Activity	Governmental Fund Capital Assets January 1, 2017	Additions	Deductions	Governmental Fund Capital Assets December 31, 2017
General Government				
Legislative and Executive				
Commissioners.....	\$ 3,829,735			\$ 3,829,735
Auditor.....	342,355			342,355
Data Processing.....	302,523	58,022	13,279	347,266
Building Maintenance.....	648,829	71,201		720,030
Other Legislative and Executive.....	999,269	68,786	12,467	1,055,588
Land & Buildings.....	8,137,251			8,137,251
Judicial				
Common Pleas Court.....	307,270			307,270
Probate Court.....	60,407			60,407
Clerk of Courts.....	56,840			56,840
Juvenile Court.....	211,065	11,668		222,733
Other Judicial.....	119,694	6,865		126,559
Land & Buildings.....	6,202,702			6,202,702
Total General Government.....	21,217,940	216,542	25,746	21,408,736
Public Safety				
Coroner.....	102,845			102,845
Sheriff.....	1,525,726	458,758	49,224	1,935,260
Adult Probation.....	57,688			57,688
Building Inspection.....	140,518	32,233		172,751
Ace Task Force.....	10,000	12,500	5,000	17,500
Juvenile Detention.....	76,927			76,927
Emergency Management.....	35,228			35,228
Land & Buildings.....	15,906,792			15,906,792
Total Public Safety.....	17,855,724	503,491	54,224	18,304,991
Public Works				
Engineer and Highways.....	135,937,937	209,398	214,155	135,933,180
WAN Group.....	438,048			438,048
Environmental Services.....	496,274			496,274
Land & Buildings.....	2,681,246			2,681,246
Total Public Works.....	139,553,505	209,398	214,155	139,548,748
Health				
Animal Control.....	100,694		9,340	91,354
Developmental Disabilities.....	536,449			536,449
Land & Buildings.....	2,336,143			2,336,143
Total Health.....	2,973,286	-	9,340	2,963,946
Human Services				
County Home.....	111,489			111,489
Children Services.....	215,241			215,241
Public Assistance.....	114,149			114,149
Veterans Service Commission.....	91,371			91,371
Land & Buildings.....	2,500,346			2,500,346
Total Human Services.....	3,032,596	-	-	3,032,596
Community and Economic Development				
Convention & Visitor's Bureau.....	82,863	11,195		94,058
Department of Development.....	16,950			16,950
Land & Buildings.....	1,401,024			1,401,024
Total Community & Economic Development.....	1,500,837	11,195	-	1,512,032
Conservation & Recreation				
Recreation & Parks.....	1,064,933	170,635	14,931	1,220,637
Land & Buildings.....	1,103,607			1,103,607
Total Conservation & Recreation.....	2,168,540	170,635	14,931	2,324,244
Total General Capital Assets.....	\$ 188,302,428	\$ 1,111,261	\$ 318,396	\$ 189,095,293



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO
STATISTICAL SECTION - TABLE OF CONTENTS
DECEMBER 31, 2017**

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	146-153
<p>These schedules contain trend information to help the reader understand how the County's financial position has changed over time.</p>	
Revenue Capacity	154-159
<p>These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.</p>	
Debt Capacity	160-165
<p>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</p>	
Demographic and Economic Information	166-167
<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	168-172
<p>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</p>	

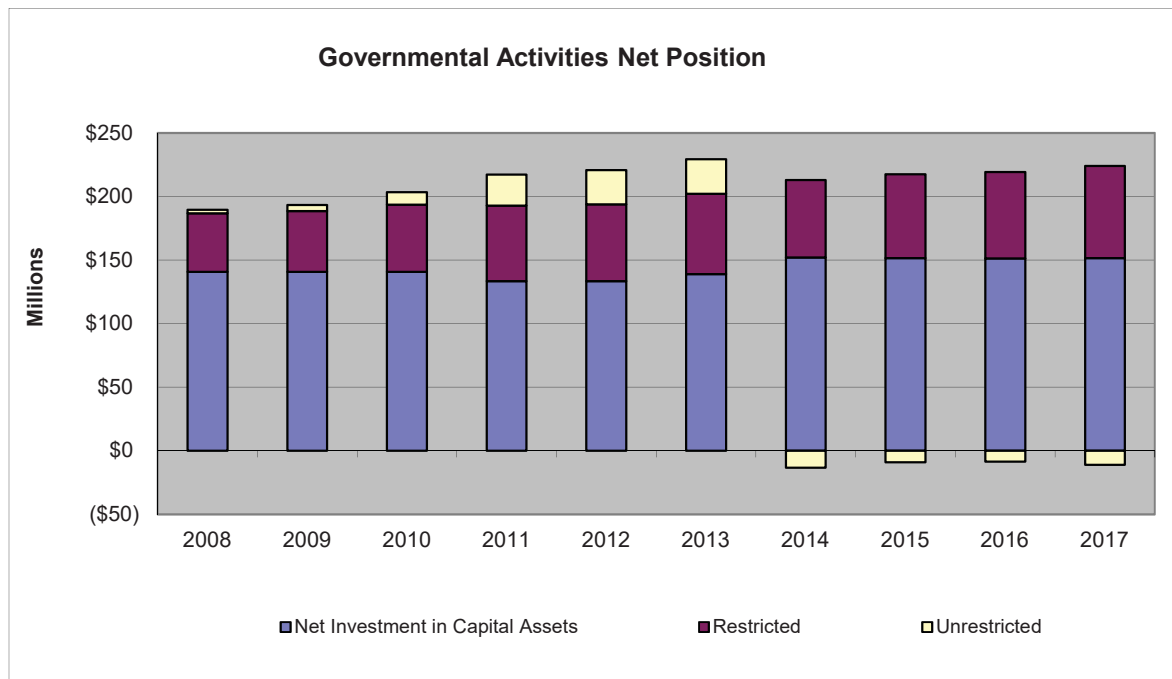
Sources:

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

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

	2008	2009	2010	2011
Governmental Activities				
Net investment in capital assets.....	\$ 140,718,891	\$ 140,712,231	\$ 140,844,591	\$ 133,362,088
Restricted.....	46,036,038	47,824,504	52,741,642	59,398,499
Unrestricted.....	2,753,295	4,715,085	9,771,616	24,578,217
Total Governmental Activities Net Position.....	\$ 189,508,224	\$ 193,251,820	\$ 203,357,849	\$ 217,338,804
Business-type Activities				
Net investment in capital assets.....	\$ 83,330,821	\$ 90,502,130	\$ 85,800,405	\$ 89,510,038
Restricted.....	3,590,553	3,155,010	3,053,999	8,580,411
Unrestricted.....	21,666,388	16,664,647	31,620,110	27,284,032
Total Business-type Activities Net Position.....	\$ 108,587,762	\$ 110,321,787	\$ 120,474,514	\$ 125,374,481
Primary Government				
Net investment in capital assets.....	\$ 224,049,712	\$ 231,214,361	\$ 226,644,996	\$ 222,872,126
Restricted.....	49,626,591	50,979,514	55,795,641	67,978,910
Unrestricted.....	24,419,683	21,379,732	41,391,726	51,862,249
Total Primary Government Net Position.....	\$ 298,095,986	\$ 303,573,607	\$ 323,832,363	\$ 342,713,285

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



2012	2013	2014(a)	2015	2016	2017
\$ 133,455,943	\$ 138,857,976	\$ 151,976,215	\$ 151,517,853	\$ 151,356,072	\$ 151,595,956
60,329,538	63,196,051	60,982,816	66,057,173	67,801,893	72,506,082
26,860,601	27,325,592	(13,363,553)	(9,052,123)	(8,616,978)	(11,122,570)
<u>\$ 220,646,082</u>	<u>\$ 229,379,619</u>	<u>\$ 199,595,478</u>	<u>\$ 208,522,903</u>	<u>\$ 210,540,987</u>	<u>\$ 212,979,468</u>
\$ 90,885,709	\$ 99,567,512	\$ 103,660,266	\$ 108,197,018	\$ 115,363,241	\$ 124,715,210
8,606,969	2,643,753	9,531,013	8,630,839	17,311,731	17,430,571
30,419,735	29,461,992	22,099,906	26,832,469	18,738,841	18,829,874
<u>\$ 129,912,413</u>	<u>\$ 131,673,257</u>	<u>\$ 135,291,185</u>	<u>\$ 143,660,326</u>	<u>\$ 151,413,813</u>	<u>\$ 160,975,655</u>
\$ 224,341,652	\$ 238,425,488	\$ 255,636,481	\$ 259,714,871	\$ 266,719,313	\$ 276,311,166
68,936,507	65,839,804	70,513,829	74,688,012	85,113,624	89,936,653
57,280,336	56,787,584	8,736,353	17,780,346	10,121,863	7,707,304
<u>\$ 350,558,495</u>	<u>\$ 361,052,876</u>	<u>\$ 334,886,663</u>	<u>\$ 352,183,229</u>	<u>\$ 361,954,800</u>	<u>\$ 373,955,123</u>

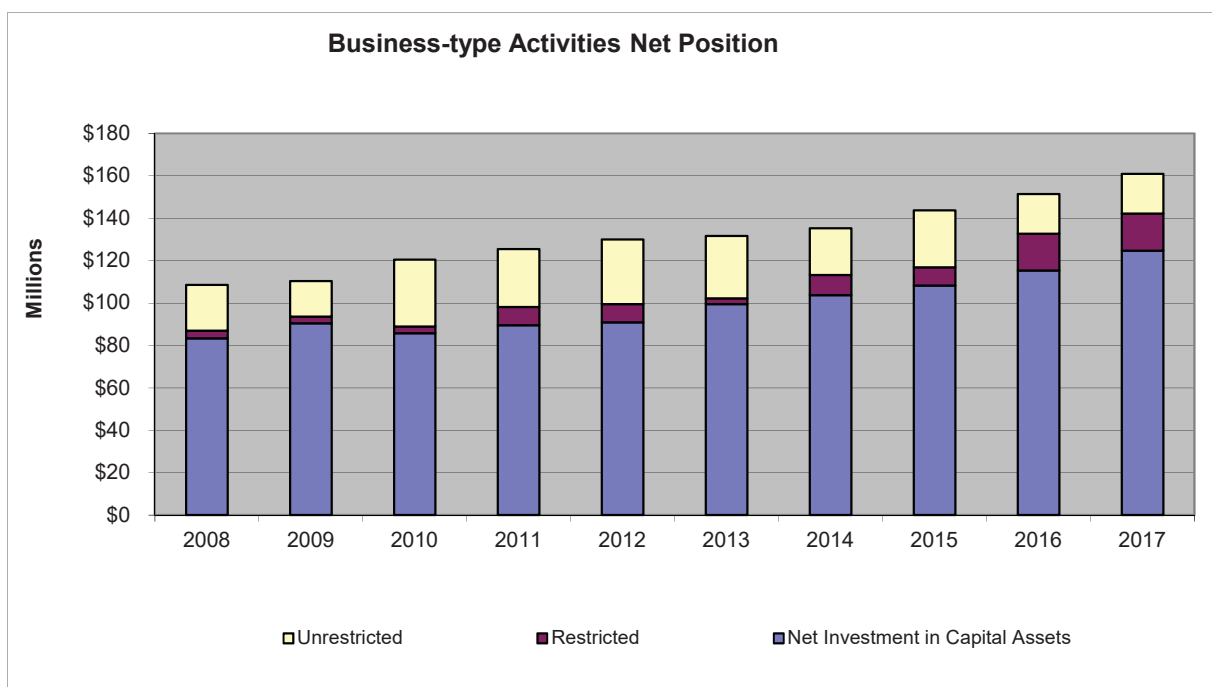


Table 2

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

	2008	2009	2010 (a)	2011 (a)
General Fund				
Reserved.....	\$ 387,141	\$ 395,983	\$ -	\$ -
Unreserved.....	11,729,032	13,889,891	-	-
Restatements				
Nonspendable:				
Due From Other Funds.....	-	-	105,090	75,475
Interfund Receivables.....	-	-	102,227	136,481
Unclaimed Funds.....			423,398	438,581
Prepaid Items.....				
Committed:				
Other Purposes.....	-	-	700,449	2,138,635
Assigned for Encumbrances.....	-	-	-	-
Assigned for Budgetary Resource.....			-	2,825,877
Unassigned.....	-	-	17,019,588	17,720,052
Total Fund Balance: General Fund.....	<u>\$ 12,116,173</u>	<u>\$ 14,285,874</u>	<u>\$ 18,350,752</u>	<u>\$ 23,335,101</u>
All Other Governmental Funds				
Reserved.....	\$ 4,052,232	\$ 3,148,399	\$ -	\$ -
Unreserved, Reported In:				
Special Revenue Funds.....	39,469,286	42,638,769	-	-
Debt Service Funds.....	(14,875)	(210,956)	-	-
Capital Project Funds.....	266,153	100,281	-	-
Restatements				
Nonspendable:				
Due From Other Funds.....	-	-	35,820	10,245
Interfund Receivables.....	-	-	37,305	-
Principal of Trust Funds.....	-	-	95,306	96,292
Prepaid Items.....				
Restricted:				
Job and Family Services.....	-	-	832,262	713,540
Developmental Disabilities.....	-	-	21,391,669	23,526,374
Motor Vehicle, Road & Bridge.....	-	-	10,342,188	10,382,724
Childrens Services.....	-	-	2,020,315	3,666,694
Other Purposes.....	-	-	15,260,575	18,771,554
Committed:				
Adult Day Care Services.....	-	-	20,515	24,988
Parks & Trails Donations.....	-	-	116,385	150,005
County Home.....	-	-	-	-
Inmate Medical Fees.....	-	-	12,341	13,887
Capital Projects.....	-	-	-	-
Long Term Debt Obligations.....	-	-	35,720	287,925
Unassigned.....	-	-	(9,200,248)	(157,696)
Total All Other Governmental Funds.....	<u>\$ 43,772,796</u>	<u>\$ 45,676,493</u>	<u>\$ 41,000,153</u>	<u>\$ 57,486,532</u>

