

COMPREHENSIVE ANNUAL FINANCIAL REPORT



GREENE COUNTY
Ohio

— Year Ending December 31, 2019 —

Backside of Front Cover



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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, 2019 through December 31, 2019. 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.

Keith Faber
Auditor of State
Columbus, Ohio

July 27, 2020

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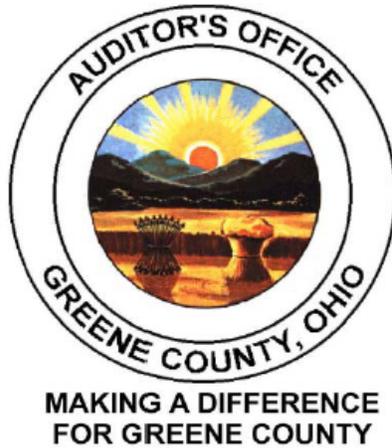


INTRODUCTORY SECTION

**MAKING A DIFFERENCE
FOR GREENE COUNTY**

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GREENE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019



Prepared by

The Greene County Auditor

David A. Graham

**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2019
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Homestead Info	562-5039
Real Estate	562-5072/5073
Accounting/Payroll	562-5619
Manufactured Home	562-5074

June 29, 2020

Honorable Thomas Koogler, Commissioner
Honorable Robert J. Glaser, Jr., Commissioner
Honorable Richard D. Gould, CPA, Commissioner
Citizens of Greene County,

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2019. The CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. This report provides the taxpayers of Greene County with comprehensive financial data in a format that enables them to gain a thorough understanding of the County's financial status. It assists County officials in management decisions and allows financial statement users and the general public to compare Greene County's financial position and its results of operations with those of similar governmental entities.

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

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

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

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

Included in this report are the unmodified opinions rendered on the County's basic financial statements for the year ended December 31, 2019. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit will be continually reviewed and commented on, thereby strengthening the County's accounting and budgetary controls.

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, the Management's Discussion and Analysis can be found on page 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 9.5% in 2010 to 4.1% in 2019. Greene County continues to grow. Over the past ten years its population has grown by 5% and its per capita income has grown 31%.

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 30,000 military and civilian workers, but has also spurred local contractors working in high tech fields that help support development projects at the Air Force base.

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

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

RELEVANT FINANCIAL POLICIES

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

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

MAJOR INITIATIVES AND LONG-TERM FINANCIAL PLANNING

The County continues to make capital improvements without the issuance of any debt. During 2019, the County complete the final phase of upgrades to the HVAC systems in the downtown campus area. The County constructed a new building for the Parks and Trails Department allowing all of its functions to be housed under one building. This also freed up much needed office space at our Ledbetter Campus, which houses many of our social service programs.

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

The County has continued its grant program to townships and municipalities located in the county to encourage infrastructure improvements or project that would further enhance development. During 2019, the County was involved in a number of development project including: a joint project with the State, the City of Beavercreek, Beavercreek Township and Greene County to enhance State Route 35 which runs through the County and investments in infrastructure improvements near the Greene County Airport in an

attempt to drive additional development in the area. The County continues to look to collaborate with local governments to enhance development in Greene County.

For 2019, the County reinstated its statutorily authorized tax rate of 2.5 mills. During 2018, the County requested the Budget Commission to reduce this rate to 2.0 mills. This decision was made in part based on future projected capital needs which included, the new parks building, contributions to the new jail allowing a decrease in the bonds that would be issued and new voter equipment which would have to be in place for the 2020 Presidential Election.

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

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

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

The County has been impacted negatively by the coronavirus. In 2020, the projected revenues for the general fund were reduced 15% based on the projected losses in state shared revenues and sales tax. The true impact of the coronavirus on our revenues will not be fully known for quite some time, but the County has positioned itself well to deal with the loss of revenue. The County's budget stabilization account is near the statutory maximum. The balance of the general fund, including the budget stabilization is 64% of the expenditures reported in 2019.

In order to help ensure cash balances our sufficient, the County has requested that no new capital expenditures be made until the economy has stabilized and we are able to assess our cash position moving forward. To date there have not been any significant adjustments to the appropriations.

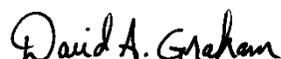
GFOA CERTIFICATE OF ACHIEVEMENT

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, 2018. 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-three consecutive years (fiscal years ended 1986 - 2018). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS

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

Sincerely,



David A. Graham
Greene County Auditor

**GREENE COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 2019**

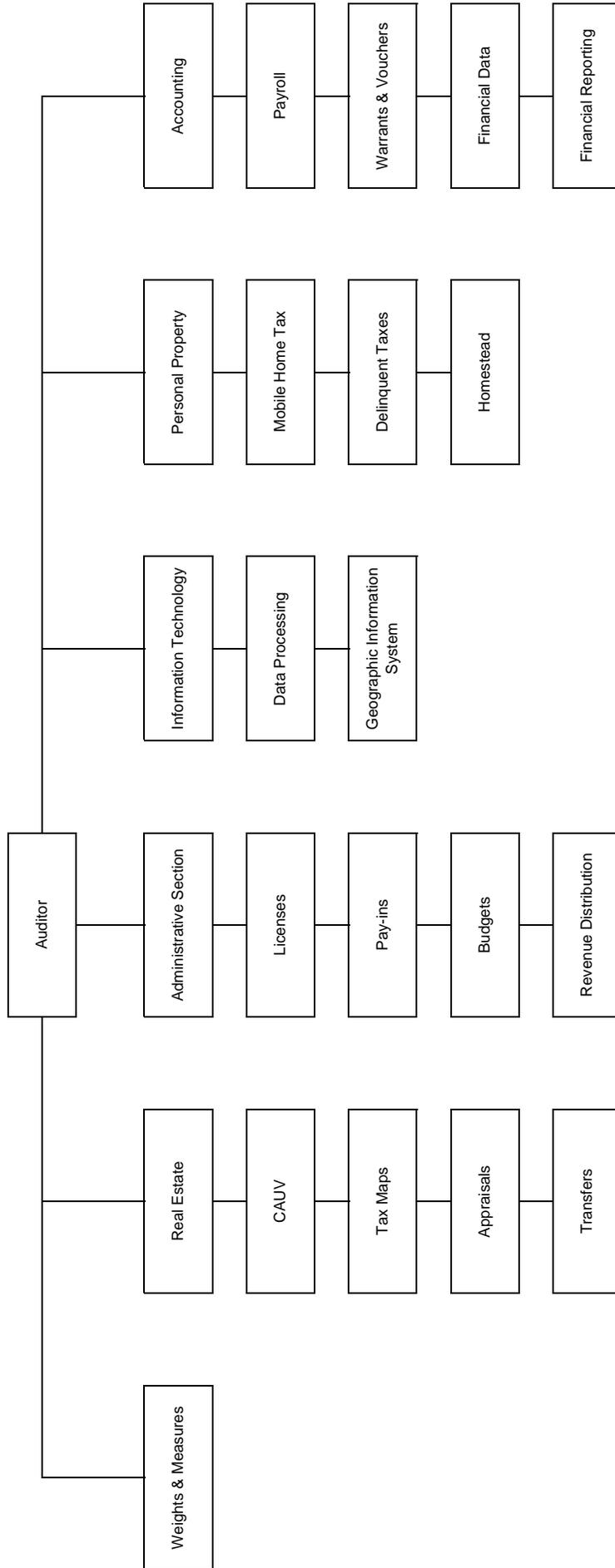
County Elected Officials:

Thomas R. KooglerCommission President
Alan G. AndersonCommissioner
Robert J. Glaser, JrCommissioner
David A. GrahamAuditor
Kraig A. HaglerTreasurer
Stephen K. HallerProsecutor
Andrew J. WilliamsClerk of Courts
Kevin L. Sharrett.....Coroner
Gene C. FischerSheriff
Eric C. SearsRecorder
Stephanie A. GoffEngineer

Common Pleas Court Judges:

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

GREENE COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Greene County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morill

Executive Director/CEO

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FINANCIAL SECTION

**MAKING A DIFFERENCE
FOR GREENE COUNTY**

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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, 2019, 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, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Motor Vehicle Road and Bridge, Job and Family Services, and Board of Developmental Disabilities funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Subsequent Event Footnote

As discussed in Note S to the financial statements, the financial impact of the COVID-19 pandemic and the ensuing emergency measures will impact subsequent periods of the County. Our opinions are not modified with respect to this matter.

Change in Accounting Principle

During the year ended December 31, 2019, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. As a result of the implementation of GASB Statement No. 84, the County restated net position at January 1, 2019 for the change in accounting principle (See Note R). Our opinions are not modified with respect to this matter.

Other Matters*Required Supplementary Information*

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

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2020 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 29, 2020

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2019**

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, 2019. 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, 2019, by \$354,688,431. Of this amount, governmental activities have (\$64,898,089) in unrestricted net position due to the 2015 implementation of Governmental Accounting Standards Board (GASB) Statement No. 68, and the 2018 implementation of GASB Statement No. 75.
- The net position of the governmental activities decreased less than 0.1% while the business type activities increased 6.8%.
- The revenue of the governmental activities increased \$15.6 million from the amounts reported in 2018. Of this, program revenues increased \$9.0 million while general revenues increased \$6.6 million from amounts reported in the prior year. During this same period, governmental activities' expenses increased 8.8%.
- In the business-type activities revenues increased \$4.5 million from the amounts reported in 2018, which was the result of an increase in program revenues of \$4.2 million while general revenues increased \$0.3 million. During this time expenses increased \$1.5 million or 5.5%.
- As of December 31, 2019, the County's governmental funds reported combined ending fund balances of \$125.9 million, an increase of \$9.1 million in comparison with the prior year. Of the ending fund balance \$39.9 million is available for spending at the County's discretion.
- Revenues in the County's governmental fund financial statements increased \$14.6 million from what they had been in the previous year, while expenditures increased \$7.1 million or 6.2% of what had been expended from the restated amounts in 2018.
- The County's outstanding debt decreased by \$1.3 million or 6.6% in governmental activities and decreased \$10.8 million or 8.5% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 11.5% higher than they were budgeted, and actual expenditures and other financing uses were 91.8% 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, 2019 (Continued)

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

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

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

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

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

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

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

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

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

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

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2019 (Continued)

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$354,688,431 as of December 31, 2019.

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

	Government Activities		Business-type Activities		Total	
	2019	2018 (Restated)	2019	2018	2019	2018 (Restated)
Current and Other Assets	\$ 187,637	\$ 177,214	\$ 51,612	\$ 47,145	\$ 239,249	\$ 224,359
Capital Assets	167,609	161,692	245,924	248,081	413,533	409,773
Total Assets	<u>355,246</u>	<u>338,906</u>	<u>297,536</u>	<u>295,226</u>	<u>652,782</u>	<u>634,132</u>
Deferred Outflows of Resources	31,931	16,403	8,178	7,362	40,109	23,765
Long-term Liabilities	158,742	112,464	127,733	134,662	286,475	247,126
Other Liabilities	7,562	7,995	1,217	1,184	8,779	9,179
Total Liabilities	<u>166,304</u>	<u>120,459</u>	<u>128,950</u>	<u>135,846</u>	<u>295,254</u>	<u>256,305</u>
Deferred Inflows of Resources	42,847	56,656	102	1,290	42,949	57,946
Net Investment in Capital Assets	158,782	152,434	137,254	128,772	296,036	281,206
Restricted	84,142	75,780	23,761	18,511	107,903	94,291
Unrestricted	<u>(64,898)</u>	<u>(50,020)</u>	<u>15,647</u>	<u>18,168</u>	<u>(49,251)</u>	<u>(31,852)</u>
Total Net Position	<u>\$ 178,026</u>	<u>\$ 178,194</u>	<u>\$ 176,662</u>	<u>\$ 165,451</u>	<u>\$ 354,688</u>	<u>\$ 343,645</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. The implementation of GASB Statement Nos 68, 71 and 75, as discussed above, directly affects unrestricted net position. Therefore, the County continues to present negative unrestricted net position for governmental activities.

Total assets for governmental activities increased \$16.3 million. The majority of this increase is due to the County reinstating the collection of the full statutorily allowed 2.5 mills for tax year 2018 to be collected in 2019. Liabilities increased within governmental activities by \$45.8 million due to the increase in the net pension and net OPEB liabilities. Within business-type activities long-term liabilities decreased \$6.9 million due primarily to the restructuring of long-term debt.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2019 (Continued)**

(Expressed in Thousands of Dollars)

	Governmental Activities		Business-type Activities		Total	
	2019	2018 (Restated)	2019	2018	2019	2018 (Restated)
Revenues:						
Program Revenues:						
Charges for Services	\$ 22,787	\$ 19,587	\$ 33,409	\$ 31,354	\$ 56,196	\$ 50,941
Operating Grants/Contributions	37,230	33,225	-	-	37,230	33,225
Capital Grants/Contributions	3,717	1,873	3,934	1,797	7,651	3,670
General Revenues:						
Property Taxes	39,719	37,469	-	-	39,719	37,469
Sales Tax	29,055	27,508	-	-	29,055	27,508
Other Taxes	1,399	1,229	-	-	1,399	1,229
Unrestricted Grants	6,858	5,228	-	-	6,858	5,228
Investment Earnings	3,148	2,432	98	50	3,246	2,482
Other	2,242	1,956	802	503	3,044	2,459
Total Revenues	146,155	130,507	38,243	33,704	184,398	164,211
Expenses:						
Legislative and Executive	22,529	22,214	-	-	22,529	22,214
Judicial	10,297	9,268	-	-	10,297	9,268
Public Safety	32,670	26,661	-	-	32,670	26,661
Public Works	10,612	9,835	-	-	10,612	9,835
Health	24,826	26,119	-	-	24,826	26,119
Human Services	36,468	31,922	-	-	36,468	31,922
Conservation and Recreation	4,910	4,509	-	-	4,910	4,509
Community and Economic Development	2,063	2,052	-	-	2,063	2,052
Interest and Fiscal Charges	742	820	-	-	742	820
Water	-	-	11,028	9,983	11,028	9,983
Sewer	-	-	17,210	16,795	17,210	16,795
Total Expenses	145,117	133,400	28,238	26,778	173,355	160,178
Changes in Net Position Before Transfers	1,038	(2,893)	10,005	6,926	11,043	4,033
Transfers	(1,206)	(93)	1,206	93	-	-
Change in Net Position	(168)	(2,986)	11,211	7,019	11,043	4,033
Net Position January 1 (Restated)	178,194	181,180	165,451	158,432	343,645	339,612
Net Position December 31	<u>\$ 178,026</u>	<u>\$ 178,194</u>	<u>\$ 176,662</u>	<u>\$ 165,451</u>	<u>\$ 354,688</u>	<u>\$ 343,645</u>

Analysis of the County's Operations: The previous table provides a summary of the County's operations for 2019 and 2018. Some of the more significant changes included:

- The increase in program revenue - operating grants and contributions - was primarily the result of increased grant money from the State. In 2019, the State increased the Motor Vehicle Fuel Tax rate resulting in the local governments receiving an increase in their distribution from the state for the second half of 2019. There was also increased funding for Human Services including Children Services and Developmental Disabilities and new grants for targeted law enforcement and infrastructure improvements to both the juvenile and adult detention facilities.
- General revenue increased for property taxes due to the County reinstating property tax rate for General Purposes to its statutorily authorized rate of 2.5 mills from the previously levied 2.0 mills, and sales taxes due to general economic conditions and increased commercial development. The reinstatement of the tax rate also increased the amount of fees assessed for real estate collection, resulting in a significant increase in program revenue – charges for services.
- Overall, governmental activity expenses increased 8.8% or \$11.7 million from 2018. The net change from the pension and OPEB liability, and related deferred inflow/outflows, was the most significant reason for the increase.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2019 (Continued)**

- The Business-type activities saw increases in both revenue and expenses. The increase in revenue was the result of a 2% increase in sewer rates and an increase in tap-in fees for the water operations. Both water and sewer activities saw an increase in customers due to new construction. Increases in expenses were primarily the result of monies spent to assess the future needs of the water and sewer operations. This included developing plans for finding new water fields in developing areas, investigating water softening, and implementing EPA standards for the treatment of both water and sewer. The sewer fund has seen significant increases in the cost of disposing of sewer sludge. As a result, we have entered into a joint task force with three other counties to investigate alternatives that would allow us to reduce and stabilize the cost.