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

2012 (a)	2013 (a)	2014 (a)	2015 (a)	2016 (a)	2017 (a)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
121,483	102,503	98,701	76,346		
140,466	105,216	417,834	333,438		
472,883	403,747	332,820	208,727	34,014	21,515
					544,507
-	-	-	-		
2,144,837	1,195,023	1,901,221	725,988	1,122,345	3,458,270
6,793,065	4,747,479	2,950,311	6,790,129	5,666,947	9,111,525
15,824,344	20,998,399	22,768,440	25,743,352	27,461,194	26,392,385
<u>\$ 25,497,078</u>	<u>\$ 27,552,367</u>	<u>\$ 28,469,327</u>	<u>\$ 33,877,980</u>	<u>\$ 34,284,500</u>	<u>\$ 39,528,202</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
57,385	2,307	174,842	33,282		
-	-	20,000			
92,595	91,493	70,800	70,800	70,800	70,800
					357,179
1,595,020	491,121	605,347	1,121,770	1,152,750	943,421
24,858,755	25,138,814	24,271,828	23,827,962	23,142,051	23,597,991
8,852,854	9,001,740	8,700,977	10,262,367	9,737,869	10,603,117
5,031,948	7,280,512	7,375,169	7,732,767	9,004,035	10,383,988
22,150,887	18,914,850	18,800,498	19,403,984	20,458,428	21,027,149
16,429	12,688	-	5,780	41,495	132,490
260,200	288,073	384,887	358,751	1,285,620	2,112,459
239,586	270,179	34,078	379,952	469,989	613,919
21,118	26,468	13,589	13,828	12,087	27,385
-	-	493,722	1,547,890	1,146,387	2,741,659
461,511	626,437	801,023	972,884	2,011,040	868,032
-	-	(3,028)			
<u>\$ 63,638,288</u>	<u>\$ 62,144,682</u>	<u>\$ 61,743,732</u>	<u>\$ 65,732,017</u>	<u>\$ 68,532,551</u>	<u>\$ 73,479,589</u>

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

	2008	2009	2010	2011
Expenses				
Governmental Activities				
Legislative and Executive.....	\$ 19,548,303	\$ 16,092,757	\$ 15,420,053	\$ 14,664,052
Judicial.....	8,114,030	7,701,317	6,593,506	6,296,201
Public Safety.....	22,210,966	20,986,212	19,782,375	20,140,857
Public Works.....	10,698,264	12,204,219	10,763,264	9,088,202
Health.....	20,792,068	22,225,327	22,770,161	22,266,555
Human Services.....	35,129,875	36,383,980	30,052,565	26,913,188
Conservation and Recreation.....	3,333,810	2,850,315	2,514,172	2,945,774
Community and Economic Development.....	1,978,360	2,403,211	2,509,058	2,353,784
Interest and Fiscal Charges.....	1,659,682	1,319,790	1,150,822	1,088,993
Total Governmental Activities Expenses.....	<u>123,465,358</u>	<u>122,167,128</u>	<u>111,555,976</u>	<u>105,757,606</u>
Business-type Activities				
Water.....	8,603,573	9,010,918	8,846,283	9,011,065
Sewer.....	16,768,071	15,522,340	16,717,576	16,892,606
Total Business-type Activities Expenses.....	<u>25,371,644</u>	<u>24,533,258</u>	<u>25,563,859</u>	<u>25,903,671</u>
Total Primary Government Expenses.....	<u>\$ 148,837,002</u>	<u>\$ 146,700,386</u>	<u>\$ 137,119,835</u>	<u>\$ 131,661,277</u>
Program Revenues				
Governmental Activities				
Charges for Services				
Legislative and Executive.....	\$ 6,767,162	\$ 5,440,536	\$ 6,776,012	\$ 6,567,900
Judicial.....	1,533,601	1,682,074	1,388,756	1,943,036
Public Safety.....	2,688,928	2,272,128	2,591,010	3,478,013
Public Works.....	1,695,440	1,698,545	1,599,359	408,518
Health.....	844,363	911,765	915,176	825,250
Human Services.....	6,217,525	5,950,115	5,840,508	5,835,369
Conservation and Recreation.....	468,360	292,351	362,520	1,409,820
Community and Economic Development.....	-	-	-	14,454
Operating Grants and Contributions.....	40,040,692	43,142,412	35,487,139	31,269,857
Capital Grants and Contributions.....	680,063	1,769,712	795,697	767,938
Total Governmental Activities Program Revenues.....	<u>60,936,134</u>	<u>63,159,638</u>	<u>55,756,177</u>	<u>52,520,155</u>
Business-type Activities				
Charges for Services				
Water.....	9,946,060	8,753,822	9,267,427	9,608,646
Sewer.....	16,731,932	15,171,477	15,541,326	19,957,312
Capital Grants and Contributions.....	3,425,575	1,681,607	4,079,120	638,470
Total Business-type Activities Program Revenues.....	<u>30,103,567</u>	<u>25,606,906</u>	<u>28,887,873</u>	<u>30,204,428</u>
Total Primary Government Program Revenues.....	<u>\$ 91,039,701</u>	<u>\$ 88,766,544</u>	<u>\$ 84,644,050</u>	<u>\$ 82,724,583</u>
Net <Expense>/Revenue				
Governmental Activities.....	\$ (62,529,224)	\$ (59,007,490)	\$ (55,799,799)	\$ (53,237,451)
Business-type Activities.....	4,731,923	1,073,648	3,324,014	4,300,757
Total Primary Government Net <Expense>/Revenue.....	<u>\$ (57,797,301)</u>	<u>\$ (57,933,842)</u>	<u>\$ (52,475,785)</u>	<u>\$ (48,936,694)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes				
Real and Personal Property Taxes.....	\$ 30,356,293	\$ 30,966,235	\$ 34,496,922	\$ 35,088,635
County Hotel Lodging Taxes.....	864,013	812,572	864,158	933,739
Sales Taxes.....	20,947,815	20,558,891	21,090,415	22,005,853
Unrestricted Grants.....	5,186,823	4,589,671	4,842,994	4,504,217
Investment Earnings.....	4,405,699	3,530,073	2,298,235	2,332,405
Other Revenue.....	2,328,369	2,492,764	1,966,918	2,379,282
Transfers.....	(496,142)	(199,120)	(89,053)	(25,725)
Total Governmental Activities.....	<u>63,592,870</u>	<u>62,751,086</u>	<u>65,470,589</u>	<u>67,218,406</u>
Business-type Activities				
Investment Earnings.....	58,264	32,011	50,899	46,479
Other Revenue.....	634,620	429,246	134,071	527,006
Transfers.....	496,142	199,120	89,053	25,725
Total Business-type Activities.....	<u>1,189,026</u>	<u>660,377</u>	<u>274,023</u>	<u>599,210</u>
Total Primary Government.....	<u>\$ 64,781,896</u>	<u>\$ 63,411,463</u>	<u>\$ 65,744,612</u>	<u>\$ 67,817,616</u>
Change in Net Position				
Governmental Activities.....	\$ 1,063,646	\$ 3,743,596	\$ 9,670,790	\$ 13,980,955
Business-type Activities.....	5,920,949	1,734,025	3,598,037	4,899,967
Total Primary Government.....	<u>\$ 6,984,595</u>	<u>\$ 5,477,621</u>	<u>\$ 13,268,827</u>	<u>\$ 18,880,922</u>

2012	2013	2014	2015	2016	2017
\$ 15,740,183	\$ 16,459,480	\$ 16,179,840	\$ 16,708,608	\$ 21,062,096	\$ 20,484,414
7,094,528	7,115,444	7,996,955	8,071,770	8,595,676	9,015,511
21,705,271	19,516,784	21,191,299	20,907,748	23,022,264	26,232,826
9,820,882	8,662,610	9,671,896	8,564,111	9,470,211	8,983,856
23,789,422	23,912,910	26,179,437	25,928,609	25,569,399	25,564,792
25,297,987	21,810,906	25,424,076	26,875,768	29,625,809	32,036,157
2,988,548	4,229,680	3,167,588	3,033,427	3,333,687	3,594,508
1,722,645	2,088,390	1,762,988	1,678,489	1,895,927	1,596,981
1,088,463	1,798,532	1,057,845	940,352	859,118	869,651
<u>109,247,929</u>	<u>105,594,736</u>	<u>112,631,924</u>	<u>112,708,882</u>	<u>123,434,187</u>	<u>128,378,696</u>
8,929,982	10,081,321	8,699,215	9,338,165	9,080,292	9,628,120
<u>18,786,322</u>	<u>19,374,602</u>	<u>15,890,356</u>	<u>15,973,054</u>	<u>16,121,099</u>	<u>16,645,315</u>
<u>27,716,304</u>	<u>29,455,923</u>	<u>24,589,571</u>	<u>25,311,219</u>	<u>25,201,391</u>	<u>26,273,435</u>
<u>\$ 136,964,233</u>	<u>\$ 135,050,659</u>	<u>\$ 137,221,495</u>	<u>\$ 138,020,101</u>	<u>\$ 148,635,578</u>	<u>\$ 154,652,131</u>
\$ 4,614,166	\$ 5,598,656	\$ 5,873,400	\$ 5,479,066	\$ 6,535,020	\$ 7,414,588
1,882,639	2,001,833	1,952,005	2,028,410	1,791,453	1,312,344
2,924,024	2,815,668	2,967,040	3,173,005	3,554,754	3,269,414
1,283,095	235,223	562,501	464,590	447,717	404,176
878,961	850,170	1,046,014	909,566	877,151	839,322
5,368,515	4,786,148	4,784,388	5,322,285	5,281,420	5,308,868
321,962	133,094	1,278,254	1,176,745	1,422,609	1,498,403
31,422	1,618,479	-	5,000	-	-
32,520,700	28,521,561	31,193,575	30,105,925	30,363,206	32,305,508
271,939	409,193	869,430	1,277,792	3,235,232	2,716,413
<u>50,097,423</u>	<u>46,970,025</u>	<u>50,526,607</u>	<u>49,942,384</u>	<u>53,508,562</u>	<u>55,069,036</u>
10,592,163	9,529,534	9,929,260	10,131,651	10,602,474	10,389,075
20,531,571	19,694,664	19,926,907	20,145,679	19,917,037	20,978,480
175,788	477,389	-	2,695,355	1,704,850	3,967,797
<u>31,299,522</u>	<u>29,701,587</u>	<u>29,856,167</u>	<u>32,972,685</u>	<u>32,224,361</u>	<u>35,335,352</u>
<u>\$ 81,396,945</u>	<u>\$ 76,671,612</u>	<u>\$ 80,382,774</u>	<u>\$ 82,915,069</u>	<u>\$ 85,732,923</u>	<u>\$ 90,404,388</u>
\$ (59,150,506)	\$ (58,624,711)	\$ (62,105,317)	\$ (62,766,498)	\$ (69,925,625)	\$ (73,309,660)
3,583,218	245,664	5,266,596	7,661,466	7,022,970	9,061,917
<u>\$ (55,567,288)</u>	<u>\$ (58,379,047)</u>	<u>\$ (56,838,721)</u>	<u>\$ (55,105,032)</u>	<u>\$ (62,902,655)</u>	<u>\$ (64,247,743)</u>
\$ 34,771,884	\$ 36,370,688	\$ 35,606,743	\$ 37,607,966	\$ 38,529,210	\$ 38,520,117
937,708	919,495	1,007,884	987,072	1,080,080	1,214,473
22,576,311	22,962,447	24,606,952	26,351,943	27,322,202	27,343,714
1,702,893	4,753,574	5,552,659	4,571,615	4,844,649	5,941,160
522,613	773,697	1,429,891	1,022,404	(529,963)	1,629,209
1,960,542	1,587,376	525,871	1,172,189	733,457	1,147,161
(14,167)	(9,029)	(18,489)	(19,266)	(35,926)	(47,693)
<u>62,457,784</u>	<u>67,358,248</u>	<u>68,711,511</u>	<u>71,693,923</u>	<u>71,943,709</u>	<u>75,748,141</u>
41,186	255,102	59,688	46,997	55,370	37,351
899,361	1,251,049	791,600	641,412	639,221	414,881
14,167	9,029	18,489	19,266	35,926	47,693
<u>954,714</u>	<u>1,515,180</u>	<u>869,777</u>	<u>707,675</u>	<u>730,517</u>	<u>499,925</u>
<u>\$ 63,412,498</u>	<u>\$ 68,873,428</u>	<u>\$ 69,581,288</u>	<u>\$ 72,401,598</u>	<u>\$ 72,674,226</u>	<u>\$ 76,248,066</u>
\$ 3,307,278	\$ 8,733,537	\$ 6,606,194	\$ 8,927,425	\$ 2,018,084	\$ 2,438,481
4,537,932	1,760,844	6,136,373	8,369,141	7,753,487	9,561,842
<u>\$ 7,845,210</u>	<u>\$ 10,494,381</u>	<u>\$ 12,742,567</u>	<u>\$ 17,296,566</u>	<u>\$ 9,771,571</u>	<u>\$ 12,000,323</u>