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 \$125.9 million, an increase of \$9.1 million in comparison with the prior year. Of this, \$39.9 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 designated for other purposes.

The General Fund is the chief operating fund of the County. As of December 31, 2019, the General Fund reported \$39.9 million in unassigned fund balance and a \$43.2 million in total fund balance. This is an increase of \$3.8 million from amounts reported in the prior year.

As discussed previously, tax revenues in the general fund were up \$3.5 million due to the county levying its full property tax rate of 2.5 mills and general increases in sales tax revenues. Overall revenues in the general fund were up \$7.4 million or 13.6%. Expenditures in the general fund were also up due to a number of projects intended to improve infrastructure or enhance economic development including; contributions to enhance the safety and accessibility on State Route 35, completion of the final phase of HVAC improvements to much of the downtown campus, grants to townships and municipalities located in Greene County to improve infrastructure or enhance economic development.

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

Motor Vehicle Road and Bridge saw a \$1.5 million increase in intergovernmental revenue as a result of a motor vehicle fuel tax increase approved by the state. The state shares these revenues with local governments. Expenditures saw a similar increase.

Job and Family Services also saw significant increases in revenues and expenses as a result of additional state and federal money being made available due to the strain the opioid crisis has placed on social programs.

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 2019, the water fund saw an increase in net position of \$3.6 million while net position in the sewer fund grew by \$7.6 million. The net position change was primarily due to an increase in capital contributions from developers in 2019. Additionally, the sewer fund saw a 2% user fee increase that was effective February 1, 2019.

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 \$3.1 million. The County's budgeted revenues were increased \$0.7 million during the year. Even after this revision to the budget, actual revenue came in \$6.3 million or 11.5% more than the final budgeted amount. The County spent 92.1% of the amount appropriated in the general fund during 2019 resulting in the overall general fund's financial position being \$11.5 million better than budgeted for the year.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2019 (Continued)**

Capital Assets:

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

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 2,564	\$ 2,564	\$ 2,093	\$ 2,093	\$ 4,657	\$ 4,657
Infrastructure	131,337	131,337	-	-	131,337	131,337
Construction in Progress	-	-	2,411	376	2,411	376
Buildings and Improvements	26,655	22,601	5,495	5,779	32,150	28,380
Water and Sewer Lines	-	-	233,979	238,058	233,979	238,058
Equipment	7,053	5,189	1,947	1,775	9,000	6,964
Total	<u>\$ 167,609</u>	<u>\$ 161,691</u>	<u>\$ 245,925</u>	<u>\$ 248,081</u>	<u>\$ 413,534</u>	<u>\$ 409,772</u>

The County uses the modified approach to report roads and bridges which are reported as infrastructure in the governmental activities. The County manages its roads using two methods, the Financial Condition Rating which measures the condition of a road by comparing the estimated cost to repair the road to the estimated cost of replacing the road and the Physical Condition Rating which consider factors such as; time since the road had surface maintenance, surface condition (i.e., cracking) from visual observation, traffic volume, traffic type, and Financial Condition Rating. A committee meets and determines the Physical Condition Rating of each County road. Both measurements use a scale of one to five, with five being excellent. It is the County Engineer's policy to maintain 90% of the County roadways at a Physical Condition Rating of three or better. The most recent assessment found that 100% of the County roads have a Physical Condition Rating of three or better, as was the case in the previous two Physical Condition Ratings. For 2019, the County Engineer budgeted \$4,241,778 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$3,707,713.

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 two 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 2019, the County Engineer budgeted \$582,825 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$257,960.

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

Debt:

Outstanding Debt
(Expressed in Thousands of Dollars)

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
General Obligation Bonds	\$ 18,391	\$ 19,680	\$ 60,962	\$ 66,209	\$ 79,353	\$ 85,889
Revenue Bonds	-	-	11,639	13,417	11,639	13,417
OWDA/OPWC Related Debt	-	-	41,445	44,975	41,445	44,975
Special Assessment Bonds	-	-	3,124	3,392	3,124	3,392
Total	<u>\$ 18,391</u>	<u>\$ 19,680</u>	<u>\$ 117,170</u>	<u>\$ 127,993</u>	<u>\$ 135,561</u>	<u>\$ 147,673</u>

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

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2019 (Continued)**

Economic Factors and Next Year's Budgets and Rates

The County's budgeted revenues for the general fund in 2020 have been decreased significantly due to the coronavirus. Original projections assumed continued growth in tax revenues. While the short-term impact on property tax revenues is not expected to be significant, the impact on sales tax revenue and state shared revenues are expected to be significant. During 2019 the revenue estimate were decreased from \$54.0 million to \$45.9 million a 15% reduction. The County will continue to monitor the economic recovery and make additional amendments as necessary.

While the Board of County Commissioners have not made an adjustments to appropriations, they are carefully monitoring the County's financial position and have requested the all major capital expenditures be delayed.

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, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 120,354,406	\$ 13,440,609	\$ 133,795,015
Cash and Cash Equivalents in Segregated Accounts	1,088,540	2,444,021	3,532,561
Receivables (Net of Allowances for Uncollectibles)			
Taxes	46,450,290		46,450,290
Accounts	578,077	3,504,142	4,082,219
Special Assessments		4,882,421	4,882,421
Accrued Interest	213,291		213,291
Internal Balances	894,381	(894,381)	
Due from Other Governments	12,342,001	216,739	12,558,740
Materials and Supplies Inventory		877,351	877,351
Prepaid Items	5,716,096	203,247	5,919,343
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents		25,744,913	25,744,913
Cash and Cash Equivalents with Escrow Agents		1,191,796	1,191,796
Capital Assets Not Being Depreciated	133,901,552	4,504,141	138,405,693
Capital Assets (Net of Accumulated Depreciation)	33,707,697	241,420,794	275,128,491
Total Assets	355,246,331	297,535,793	652,782,124
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred Charge on Refunding	861,116	5,847,234	6,708,350
Pension	27,582,832	2,060,079	29,642,911
OPEB	3,487,198	270,505	3,757,703
Total Deferred Outflows of Resources	31,931,146	8,177,818	40,108,964
LIABILITIES:			
Accounts Payable	2,616,478	674,889	3,291,367
Accrued Wages and Benefits	3,703,551	313,095	4,016,646
Due to Other Governments	63,428		63,428
Accrued Interest Payable	58,020	228,824	286,844
Claims Payable	1,120,541		1,120,541
Long-Term Liabilities:			
Due Within One Year	1,971,787	13,171,242	15,143,029
Net Pension Liability (See Note H)	93,188,718	6,893,891	100,082,609
Net OPEB Liability (See Note I)	42,504,016	3,228,348	45,732,364
Other Amounts Due in More Than One Year	21,077,558	104,439,782	125,517,340
Total Liabilities	166,304,097	128,950,071	295,254,168
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes	40,581,774		40,581,774
Pension	1,511,197	57,712	1,568,909
OPEB	754,036	43,770	797,806
Total Deferred Inflows of Resources	42,847,007	101,482	42,948,489
NET POSITION:			
Net Investment in Capital Assets	158,781,791	137,254,493	296,036,284
Restricted for:			
Debt Service	1,452,412	3,544,842	4,997,254
Capital Outlay		20,216,080	20,216,080
Other Purposes	1,752,251		1,752,251
Road and Bridge Maintenance	14,814,441		14,814,441
Human and Social Services	17,202,059		17,202,059
Health Care Assistance	28,546,860		28,546,860
Public Safety Programs	8,335,866		8,335,866
General Administrative Services	2,988,718		2,988,718
Community and Economic Programs	2,338,448		2,338,448
Unclaimed Monies	232,945		232,945
Conservation	6,388,588		6,388,588
Trust Fund - Expendable	19,283		19,283
Trust Fund - Nonexpendable	70,800		70,800
Unrestricted	(64,898,089)	15,646,643	(49,251,446)
Total Net Position	\$ 178,026,373	\$ 176,662,058	\$ 354,688,431

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

**GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Program Revenues</u>				<u>Net (Expense) Revenue and Changes in Net Position</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Governmental Activities:							
Legislative and Executive	\$ 22,529,358	\$ 8,662,092	\$ 254,343	\$ 1,786,695	\$ (11,826,228)		\$ (11,826,228)
Judicial	10,296,578	1,754,574	717,155		(7,824,849)		(7,824,849)
Public Safety	32,669,878	3,980,869	5,919,016	382,176	(22,387,817)		(22,387,817)
Public Works	10,612,280	581,207	8,288,209	279,560	(1,463,304)		(1,463,304)
Health	24,826,008	2,093,020	6,911,046		(15,821,942)		(15,821,942)
Human Services	36,468,256	4,690,778	14,310,175		(17,467,303)		(17,467,303)
Conservation and Recreation	4,910,170	1,024,044	113,666	1,268,892	(2,503,568)		(2,503,568)
Community and Economic Development	2,062,809		715,911		(1,346,898)		(1,346,898)
Interest and Fiscal Charges	741,934				(741,934)		(741,934)
Total Governmental Activities	145,117,271	22,786,584	37,229,521	3,717,323	(81,383,843)		(81,383,843)
Business-Type Activities:							
Water	11,028,370	11,818,693		1,833,733		2,624,056	2,624,056
Sewer	17,209,675	21,590,564		2,099,855		6,480,744	6,480,744
Total Business-Type Activities	28,238,045	33,409,257		3,933,588		9,104,800	9,104,800
Total - Primary Government	\$ 173,355,316	\$ 56,195,841	\$ 37,229,521	\$ 7,650,911	(81,383,843)	9,104,800	(72,279,043)
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes					9,200,325		9,200,325
Property Taxes, Levied for Road and Bridge Maintenance					861,785		861,785
Property Taxes, Levied for Community Mental Health					4,169,766		4,169,766
Property Taxes, Levied for Developmental Disability Services					11,451,273		11,451,273
Property Taxes, Levied for County Hospital Services					3,275,798		3,275,798
Property Taxes, Levied for Children's Services					5,333,948		5,333,948
Property Taxes, Levied for Senior Citizen Services					5,116,613		5,116,613
Property Taxes, Levied for Debt Service					309,435		309,435
Sales Taxes					29,055,376		29,055,376
County Hotel Lodging Tax					1,398,917		1,398,917
Grants and Entitlements not Restricted to Specific Programs					6,858,036		6,858,036
Investment Earnings					3,148,003	97,673	3,245,676
Gain on Sale of Capital Assets					848,730	4,737	853,467
Miscellaneous					1,393,361	797,916	2,191,277
Transfers					(1,205,586)	1,205,586	
Total General Revenues and Transfers					81,215,780	2,105,912	83,321,692
Change in Net Position					(168,063)	11,210,712	11,042,649
Net Position Beginning of Year (Restated See Note R)					178,194,436	165,451,346	343,645,782
Net Position End of Year					\$ 178,026,373	\$ 176,662,058	\$ 354,688,431

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

**GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

	<u>General Fund</u>	<u>Motor Vehicle Road & Bridge</u>	<u>Job and Family Services</u>	<u>Board of Developmental Disabilities</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS:						
Equity in Pooled Cash and Cash Equivalents	\$ 38,644,931	\$ 11,450,966	\$ 16,676,151	\$ 22,089,109	\$ 25,712,272	\$ 114,573,429
Cash and Cash Equivalents in Segregated Accounts	100,247				988,293	1,088,540
Receivables (Net of Allowance for Uncollectibles)						
Taxes	14,659,229	889,856	5,505,421	11,831,137	13,318,351	46,203,994
Accounts	67,002	43,255	4,538	712	462,570	578,077
Accrued Interest	206,418	6,464			409	213,291
Interfund Receivable	948,805					948,805
Due from Other Funds	79,663	120,177	17,690	17,165	55,724	290,419
Prepaid Items	510,963	119,883	49,764	4,960,611	74,875	5,716,096
Due from Other Governments	2,784,372	3,792,390	1,007,912	1,551,407	3,452,216	12,588,297
Total Assets	<u>\$ 58,001,630</u>	<u>\$ 16,422,991</u>	<u>\$ 23,261,476</u>	<u>\$ 40,450,141</u>	<u>\$ 44,064,710</u>	<u>\$ 182,200,948</u>
LIABILITIES:						
Accounts Payable	\$ 1,286,855	\$ 227,314	\$ 664,444	\$ 132,039	\$ 305,826	\$ 2,616,478
Accrued Wages and Benefits	2,035,779	174,918	482,914	379,098	630,842	3,703,551
Due to Other Governments	10,650				52,778	63,428
Interfund Payable					278,805	278,805
Due to Other Funds	76,197	14,829	69,384	597	22,171	183,178
Total Liabilities	<u>3,409,481</u>	<u>417,061</u>	<u>1,216,742</u>	<u>511,734</u>	<u>1,290,422</u>	<u>6,845,440</u>
DEFERRED INFLOWS OF RESOURCES:						
Property Taxes	9,403,118	879,523	5,441,561	11,693,637	13,163,935	40,581,774
Unavailable Revenue	2,036,594	2,484,566	449,127	1,519,157	2,402,253	8,891,697
Total Deferred Inflows of Resources	<u>11,439,712</u>	<u>3,364,089</u>	<u>5,890,688</u>	<u>13,212,794</u>	<u>15,566,188</u>	<u>49,473,471</u>
FUND BALANCES:						
Nonspendable	743,905	119,883	49,764	4,960,611	145,675	6,019,838
Restricted		12,521,958	16,104,282	21,765,002	22,338,352	72,729,594
Committed					4,724,073	4,724,073
Assigned	2,547,017					2,547,017
Unassigned	39,861,515					39,861,515
Total Fund Balances	<u>43,152,437</u>	<u>12,641,841</u>	<u>16,154,046</u>	<u>26,725,613</u>	<u>27,208,100</u>	<u>125,882,037</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 58,001,630</u>	<u>\$ 16,422,991</u>	<u>\$ 23,261,476</u>	<u>\$ 40,450,141</u>	<u>\$ 44,064,710</u>	<u>\$ 182,200,948</u>