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

	2008	2009	2010	2011
Revenues				
Taxes.....	\$ 52,213,192	\$ 52,468,981	\$ 56,650,368	\$ 58,253,201
Charges for Services.....	18,278,082	16,543,739	17,844,783	17,892,322
Licenses & Permits.....	1,093,134	922,208	844,418	1,226,449
Fines & Forfeitures.....	764,151	750,469	852,639	1,288,301
Intergovernmental Revenues.....	45,155,356	48,326,965	41,403,895	36,824,373
Special Assessments.....	559,380	147,464	596,864	542,998
Investment Earnings.....	4,405,699	3,530,073	2,298,235	2,332,405
Other Revenues.....	2,549,466	2,720,331	1,615,882	2,124,981
Total Revenues	<u>125,018,460</u>	<u>125,410,230</u>	<u>122,107,084</u>	<u>120,485,030</u>
Expenditures				
Legislative and Executive.....	18,904,572	15,552,674	15,467,603	14,887,283
Judicial.....	7,913,313	7,295,635	6,477,065	6,553,419
Public Safety.....	21,671,664	19,817,021	19,562,088	20,086,813
Public Works.....	12,075,893	10,487,084	10,889,926	9,312,649
Health.....	20,752,459	21,918,836	22,887,390	22,519,725
Human Services.....	35,221,373	35,765,438	29,820,619	26,704,785
Conservation and Recreation.....	3,013,179	2,766,639	3,610,643	2,894,778
Community and Economic Development.....	1,932,316	2,311,887	2,479,520	2,425,559
Capital Outlay.....	809,973	1,453,864	150,657	3,811
Debt Service:				
Interest.....	3,315,000	1,313,585	1,155,307	1,070,101
Principal.....	1,635,373	12,250,000	13,207,669	580,000
Total Expenditures	<u>127,245,115</u>	<u>130,932,663</u>	<u>125,708,487</u>	<u>107,038,923</u>
Excess Revenue over Expenditures	(2,226,655)	(5,522,433)	(3,601,403)	13,446,107
Other Financing Sources/(Uses)				
Proceeds from Sale of Assets.....	21,672	30,736	35,738	52,231
Proceeds from Borrowing.....	10,840,000	9,747,500	2,928,545	8,000,000
Premium on Borrowing.....	-	-	-	-
Payments to Escrow Agent.....	-	-	-	-
Inception of Capital Lease.....	-	-	-	-
Transfers In.....	2,974,959	2,395,971	2,712,752	3,060,760
Transfers Out.....	(3,453,584)	(2,578,376)	(2,787,257)	(3,088,637)
Total Other Financing Sources/(Uses).....	<u>10,383,047</u>	<u>9,595,831</u>	<u>2,889,778</u>	<u>8,024,354</u>
Net Change in Fund Balance.....	<u>\$ 8,156,392</u>	<u>\$ 4,073,398</u>	<u>\$ (711,625)</u>	<u>\$ 21,470,461</u>
Capitalized Capital Outlay	2,314,503	890,722	2,267,666	1,557,270
Debt Service as a percentage of noncapital expenditures.....	4.0%	10.4%	11.6%	1.6%

2012	2013	2014	2015	2016	2017
\$ 58,523,364	\$ 59,260,270	\$ 61,377,625	\$ 65,205,640	\$ 66,680,972	\$ 67,094,050
15,165,075	14,530,413	16,212,150	16,631,500	17,065,917	17,737,605
927,051	1,006,306	998,161	1,096,172	1,283,131	1,396,373
1,113,241	1,003,289	1,009,358	850,672	1,056,794	885,508
34,224,265	38,110,961	35,611,393	34,638,050	37,625,248	39,535,977
459,908	485,386	24,288	41,687	39,716	32,859
522,613	627,896	1,585,698	1,137,492	(25,009)	1,708,516
1,458,749	1,309,512	1,113,536	1,124,626	939,305	1,746,156
<u>112,394,266</u>	<u>116,334,033</u>	<u>117,932,209</u>	<u>120,725,839</u>	<u>124,666,074</u>	<u>130,137,044</u>
15,484,808	15,587,210	16,460,861	16,381,211	19,869,072	19,038,830
6,683,577	7,092,786	7,862,119	7,893,029	8,141,179	7,912,334
20,143,735	20,267,224	20,788,104	20,777,839	21,838,544	23,169,359
10,263,349	9,650,762	9,467,492	8,045,639	9,891,384	8,282,322
23,542,942	24,055,646	25,989,182	25,568,931	25,601,103	25,591,256
24,423,754	27,403,752	25,366,982	26,862,969	28,494,895	28,765,317
2,959,379	4,250,209	3,154,220	3,054,014	3,219,330	3,429,751
1,612,409	2,131,577	1,751,522	1,642,555	1,830,124	1,468,585
919,428	2,530,963	905,955	22,946	92,820	250
1,133,006	1,005,000	1,083,082	995,000	884,288	847,132
945,000	1,819,796	4,630,000	971,963	1,070,000	1,550,000
<u>108,111,387</u>	<u>115,794,925</u>	<u>117,459,519</u>	<u>112,216,096</u>	<u>120,932,739</u>	<u>120,055,136</u>
4,282,879	539,108	472,690	8,509,743	3,733,335	10,081,908
347,600	32,569	62,329	635,329	110,278	156,984
3,700,000	-	-	3,955,000	-	-
-	-	-	82,913	-	-
-	-	-	(4,015,681)	-	-
-	-	-	249,401	-	-
2,308,183	2,307,250	6,874,337	3,247,823	2,587,693	2,787,301
(2,324,662)	(2,317,244)	(6,893,346)	(3,267,590)	(3,224,252)	(2,835,453)
<u>4,031,121</u>	<u>22,575</u>	<u>43,320</u>	<u>887,195</u>	<u>(526,281)</u>	<u>108,832</u>
<u>\$ 8,314,000</u>	<u>\$ 561,683</u>	<u>\$ 516,010</u>	<u>\$ 9,396,938</u>	<u>\$ 3,207,054</u>	<u>\$ 10,190,740</u>
1,794,283	733,044	905,955	873,850	1,590,387	1,111,261
1.9%	2.5%	4.9%	1.8%	1.6%	2.0%

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

Year	General Property Tax	Tangible Personal Property Tax	Sales Tax	County Hotel Lodging Tax	Total
2008	\$ 29,787,905	\$ 682,768	\$ 20,903,960	\$ 838,559	\$ 52,213,192
2009	30,919,198	202,640	20,560,495	786,648	52,468,981
2010	34,613,740	107,165	21,129,126	800,337	56,650,368
2011	35,266,373	47,236	22,005,853	933,739	58,253,201
2012	35,009,345	-	22,576,311	937,708	58,523,364
2013	35,408,328	-	22,962,447	919,495	59,290,270
2014	35,762,789	-	24,606,952	1,007,884	61,377,625
2015	37,866,625	-	26,351,943	987,072	65,205,640
2016	38,278,690	-	27,322,202	1,080,080	66,680,972
2017	38,535,863	-	27,343,714	1,214,473	67,094,050
% Change 2008 to 2017	29.4%	-100.0%	30.8%	44.8%	28.5%

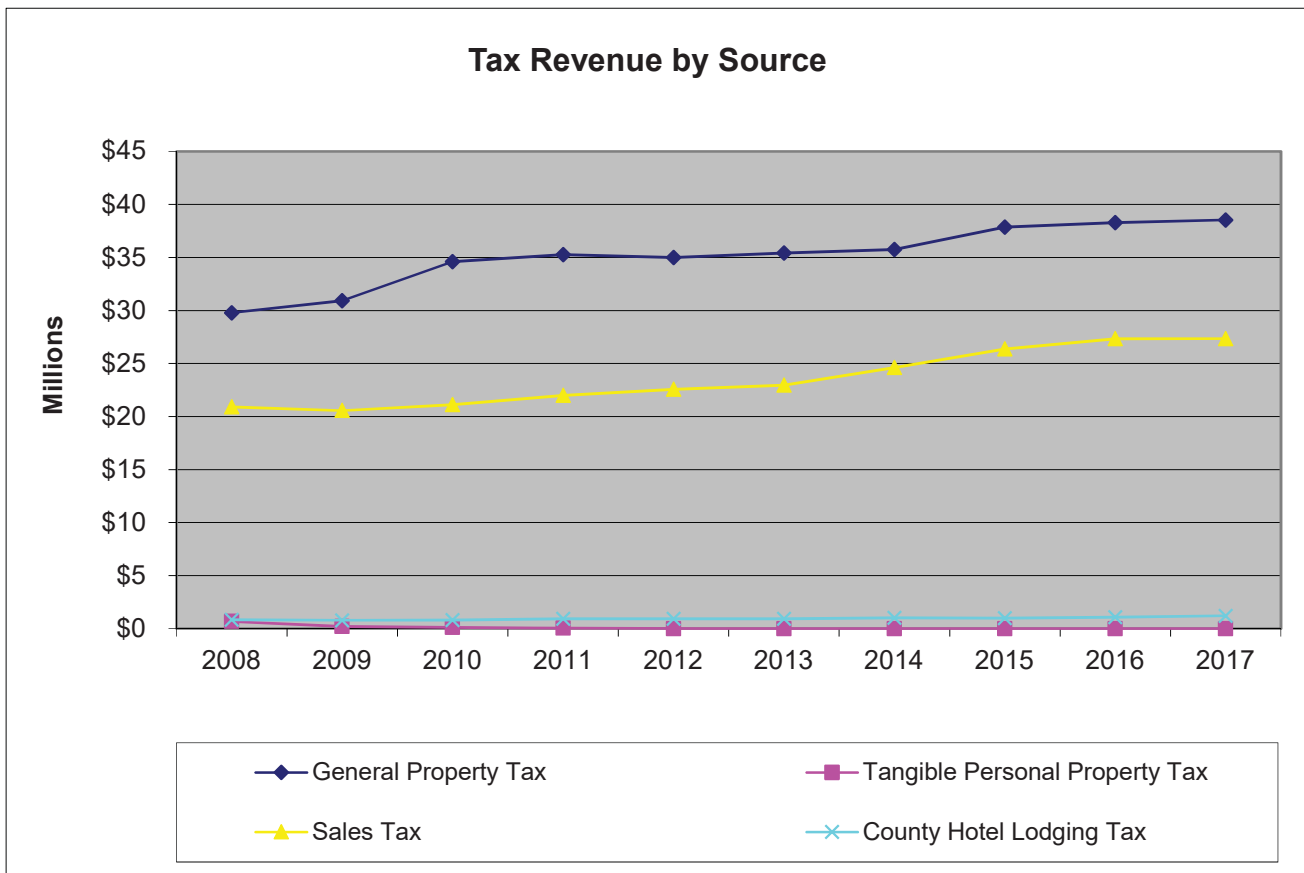


Table 6
Greene County, Ohio
Real and Personal Property Tax Revenues by Program
Last Ten Fiscal Years (Accrual Basis of Accounting)