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

GREENE COUNTY, OHIO
RECONCILIATION OF THE TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2019

Total Governmental Fund Balances \$ 125,882,037

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	2,564,258	
Infrastructure	131,337,294	
Buildings, Structures and Improvements	45,787,902	
Equipment, Furniture and Fixtures	17,302,573	
Accumulated Depreciation	<u>(29,382,778)</u>	
Total capital assets		167,609,249

Internal service fund is used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. 4,660,436

Adjustments to reflect the consolidation of internal service fund activities related to enterprise activity. 117,140

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

Taxes	704,761	
Intergovernmental	7,720,467	
Special Assessments	8,122	
Charges for Service	166,492	
Investment Earnings	117,346	
Miscellaneous	<u>174,509</u>	
Total		8,891,697

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	(18,391,486)	
Capital Lease	(221,262)	
Compensated absences	<u>(4,436,597)</u>	
Total		(23,049,345)

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due. (58,020)

Deferred amounts on refunding are not recognized as assets in the funds, where they are recorded as expenditures when paid. 861,116

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

Deferred Outflows - Pension	27,582,832	
Deferred Outflows - OPEB	3,487,198	
Deferred Inflows - Pension	(1,511,197)	
Deferred Inflows - OPEB	(754,036)	
Net Pension Liability	(93,188,718)	
Net OPEB Liability	<u>(42,504,016)</u>	
Total		<u>(106,887,937)</u>

Total net position of governmental activities \$ 178,026,373

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, 2019**

	<u>General Fund</u>	<u>Motor Vehicle Road & Bridge</u>	<u>Job and Family Services</u>	<u>Board of Developmental Disabilities</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES:						
Taxes	\$ 38,320,297	\$ 863,998	\$ 5,347,359	\$ 11,481,451	\$ 14,261,264	\$ 70,274,369
Special Assessments		24,934				24,934
Charges for Services	8,578,022	372,516	627,298	1,375,744	9,189,538	20,143,118
Licenses and Permits	1,517,444				186,892	1,704,336
Fines and Forfeitures	257,151	130,083			392,040	779,274
Intergovernmental	6,270,467	8,279,156	13,254,345	5,782,585	10,514,100	44,100,653
Investment Earnings	5,068,251	80,906			26,628	5,175,785
Other	1,393,361	16,462	195,820	49,415	1,102,779	2,757,837
Total Revenues	<u>61,404,993</u>	<u>9,768,055</u>	<u>19,424,822</u>	<u>18,689,195</u>	<u>35,673,241</u>	<u>144,960,306</u>
EXPENDITURES:						
Current:						
General Government:						
Legislative and Executive	23,101,158				1,790,758	24,891,916
Judicial	8,490,149					8,490,149
Public Safety	19,038,133				7,571,168	26,609,301
Public Works	98,195	9,371,795				9,469,990
Health	412,354			15,411,241	9,026,659	24,850,254
Human Services	919,260		20,071,688		10,123,466	31,114,414
Conservation and Recreation	3,096,893				1,180,826	4,277,719
Community and Economic Development	486,200				1,335,560	1,821,760
Capital Outlay					2,221,566	2,221,566
Debt Service:						
Principal Retirements					1,230,000	1,230,000
Interest and Fiscal Charges					740,556	740,556
Total Expenditures	<u>55,642,342</u>	<u>9,371,795</u>	<u>20,071,688</u>	<u>15,411,241</u>	<u>35,220,559</u>	<u>135,717,625</u>
Excess of Revenues Over (Under) Expenditures	<u>5,762,651</u>	<u>396,260</u>	<u>(646,866)</u>	<u>3,277,954</u>	<u>452,682</u>	<u>9,242,681</u>
OTHER FINANCING SOURCES AND USES:						
Transfers In	143,891		273,285		1,881,299	2,298,475
Proceeds from Sale of Capital Assets	875,135	2,999				878,134
Inception of Capital Lease	221,262					221,262
Transfers Out	(3,153,780)				(351,815)	(3,505,595)
Total Other Financing Sources and Uses	<u>(1,913,492)</u>	<u>2,999</u>	<u>273,285</u>		<u>1,529,484</u>	<u>(107,724)</u>
Net Change in Fund Balance	3,849,159	399,259	(373,581)	3,277,954	1,982,166	9,134,957
Fund Balance (Deficit) at Beginning of Year (Restated See Note R)	<u>39,303,278</u>	<u>12,242,582</u>	<u>16,527,627</u>	<u>23,447,659</u>	<u>25,225,934</u>	<u>116,747,080</u>
Fund Balance (Deficit) at End of Year	<u>\$ 43,152,437</u>	<u>\$ 12,641,841</u>	<u>\$ 16,154,046</u>	<u>\$ 26,725,613</u>	<u>\$ 27,208,100</u>	<u>\$ 125,882,037</u>

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

GREENE COUNTY, OHIO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

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

Net change in fund balances - total governmental funds \$ 9,134,957

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.

Capital Outlay	8,001,028	
Depreciation Expense	<u>(2,053,827)</u>	
Total		5,947,201

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

Net book value of capital assets disposed of	(29,404)
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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 adjusted items against current year accruals.

Taxes	(101,133)	
Intergovernmental	321,250	
Special Assessments	335	
Charges for Service	27,807	
Miscellaneous	174,509	
Investment Earnings	<u>(77,010)</u>	
Total		345,758

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:

Inception of Capital Lease	(221,262)	
Premium on bonds	58,922	
Discount on bonds	(676)	
Principal repayment for bonds	1,230,000	
Principal repayment for capital leases	<u>49,881</u>	
Total		1,116,865

Interest is reported as an expenditure in governmental funds when due, but is accrued on outstanding bonds in the statement of activities.

3,475

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:

Amortization of Loss on Refunding	(63,099)	
Compensated Absences	<u>(103,767)</u>	
Total		(166,866)

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:

Change in net position	595,859	
Adjustment to business type activities	<u>(49,032)</u>	
Total		546,827

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:

Pension	6,491,747
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Except for amounts reported as deferred inflows/outflows, changes in the net pension and OPEB liabilities are reported as pension expense in the statement of activities:

Pension	(3,354,965)	
OPEB	<u>(20,203,658)</u>	

Change in net position of governmental activities	<u>\$ (168,063)</u>
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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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 35,461,530	\$ 35,461,530	\$ 37,860,573	\$ 2,399,043
Charges for Services	8,549,960	8,678,247	9,190,396	512,149
Licenses and Permits	1,012,500	1,012,500	1,524,869	512,369
Fines and Forfeitures	290,300	290,300	253,537	(36,763)
Intergovernmental	5,479,050	5,479,050	6,147,029	667,979
Interest	2,433,000	2,433,000	3,439,184	1,006,184
Other	313,500	913,500	1,571,285	657,785
Total Revenues	<u>53,539,840</u>	<u>54,268,127</u>	<u>59,986,873</u>	<u>5,718,746</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	25,713,489	26,658,973	24,934,337	1,724,636
Judicial	8,933,753	9,156,242	8,714,334	441,908
Public Safety	19,427,272	19,497,483	19,032,043	465,440
Public Works	97,133	96,950	95,488	1,462
Health	477,808	458,716	457,453	1,263
Human Services	933,476	949,197	928,032	21,165
Conservation and Recreation	3,360,802	3,384,425	3,233,009	151,416
Community and Economic Development	491,192	520,595	489,484	31,111
Total Expenditures	<u>59,434,925</u>	<u>60,722,581</u>	<u>57,884,180</u>	<u>2,838,401</u>
Excess of Revenues Over (Under) Expenditures	(5,895,085)	(6,454,454)	2,102,693	8,557,147
OTHER FINANCING SOURCES AND USES:				
Transfers In	650,000	582,000	143,891	(438,109)
Proceeds from Sale of Capital Assets			875,135	875,135
Advances In	100,000	100,000	241,162	141,162
Transfers Out	(3,798,404)	(5,567,982)	(3,153,780)	2,414,202
Advances Out	(195,000)	(189,935)	(189,739)	196
Repayment of Loans to Other Governments			25,000	25,000
Loans to Other Governments		(40,000)	(40,000)	
Total Other Financing Sources and Uses	<u>(3,243,404)</u>	<u>(5,115,917)</u>	<u>(2,098,331)</u>	<u>3,017,586</u>
Net Change in Fund Balance	(9,138,489)	(11,570,371)	4,362	11,574,733
Fund Balance (Deficit) at Beginning of Year	32,654,581	32,654,581	32,654,581	
Prior Year Encumbrances Appropriated	<u>4,127,737</u>	<u>4,127,737</u>	<u>4,127,737</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 27,643,829</u>	<u>\$ 25,211,947</u>	<u>\$ 36,786,680</u>	<u>\$ 11,574,733</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 850,750	\$ 850,750	\$ 861,806	\$ 11,056
Special Assessments	26,000	26,000	23,009	(2,991)
Charges for Services	175,000	175,000	360,789	185,789
Fines and Forfeitures	100,000	100,000	130,465	30,465
Intergovernmental	5,750,100	6,029,660	7,987,279	1,957,619
Interest	40,000	40,000	83,758	43,758
Other	1,000	1,000	45,768	44,768
Total Revenues	<u>6,942,850</u>	<u>7,222,410</u>	<u>9,492,874</u>	<u>2,270,484</u>
EXPENDITURES:				
Current:				
Public Works	10,903,574	11,645,214	9,956,534	1,688,680
Total Expenditures	<u>10,903,574</u>	<u>11,645,214</u>	<u>9,956,534</u>	<u>1,688,680</u>
Excess of Revenues Over (Under) Expenditures	(3,960,724)	(4,422,804)	(463,660)	3,959,144
OTHER FINANCING SOURCES AND USES:				
Proceeds from Sale of Capital Assets	<u> </u>	<u> </u>	2,999	2,999
Total Other Financing Sources and Uses	<u> </u>	<u> </u>	<u>2,999</u>	<u>2,999</u>
Net Change in Fund Balance	(3,960,724)	(4,422,804)	(460,661)	3,962,143
Fund Balance (Deficit) at Beginning of Year (Restated)	10,657,328	10,657,328	10,657,328	
Prior Year Encumbrances Appropriated	<u>417,582</u>	<u>417,582</u>	<u>417,582</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 7,114,186</u>	<u>\$ 6,652,106</u>	<u>\$ 10,614,249</u>	<u>\$ 3,962,143</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
JOB AND FAMILY SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 5,363,700	\$ 5,363,700	\$ 5,334,154	\$ (29,546)
Charges for Services	710,000	710,000	683,502	(26,498)
Intergovernmental	13,434,700	13,434,700	13,602,512	167,812
Other	4,335,000	4,335,000	278,093	(4,056,907)
Total Revenues	<u>23,843,400</u>	<u>23,843,400</u>	<u>19,898,261</u>	<u>(3,945,139)</u>
EXPENDITURES:				
Current:				
Human Services	25,354,498	27,435,800	20,363,618	7,072,182
Total Expenditures	<u>25,354,498</u>	<u>27,435,800</u>	<u>20,363,618</u>	<u>7,072,182</u>
Excess of Revenues Over (Under) Expenditures	(1,511,098)	(3,592,400)	(465,357)	3,127,043
OTHER FINANCING SOURCES AND USES:				
Transfers In	300,000	300,000	273,285	(26,715)
Total Other Financing Sources and Uses	<u>300,000</u>	<u>300,000</u>	<u>273,285</u>	<u>(26,715)</u>
Net Change in Fund Balance	(1,211,098)	(3,292,400)	(192,072)	3,100,328
Fund Balance (Deficit) at Beginning of Year (Restated)	16,342,671	16,342,671	16,342,671	
Prior Year Encumbrances Appropriated	367,193	367,193	367,193	
Fund Balance (Deficit) at End of Year	<u>\$ 15,498,766</u>	<u>\$ 13,417,464</u>	<u>\$ 16,517,792</u>	<u>\$ 3,100,328</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 11,514,500	\$ 11,514,500	\$ 11,451,358	\$ (63,142)
Charges for Services			1,375,744	1,375,744
Intergovernmental	3,352,500	3,352,500	5,681,271	2,328,771
Other	5,000	5,000	128,847	123,847
Total Revenues	<u>14,872,000</u>	<u>14,872,000</u>	<u>18,637,220</u>	<u>3,765,220</u>
EXPENDITURES:				
Current:				
Health	<u>19,399,901</u>	<u>19,859,901</u>	<u>15,719,152</u>	<u>4,140,749</u>
Total Expenditures	<u>19,399,901</u>	<u>19,859,901</u>	<u>15,719,152</u>	<u>4,140,749</u>
Net Change in Fund Balance	(4,527,901)	(4,987,901)	2,918,068	7,905,969
Fund Balance (Deficit) at Beginning of Year	<u>18,850,400</u>	<u>18,850,400</u>	<u>18,850,400</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 14,322,499</u>	<u>\$ 13,862,499</u>	<u>\$ 21,768,468</u>	<u>\$ 7,905,969</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, 2019**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 6,017,453	\$ 7,423,156	\$ 13,440,609	\$ 5,780,977
Cash and Cash Equivalents in Segregated Accounts	961,542	1,482,479	2,444,021	
Accounts Receivable	1,313,833	2,190,309	3,504,142	
Special Assessments Receivable	2,465,021	2,417,400	4,882,421	
Due from Other Funds	5,125	6,494	11,619	
Prepaid Items	92,270	110,977	203,247	
Due from Other Governments	108,370	108,369	216,739	
Materials and Supplies Inventory	503,617	373,734	877,351	
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	11,826,378	13,918,535	25,744,913	
Cash and Cash Equivalents with Escrow Agents		1,191,796	1,191,796	
Total Current Assets	<u>23,293,609</u>	<u>29,223,249</u>	<u>52,516,858</u>	<u>5,780,977</u>
Noncurrent Assets:				
Capital Assets, net	77,976,042	167,948,893	245,924,935	
Total Noncurrent Assets	<u>77,976,042</u>	<u>167,948,893</u>	<u>245,924,935</u>	
Total Assets	<u>101,269,651</u>	<u>197,172,142</u>	<u>298,441,793</u>	<u>5,780,977</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding	1,573,420	4,273,814	5,847,234	
Pension	919,371	1,140,708	2,060,079	
OPEB	119,594	150,911	270,505	
Total Deferred Outflows of Resources	<u>2,612,385</u>	<u>5,565,433</u>	<u>8,177,818</u>	
LIABILITIES:				
Current Liabilities:				
Accounts Payable	325,299	349,590	674,889	
Claims Payable				1,120,541
Accrued Wages and Benefits	136,991	176,104	313,095	
Accrued Interest Payable	80,758	148,066	228,824	
Interfund Payable		670,000	670,000	
Due to Other Funds	47,173	71,687	118,860	
Compensated Absences Payable	22,910	21,639	44,549	
General Obligation Bonds Payable	2,463,724	5,219,843	7,683,567	
Special Assessment Bonds Payable	117,130	162,125	279,255	
OWDA Loans Payable	288,615	3,392,617	3,681,232	
Current Liabilities Payable from Restricted Assets:				
Revenue Bonds Payable	903,192	579,447	1,482,639	
Total Current Liabilities	<u>4,385,792</u>	<u>10,791,118</u>	<u>15,176,910</u>	<u>1,120,541</u>
Long-Term Liabilities: (Net of Current Portions)				
Compensated Absences Payable	174,946	165,273	340,219	
General Obligation Bonds Payable	23,750,473	29,528,440	53,278,913	
Revenue Bonds Payable	941,279	9,215,541	10,156,820	
Special Assessment Bonds Payable	1,677,175	1,167,625	2,844,800	
OWDA/OPWC Loans Payable	3,854,295	33,909,182	37,763,477	
Construction Commitments	27,776	27,777	55,553	
Net Pension Liability	3,086,164	3,807,727	6,893,891	
Net OPEB Liability	1,448,236	1,780,112	3,228,348	
Total Long-Term Liabilities	<u>34,960,344</u>	<u>79,601,677</u>	<u>114,562,021</u>	
Total Liabilities	<u>39,346,136</u>	<u>90,392,795</u>	<u>129,738,931</u>	<u>1,120,541</u>
DEFERRED INFLOWS OF RESOURCES:				
Pension	26,765	30,947	57,712	
OPEB	19,618	24,152	43,770	
Total Deferred Inflows of Resources	<u>46,383</u>	<u>55,099</u>	<u>101,482</u>	
NET POSITION:				
Net Investment in Capital Assets	47,980,796	89,273,697	137,254,493	
Restricted for Debt Service	743,962	2,800,880	3,544,842	
Restricted for Capital Outlay	9,098,425	11,117,655	20,216,080	
Unrestricted	6,666,334	9,097,449	15,763,783	4,660,436
Total Net Position	<u>\$ 64,489,517</u>	<u>\$ 112,289,681</u>	<u>176,779,198</u>	<u>\$ 4,660,436</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(117,140)	
Total Net Position of Business-type Activities			<u>\$ 176,662,058</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, 2019**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
OPERATING REVENUES:				
Charges for Services	\$ 11,818,693	\$ 21,590,564	\$ 33,409,257	\$ 14,855,015
Other	333,604	464,312	797,916	606,937
Total Operating Revenues	<u>12,152,297</u>	<u>22,054,876</u>	<u>34,207,173</u>	<u>15,461,952</u>
OPERATING EXPENSES:				
Personal Services	3,083,480	3,934,141	7,017,621	
Contractual Services	2,236,099	2,323,838	4,559,937	14,867,627
Materials and Supplies	1,748,114	2,586,288	4,334,402	
Depreciation	2,649,122	5,292,035	7,941,157	
Other	70,061	53,080	123,141	
Total Operating Expenses	<u>9,786,876</u>	<u>14,189,382</u>	<u>23,976,258</u>	<u>14,867,627</u>
Operating Income (Loss)	<u>2,365,421</u>	<u>7,865,494</u>	<u>10,230,915</u>	<u>594,325</u>
NON-OPERATING REVENUES (EXPENSES):				
Investment Income	57,119	40,554	97,673	
Gain on Sale of Capital Assets	2,789	1,948	4,737	
Interest and Fiscal Charges	(1,263,365)	(2,908,760)	(4,172,125)	
Discount on Debt Issued		(21,998)	(21,998)	
Bond Issuance Costs		(116,696)	(116,696)	
Total Non-Operating Revenues (Expenses)	<u>(1,203,457)</u>	<u>(3,004,952)</u>	<u>(4,208,409)</u>	
Income (Loss) Before Contributions and Transfers	<u>1,161,964</u>	<u>4,860,542</u>	<u>6,022,506</u>	<u>580,454</u>
Transfers In	581,818	623,768	1,205,586	1,534
Capital Contributions from Grants	510,031	565,234	1,075,265	
Capital Contributions from Developers	1,323,702	1,534,621	2,858,323	
Change in Net Position	<u>3,577,515</u>	<u>7,584,165</u>	<u>11,161,680</u>	<u>595,859</u>
Net Position at Beginning of Year	<u>60,912,002</u>	<u>104,705,516</u>		<u>4,064,577</u>
Net Position at End of Year	<u>\$ 64,489,517</u>	<u>\$ 112,289,681</u>		<u>\$ 4,660,436</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			49,032	
Change in Net Position of Business-type Activities			<u>\$ 11,210,712</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, 2019**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
Cash Flows from Operating Activities:				
Received from Charges for Services	\$ 11,751,600	\$ 21,631,476	\$ 33,383,076	\$ 140,682
Received from Interfund Services				14,714,333
Received from Other Operating Sources	349,991	509,507	859,498	606,937
Payments to Suppliers for Goods and Services	(1,724,960)	(2,620,005)	(4,344,965)	
Payments for Contract Services	(1,923,685)	(2,077,772)	(4,001,457)	(15,027,829)
Payments to Employees for Services	(2,471,538)	(3,120,730)	(5,592,268)	
Payments for Other Operating Expenses	(69,321)	(101,714)	(171,035)	
Payments for Interfund Services Used	(169,542)	(209,029)	(378,571)	
Net Cash Provided by (Used for) Operating Activities	<u>5,742,545</u>	<u>14,011,733</u>	<u>19,754,278</u>	<u>434,123</u>
Cash Flows from Noncapital Financing Activities:				
Transfers In	581,818	623,768	1,205,586	1,534
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>581,818</u>	<u>623,768</u>	<u>1,205,586</u>	<u>1,534</u>
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Capital Related Debt	55,936	26,072,777	26,128,713	
Premium on Capital Related Debt		2,335,481	2,335,481	
Discount on Capital Related Debt		(21,998)	(21,998)	
Issuance Cost on Capital Related Debt		(116,696)	(116,696)	
Proceeds from Manuscript Debt		670,000	670,000	
Capital Contributions	401,661	456,865	858,526	
Special Assessments Received	187,012	336,114	523,126	
Payments for Capital Acquisitions	(1,450,868)	(1,437,670)	(2,888,538)	
Payments for Capital Related Debt Principal	(3,404,873)	(35,451,532)	(38,856,405)	
Payments for Capital Related Interest	(1,217,608)	(2,918,757)	(4,136,365)	
Proceeds from Sales of Capital Assets	3,028	1,948	4,976	
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(5,425,712)</u>	<u>(10,073,468)</u>	<u>(15,499,180)</u>	
Cash Flows from Investing Activities:				
Received for Interest on Investments	57,119	20,397	77,516	
Net Cash Provided by (Used for) Investing Activities	<u>57,119</u>	<u>20,397</u>	<u>77,516</u>	
Net Increase (Decrease) in Cash and Cash Equivalents	955,770	4,582,430	5,538,200	435,657
Cash and Cash Equivalents Beginning of Year	17,849,603	18,241,740	36,091,343	5,345,320
Cash and Cash Equivalents End of Year	<u>\$ 18,805,373</u>	<u>\$ 22,824,170</u>	<u>\$ 41,629,543</u>	<u>\$ 5,780,977</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$ 2,365,421	\$ 7,865,494	\$ 10,230,915	\$ 594,325
Adjustments:				
Depreciation	2,649,122	5,292,035	7,941,157	
(Increase) Decrease in Assets and Deferred Outflows:				
Account Receivable	(67,093)	16,648	(50,445)	
Due from Other Funds	16,387	20,501	36,888	
Prepaid Items	3,256	17,099	20,355	
Materials and Supplies Inventory	18,912	28,154	47,066	
Deferred Outflows of Resources - Pension	(524,843)	(667,814)	(1,192,657)	
Deferred Outflows of Resources - OPEB	(32,203)	(40,976)	(73,179)	
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	108,489	(99,706)	8,783	(13,514)
Claims Payable				(146,688)
Accrued Wages	3,967	19,958	23,925	
Due to Other Funds	43,762	67,525	111,287	
Compensated Absences Payable	(9,461)	8,133	(1,328)	
Net Pension Liability	1,428,226	1,817,286	3,245,512	
Net OPEB Liability	261,453	332,675	594,128	
Deferred Inflows of Resources - Pension	(413,470)	(526,103)	(939,573)	
Deferred Inflows of Resources - OPEB	(109,380)	(139,176)	(248,556)	
Net Cash Provided by (Used for) Operating Activities	<u>\$ 5,742,545</u>	<u>\$ 14,011,733</u>	<u>\$ 19,754,278</u>	<u>\$ 434,123</u>
Noncash Investing, Capital, and Financing Activities				
Contributions of capital assets from developers	\$ 1,323,702	\$ 1,534,621	\$ 2,858,323	
Capital additions funded by accounts payable	\$ 50,678	\$ 88,338	\$ 139,016	
Reconciliation of cash and cash equivalents:				
Equity in Pooled Cash and Cash Equivalents	\$ 6,017,453	\$ 7,423,156	\$ 13,440,609	\$ 5,780,977
Cash and Cash Equivalents in Segregated Accounts	961,542	1,482,479	2,444,021	
Restricted Equity in Pooled Cash and Cash Equivalents	11,826,378	13,918,535	25,744,913	
Total Cash and Cash Equivalents	<u>\$ 18,805,373</u>	<u>\$ 22,824,170</u>	<u>\$ 41,629,543</u>	<u>\$ 5,780,977</u>

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

**GREENE COUNTY, OHIO
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2019**

ASSETS:

Equity in Pooled Cash and Cash Equivalents	\$ 17,256,249
Cash and Cash Equivalents in Segregated Accounts	2,093,958
Taxes Receivable	250,548,999
Special Assessments Receivable	6,529,445
Due from Other Governments	<u>5,287,157</u>
Total Assets	<u>281,715,808</u>

LIABILITIES:

Due to Other Governments	<u>6,308,593</u>
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DEFERRED INFLOWS OF RESOURCES:

Property Taxes	250,548,999
Special Assessments	<u>6,529,445</u>
Total Deferred Inflows of Resources	<u>257,078,444</u>

NET POSITION:

Restricted for Individuals, Organizations and Other Governments	<u><u>\$ 18,328,771</u></u>
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The notes to the financial statements are an intergral part of this statement.

**GREENE COUNTY, OHIO
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

ADDITIONS:

Amounts Received as Fiscal Agent	\$ 14,726,385
Property Taxes Collections for Other Governments	225,112,109
Special Assessments Collections for Other Governments	4,025,492
Intergovernmental	11,279,701
License, Permits and Fees for Other Governments	22,343,340
Fines and Forfeitures for Other Governments	2,066,184
Sheriff Sales Collections for Others	3,736,864
Other	1,105,691
Total Additions	<u>284,395,766</u>

DEDUCTIONS

Distributions as Fiscal Agent	13,824,347
Property Tax Distributions to Other Governments	225,392,226
Special Assessments Distributions to Other Governments	4,023,789
Distributions of State Funds to Other Governments	13,734,780
Licenses, Permits, and Fees of Distributions to Other Governments	22,189,921
Fines and Forfeitures Distributions to Other Governments	1,871,640
Sheriff Sales Distributions to Other Governments	3,640,834
Distributions to Individuals	1,105,648
Total Deductions	<u>285,783,185</u>

Change in Net Position	(1,387,419)
Net Position Beginning of Year	<u>19,716,190</u>
Net Position End of Year	<u><u>\$ 18,328,771</u></u>

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE A – REPORTING ENTITY

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

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

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

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

Greene County Park District - The three Park Commissioners are appointed by the Probate Judge. During 2019, 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 2019, 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 2019, the County paid the Transit Board \$616,059 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 \$531 in 2019. This amount represented rent payments made on behalf of qualifying individuals.

Greene County Regional Airport Authority – The County Commissioners appoint all seven members of the Authority's Board. In 2019, the County provided \$88,239 in an operating grant to the Authority.

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Government-Wide Financial statements

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

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

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

Fund Financial Statements

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

Fund Accounting:

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

Governmental Funds

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

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

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

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

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

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

Proprietary Funds

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

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

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

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

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

Fiduciary Funds

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

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

Measurement Focus:

Government-Wide Financial Statements

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

Fund Financial Statements

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

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

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

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

Basis of Accounting:

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

Revenues-Exchange and Nonexchange Transactions

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources consist of property taxes, unavailable revenue, pension and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2019, but which were levied to financier 2020 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivable which will not be collected within the available period. For the County unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. Deferred inflows/outflows of resources related to pension and OPEB are reported on the government-wide and proprietary funds statement of net position and explained in Notes H and I to the basic financial statements.

Expenses/Expenditures

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

Budgetary Accounting and Control: Under Ohio Law, the Board of County Commissioners must adopt an appropriation budget by January 1 of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1, for all funds except Fiduciary Fund types. Each County department prepares an original budget that is approved by the Board of County Commissioners. All modifications to the original budget must be requested by departmental management and approved by the Board of County Commissioners throughout the year. The original budget and all budgetary amendments and supplemental appropriations necessary during 2019 are included in the final budget amounts presented in the budget to actual comparisons.

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

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

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

Pooled Cash and Cash Equivalents and Related Investments: Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County Treasurer. Individual fund integrity

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is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the combined balance sheet. Investments in the pooled cash and cash equivalents consists of federal agency instruments, STAR Ohio, money market funds, Greene County issued bonds, 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 2019. 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 \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the STAR Ohio investors will be combined for these purposes.

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

Prepaid Items: Payments made to vendors for services that will benefit periods beyond December 31, 2019 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and expenditure is reported in the year in which services are consumed.

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

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

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

Infrastructure assets are reported as part of Capital Assets Not Being Depreciated in the governmental activities column. Infrastructure reported in the governmental activities column consists of County roads and bridges. These assets are presented using the modified approach and, therefore, are not depreciated. In addition, expenses made by the County to preserve existing roads or bridges are expensed rather than capitalized. Only expenses for additions or improvement are capitalized. Additional disclosures about the condition assessments and maintenance cost regarding

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the County's roads and bridges appear in the Required Supplementary Information. Infrastructure in the business-type activities column is classified as improvements other than buildings and consists of water and sewer lines.

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

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

Bond Discounts, 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.

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

Special Assessments: The County applies the provisions of GASB Statements No. 6 and 33 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the government-wide financial statements as Matured Special Assessment with Governmental Commitment Bonds and Current and Noncurrent Liabilities in the appropriate column for governmental and business-type activities based on the purpose of the assessment. The accumulation of resources for, and the payment of, principal and interest on these bonds are accounted for and reported in the Debt Service Funds for governmental activities and in the water and sewer funds, as appropriate. Capital improvements financed by special assessments are accounted for and reported in the governmental or business-type activities column based on the purpose of the assessments. In government-wide financial statements, special assessments revenues are accounted for and reported in the fund that best reflects the nature of the transactions and are treated like user fees. In business-type activity financial statements, special assessments revenues are accrued and recognized in full upon completion of the construction project. The amount of delinquent special assessments receivable as of December 31, 2019 is \$127,088.