Year	General Purposes	Road & Bridge Maintenance	Community Mental Health	Children's Services	Developmental Disabilities	County Hospital	Senior Citizen Services	Debt Retirement	Total
2008	\$ 6,216,680	\$ 760,469	\$ 3,688,743	\$ 2,897,920	\$ 10,124,155	\$ 2,890,480	\$ 2,314,094	\$ 1,463,752	\$ 30,356,293
2009	7,015,644	731,451	3,682,418	2,937,879	10,110,567	2,836,627	2,317,691	1,333,958	30,966,235
2010	6,380,197	773,571	3,703,899	5,084,830	10,237,552	2,928,690	3,366,905	2,021,278	34,496,922
2011	7,959,255	785,988	3,800,307	5,125,439	10,464,321	2,993,535	3,416,961	542,829	35,088,635
2012	7,694,062	799,754	3,847,493	4,960,635	10,587,915	3,015,202	3,307,089	559,734	34,771,884
2013	8,597,079	829,641	3,992,818	5,145,860	10,986,447	3,142,876	3,430,574	245,393	36,370,688
2014	8,375,989	810,913	3,909,511	5,025,564	10,755,519	3,076,833	3,417,115	235,299	35,606,743
2015	8,498,898	823,454	3,978,443	5,097,926	10,937,836	3,128,956	4,873,450	269,003	37,607,966
2016	8,729,882	842,083	4,074,606	5,211,181	11,191,107	3,201,355	4,998,077	280,919	38,529,210
2017	8,695,207	842,828	4,074,779	5,217,055	11,197,593	3,203,240	5,004,260	285,155	38,520,117

% Change 2008 to 2017
 39.9% 10.8% 10.5% 80.0% 10.6% 10.8% 116.3% -80.5% 26.9%

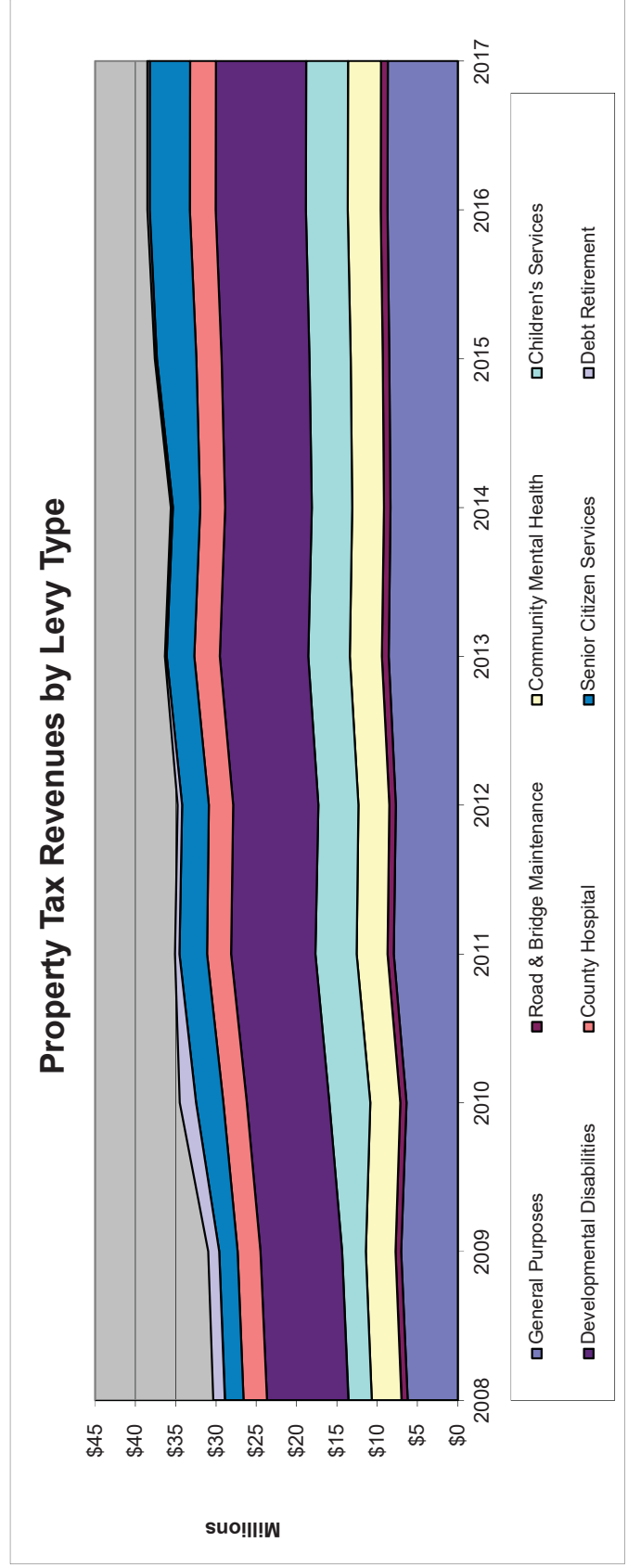


Table 7

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

Tax Year	Collection Year	REAL PROPERTY			PERSONAL PROPERTY			Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual
		Agricultural & Residential	Commercial & Industrial	Public Utility Real	Tangible Personal	Public Utility Personal	Personal				
2008											
2009	(R)	\$ 3,026,466,100	\$ 710,479,420	\$ 123,890	\$ 52,213,522	\$ 84,961,320	\$ 3,874,244,252	10.55	\$11,755,504,152	32.96%	
2010		3,049,208,420	730,255,900	138,020	7,148,080	84,451,610	3,871,202,030	11.25	11,154,523,423	34.71%	
2011		3,070,205,500	757,809,390	135,620	3,639,580	98,442,280	3,930,232,370	11.25	11,277,069,823	34.85%	
2012	(T)	2,956,950,430	722,866,020	141,160	-	100,504,090	3,780,461,700	11.25	10,801,319,143	35.00%	
2013		2,975,934,990	755,893,700	160,930	-	116,786,770	3,848,776,390	11.25	10,996,503,971	35.00%	
2014		2,990,547,140	731,313,600	172,490	-	111,517,520	3,833,550,750	11.25	10,953,002,143	35.00%	
2015	(R)	3,005,227,990	749,246,430	181,320	-	114,838,370	3,869,494,110	11.65	11,055,697,457	35.00%	
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		3,190,207,670	777,308,170	855,040	-	127,161,430	4,095,532,310	11.65	11,701,520,886	35.00%	

Source: Greene County Auditor's Office

(R) - Real property is reappraised every six years

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

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

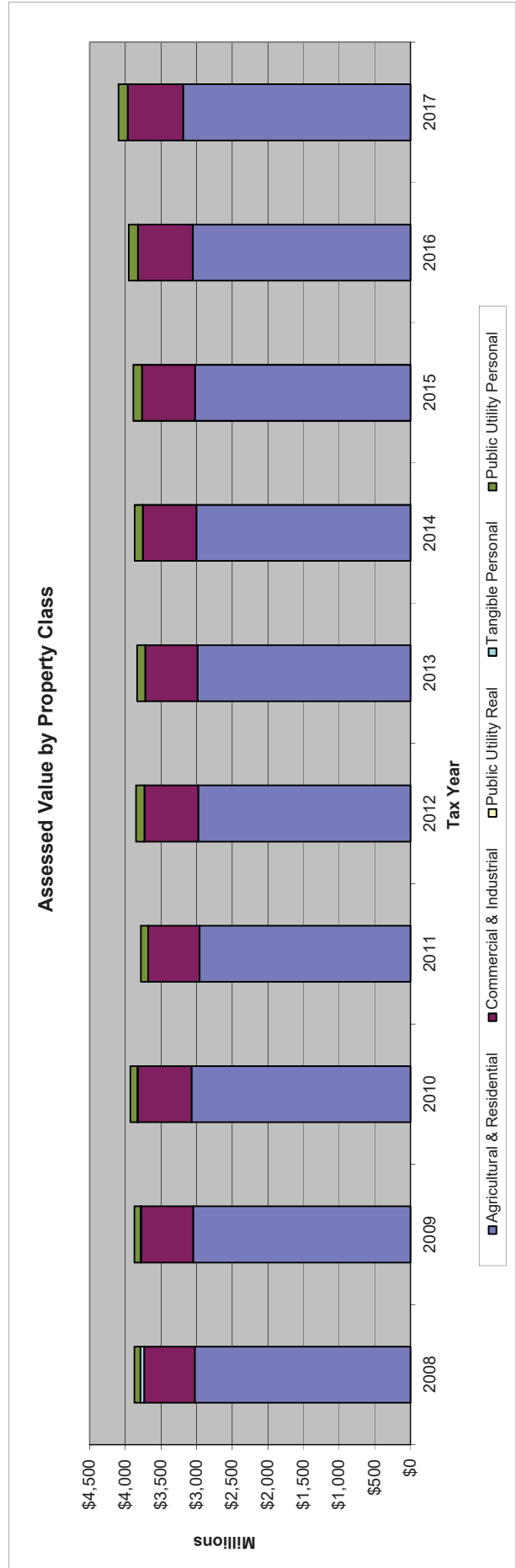


Table 8
Greene County, Ohio
Property Tax Levies and Collections - Real, Utility and Tangible Taxes
Last Ten Fiscal Years

Tax Year	Collection Year		Current Taxes Collected as a Percent of Taxes Levied		Delinquent Taxes Levied		Delinquent Taxes Collected		Total Taxes Collected		Delinquent Taxes Collected as a Percent of Total Taxes		Total Collection as a Percentage of Total Taxes Levied		Accumulated Delinquencies	
	Year	Year	Levied	Collected	Taxes Levied	Taxes Levied	Collected	Collected	Collected	Collected	Total Taxes	Percent of Total Taxes	Total Taxes	Percent of Total Taxes	Levied	Delinquencies
2007	2008	2008	\$ 39,781,641	\$ 38,726,607	97.35%	\$ 1,852,467	\$ 1,270,232	\$ 39,996,839	3.18%	96.07%	\$ 2,234,706					
2008	2009	2009	40,624,758	38,879,893	95.70%	1,809,813	1,107,065	39,986,958	2.77%	94.23%	2,382,155					
2009	2010	2010	44,844,805	43,125,211	96.17%	2,288,164	1,386,244	44,511,455	3.11%	94.44%	2,541,247					
2010	2011	2011	45,569,584	43,855,975	96.24%	2,516,194	1,444,645	45,300,620	3.19%	94.21%	2,619,926					
2011	2012	2012	46,167,308	44,397,519	96.17%	2,613,999	1,660,599	46,058,118	3.61%	94.42%	2,794,616					
2012	2013	2013	47,054,213	45,190,730	96.04%	2,236,146	1,364,876	46,555,606	2.93%	94.45%	1,950,761					
2013	2014	2014	46,915,635	45,531,386	97.05%	2,194,419	1,206,440	46,737,826	2.58%	95.17%	1,920,871					
2014	2015	2015	48,956,097	47,366,079	96.75%	1,920,871	1,162,076	48,528,155	2.39%	95.38%	2,292,054					
2015	2016	2016	50,396,617	48,919,627	97.07%	2,292,054	1,881,659	50,801,286	3.70%	96.42%	2,379,210					
2016	2017	2017	51,178,965	49,712,530	97.13%	2,514,222	1,653,005	51,365,535	3.22%	95.66%	2,175,736					