Interest Income: Per the Ohio Revised Code, the County has specified the funds to receive an allocation of interest earnings. In 2019, interest earnings credited to the General Fund prior to fair value recognition amounted to \$3,332,404, including \$2,609,711 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$83,758. Other non-major governmental funds earned \$1,498 in interest earnings.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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 \$67,265,553, 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 \$68,039,869.

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, \$33,527,715 was insured by FDIC. The remaining balance of \$34,512,154 was collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public moneys it holds that are not FDIC insured. All county demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

Investments

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

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

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Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. All County investments are in an internal investment pool. As of December 31, 2019, the County had the following investments:

	Measurement Value	Investment Maturities (in Years)			Percent of Total Investments
		Less than 1	1-3	Greater than 3	
Federal National Mortgage Association Notes	\$8,489,305		\$8,489,305		7.30%
Federal Home Loan Bank Notes	38,937,730		16,937,870	21,999,860	33.46%
Federal Home Loan Mortgage Notes	29,726,703		10,720,593	19,006,110	25.55%
Federal Farm Credit Bank Notes	10,995,426		4,993,146	6,002,280	9.45%
Greene County Bonds	13,392			13,392	0.01%
STAROhio	27,353,543	27,353,543			23.51%
Money Market Funds	832,840	832,840			0.72%
Total Investments	\$116,348,939	\$28,186,383	\$41,140,914	\$47,021,642	

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

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

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

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

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	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$183,614,492	\$0
Investments:		
Federal Agency Instruments	(88,149,164)	88,149,164
Greene County Bonds	(13,392)	13,392
STAR Ohio	(27,353,543)	27,353,543
Money Market Funds-Sweep Account	(832,840)	832,840
GASB Statement No. 3	\$67,265,553	\$116,348,939

NOTE D – FAIR VALUE MEASUREMENT

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

Level 1 – Investments reflect prices quoted in active markets.

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

Level 3 – Investments reflect prices based upon unobservable sources.

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

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

	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Federal National Mortgage Association Notes	\$8,489,305	\$8,489,305		
Federal Home Loan Bank Notes	38,937,730	38,937,730		
Federal Home Loan Mortgage Notes	29,726,703	29,726,703		
Federal Farm Credit Bank Notes	10,995,426	10,995,426		
Greene County Bonds	13,392		13,392	
Total Investments	<u>\$88,162,556</u>	<u>\$88,149,164</u>	<u>\$13,392</u>	<u>\$0</u>

At December 31, 2019 the County had \$27,353,543 on deposit with STAR Ohio and \$832,840 on deposit with various money market funds (sweep accounts). These investments are included in the "Equity in Pooled Cash and Cash Equivalents" amounts on the statements of net position. Additionally, both investments are measured at amortized cost; therefore, they are not included in the table above.

NOTE E -- INTERFUND TRANSERS AND BALANCES

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

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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, 2019 consisted of the following:

Transfers To	Transfers From		
	General	Other Governmental Funds	Total
General		\$ 143,891	\$ 143,891
Job & Family Services	\$ 273,285		273,285
Water	581,818		581,818
Sewer	623,768		623,768
Internal Service	1,534		1,534
Other Governmental Funds	1,673,375	207,924	1,881,299
Total	\$ 3,153,780	\$ 351,815	\$ 3,505,595

Interfund balances for the year ended December 31, 2019 consisted of the following amounts.

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

The balances in the Interfund receivable schedule resulted from short-term interfund loans to cover cash flow issues in certain funds, and principal outstanding on manuscript debt securities that were issued in 2019 by the County and self-acquired by the County Treasurer. All are expected to be repaid within one year.

The manuscript debt component consists of:

- \$56,000 note with a 2.0% interest rate that was issued on October 24, 2019 and maturing on October 24, 2020. The purpose of the issue was to refund a portion of the outstanding principal amount of an existing series of bond anticipation notes, issued on October 24, 2018 and matured on October 24, 2019, which the original proceeds were used to finance ice arena improvements at the Nutter Center.
- \$670,000 taxable sewer system limited tax special assessment anticipation note with a 2.0% interest rate that was issued on October 10, 2019 and maturing on July 10, 2020. The purpose of the issue was to finance a sewer system improvement project known as Nathaniel's Grove Lift Station Project, No. S18-1.

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	Due From Other Funds	Due To Other Funds
Governmental:		
General	\$ 79,663	\$ 76,197
Motor Vehicle, Road and Bridge	120,177	14,829
Job and Family Services	17,690	69,384
Board of Developmental Disabilities	17,165	597
Other Governmental Funds	55,724	22,171
Total Governmental Activities	290,419	183,178
Proprietary Funds:		
Water	5,125	47,173
Sewer	6,494	71,687
Total Proprietary Funds	11,619	118,860
Total Due To/From Other Funds	\$ 302,038	\$ 302,038
	Interfund Receivable	Interfund Payable
Governmental:		
General	\$ 948,805	
Other Governmental Funds		278,805
Total Governmental Activities	948,805	278,805
Proprietary Funds:		
Sewer		670,000
Total Proprietary Funds	0	670,000
Total Interfund Receivable/Payable	\$ 948,805	\$ 948,805

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(CONTINUED)

NOTE F -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	<u>Balance at 12/31/18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at 12/31/19</u>
<u>Governmental Activities</u>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,564,258			\$2,564,258
Infrastructure	131,337,294			131,337,294
Total Capital Assets, Not Being Depreciated	<u>133,901,552</u>	<u>0</u>	<u>0</u>	<u>133,901,552</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	40,909,834	4,878,068		45,787,902
Equipment, Furniture and Fixtures	14,530,503	3,122,960	(350,890)	17,302,573
Total Capital Assets, Being Depreciated	<u>55,440,337</u>	<u>8,001,028</u>	<u>(350,890)</u>	<u>63,090,475</u>
<i>Less Accumulated Depreciation</i>				
Buildings, Structures and Improvements	(18,309,135)	(823,887)		(19,133,022)
Equipment, Furniture and Fixtures	(9,341,302)	(1,229,940)	321,486	(10,249,756)
Total Accumulated Depreciation	<u>(27,650,437)</u>	<u>(2,053,827) *</u>	<u>321,486</u>	<u>(29,382,778)</u>
Total Capital Assets, Being Depreciated, Net	<u>27,789,900</u>	<u>5,947,201</u>	<u>(29,404)</u>	<u>33,707,697</u>
Governmental Activities Capital Assets, Net	<u>\$161,691,452</u>	<u>\$5,947,201</u>	<u>(\$29,404)</u>	<u>\$167,609,249</u>

* Depreciation expense was charged to governmental functions as follows:

Legislative and Executive	\$569,222
Judicial	155,761
Public Safety	577,330
Public Works	525,397
Health	34,082
Human Services	69,738
Conservation and Recreation	90,125
Community and Economic Development	32,172
Total Depreciation Expense	<u>\$2,053,827</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

	Balance at 12/31/18	Additions	Deductions	Balance at 12/31/19
<u>Business-Type Activities</u>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,093,282			\$2,093,282
Construction in Progress	376,380	2,419,929	(385,450)	2,410,859
Total Capital Assets, Not Being Depreciated	<u>2,469,662</u>	<u>2,419,929</u>	<u>(385,450)</u>	<u>4,504,141</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	14,218,410			14,218,410
Improvements Other Than Buildings	364,318,323	3,243,773		367,562,096
Equipment, Furniture and Fixtures	13,896,403	507,307	(77,986)	14,325,724
Total Capital Assets, Being Depreciated	<u>392,433,136</u>	<u>3,751,080</u>	<u>(77,986)</u>	<u>396,106,230</u>
<i>Less Accumulated Depreciation:</i>				
Buildings, Structures and Improvements	(8,439,743)	(284,144)		(8,723,887)
Improvements Other Than Buildings	(126,260,537)	(7,322,648)		(133,583,185)
Equipment, Furniture and Fixtures	(12,121,746)	(334,365)	77,747	(12,378,364)
Total Accumulated Depreciation	<u>(146,822,026)</u>	<u>(7,941,157) *</u>	<u>77,747</u>	<u>(154,685,436)</u>
Total Capital Assets, Being Depreciated, Net	<u>245,611,110</u>	<u>(4,190,077)</u>	<u>(239)</u>	<u>241,420,794</u>
Business-Type Activities Capital Assets, Net	<u>\$248,080,772</u>	<u>(\$1,770,148)</u>	<u>(\$385,689)</u>	<u>\$245,924,935</u>

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

Water	\$2,649,122
Sewer	5,292,035
Total Depreciation Expense	<u>\$7,941,157</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

NOTE G -- LONG TERM DEBT AND OTHER OBLIGATIONS

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

Governmental general obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law, and are direct obligations and pledge the full faith and credit of the County. General obligation bonds issued relating to the Greene Town Center are secured by tax increment financing agreement with Greene Towne Center LLC, special assessment revenues received by the City of Beavercreek, and additional security provided by the County's ability to levy a voted or unvoted property tax within limitations of Ohio Law. The assets related to the Greene Towne Center are not assets of the County, however, the bonds are direct obligations and 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 2019, the county issued \$26,045,000 in general obligation refunding bonds related to business-type activities. The proceeds were used to advance refund \$22,790,000 and \$3,100,000 of two outstanding 2013 Sewer System General Obligation Bonds which had interest rates ranging from 1.0% - 3.625%. At the date of refunding, \$25,938,542 (including premium, and after discount, underwriting fees, and other issuance costs) was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 2013 bonds. As a result, the refunded portion of the 2013 bonds are considered defeased and the liability for those bonds has been removed from the statement of net position for proprietary funds and government-wide statements. The County refunded the 2013 bonds to obtain a net debt savings of \$955,268 and an economic gain of \$1,308,931.

General obligation bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Governmental Activities:			
Greene Town Center - Infrastructure	2007	4.25% - 5.0%	\$6,000,000
Various Purpose	2007	4.25% - 5.25%	9,610,000
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
Water System Bonds	2013	5.00%	11,290,000
Water System Bonds	2016	2.00%	5,615,000
Water System Bonds	2017	2.0% - 3.0%	7,615,000
Sewer System Bonds	2019	2.0% - 5.0%	26,045,000

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

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

Governmental Activities				
Year	Principal	Discount	Premium	Interest
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	1,570,000	(4,054)	70,222	545,790
2024	1,500,000	(2,027)	73,257	486,440
2025-2029	8,465,000	(27,365)	335,804	1,371,403
2030-2032	2,145,000		6,815	161,594
Total	<u>\$17,750,000</u>	<u>(\$38,259)</u>	<u>\$679,745</u>	<u>\$4,502,609</u>

Business-type Activities				
Year	Principal	Discount	Premium	Interest
2020	\$7,305,000	(\$5,526)	\$384,093	\$2,098,227
2021	6,460,000	(1,826)	359,313	1,838,735
2022	5,115,000	(421)	327,435	1,584,983
2023	5,460,000	(2,780)	336,279	1,372,179
2024	5,320,000	(1,439)	330,722	1,144,560
2025-2029	16,820,000	(27,546)	841,808	3,197,956
2030-2034	6,740,000	(31,535)	48,283	1,812,512
2035-2039	5,195,000	(30,283)	20,903	622,712
Total	<u>\$58,415,000</u>	<u>(\$101,356)</u>	<u>\$2,648,836</u>	<u>\$13,671,864</u>

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

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

Business-type Activities		
Year	Principal	Interest
2020	\$279,255	\$124,892
2021	275,379	114,179
2022	281,536	102,988
2023	282,530	91,480
2024	255,060	80,020
2025-2029	970,114	260,006
2030-2034	474,155	107,767
2035-2038	306,026	25,335
Total	\$3,124,055	\$906,667

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, 2019 was \$1,829,399 for the water fund and \$12,052,605 for the sewer fund. Principal and interest paid during 2019 and total net revenues for the water fund were \$920,463 and \$5,014,543, respectively. Principal and interest paid during the current year and total net revenues for the sewer fund were \$1,370,035 and \$13,157,529, 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

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

Business-type Activities				
Year	Principal	Discount	Premium	Interest
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	1,175,000	(10,512)	30,942	306,040
2024	1,490,000	(14,635)	32,214	253,860
2025-2029	3,250,000	(14,909)	107,237	635,875
2030	780,000	(10,032)		34,850
Total	\$11,310,000	(\$74,754)	\$404,213	\$2,572,004

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

Ohio Water Development Authority (OWDA) Loans and Ohio Public Works Commission (OPWC) Loans: The County has direct borrowings from the Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) for the acquisition and construction of water and sewer facilities and infrastructure related to business-type activities. During 2019, the County started one project partially funded by an OPWC loan. The total amount awarded as of December 31, 2019 is reported as OPWC Construction Commitments on the proprietary fund level statements and as a Non-current Liability Due in More than One Year on the entity wide statements. When the project is completed it will be reported with other OWDA/OPWC projects. OWDA and OPWC loans currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Shawnee Hills Sewer	2007	3.250%	\$5,813,772
Cedarville Sewer	2007	3.650%	5,517,997
Beavercreek WRRF	2009	3.340%	7,803,589
Sugarcreek WRRF Force Main	2010	3.400%	4,486,498
NWRWTP Expansion	2012	3.530%	5,875,522
Sugarcreek Sewer	2012	3.110%	40,233,969
CIPP Sanitary Sewer Lining	2013	0.000%	217,000
Lift Station No. 15 Elimination	2016	0.000%	389,914
Public Water Well No. 4 Replacement	2016	0.000%	98,975
Gerspacher Storage Tank Recoating	2018	0.000%	302,589
Construction Commitments:			
Greene Co Airport Water & Sewer Main	2019	0.000%	55,553

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2020	\$3,681,232	\$1,277,457
2021	3,800,662	1,158,029
2022	3,924,021	1,034,670
2023	4,051,437	907,253
2024	4,183,045	775,643
2025-2029	17,956,239	2,045,003
2030-2034	3,529,439	85,048
2035-2039	185,727	
2040-2044	106,810	
2045-2046	26,097	
Total	<u>\$41,444,709</u>	<u>\$7,283,103</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

Long term debt and other obligations of the county at December 31, 2019 consist of the following:

Types/Issues	Balance January 1, 2019	Increases	Decreases	Balance December 31, 2019	Due Within One Year
Governmental Activities:					
<u>General Obligation Bonds</u>					
2007 Greene Towne Center	\$800,000			\$800,000	
2011 Greene Towne Center	5,555,000		(355,000)	5,200,000	360,000
2007 Various Purpose	6,810,000		(540,000)	6,270,000	570,000
Premium	665,082		(52,738)	612,344	55,668
Net GO Bond	7,475,082		(592,738)	6,882,344	625,668
2010 Various Purpose	2,305,000		(40,000)	2,265,000	125,000
Discount	(38,935)		676	(38,259)	(2,111)
Net GO Bond	2,266,065		(39,324)	2,226,741	122,889
2015 Greene Towne Center	3,510,000		(295,000)	3,215,000	295,000
Premium	73,585		(6,184)	67,401	6,184
Net GO Bond	3,583,585		(301,184)	3,282,401	301,184
Total General Obligation Bonds	19,679,732		(1,288,246)	18,391,486	1,409,741
Compensated Absences	4,332,830	578,147	(474,380)	4,436,597	513,318
Capital Lease	49,881	221,262	(49,881)	221,262	48,728
Net Pension Liability	53,214,864		39,973,854	93,188,718	
Net OPEB Liability	35,186,337		7,317,679	42,504,016	
Total - Governmental Activities	\$112,463,644	\$799,409	\$45,479,026	\$158,742,079	\$1,971,787
Business-type Activities:					
<u>General Obligation Bonds</u>					
2010 Water System	\$10,125,000		(\$310,000)	\$9,815,000	\$470,000
Discount	(81,658)		2,500	(79,158)	(3,791)
Net General Obligation Bond	10,043,342		(307,500)	9,735,842	466,209
2010 Sewer System	1,855,000			1,855,000	145,000
Discount	(22,198)			(22,198)	(1,735)
Net General Obligation Bond	1,832,802			1,832,802	143,265
2013 Sewer System	32,440,000		(27,905,000)	4,535,000	865,000
Premium	227,660		(227,660)	0	
Net General Obligation Bond	32,667,660		(28,132,660)	4,535,000	865,000
2013 Water System	4,860,000		(1,585,000)	3,275,000	1,620,000
Premium	97,739		(31,876)	65,863	32,580
Net General Obligation Bond	4,957,739		(1,616,876)	3,340,863	1,652,580
2013 Sewer System	3,200,000		(3,200,000)	0	
Premium	25,225		(25,225)	0	
Net General Obligation Bond	3,225,225		(3,225,225)	0	

(continued)

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

Types/Issues	Balance January 1, 2019	Increases	Decreases	Balance December 31, 2019	Due Within One Year
2016 Water System	5,615,000			5,615,000	
Premium	141,895			141,895	
Net General Obligation Bond	5,756,895			5,756,895	
2017 Water System	7,615,000		(340,000)	7,275,000	340,000
Premium	110,532		(4,935)	105,597	4,935
Net General Obligation Bond	7,725,532		(344,935)	7,380,597	344,935
2019 Sewer System		26,045,000		26,045,000	3,865,000
Premium		2,335,481		2,335,481	346,578
Net General Obligation Bond		28,380,481		28,380,481	4,211,578
Total General Obligation Bonds	66,209,195	28,380,481	(33,627,196)	60,962,480	7,683,567
<u>O.W.D.A. & O.P.W.C. Loans - Direct Borrowing</u>					
2007 Shawnee Hills Sewer	2,614,532		(338,369)	2,276,163	349,455
2007 Cedarville Sewer	2,295,334		(348,814)	1,946,520	361,662
Sugarcreek WRRF	28,067,571		(1,962,672)	26,104,899	2,024,185
2013 O.P.W.C.	177,218		(7,233)	169,985	7,233
Sugarcreek WRRF Force Main	2,726,998		(220,141)	2,506,857	227,690
NWRWTP Expansion	4,019,704		(260,896)	3,758,808	270,187
Beavercreek WRRF	4,349,007		(396,056)	3,952,951	409,395
2015 Lift Station No. 15 Elimination	357,421		(12,997)	344,424	12,997
2015 Public Water Well No. 4 Replace	92,377		(3,299)	89,078	3,299
Gerspacher #2 Elevated Tank Recoating	274,429	28,160	(7,565)	295,024	15,129
Total O.W.D.A. & O.P.W.C. Loans	44,974,591	28,160	(3,558,042)	41,444,709	3,681,232
<u>O.P.W.C. Construction Commitments - Direct Borrowing</u>					
Greene Co Airport Water & Sewer Main		55,553		55,553	
<u>Special Assessment Bonds with Governmental Commitment</u>					
1999 Water & Sewer Improv.	15,000		(15,000)		
2003 Water & Sewer Improv.	160,000		(30,000)	130,000	35,000
2005 Sewer Improvements	525,000		(75,000)	450,000	75,000
2007 Sewer Improvements	9,000		(1,000)	8,000	1,000
2008 Water & Sewer Improv.	545,000		(55,000)	490,000	55,000
2013 Water Improvement	16,500		(3,100)	13,400	3,100
2015 Water & Sewer Improv.	800,000		(60,000)	740,000	60,000
2017 Water Improv.	626,918		(24,263)	602,655	25,155
2018 Water Improv.	695,000		(5,000)	690,000	25,000
Total Special Assessment Bonds	3,392,418		(268,363)	3,124,055	279,255

(continued)

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

Types/Issues	Balance January 1, 2019	Increases	Decreases	Balance December 31, 2019	Due Within One Year
Revenue Bonds					
2010 Sewer System	555,000		(40,000)	515,000	40,000
2010 Sewer System	655,000			655,000	
2007 Sewer System	3,310,000		(305,000)	3,005,000	320,000
Premium	280,598		(25,856)	254,742	27,127
Net Revenue Bond	3,590,598		(330,856)	3,259,742	347,127
2007 Water System	2,485,000		(790,000)	1,695,000	830,000
Premium	219,136		(69,665)	149,471	73,192
Net Revenue Bond	2,704,136		(859,665)	1,844,471	903,192
2010 Sewer System	5,995,000		(555,000)	5,440,000	195,000
Discount	(82,381)		7,627	(74,754)	(2,680)
Net Revenue Bond	5,912,619		(547,373)	5,365,246	192,320
Total Revenue Bonds	13,417,353		(1,777,894)	11,639,459	1,482,639
Compensated Absences	386,096	40,892	(42,220)	384,768	44,549
Net Pension Liability	3,648,379		3,245,512	6,893,891	
Net OPEB Liability	2,634,220		594,128	3,228,348	
Total - Business-type Activities	\$134,662,252	\$28,505,086	(\$35,434,075)	\$127,733,263	\$13,171,242

(concluded)

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

Year	Governmental	
	Principal	Interest
2020	\$ 48,728	
2021	39,992	\$ 8,737
2022	42,017	6,712
2023	44,145	4,584
2024	46,380	2,349
	<u>\$ 221,262</u>	<u>\$ 22,382</u>

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

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 2019 was \$112,600 for governmental activities. The County's future minimum lease payments under operating leases as of December 31, 2019, are as follows:

Year	Governmental Operating Lease
2020	\$ 83,600
2021	54,600
2022	54,600
2023	54,600
2024	54,600
Total Lease Payments	<u>\$ 302,000</u>

Legal Debt Limit: The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$104,150,239. With total exempt debt of \$72,181,152 the County has an unvoted legal debt margin of \$87,211,163.

Defeased Debt: The following is a summary of outstanding defeased debt at December 31, 2019. 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, 2019
2004	Water System Revenue Bonds	\$3,410,000
2013	Sewer System General Obligation Bonds	1,450,000
2013	Sewer System Revenue Bonds	27,820,000
2019	Sewer System Refunding GO Bonds	22,790,000
2019	Sewer System Refunding GO Bonds	3,100,000

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, 2019, there were 3 series of industrial development bonds outstanding. The original issue amount totaled \$37,395,000 and the aggregate principal amount payable as of December 31, 2019 was \$31,165,000.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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 (ORC). OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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

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

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Funding Policy - The ORC provides statutory authority for member and employer contributions as follows:

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2019 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2019 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	0.0	0.0	0.0
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 \$7,018,817 for 2019. Of this amount, \$767,812 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, 2018, 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	\$100,082,609
Proportion of the Net Pension Liability	0.365425%
Change in Proportion	0.002820%
Pension Expense	\$21,820,718

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

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources	
Difference between expected and actual experience	\$4,614
Net difference between projected and actual earnings on pension plan investments	13,584,011
Change in assumptions	8,712,437
Change in County's proportionate share and difference in employer contributions	323,032
County contributions subsequent to the measurement date	7,018,817
Total Deferred Outflows of Resources	<u>\$29,642,911</u>
Deferred Inflows of Resources	
Differences between expected and actual experience	(\$1,314,144)
Net difference between projected and actual and difference in employer contributions	(254,765)
Total Deferred Inflows of Resources	<u>(\$1,568,909)</u>

The \$7,018,817 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, 2020. 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>
2020	\$8,943,367
2021	4,534,064
2022	1,260,193
2023	6,317,561
Total	<u>\$21,055,185</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, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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Assumptions	December 31, 2018 Valuation
Wage inflation	3.25%
Future salary increases, Including inflation	3.25% to 10.75%
COLA or Ad Hoc COLA	Pre 1/7/2013 retirees: 3%; Post 1/7/2013 retirees: 3% simple through 2018, then 2.15% simple
Investment rate of return	
Current measurement period	7.20%
Prior measurement period	7.50%
Actuarial cost method	Individual entry age

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

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

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

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 2.94% for 2018.

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 2018 and the long-term expected real rates of return:

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

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00 %	6.21 %
Real Estate	10.00 %	4.90 %
Private Equity	10.00 %	10.81 %
International Equities	20.00 %	7.83 %
Other investments	18.00 %	5.50 %
Total	100.00 %	5.95 %

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

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

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

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability	\$147,850,972	\$100,082,609	\$60,386,488

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

Net OPEB Liability

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

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

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

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

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

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

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

Plan Description—Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0% of earnable salary and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of Traditional Pension and Combined plans' employer contributions allocated to health care was zero in 2019. 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 2019 was 4.0%.

For the year ended December 31, 2019, OPERS did not allocate any employer contributions to postemployment health care.

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(CONTINUED)

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

The total OPEB liability for OPERS was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to OPERS relative to the contributions of all participating entities. The following is information related to the proportionate share and OPEB expense:

Proportion of the Net OPEB Liability:	
Current Measurement Date	0.3507718%
Prior Measurement Date	<u>0.3482792%</u>
Change in Proportionate Share	0.0023508%
Proportionate Share of the Net OPEB Liability	\$45,732,364
OPEB Expense	\$3,611,415

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources

Differences between expected and actual	
Experience	\$ 15,486
Net difference between projected and actual	
Earnings on OPEB plan investments	2,096,557
Change of assumptions	1,474,465
Change in County's proportionate share and	
Difference in employer contributions	<u>171,195</u>
Total Deferred Outflows of Resources	<u>\$3,757,703</u>

Deferred Inflows of Resources

Difference between expected and actual	
Experience	(\$ 124,086)
Change in County's proportionate share and	
Difference in employer contributions	<u>(673,720)</u>
Total Deferred Inflows of Resources	<u>(\$ 797,806)</u>

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

Year Ending December 31,	
2020	\$1,106,293
2021	449,522
2022	347,906
2023	<u>1,056,176</u>
	<u>\$2,959,897</u>

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(CONTINUED)

Actuarial Assumptions—OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan and include the types of coverages provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OBEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74:

Wage inflation	3.25%
Projected salary increases	3.25% to 10.75%, including wage inflation
Singe discount rate:	
Current measurement period	3.96%
Prior measurement period	3.85%
Investment rate of return:	
Current measurement period	6.00%
Prior measurement period	6.50%
Municipal bond rate:	
Current measurement period	3.71%
Prior measurement period	3.31%
Health care cost trend rate:	
Current measurement period	10.0% initial, 3.25% ultimate in 2029
Prior measurement period	7.5% initial, 3.25% ultimate in 2028
Actuarial cost method	Individual entry age

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

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

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

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.60% for 2018.

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(CONTINUED)

The allocation of investment assets within the Health Care portfolio is approved by the OPERS Board as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the OPERS Board-approved asset allocation policy for 2018 and the long-term expected real rates of return.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00%	2.42%
Domestic Equities	21.00%	6.21%
REITs	6.00%	5.98%
International Equities	22.00%	7.83%
Other Investments	<u>17.00%</u>	5.57%
Total	<u>100.00%</u>	5.16%

Discount Rate. A single discount rate of 3.96% was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 3.71%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate. The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96%, as well as what the City's proportionate share of the net OPEB liability if it were calculated using a discount rate that is 1.0% point lower (2.96%) or 1.0% point higher (4.96%) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate of 3.96%	1% Increase (4.96%)
County's proportionate share of the net OPEB liability	\$58,507,127	\$45,732,364	\$35,570,790

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for

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health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25% in the most recent valuation.

	<u>1% Decrease</u>	<u>Current Health Care Cost Trend Rate Assumption</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB liability	\$43,957,513	\$45,732,364	\$47,773,805

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 2018 and collectable in 2019 are as follows:

	<u>Assessed Value</u>
Real Property	\$ 4,006,689,900
Public Utility Personal	136,706,880
Total Assessed Value	<u>\$ 4,143,396,780</u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. In tax year 2018, 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. In tax year 2018, the County reinstated the full statutorily allowed 2.50 mills. A summary of voted millage for tax year 2018 collected in 2019 follows:

<u>Purpose</u>	<u>Effective Tax Rate (a)</u>				
	<u>Voter Authorized</u>	<u>Agricultural/ Residential</u>	<u>Other</u>	<u>Final Levy Year</u>	<u>Final Collection Year</u>
Developmental Disabilities	3.50	3.025390	3.352440	2023	2024
Hospital Operating	0.50	0.432199	0.478920	2023	2024
Hospital Operating	0.50	0.433643	0.478920	2021	2022
Community Mental Health	1.50	1.069355	1.296333	2022	2023
Road and Bridge	0.25	0.230953	0.242880	2020	2021
Children Services	1.50	1.444571	1.457277	2023	2024
Council on Aging	1.00	0.963047	0.971518	2023	2024
Council on Aging	0.40	0.385219	0.388607	2023	2024

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

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

For taxes collected in 2019, real property taxes were levied in October 2018 on the assessed values as of January 1, 2018, the lien date. In accordance with the State of Ohio constitution, assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. Real estate taxes were due and payable in February and July.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

The County Auditor remits the taxes collected to all taxing districts with periodic settlements of real and public utility property taxes in February and August. The County accrues billed but uncollected property taxes as receivables at their estimated net realizable value. The delinquent taxes outstanding expected to be available to finance 2020 operations (collected within 60 days after the fiscal year end) were recorded as 2019 revenue, with the remaining taxes receivable being offset by deferred inflow in the governmental funds financial statements.