Source: Greene County Auditor's Office

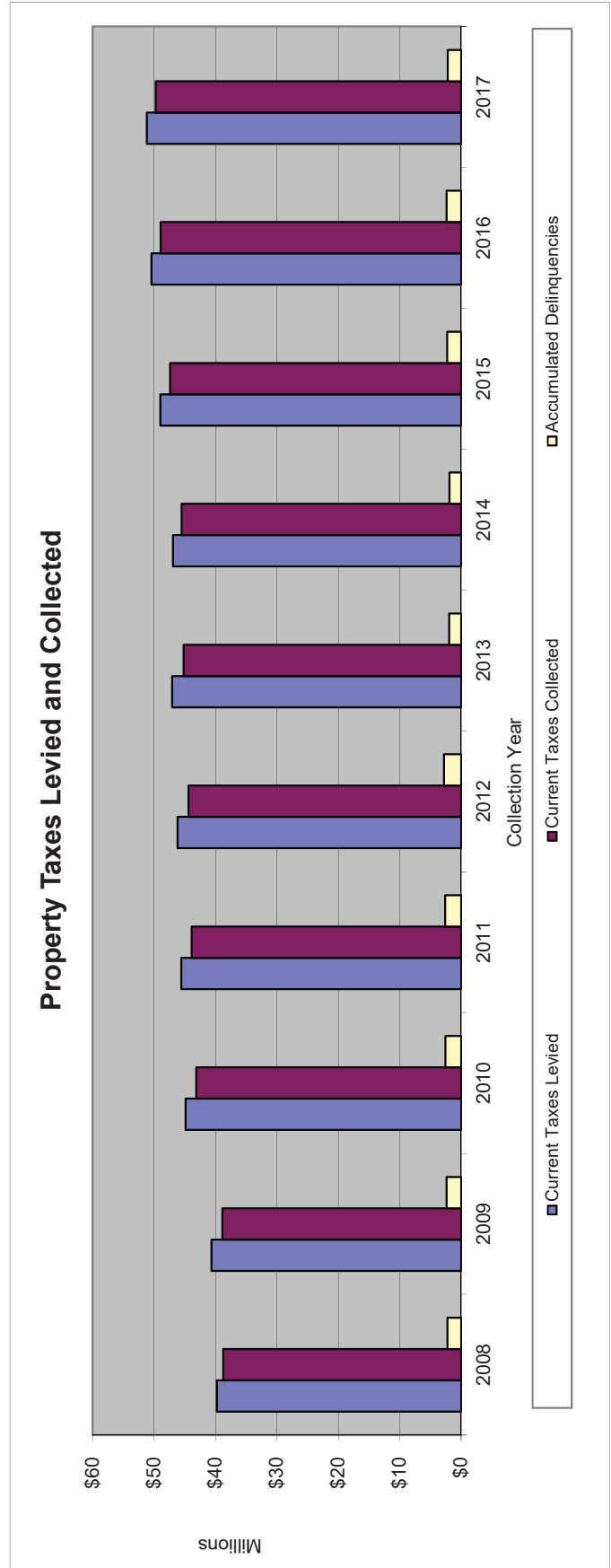


Table 9
 Greene County, Ohio
 Property Tax Rates - Direct and Overlapping Governments
 (Per \$1000 of Assessed Value)
 Last Ten Fiscal Years

County Units:	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Bridge.....	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
Children Services.....	1.000	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.....	2.100	1.900	2.330	2.330	2.330	2.330	2.330	2.330	2.330	2.330
Hospital Operating.....	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Development Disabilities.....	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500
Note Retirement.....	0.400	0.600	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170
Senior Council on Aging.....	0.800	1.000	1.000	1.000	1.000	1.000	1.400	1.400	1.400	1.400
Total Rates.....	10.550	11.250	11.250	11.250	11.250	11.250	11.650	11.650	11.650	11.650
School Districts:										
Beavercreek City.....	48.850	48.200	48.000	48.900	48.850	55.100	54.900	54.150	54.150	53.840
Cedar Cliff Local.....	35.400	43.900	42.700	41.700	41.600	42.700	42.200	40.200	40.200	40.330
Fairborn City.....	51.900	51.800	51.900	52.650	52.500	52.500	52.650	52.650	52.650	55.350
Greene County Career Center.....	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
Greeneview Local.....	34.550	33.550	33.450	33.350	33.300	33.250	32.650	32.750	32.750	32.950
Sugarcreek Local.....	68.500	67.100	67.100	67.650	67.650	66.800	68.200	66.900	66.900	66.850
Xenia Community.....	43.100	43.500	43.400	43.900	46.800	46.800	47.250	47.750	47.750	47.600
Yellow Springs Exempted.....	63.700	63.800	63.900	63.700	70.950	70.950	70.600	71.000	71.000	69.900
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.....	34.000	31.250	31.250	30.750	30.250	30.250	30.250	30.000	30.000	30.000
Great Oaks Vocational.....	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Southeastern Local.....	41.860	41.830	41.540	41.470	41.390	41.390	40.600	40.610	40.610	40.320
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.....	39.380	49.530	50.940	51.130	52.180	52.180	53.440	53.440	53.440	53.440
Wilmington City.....	27.900	27.700	27.700	28.200	26.375	26.375	26.300	26.300	26.300	26.300
Corporations:										
Beavercreek City.....	13.100	13.100	12.950	14.100	14.100	14.100	17.800	17.800	17.800	18.600
Bellbrook City.....	17.500	19.500	19.500	19.500	19.500	19.500	19.500	19.500	19.500	19.500
Bowersville Village.....	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400
Cedarville.....	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050
Centerville City.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Clifton Village.....	9.000	9.000	9.000	9.000	9.000	9.000	9.000	11.000	11.000	11.000
Fairborn City.....	9.500	9.500	9.450	11.300	11.300	11.300	11.300	11.300	11.300	11.300
Jamestown Village.....	15.400	15.400	18.900	18.900	18.900	20.700	20.700	20.700	20.700	20.700
Kettering City.....	6.790	6.790	6.790	6.790	6.790	6.790	6.790	6.790	6.790	6.790
Spring Valley Village.....	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700
Xenia City.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Yellow Spring Village.....	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000
Townships:										
Bath.....	13.600	13.600	9.900	9.900	9.900	9.900	9.900	9.900	9.900	12.100
Beavercreek.....	16.550	16.550	16.550	16.550	16.550	14.550	14.550	14.950	14.950	14.950
Caesarcreek.....	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600
Cedarville.....	9.900	9.900	9.900	9.900	9.900	9.900	9.900	9.900	9.900	9.900
Jefferson.....	5.600	5.600	5.600	5.600	5.600	6.600	9.600	9.600	9.600	9.600
Miami.....	6.800	6.800	5.900	5.900	5.900	5.900	5.900	5.900	5.900	5.900
New Jasper.....	6.200	6.200	6.200	6.200	6.200	7.700	7.700	7.700	7.700	9.200
Ross.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Silvercreek.....	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.650	6.650	7.650
Spring Valley.....	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500
Sugarcreek.....	20.000	20.000	20.000	20.000	21.700	20.000	20.000	20.000	20.000	20.000
Xenia.....	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000
Other Units:										
Bellbrook-Sugarcreek Park District.....	1.100	1.100	1.100	1.100	1.700	1.700	1.700	1.700	1.700	1.700
District Health Fund.....	0.500	0.500	0.500	0.800	0.800	0.800	0.800	0.800	0.800	0.800
Greene County Library.....	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.900	1.900	1.900

Source: Greene County Auditor's Office

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

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

Taxpayer	2017			2008		
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Rank	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Rank
Dayton Power & Light	\$ 94,672,560	2.40%	1	\$ 68,932,780	1.93%	1
Greene Town Center LLC	44,133,390	1.12%	2	27,006,480	0.76%	3
MFC Beavercreek LLC	34,657,510	0.88%	3	38,636,030	1.08%	2
Beavercreek Towne Station LLC	16,617,960	0.42%	4			
Vectren Energy Supply	16,880,360	0.43%	5	6,788,370	0.19%	7
Beavercreek Medical Center	11,330,850	0.29%	6			
Ashton Brooke LLC	10,295,120	0.26%	7			
Cole Mt Beavercreek OH LLC	9,712,500	0.25%	8			
Wells Fargo Bank NA Trustee	8,415,390	0.21%	9			
Wright Patt Credit Union Inc	8,193,640	0.21%	10			
Ohio Bell Telephone Co.						
Cemex				10,615,170	0.30%	4
George Kontogiannis				8,981,440	0.25%	5
Acropolis 29 LLC				8,161,200	0.23%	6
Wares Delaware Corporation				6,588,020	0.18%	8
MV-RG II				6,581,390	0.18%	9
Charter Woods LLC				6,547,140	0.18%	
Total	\$ 254,909,280	6.45%		\$ 188,838,020	5.28%	

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.
2008	11.66	3.99	19.35	6.04
2009	11.66	3.99	20.12	6.28
2010	11.66	3.99	20.12	6.28
2011	12.37	4.23	23.14	7.23
2012	12.62	4.31	23.83	7.45
2013	12.62	4.31	23.83	7.45
2014	13.13	4.49	23.83	7.45
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

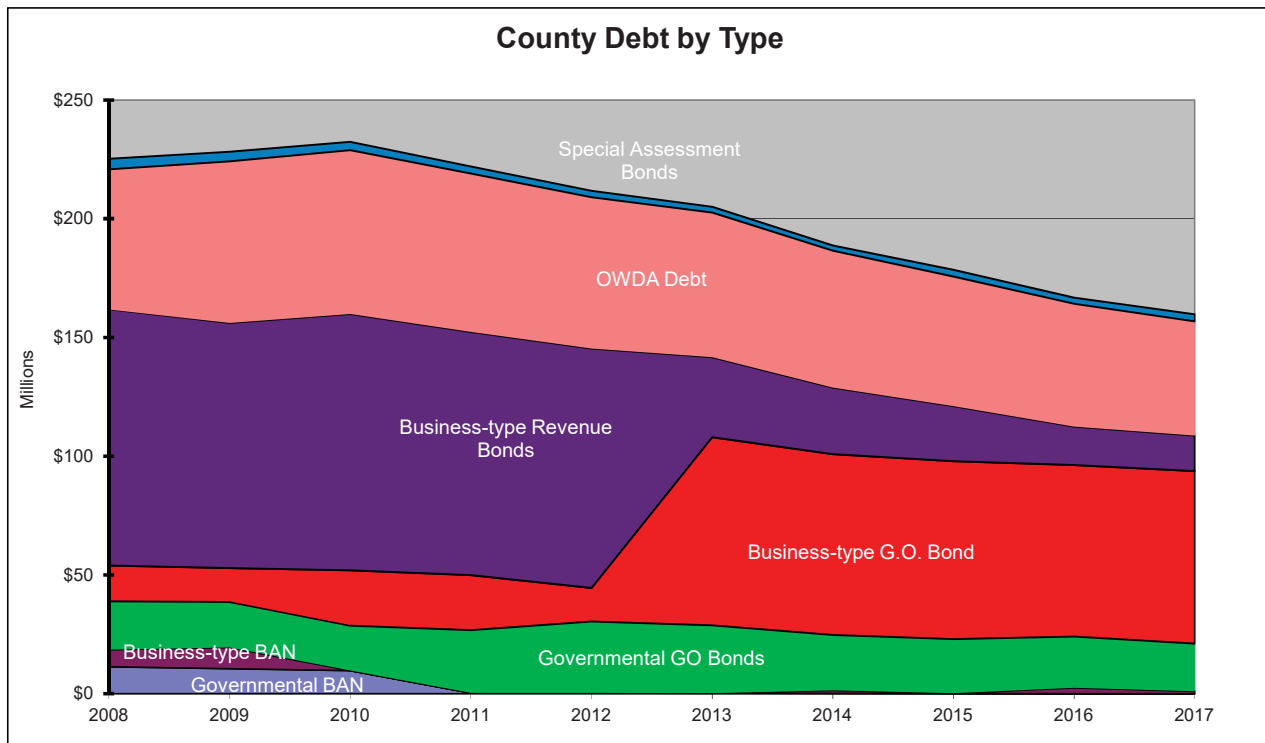
Source: Greene County Sanitary Engineer

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

Fiscal Year	Governmental Activities		Business-Type Activities	Total Net Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt Per Capita	Other Governmental Activities Debt	
	(c) General Obligation Bonds	Gross Refunding Bonds	(c) General Obligation Bonds (b)				Special Assessment Bonds	Capital Leases
2008	\$ 10,175,000	\$ 10,075,000	\$ 10,945,000	\$ 31,195,000	0.81%	\$ 196.13	\$ 140,000	-
2009	9,545,000	9,610,000	10,530,000	\$ 29,685,000	0.77%	185.40	80,000	-
2010	18,993,427	(a)	23,276,573	\$ 42,270,000	1.08%	262.42	40,000	-
2011	26,453,427	(a)	23,121,573	\$ 49,575,000	1.31%	306.75	-	-
2012	30,096,965	(a)	14,197,694	\$ 44,294,659	1.15%	270.76	-	-
2013	28,570,993	(a)	79,263,646	\$ 107,834,639	2.81%	655.84	-	-
2014	23,409,978	(a)	76,159,874	\$ 99,569,852	2.57%	607.86	-	-
2015	22,741,341	(a)	74,966,100	\$ 97,707,441	2.51%	593.61	-	199,521
2016	21,550,818	(a)	72,317,483	\$ 93,868,301	2.38%	572.24	-	149,641
2017	20,061,794	(a)	72,640,683	\$ 92,702,477	2.26%	562.63	-	99,761

Source: Personal Income from the Ohio Bureau of Employment Statistics

- (a) - In 2010, all refunding debt was reclassified into the category of the originally refunded debt, so there will be no more debt listed as "refunding" debt.
- (b) - Business-Type general obligation bonds are intended to be repaid with revenues generated from proprietary activities.
- (c) - Amount presented represents total General Obligation Bonds net of resources externally restricted for repayment of principal.
- (d) - 2016 information is the latest available



Other Business-Type Activities Debt					Personal Income		
Gross Refunding Bonds	OWDA/OPWC Loans	Special Assessment Bonds	Revenue Bonds	Total Primary Government	Total (in thousands)	Total Debt Outstanding as a Percentage of Personal Income	Total Debt Per Capita
\$ 102,755,000	\$ 12,582,019	\$ 4,349,000	\$ 9,363,608	\$ 160,384,627	\$ 6,203,261	2.59%	1,008.36
99,855,000	11,564,183	3,853,000	7,065,000	152,102,183	6,013,825	2.53%	949.96
(a)	10,492,020	3,432,000	108,005,000	164,239,020	6,165,745	2.66%	1,019.64
(a)	9,855,335	3,031,000	102,430,000	164,891,335	6,601,869	2.50%	1,020.29
(a)	47,847,162	2,625,000	100,834,871	195,601,692	6,727,933	2.91%	1,195.65
(a)	45,743,797	2,334,200	33,718,930	189,631,566	6,820,771	2.78%	1,153.33
(a)	57,818,889	2,085,700	27,957,854	187,432,295	7,115,077	2.63%	1,144.24
(a)	54,587,689	2,812,000	23,255,742	178,562,393	7,408,510	2.41%	1,084.83
(a)	51,730,898	2,553,300	16,162,028	164,464,168	7,596,700	2.16%	1,002.61
(a)	48,138,695	2,934,176	14,962,343	158,837,452	7,596,700 (d)	2.09%	964.02

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

	2008	2009	2010	2011
Total of All County Bonded Debt (A)	\$ 147,802,608	\$ 140,538,000	\$ 153,747,000	\$ 155,036,000
Total of All County Bond Anticipation Notes.....	18,511,000	19,432,000	9,645,000	304,000
Total of All County Debt Outstanding.....	166,313,608	159,970,000	163,392,000	155,340,000
Debt Exempt From Computation:				
Governmental Activities:				
Special Assessment Bonds.....	140,000	80,000	40,000	-
Business-type Activities:				
Special Assessment Bonds.....	4,349,000	3,853,000	3,432,000	3,031,000
Advanced Refunding Bonds.....	102,755,000	99,855,000	(B)	(B)
Revenue Bonds.....	9,363,608	7,065,000	108,005,000	102,430,000
General Obligation Bonds.....	10,945,000	10,530,000	23,276,573	23,121,573
Bond Anticipation Notes.....	7,180,000	8,890,000	-	-
Total Exempt Debt.....	134,732,608	130,273,000	134,753,573	128,582,573
Net Debt.....	31,581,000	29,697,000	28,638,427	26,757,427
County Valuation.....	3,874,244,252	3,871,202,030	3,930,232,370	3,780,461,700
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%	89,356,106	87,011,543
Total Direct Debt Limitation.....			95,356,106	93,011,543
Net Debt.....			31,581,000	26,757,427
Unvoted Legal Debt Margin.....	\$ 63,775,106	\$ 65,583,051	\$ 68,117,382	\$ 66,254,116
Net Debt as a Percentage of the Direct Debt Limit.....	33.12%	31.17%	29.60%	28.77%

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

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

2012	2013	2014	2015	2016	2017
\$ 156,361,499	\$ 146,362,985	\$ 133,199,527	\$ 124,834,491	\$ 112,583,629	\$ 110,377,993
244,000	150,000	1,281,000	110,000	2,410,000	990,000
156,605,499	146,512,985	134,480,527	124,944,491	114,993,629	111,367,993
-	-	-	-	-	-
2,625,000	2,334,200	2,085,700	2,812,000	2,553,300	2,934,176
(B)	(B)	(B)	(B)	(B)	(B)
100,834,871	33,718,930	27,957,854	23,255,742	16,162,028	14,962,343
22,804,663	81,258,908	78,777,998	74,966,100	72,317,483	72,640,683
-	-	1,148,000	-	2,410,000	990,000
126,264,534	117,312,038	109,969,552	101,033,842	93,442,811	91,527,202
30,340,965	29,200,947	24,510,975	23,910,649	21,550,818	19,840,791
3,848,776,390	3,833,550,750	3,869,494,110	3,887,391,890	3,950,931,210	4,095,532,310
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
88,719,410	88,338,769	89,237,353	89,684,797	91,273,280	94,888,308
94,719,410	94,338,769	95,237,353	95,684,797	97,273,280	100,888,308
30,340,965	29,200,947	24,510,975	23,910,649	21,550,818	19,840,791
\$ 64,378,445	\$ 65,137,822	\$ 70,726,378	\$ 71,774,148	\$ 75,722,462	\$ 81,047,517
32.03%	30.95%	25.74%	24.99%	22.15%	19.67%

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	
2007	\$ 9,596,158	\$ 6,668,884	\$ 2,927,274	\$ 465,000	\$ 479,355	3.10
2008	10,193,324	6,682,978	3,510,346	1,515,000	1,232,615	1.28
2009	9,056,252	6,936,035	2,120,217	1,570,000	1,182,416	0.77
2010	9,343,391	7,367,639	1,975,752	1,620,000	1,127,555	0.72
2011	9,830,540	6,849,055	2,981,485	1,960,000	1,331,639	0.91
2012	10,982,741	6,713,456	4,269,285	2,020,000	1,240,386	1.31
2013	9,776,449	6,836,806	2,939,643	2,085,000	1,169,138	0.90
2014	10,091,994	7,109,255	2,982,739	2,175,000	561,563	1.09
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

Sewer Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2008	\$ 17,119,295	\$ 11,188,877	\$ 5,930,418	\$ 3,142,032	\$ 4,260,916	0.80
2009	15,298,287	9,787,490	5,510,797	3,223,608	4,379,818	0.72
2010	15,598,433	10,807,007	4,791,426	2,300,000	3,668,128	0.80
2011	20,262,424	10,131,718	10,130,706	3,615,000	3,728,512	1.38
2012	21,040,356	10,361,451	10,678,905	3,780,000	3,559,772	1.45
2013	20,640,767	10,826,687	9,814,080	3,677,500	3,420,872	1.38
2014	20,474,354	11,734,158	8,740,196	3,315,000	859,236	2.09
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

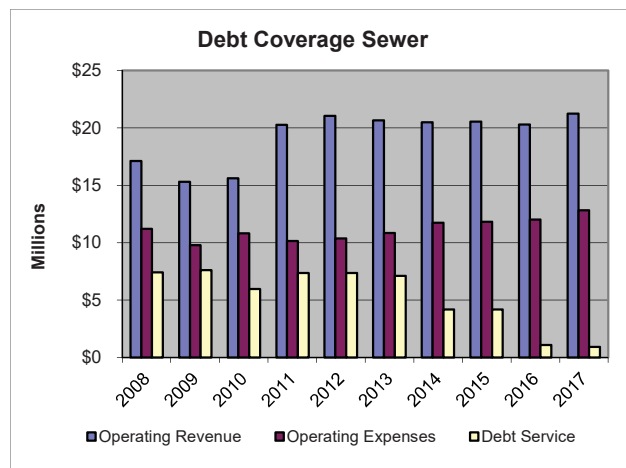
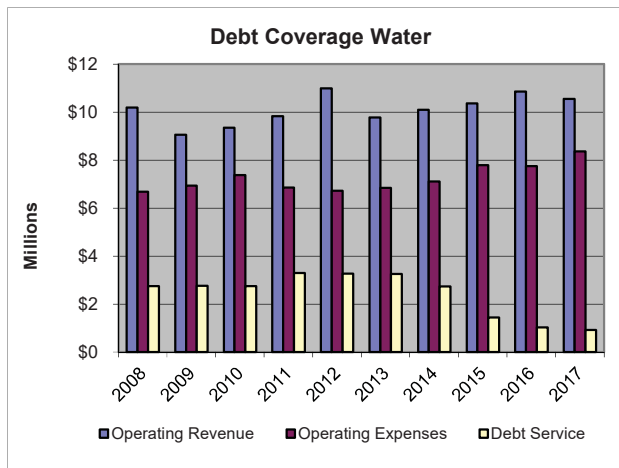
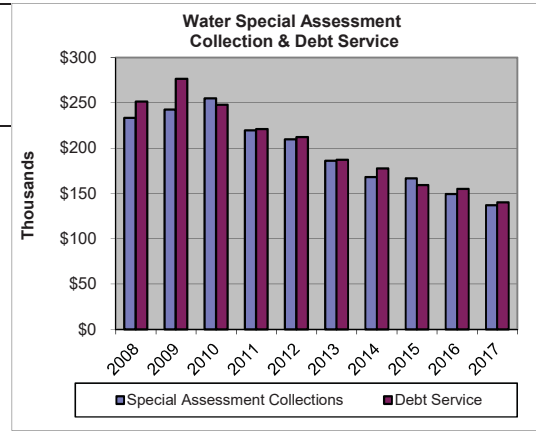


Table 15
 Greene County, Ohio
 Pledged Revenue Coverage - Special Assessment Bonds
 Last Ten Fiscal Years

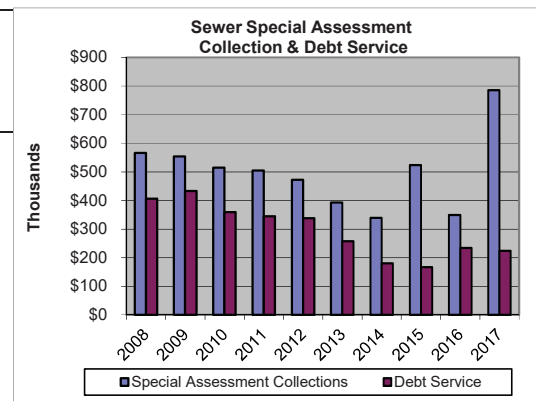
Water Special Assessment Bonds

Fiscal Year	(1) Special Assessment			
	Collections	Debt Service (2)		Coverage
		Principal	Interest	
2008	\$ 233,557	\$ 172,136	\$ 79,181	0.93
2009	242,482	185,877	90,595	0.88
2010	255,170	167,889	79,961	1.03
2011	219,629	150,557	70,661	0.99
2012	209,659	149,651	62,539	0.99
2013	186,077	132,567	54,664	0.99
2014	167,956	128,574	49,091	0.95
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



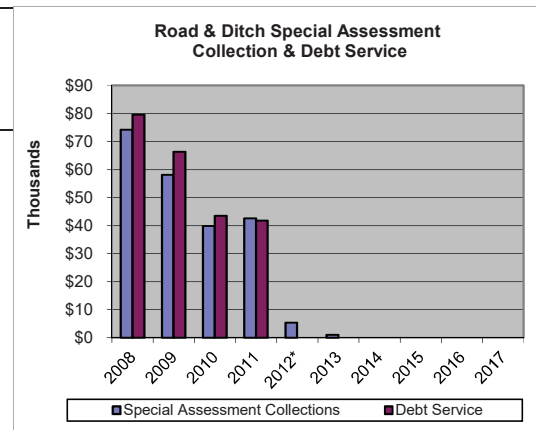
Sewer Special Assessment Bonds

Fiscal Year	(1) Special Assessment			
	Collections	Debt Service (2)		Coverage
		Principal	Interest	
2008	\$ 566,284	\$ 283,864	\$ 122,042	1.40
2009	553,506	310,123	122,908	1.28
2010	514,026	253,111	106,259	1.43
2011	504,672	250,443	93,756	1.47
2012	471,441	256,349	81,374	1.40
2013	392,500	188,433	68,672	1.53
2014	339,090	119,926	60,046	1.88
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