NOTE K -- RECONCILIATION OF GAAP BASIS TO BUDGET BASIS

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

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

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

	General Fund	Motor Vehicle Road and Bridge	Dept of Job and Family Services	Board of Developmental Disabilities
GAAP Basis	\$3,849,159	\$399,259	(\$373,581)	\$3,277,954
Revenue Accruals	159,699	(267,321)	523,703	55,891
Expenditure Accruals	117,378	227,261	(280,023)	(300,833)
Encumbrances	(2,034,450)	(812,000)	(11,907)	(7,078)
Decrease in Fair Market Value - 2018	(1,767,113)			
Increase in Fair Market Value - 2019	(45,381)			
Agency Fund Cash Allocation - 2018	168,851	16,857	96,188	205,697
Agency Fund Cash Allocation - 2019	(258,942)	(24,717)	(146,452)	(313,563)
Advances	36,423			
Inception of Capital Lease	(221,262)	0	0	0
Budget Basis	<u>\$4,362</u>	<u>(\$460,661)</u>	<u>(\$192,072)</u>	<u>\$2,918,068</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

NOTE L – SIGNIFICANT COMMITMENTS

Encumbrances

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

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

Governmental Funds	
General Fund	\$ 2,034,450
Motor Vehicle Road & Bridge	812,000
Job and Family Services	11,907
Board of Developmental Disabilities	7,078
Other Governmental Funds	1,192,717
Total Governmental Funds	<u>\$ 4,058,152</u>
Business-Type Funds	
Water Fund	\$ 968,798
Sewer Fund	1,137,106
Total Enterprise Funds	<u>\$ 2,105,904</u>
Total	<u>\$ 6,164,056</u>

Contractual Commitments

As of December 31, 2019, the County had contractual commitments outstanding for the following projects:

	Spent through December 31, 2019	Remaining Commitment
Governmental Funds:		
General Fund		
Parks & Trails Building	\$ 4,229,858	\$ 670,142
Enterprise Funds:		
Water Fund:		
W17-1 NWR Public Well #13 & #14	\$ 105,622	\$ 1,657,000
W18-2 Buffalo Soldiers Monument Water Ext	927	186,572
W18-3 Ceadrville South Street Bridge Lift	39,739	240,009
Sewer Fund:		
S16-1 Murwood LS#8 Elimination	\$ 44,650	\$ 3,655,350
S17-2/W17-3 Airport Sewer Extension	1,476,173	576,837
S18-3 Cedarville South Street Bridge Lift	119,637	282,927
SE18-1 Nathaniel's Grove Lift Station No 1	39,023	522,977

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 2019 for litigation settled were not material.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

The County participates in a number of Federal and State assisted grant programs. The major programs are through the Ohio Department of Job and Family Services, the Ohio Department of Transportation 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.

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

Year	January 1 Liability	Current Claims	Claim Payments	December 31 Liability
2018	1,306,415	14,677,737	(14,716,923)	1,267,229
2019	1,267,229	14,881,141	(15,027,829)	1,120,541

NOTE O -- JOINT VENTURE

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

NOTE P -- JOINTLY GOVERNED ORGANIZATIONS

Montgomery Greene County Local Emergency Response Council (MGCLERC): The MGCLERC is the Local Emergency Planning Committee (LEPC) for Montgomery and Greene Counties. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the State Emergency Response Commission (the Commission). The Commission appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such numbers of members as the State considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, firefighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. The LEPC exercises total control over operations including budgeting, appropriating, contracting and designing management. Each participant's degree of control is limited to its representation in the LEPC. All revenues are generated from State and Federal funding. Montgomery County is acting as fiscal agent for the LEPC. The County did not pay any monies to the LEPC during 2019, 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 \$1,097,643 to the Council during 2019. Financial information may be obtained from the Council at 1910 Fairgrove Avenue Suite E, Hamilton, Ohio 45011.

NOTE Q - FUND BALANCE

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

Fund Balances	General	Motor Vehicle Road & Bridge	Job & Family Services	Board of Developmental Disabilities	Other Governmental	Total
<i>Nonspendable</i>						
Trust Funds	\$232,942				\$70,800	\$303,742
Prepaid Items	510,963	\$119,883	\$49,764	\$4,960,611	74,875	5,716,096
<i>Total Nonspendable</i>	<u>743,905</u>	<u>119,883</u>	<u>49,764</u>	<u>4,960,611</u>	<u>145,675</u>	<u>6,019,838</u>
<i>Restricted For</i>						
Road and Bridge		12,521,958				12,521,958
Public Assistance			16,104,282		224,226	16,328,508
Developmental Disabilities				21,765,002		21,765,002
Dog and Kennel					1,290,182	1,290,182
Other Legislative & Executive Programs					3,035,752	3,035,752
Conservation & Recreation Programs					6,433,225	6,433,225
Community & Economic Development					2,362,135	2,362,135
Mental Health Services					89,827	89,827
Public Safety Programs					2,312,512	2,312,512
Hospital Support					70,635	70,635
Court Programs					5,147,052	5,147,052
Other Programs					129,025	129,025
Debt Service Payments					1,243,781	1,243,781
<i>Total Restricted</i>		<u>12,521,958</u>	<u>16,104,282</u>	<u>21,765,002</u>	<u>22,338,352</u>	<u>72,729,594</u>
<i>Committed For</i>						
County Home					713,469	713,469
Debt Service Payments					1,034,136	1,034,136
Capital Projects					2,976,468	2,976,468
<i>Total Committed</i>					<u>4,724,073</u>	<u>4,724,073</u>
<i>Assigned For</i>						
Outstanding Encumbrances:						
Parks and Trails	138,687					138,687
Court Services	200,960					200,960
General Government	594,620					594,620
Law Enforcement	84,879					84,879
Public Works	21					21
Community Development	3,261					3,261
Subsequent Appropriations	1,524,589					1,524,589
<i>Total Assigned</i>	<u>2,547,017</u>					<u>2,547,017</u>
<i>Unassigned</i>	<u>39,861,515</u>					<u>39,861,515</u>
Total Fund Balances	<u>\$43,152,437</u>	<u>\$12,641,841</u>	<u>\$16,154,046</u>	<u>\$26,725,613</u>	<u>\$27,208,100</u>	<u>\$125,882,037</u>

Stabilization Arrangement: The Commissioners previously established a budget stabilization fund, permitted by the Ohio Revised Code. The fund is designed to accumulate currently available resources to stabilize budgets against cyclical changes in revenues and expenditure. The budget stabilization fund is only an insulator against short-term economic changes and, because of the limitations imposed by the Ohio Revised Code, it could not reasonable protect the County from long-term economic factors. The balance in the stabilization fund at December 31, 2019 was \$6,250,000.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

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

Change in Accounting Principles

For 2019, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, Statement No. 84, *Fiduciary Activities*, Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, and Statement No. 90, *Majority Equity Interests*.

GASB Statement No. 83 establishes a uniform criteria for governments to recognize and measure certain asset retirement obligations (AROs), including obligations that may not have been previously reported, including requiring certain disclosures regarding AROs. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business-type activities that should be reported as fiduciary activities. Due to the implementation, the County will no longer be reporting agency funds. The County reviewed its fiduciary funds and certain funds will be reported in the new fiduciary fund classification of custodial funds while other funds have been reclassified as governmental funds. These fund reclassifications resulted in the restatement of the County's financial statements.

GASB Statement No. 88 establishes standards to improve consistency in the information that is disclosed in the notes to the financial statements related to debt, including direct borrowings and direct placements, and to provide financial information statement users with additional essential information about debt. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on the beginning net position/fund balance.

GASB Statement No. 90 establishes provisions related to 1) reporting majority equity interest in a component unit, and 2) reporting a component unit if the government acquires a 100 percent equity interest. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on the beginning net position/fund balance.

Restatement of Fund Balance/Net Position

During 2019, the County implemented GASB Statement No. 84. Additionally, the County reviewed fund classifications to update fund reporting structure. The most significant change in reporting was due to the combining of the Children Services and Child Support funds with Job and Family Service fund. The implementation of this statement and fund reclassifications had the following effect on fund balance as previously reported at December 31, 2018:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(CONTINUED)

	General	Motor Vehicle Road & Bridge	Job and Family Services	Children Services
Fund Balance,				
December 31, 2018	\$39,072,898	\$10,745,613	\$1,182,165	\$10,358,576
GASB Statement No. 84	230,380	1,496,969		
Fund Reclassifications			15,345,462	(10,358,576)
Restated Fund Balance,				
December 31, 2018	<u>\$39,303,278</u>	<u>\$12,242,582</u>	<u>\$16,527,627</u>	<u>\$0</u>

	Developmental Disabilities	Other Governmental	Total
Fund Balance,			
December 31, 2018	\$23,447,659	\$29,198,126	\$114,005,037
GASB Statement No. 84		1,014,694	2,742,043
Fund Reclassifications		(4,986,886)	-
Restated Fund Balance,			
December 31, 2018	<u>\$23,447,659</u>	<u>\$25,225,934</u>	<u>\$116,747,080</u>

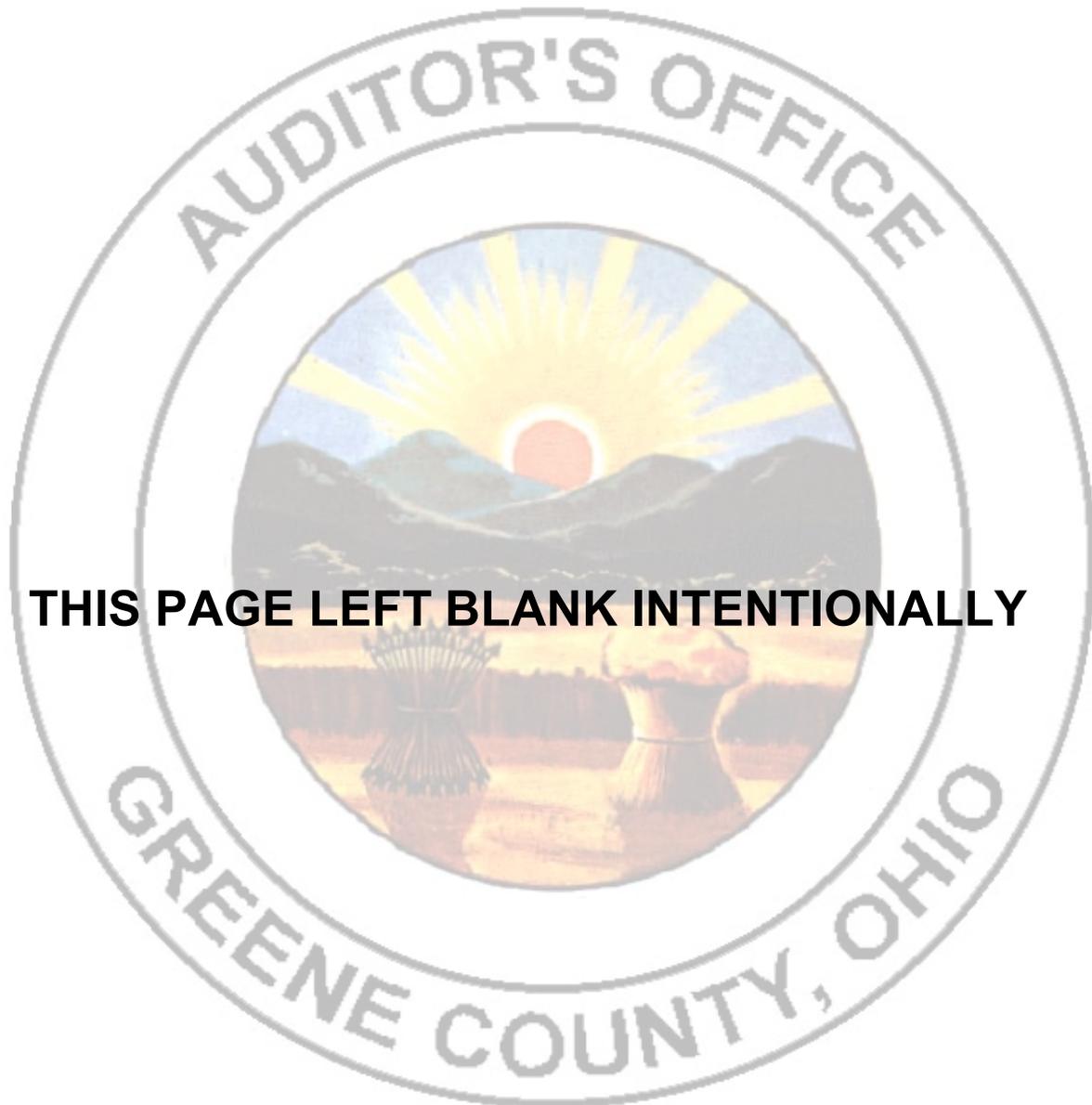
	Governmental Activities
Net Position,	
December 31, 2018	\$175,253,539
GASB Statement No. 84	<u>2,940,897</u>
Restated Net Position,	
December 31, 2018	<u>\$178,194,436</u>

Due to the implementation of GASB Statement No. 84, the new classification of custodial funds is reporting a beginning net position of \$19,716,190.

NOTE S – SUBSEQUENT EVENTS

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments on the pension and other employee benefit plan in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding either federal or state, cannot be estimated.

On June 11, 2020, the County passed a resolution authorizing the issuance of general obligation bonds to refund a portion of the 2010 Various Purpose General Obligation Bonds and the 2010 Sewer System Revenue Bonds. The Bonds were not issued as of the date of this report and will only be issued if economically beneficial.



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE
REPORTED USING THE MODIFIED APPROACH
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

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

County Roads

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

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

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

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

It is the policy of the County Engineer that 90% of County roads are to be maintained in a condition of fair or better using the Physical Condition Rating and that a condition assessment using the Physical Condition Rating for County roads is performed annually. An assessment of County roads using the Financial Condition Ranking is to be performed at least once every three years. The following summarizes the Physical Condition Rating of County roads as of December 31, 2019, 2018 and 2017:

<u>Condition Assessment</u>	<u>2019</u>		<u>2018</u>		<u>2017</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, 2019
(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
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
2018	4,234,422	3,824,772	409,650
2019	4,241,778	3,707,713	534,065

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, 2019, 2018 and 2017:

<u>Condition Assessment</u>	2019		2018		2017	
	<u>Number of Bridges</u>	<u>% of Bridges</u>	<u>Number of Bridges</u>	<u>% of Bridges</u>	<u>Number of Bridges</u>	<u>% of Bridges</u>
Fair or Better	282	99%	281	99%	281	99%
Less than Fair	2	1%	3	1%	3	1%

The two 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
2015	\$48,430	\$34,797	\$13,633
2016	1,174,724	1,010,115	164,609
2017	95,800	24,867	70,933
2018	422,180	305,869	116,311
2019	582,825	257,960	324,865

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

	County's Proportion of the Net Pension Liability	County's Proportionate Share of the Net Pension Liability	County's Covered Payroll	County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.381537%	\$ 44,472,486	\$ 46,364,217	95.92%	86.36%
2015	0.381537%	45,499,986	46,995,875	96.82%	86.45%
2016	0.377226%	65,340,271	47,471,492	137.64%	81.08%
2017	0.366487%	88,223,001	47,789,592	184.61%	77.25%
2018	0.362462%	56,863,243	49,335,836	115.26%	84.66%
2019	0.365425%	100,082,610	50,134,407	199.63%	74.70%

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

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

Notes to Schedule:

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

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

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

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

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

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

	County's Proportion of the Net OPEB Liability	County's Proportionate Share of the Net OPEB Liability	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2017	0.366949%	\$ 37,016,443	\$ 47,789,592	77.46%	54.05%
2018	0.348279%	37,820,557	49,335,836	76.66%	54.14%
2019	0.350772%	45,732,369	50,134,407	91.22%	46.33%

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

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

Notes to Schedule:

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

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

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

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

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

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

**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

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

The following are the County's non-major governmental funds, for the year ending December 31, 2019:

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

Council on Aging - 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.