Road & Ditch Special Assessment Bonds

Fiscal Year	(1) Special Assessment			
	Collections	Debt Service (2)		Coverage
		Principal	Interest	
2008	\$ 74,272	\$ 70,000	\$ 9,635	0.93
2009	58,071	60,000	6,320	0.88
2010	39,827	40,000	3,520	0.92
2011	42,620	40,000	1,760	1.02
2012*	5,348	-	-	N/A
2013	1,032	-	-	N/A
2014	-	-	-	N/A
2015	-	-	-	N/A
2016	-	-	-	N/A
2017	-	-	-	N/A



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

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

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

Table 16
Greene County, Ohio
Demographic and Economic Statistics
Last Ten Calendar Years

Year	Population	Total Personal Income (thousands of \$)	Per Capita Income	Median Household Income	Annual Unemployment Rate
2008	159,055	\$ 6,122,489	\$ 38,493	\$ 58,153	6.2%
2009	160,115	6,203,261	38,743	55,615	10.6%
2010	161,075	6,013,825	37,336	56,679	9.8%
2011	161,612	6,165,745	38,152	57,553	8.4%
2012	163,595	6,601,869	40,355	57,992	7.0%
2013	164,421	6,727,933	40,919	57,992	7.2%
2014	163,805	6,820,771	41,640	58,080	4.6%
2015	164,599	7,115,077	43,227	58,775	4.8%
2016	164,036	7,408,510	45,164	60,113	5.0%
2017	164,765	7,596,700	46,106	62,018	3.9%

Source: Ohio Bureau of Labor Statistics

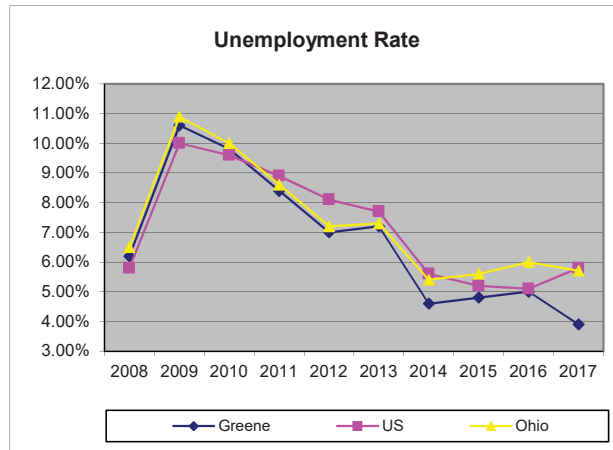
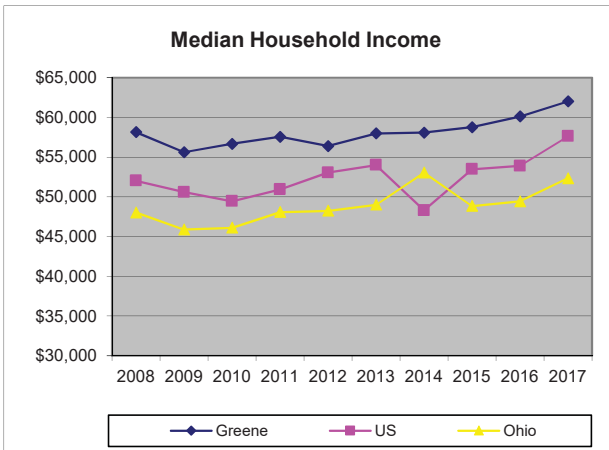
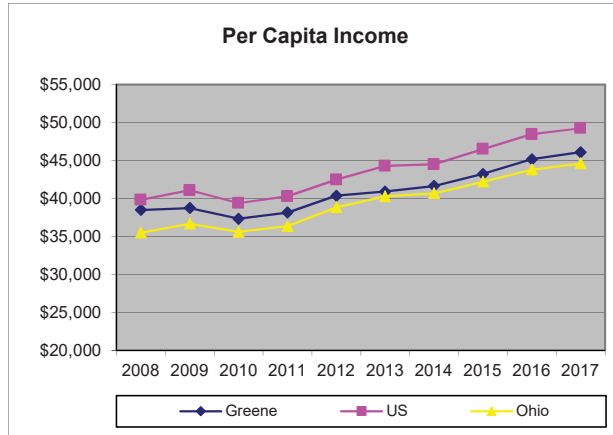
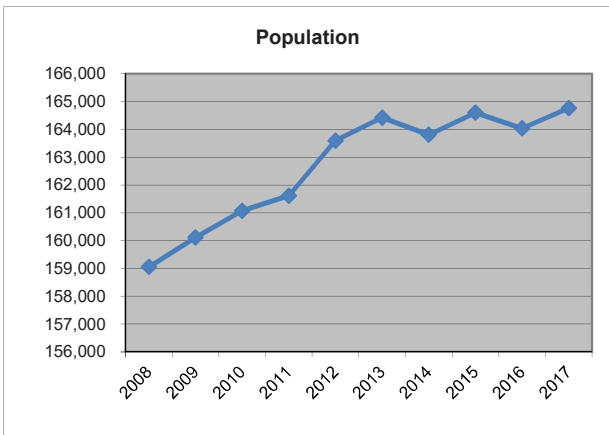


Table 17

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

	2017			2008		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
Wright-Patterson Air force Base	27,500	38.58%	1	24,817	33.59%	1
Wright State University	3,750	5.26%	2	2,492	3.37%	2
Kettering Health Network	1,668	2.34%	3	855	1.16%	4
Greene County	1,180	1.66%	4	1,445	1.96%	3
Beavercreek City School District	871	1.22%	5	783	1.06%	5
Unison Industries	800	1.12%	6	710	0.96%	7
Kroger Stores	837	1.17%	7	640	0.87%	9
Xenia Community Schools	733	1.03%	8	656	0.89%	8
Wright Patt Credit Union	640	0.90%	9			
Fairborn City Schools	617	0.87%	10	619	0.84%	10
Cedarville University				722	0.98%	6
Total	38,596	54.15%		33,739	45.68%	

Source: Greene County Auditor's Office

Table 18

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental Activities:										
Legislative & Executive:										
Commissioners.....	14	14	12	12	14	12	12	12	9	9
Auditor.....	24	24	23	21	21	21	19	17	12	16
Treasurer.....	9	9	9	5	6	9	6	6	6	6
Personnel.....	5	4	4	4	4	5	4	5	3	4
Risk Management.....	4	4	4	4	4	4	4	4	4	4
Data Processing.....	9	9	9	8	6	8	7	7	8	7
Board of Elections.....	9	7	7	7	8	13	8	8	8	7
Prosecutor.....	35	32	29	29	29	31	29	31	28	26
Recorder.....	10	10	8	8	8	10	9	10	9	9
County Services.....	36	31	28	29	31	30	27	31	23	22
Service Garage.....	4	3	3	3	3	3	3	3	3	3
Records & Information.....	2	2	2	2	2	3	2	3	3	3
Judicial:										
Common Pleas Court.....	36	37	39	38	37	43	37	38	33	34
Probate Court.....	7	7	7	6	6	7	6	6	5	5
Juvenile Court.....	56	56	56	53	52	60	51	48	45	43
Xenia Municipal Court.....	4	4	4	4	4	4	4	3	3	3
Fairborn Municipal Court.....	4	4	4	4	4	5	4	4	4	4
Domestic Relations Court.....	14	13	14	14	14	16	14	13	12	12
Public Defender.....	5	5	5	5	5	5	5	5	6	6
Clerk of Courts.....	22	21	21	20	20	23	19	21	14	15
Public Safety:										
Sheriff.....	163	140	137	130	128	128	131	131	146	146
Juvenile Detention.....	42	40	39	38	37	51	39	39	40	39
Building Regulations.....	12	11	11	11	10	11	11	11	11	11
Coroner.....	5	5	5	6	5	5	5	5	4	4
Public Works:										
Engineer & Highway.....	41	41	41	41	42	46	39	39	37	37
Environmental Services.....	5	5	10	8	7	11	7	6	6	5
Wide Area Network.....	5	5	5	4	4	3	4	5	5	5
Health:										
Animal Control.....	11	10	10	10	10	14	10	9	9	9
Developmental Disabilities.....	110	116	112	116	118	131	123	132	124	119
Human Services:										
County Home.....	79	77	63	59	56	68	51	58	52	55
Children's Services**.....	99	93	90	86	18	17	12	5	5	5
Family & Children First Council*.....	N/A	N/A	N/A	6	5	6	5	6	11	8
Job & Family Services**.....	119	101	95	82	159	143	147	147	145	140
Today Center for Adults.....	7	6	6	6	6	7	6	3	3	3
Veterans' Services.....	8	7	7	7	7	13	7	8	6	5
Conservation & Recreation:										
Parks & Trails.....	28	28	26	27	26	29	28	28	27	30
Community and Economic Development:										
Convention & Visitor's Bureau.....	5	5	4	5	5	6	5	5	5	5
Department of Development.....	8	10	8	6	7	6	5	6	6	5
Water.....	43	42	36	34	35	34	33	32	35	34
Sewer.....	57	56	42	38	40	40	40	43	41	41
Total.....	<u>1,156</u>	<u>1,094</u>	<u>1,035</u>	<u>996</u>	<u>1,003</u>	<u>1,081</u>	<u>978</u>	<u>993</u>	<u>956</u>	<u>944</u>

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

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

Source: Greene County Auditor's Office

Table 19

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Elected Officials										
Commissioners (3).....	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 72,346	\$ 72,346
Auditor.....	76,754	76,754	76,754	76,754	79,754	79,754	79,754	79,754	79,754	79,754
Clerk of Courts.....	61,247	61,247	61,247	61,247	61,247	61,247	61,247	61,247	67,525	67,525
Coroner.....	51,209	51,209	51,209	51,209	51,209	51,209	51,209	51,209	56,458	56,458
Engineer.....	95,193	95,193	95,193	95,193	95,193	95,193	95,193	95,193	104,950	104,950
Prosecutor.....	115,703	115,703	115,703	115,703	115,703	115,703	115,703	115,703	127,563	127,563
Recorder.....	57,232	57,232	57,232	57,232	57,232	57,232	57,232	57,232	63,098	63,098
Sheriff.....	75,131	75,131	75,131	75,131	84,522	84,522	84,522	84,522	93,186	93,186
Treasurer.....	61,247	61,247	61,247	61,247	61,247	61,247	61,247	61,247	67,525	67,525
Appointed Officials										
County Administrator.....	125,008	128,374	128,326	126,546	125,845	134,073	101,022	114,046	119,787	123,160
Sanitary Engineer / Director of Public Works.....	92,269	93,646	94,205	92,899	92,926	96,589	99,385	102,336	105,414	106,631
Developmental Disabilities Superintendent.....	126,838	140,979	131,717	131,717	150,634	158,005	144,187	147,430	150,010	155,283
Children's Services Executive Secretary.....	113,776	90,083	104,391	93,580	71,224	N/A	N/A	N/A	N/A	N/A
Job and Family Services Director.....	107,643	60,910	60,425	63,147	64,190	83,653	85,726	88,275	90,917	91,966
Director of Greenwood Manor.....	81,890	84,094	82,173	81,638	79,859	80,180	78,542	78,042	82,722	83,676
Maintenance Director.....	86,986	89,997	45,450	57,609	55,094	59,910	65,000	69,618	71,698	71,698
Court Administrator.....	57,574	59,789	58,252	60,454	62,799	68,217	66,810	69,618	81,952	71,708
Director of Personnel.....	81,494	82,435	82,717	81,557	83,693	84,781	79,560	81,616	81,162	57,253
Director of Emergency Management.....	62,442	65,564	64,099	63,210	63,424	65,971	67,609	69,618	71,698	72,525
Director of Information Technology.....	88,400	91,800	89,726	88,968	86,747	92,348	92,936	94,806	97,656	98,406

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

* - Active director retired and was replaced during year

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

Table 20

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Elected Officials										
Commissioners (3).....	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Auditor.....	50,000	50,000	50,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Clerk of Courts.....	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Coroner.....	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Engineer.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Prosecutor.....	122,000	122,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000
Recorder.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sheriff.....	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Treasurer.....	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000

Source: Greene County Auditor's Office

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

		2008	2009	2010	2011	2012
Adult Probation	Average yearly case load	856	864	844	872	965
Auditor	Vendor's licenses sold	321	279	201	272	137
	Warrants processed	32,565	32,633	28,340	27,816	29,553
	Real estate transfers	5,026	5,039	4,600	4,393	4,989
	Homestead applications	10,645	11,254	11,442	11,948	12,427
Board of Develop. Disabilities	Client services provided	2,657	5,696	5,106	2,859	2,871
Board of Elections	Number of registered voters	114,021	113,918	116,552	118,616	124,181
	Number of voters in last general election	84,255	54,301	61,069	54,467	83,626
	Percentage of registered voters who voted	73.89%	47.67%	52.40%	45.92%	67.34%
Building Regulations	Number of permits issued	4,756	4,375	4,665	4,932	4,372
	Number of inspections performed	19,320	17,841	17,104	17,688	15,608
Children's Services	Total referrals	1,211	1,174	1,141	1,050	1,046
	Total children in placement	253	251	252	178	174
	Children terminated from custody	97	122	140	90	99
	Adoptions finalized	11	23	15	11	9
Clerk of Courts	Title Transactions	313,938	332,351	345,581	357,766	367,355
	New Cases Filed	3,854	8,183	8,018	7,596	8,312
Commissioners	Number of resolutions	950	985	783	763	808
	Number of meetings	79	63	66	66	61
Common Pleas Court	Number of civil cases filed	1,387	1,455	1,355	1,342	1,369
	Number of criminal cases filed	925	811	678	695	633
	Number of domestic cases filed	908	882	948	962	796
Convention & Visitor's Bureau	Room nights generated	23,576	34,900	36,740	41,065	37,605
Coroner	Cases investigated	402	394	426	549	584
	Autopsies conducted	97	80	84	94	120
County Engineer & Bridge	Bridges inspected	284	284	284	283	283
	Centerline miles painted	300	275	270	275	280
	Edge line miles	335	320	320	411	510
Domestic Relations Court	Divorces	377	365	381	393	388
	Dissolutions	235	189	234	236	206
	Civil Protection Orders	275	289	223	231	287
Fairborn Municipal Court	Traffic/Criminal Cases	18,369	15,728	13,877	13,388	13,677
	Civil Cases	2,111	1,786	1,783	1,602	1,578
	Small Claims Cases	299	236	333	255	187
Greenwood Manor	Inpatient Days	26,571	25,570	25,466	23,593	21,734
Juvenile Court	Diversion cases	609	557	525	565	481
	Delinquency cases	980	830	684	648	681
	Unruly child cases	66	49	36	46	46
Prosecutor	Number of cases - criminal	913	845	675	669	629
	Number of cases - civil	380	402	325	201	289
Recorder	Number of deeds recorded	4,601	4,133	4,087	3,573	4,310
	Number of mortgages recorded	6,384	7,778	7,140	6,556	7,961
	Number of military discharges recorded	22	14	32	9	18
Records & Information	Information requests processed	1,268	1,188	1,138	1,073	930
	Boxes transferred in	389	319	288	259	1,119
	Boxes transferred out	490	262	204	485	317
Sanitary Engineer	Water connections	16,513	16,675	16,895	16,931	17,077
	Water consumption (Million gallons)	1,515	1,467	1,538	1,490	1,642
	Sewer connections	22,520	22,669	22,859	22,945	23,083
	Wastewater treated (Million gallons)	5,402	4,243	4,209	5,655	4,353
Treasurer	Number of parcels	72,593	72,820	72,938	73,375	73,233
	Real estate tax collections	\$ 182,913,958	\$ 198,806,521	\$ 211,067,725	\$ 213,030,374	\$ 221,103,165
Xenia Municipal Court	Traffic/Criminal Cases	13,571	10,687	10,335	10,262	14,062
	Civil Cases	1,905	1,461	1,444	1,247	1,246
	Small Claims Cases	270	184	175	139	156

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

2013	2014	2015	2016	2017
980	635	1,053	981	973
269	80	55	71	332
26,808	27,122	28,108	29,033	27,955
5,417	5,289	5,707	5,930	5,939
12,885	12,809	12,495	12,248	12,058
2,775	2,942	2,920	828	1,000
110,814	111,890	106,864	115,243	115,345
20,581	49,065	49,317	83,842	33,688
18.57%	43.85%	46.15%	72.75%	29.21%
4,325	4,380	4,722	4,561	4,892
14,560	14,071	14,810	15,638	16,278
1,111	981	1,268	1,425	1,573
175	197	154	128	257
69	76	128	131	98
11	4	11	16	15
381,192	387,537	383,214	69,063	57,987
7,136	7,992	6,116	5,714	6,938
761	733	771	726	760
64	62	62	52	52
950	845	887	859	819
654	714	757	657	783
833	830	782	832	797
30,500	43,465	42,930	43,470	50,980
635	733	764	745	912
92	124	107	115	143
283	283	166	180	283
257	344	257	277	235
359	428	339	317	356
308	311	315	312	345
197	216	187	215	190
323	268	242	277	191
13,516	15,187	14,258	13,117	18,156
1,440	1,705	1,583	1,840	1,665
232	209	152	196	102
18,063	19,552	24,093	21,505	21,404
466	396	461	499	485
592	557	574	583	621
47	37	41	44	56
670	426	760	652	783
320	311	114	381	515
4,284	4,228	4,617	4,943	5,029
7,193	4,885	5,240	5,810	5,473
12	15	17	157	334
846	949	1,024	1,067	667
117	391	542	340	1,718
96	48	216	171	154
17,181	17,297	17,453	17,679	17,839
1,499	1,427	1,442	1,848	1,834
23,222	23,366	23,555	23,734	23,937
4,738	5,000	6,034	5,275	6,102
73,420	73,594	73,596	74,025	74,472
\$ 220,337,209	\$ 228,423,160	\$ 238,273,411	\$ 250,142,095	\$ 256,070,244
12,459	11,968	11,511	11,655	11,440
1,059	1,079	951	1,145	1,623
149	117	108	131	69

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
County Engineer										
Roads (in miles).....	328	325	325	325	325	324	324	324	324	324
Bridges.....	284	284	284	283	283	283	283	283	283	283
Parks & Trails										
Parks/Reserves.....	45	45	46	46	45	45	45	45	45	45
Bike Path (in miles).....	60	60	60	62	62	62	62	62	62	62
Water System										
Water Lines (in miles).....	318	318	395	395	366	366	366	366	366	394
Water Customers.....	16,513	16,675	16,851	16,953	17,077	17,181	17,297	17,453	17,679	17,839
Elevated Storage Tanks.....	14	14	14	14	14	14	13	13	13	13
Sewer System										
Sewer Lines (in miles).....	379	395	412	412	416	416	416	416	420	427
Sewer Customers.....	22,520	22,669	22,816	21,976	23,083	23,222	23,366	23,555	23,734	23,937

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

Source: Indicated county department

Greene County Financial Condition Greene County, Ohio

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

December 31, 2017

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio (the "County"), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 18, 2018.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 18, 2018

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

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

Report on Compliance for Each Major Federal Program

We have audited Greene County, Ohio's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2017. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 18, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 18, 2018

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Federal CFDA #	Passed Through to Subrecipients	2017 Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE:				
<i>(Passed through Ohio Department of Education)</i>				
Child Nutrition Cluster:				
Non-Cash Assistance (Food Distribution):	N/A	10.555		\$ 1,182
National School Lunch Program	N/A	10.553		38,084
Child Nutrition Cluster:	N/A	10.555		74,761
School Breakfast Program				114,027
National School Lunch Program				
Total Child Nutrition Cluster				
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	G-1617-11-5516/G-1819-11-5743	10.561		630,978
Total United States Department of Agriculture				745,005
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<i>(Passed through Ohio Department of Development)</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-15-1BA-1 B-F-16-1BA-1	14.228		37,859
Total Community Development Block Grants/State's Program				121,617
Home Investment Partnership Program	B-C-14-1BA-2	14.239		159,476
Total United States Department of Housing and Urban Development				3,917
UNITED STATES DEPARTMENT OF JUSTICE:				163,393
<i>(Passed through Ohio Office of Criminal Justice Services)</i>				
Edward Byrne Memorial Justice Assistance Grant Program	2016-JG-A01-6258	16.738		21,680
Crime Victim Assistance				
	2016-VOCA-19812945	16.575		1,617
	2017-VOCA-43554356			47,152
	2017-VOCA-43554390			193,903
	2017-VOCA-43554495			105,447
	2018-VOCA-109309360			61,950
	2018-VOCA-109309311			4,590
	2018-VOCA-109309409			21,587
Total Crime Victim Assistance				436,246
Total United States Department of Justice				457,926

(Continued)

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017
(Continued)

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Federal CFDA #	Passed Through to Subrecipients	2017 Disbursements
UNITED STATES DEPARTMENT OF LABOR:				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
Employment Service-Wagner-Peyser Funded Activities	N/A	17.207		2,582
WIOA Cluster:				
WIA - Adult Program	N/A	17.258		162,235
WIA - Youth Activities	N/A	17.259	\$ 389,315	321,367
WIA - Dislocated Workers Formula Grants	N/A	17.278		142,875
Total WIOA Cluster				<u>626,477</u>
Total United States Department of Labor			389,315	629,059
UNITED STATES DEPARTMENT OF TRANSPORTATION:				
<i>(Passed through Ohio Department of Transportation)</i>				
Highway Planning and Construction (Highway Planning & Construction Cluster)	ODOT PID - 98796	20.205		173,329
<i>(Passed through Ohio Department of Public Safety)</i>				
State and Community Highway Safety (Highway Safety Cluster)	STEP-2017-29-00-00-00497-00	20.600		17,154
	STEP-2018-29-00-00-00497-00			3,938
Total State and Community Highway Safety (Highway Safety Cluster)				<u>21,092</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	IDEP-2017-29-00-00-00435-00	20.608		8,118
	IDEP-2018-29-00-00-00435-00			2,190
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				<u>10,308</u>
Total United States Department of Transportation				204,729
UNITED STATES DEPARTMENT OF EDUCATION:				
<i>(Passed through Ohio Department of Health)</i>				
Special Education - Grants for Infants and Families	02910021HG0817	84.181		382,792
Total United States Department of Education				382,792
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Promoting Safe and Stable Families	G-1617-11-5516/G-1819-11-5743	93.556		110,193
Temporary Assistance for Needy Families (TANF Cluster)	G-1617-11-5516/G-1819-11-5743	93.558	431,879	2,059,036
Child Support Enforcement	G-1617-11-5516/G-1819-11-5743	93.563	346,240	799,488
Child Care and Development Block Grant (CCDF Cluster)	G-1617-11-5516/G-1819-11-5743	93.575		139,968

(Continued)

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017
(Continued)

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Federal CFDA #	Passed Through to Subrecipients	2017 Disbursements
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES: (continued)				
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Stephanie Tubbs Jones Child Welfare Services Program	G-1617-11-5516/G-1819-11-5743	93.645		231,042
Foster Care - Title IV-E	G-1617-11-5516/G-1819-11-5743 G-1617-06-0347	93.658	64,888	2,240,299 41,324
Total Foster Care - Title IV-E			<u>64,888</u>	<u>2,281,623</u>
Adoption Assistance	G-1617-11-5516/G-1819-11-5743	93.659		924,647
Social Services Block Grant				
Social Services Block Grant	G-1617-11-5516/G-1819-11-5743	93.667		293,694
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Social Services Block Grant	N/A	93.667		81,103
Total Social Services Block Grant			<u>-</u>	<u>374,797</u>
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Chafee Foster Care Independence Program	G-1617-11-5516/G-1819-11-5743	93.674		33,656
Medical Assistance Program (Medicaid Cluster)				
Medical Assistance Program	G-1617-11-5516/G-1819-11-5743	93.778	900,211	1,209,426
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Medical Assistance Program	N/A	93.778		287,162
Total Medical Assistance Program (Medicaid Cluster)			<u>900,211</u>	<u>1,496,588</u>
Total United States Department of Health and Human Services			<u>1,743,218</u>	<u>8,451,038</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY:				
<i>(Passed through Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grants	EMW-2016-EP-00034-S01	97.042		47,771
Total United States Department of Homeland Security			<u>47,771</u>	
TOTAL FEDERAL ASSISTANCE			<u>\$ 2,132,533</u>	<u>\$ 11,081,713</u>

(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, 2017**

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, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C - SUBRECIPIENTS

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

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

NOTE D - CHILD NUTRITION CLUSTER

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

NOTE E – FOOD DONATION PROGRAM

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

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

The current cash balance on the County's local program income account as of December 31, 2017 is \$205,168.

**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, 2017
(Continued)**

NOTE G - MATCHING REQUIREMENTS

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

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Section I – Summary of Auditors’ Results

Financial Statements

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

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	None noted
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None noted
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	None noted
Identification of major programs:	
CFDA 93.563 – Child Support Enforcement	
CFDA 93.658 – Foster Care Title IV-E	
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





Dave Yost • Auditor of State

GREENE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 14, 2018**