DEBT SERVICE FUNDS

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

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

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

CAPITAL PROJECTS FUND

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

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

PERMANENT FUND

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

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

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE
DECEMBER 31, 2019**

	<u>Non-major Special Revenue Funds</u>	<u>Non-major Debt Service Funds</u>	<u>Capital Projects Fund General Purpose Capital Improvement</u>	<u>Permanent Fund Chase Stewart</u>	<u>Total Non-major Governmental Funds</u>
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 20,491,195	\$ 2,045,834	\$ 3,085,246	\$ 89,997	\$ 25,712,272
Cash and Cash Equivalents in Segregated Accounts	988,293				988,293
Receivables (Net of Allowance for Uncollectibles)					
Taxes	12,985,109	333,242			13,318,351
Accounts	462,570				462,570
Accrued Interest	323			86	409
Due from Other Funds	55,724				55,724
Prepaid Items	74,875				74,875
Due from Other Governments	2,988,050	464,166			3,452,216
Total Assets	<u>\$ 38,046,139</u>	<u>\$ 2,843,242</u>	<u>\$ 3,085,246</u>	<u>\$ 90,083</u>	<u>\$ 44,064,710</u>
LIABILITIES:					
Accounts Payable	\$ 305,826				\$ 305,826
Accrued Wages and Benefits	630,842				630,842
Due to Other Governments			\$ 52,778		52,778
Interfund Payable	222,805		56,000		278,805
Due to Other Funds	22,171				22,171
Total Liabilities	<u>1,181,644</u>		<u>108,778</u>		<u>1,290,422</u>
DEFERRED INFLOWS OF RESOURCES:					
Property Taxes	12,830,693	333,242			13,163,935
Unavailable Revenue	2,170,123	232,083		47	2,402,253
Total Deferred Inflows of Resources	<u>15,000,816</u>	<u>565,325</u>		<u>47</u>	<u>15,566,188</u>
FUND BALANCES:					
Nonspendable	74,875			70,800	145,675
Restricted	21,075,335	1,243,781		19,236	22,338,352
Committed	713,469	1,034,136	2,976,468		4,724,073
Total Fund Balances	<u>21,863,679</u>	<u>2,277,917</u>	<u>2,976,468</u>	<u>90,036</u>	<u>27,208,100</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 38,046,139</u>	<u>\$ 2,843,242</u>	<u>\$ 3,085,246</u>	<u>\$ 90,083</u>	<u>\$ 44,064,710</u>

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019**

	<u>Dog and Kennel</u>	<u>Other Legislative and Executive Programs</u>	<u>Conservation and Recreation Programs</u>	<u>Community Mental Health</u>
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,325,453	\$ 3,098,630	\$ 6,367,464	\$ 113,370
Cash and Cash Equivalents in Segregated Accounts		450	85,826	
Receivables (Net of Allowance for Uncollectibles)				
Taxes				4,313,219
Accounts	2,180		1262	
Accrued Interest				
Due from Other Funds	1,164	1,296	736	
Prepaid Items	3,274	3,646	10,972	
Due from Other Governments			41086	248,570
Total Assets	<u>\$ 1,332,071</u>	<u>\$ 3,104,022</u>	<u>\$ 6,507,346</u>	<u>\$ 4,675,159</u>
LIABILITIES:				
Accounts Payable	\$ 2,010	\$ 27,261	\$ 41,746	
Accrued Wages and Benefits	34,570	36,028	20,031	
Interfund Payable				
Due to Other Funds	871	39	636	
Total Liabilities	<u>37,451</u>	<u>63,328</u>	<u>62,413</u>	
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes				4,263,168
Unavailable Revenue	1,164	1,296	736	322,164
Total Deferred Inflows of Resources	<u>1,164</u>	<u>1,296</u>	<u>736</u>	<u>4,585,332</u>
FUND BALANCES:				
Nonspendable	3,274	3,646	10,972	
Restricted	1,290,182	3,035,752	6,433,225	89,827
Committed				
Total Fund Balances	<u>1,293,456</u>	<u>3,039,398</u>	<u>6,444,197</u>	<u>89,827</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,332,071</u>	<u>\$ 3,104,022</u>	<u>\$ 6,507,346</u>	<u>\$ 4,675,159</u>

Community and Economic Development Programs	Public Safety Programs	County Home	Hospital Levy	Juvenile Court Programs	Common Pleas Court Programs
\$ 2,399,420	\$ 1,580,201 856,852	\$ 806,461	\$ 89,703	\$ 1,132,956 2,687	\$ 3,176,742 42,331
83	88,388 323	351,987	3,384,408	141	18,529
906	15,756	6,078		4,779	2,098
4,487	8,200	17,097		17,967	5,903
	178,460		201,257	1,251,244	803,359
<u>\$ 2,404,896</u>	<u>\$ 2,728,180</u>	<u>\$ 1,181,623</u>	<u>\$ 3,675,368</u>	<u>\$ 2,409,774</u>	<u>\$ 4,048,962</u>
\$ 10,213	\$ 37,380	\$ 110,855		\$ 45,780	\$ 26,840
26,371	86,748	192,458		131,477	67,795
	177,805				
784	1,746	16,129		1,421	281
<u>37,368</u>	<u>303,679</u>	<u>319,442</u>		<u>178,678</u>	<u>94,916</u>
			3,345,077		
906	103,789	131,615	259,656	473,124	541,096
906	103,789	131,615	3,604,733	473,124	541,096
4,487	8,200	17,097		17,967	5,903
2,362,135	2,312,512		70,635	1,740,005	3,407,047
		713,469			
<u>2,366,622</u>	<u>2,320,712</u>	<u>730,566</u>	<u>70,635</u>	<u>1,757,972</u>	<u>3,412,950</u>
<u>\$ 2,404,896</u>	<u>\$ 2,728,180</u>	<u>\$ 1,181,623</u>	<u>\$ 3,675,368</u>	<u>\$ 2,409,774</u>	<u>\$ 4,048,962</u>

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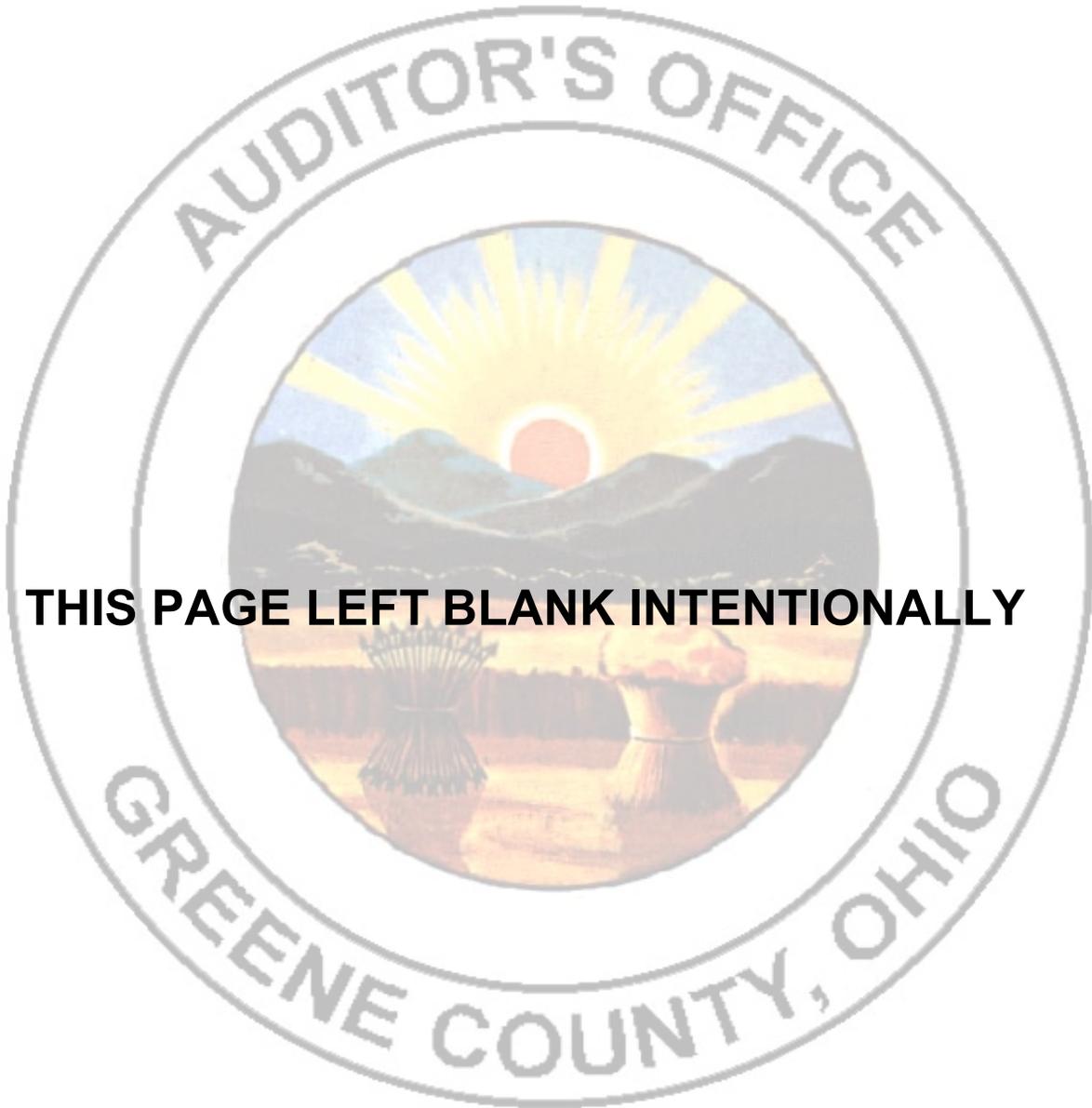
**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019**

	<u>Family and Children First Council</u>	<u>Council on Aging</u>	<u>Total Nonmajor Special Revenue</u>
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 264,107	\$ 136,688	\$ 20,491,195
Cash and Cash Equivalents in Segregated Accounts	147		988,293
Receivables (Net of Allowance for Uncollectibles)			
Taxes		5,287,482	12,985,109
Accounts			462,570
Accrued Interest			323
Due from Other Funds	22,911		55,724
Prepaid Items	3,329		74,875
Due from Other Governments	22,613	241,461	2,988,050
Total Assets	<u>\$ 313,107</u>	<u>\$ 5,665,631</u>	<u>\$ 38,046,139</u>
LIABILITIES:			
Accounts Payable	\$ 3,741		\$ 305,826
Accrued Wages and Benefits	35,364		630,842
Interfund Payable	45,000		222,805
Due to Other Funds	264		22,171
Total Liabilities	<u>84,369</u>		<u>1,181,644</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes		5,222,448	12,830,693
Unavailable Revenue	1,183	333,394	2,170,123
Total Deferred Inflows of Resources	<u>1,183</u>	<u>5,555,842</u>	<u>15,000,816</u>
FUND BALANCES:			
Nonspendable	3,329		74,875
Restricted	224,226	109,789	21,075,335
Committed			713,469
Total Fund Balances	<u>227,555</u>	<u>109,789</u>	<u>21,863,679</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 313,107</u>	<u>\$ 5,665,631</u>	<u>\$ 38,046,139</u>

(Concluded)

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2019**

	Various Purpose Long-Term Obligation Bonds	Tax Incentive Project Debt	Total Nonmajor Debt Service
	<u> </u>	<u> </u>	<u> </u>
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 1,034,136	\$ 1,011,698	\$ 2,045,834
Receivables (Net of Allowance for Uncollectibles)			
Taxes		333,242	333,242
Due from Other Governments		464,166	464,166
Total Assets	<u><u>\$ 1,034,136</u></u>	<u><u>\$ 1,809,106</u></u>	<u><u>\$ 2,843,242</u></u>
 DEFERRED INFLOWS OF RESOURCES:			
Property Taxes		\$ 333,242	\$ 333,242
Unavailable Revenue		232,083	232,083
Total Deferred Inflows of Resources		<u>565,325</u>	<u>565,325</u>
 FUND BALANCES:			
Restricted		1,243,781	1,243,781
Committed	1,034,136		1,034,136
Total Fund Balances	<u>1,034,136</u>	<u>1,243,781</u>	<u>2,277,917</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 1,034,136</u></u>	<u><u>\$ 1,809,106</u></u>	<u><u>\$ 2,843,242</u></u>



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2019

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Fund General Purpose Capital Improvement	Permanent Fund Chase Stewart	Total Non-major Governmental Funds
REVENUES:					
Taxes	\$ 13,951,829	\$ 309,435			\$ 14,261,264
Charges for Services	9,189,538				9,189,538
Licenses and Permits	186,892				186,892
Fines and Forfeitures	392,040				392,040
Intergovernmental	8,312,150	465,255	1,736,695		10,514,100
Investment Earnings	25,235			1,393	26,628
Other	938,874		163,905		1,102,779
Total Revenues	<u>32,996,558</u>	<u>774,690</u>	<u>1,900,600</u>	<u>1,393</u>	<u>35,673,241</u>
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive	1,762,964	27,794			1,790,758
Public Safety	7,571,168				7,571,168
Health	9,026,659				9,026,659
Human Services	10,123,466				10,123,466
Conservation and Recreation	1,180,826				1,180,826
Community and Economic Development	1,335,560				1,335,560
Capital Outlay			2,221,566		2,221,566
Debt Service:					
Principal Retirements		1,230,000			1,230,000
Interest and Fiscal Charges		737,932	2,624		740,556
Total Expenditures	<u>31,000,643</u>	<u>1,995,726</u>	<u>2,224,190</u>		<u>35,220,559</u>
Excess of Revenues Over (Under) Expenditures	1,995,915	(1,221,036)	(323,590)	1,393	452,682
OTHER FINANCING SOURCES AND USES:					
Transfers In	447,523	1,433,776			1,881,299
Transfers Out	(351,602)		(213)		(351,815)
Total Other Financing Sources and Uses	<u>95,921</u>	<u>1,433,776</u>	<u>(213)</u>		<u>1,529,484</u>
Net Change in Fund Balance	2,091,836	212,740	(323,803)	1,393	1,982,166
Fund Balance (Deficit) at Beginning of Year	<u>19,771,843</u>	<u>2,065,177</u>	<u>3,300,271</u>	<u>88,643</u>	<u>25,225,934</u>
Fund Balance (Deficit) at End of Year	<u>\$ 21,863,679</u>	<u>\$ 2,277,917</u>	<u>\$ 2,976,468</u>	<u>\$ 90,036</u>	<u>\$ 27,208,100</u>

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Dog and Kennel</u>	<u>Other Legislative and Executive Programs</u>	<u>Conservation and Recreation Programs</u>	<u>Community Mental Health</u>
REVENUES:				
Taxes				\$ 4,181,210
Charges for Services	\$ 753,561	\$ 1,356,510	\$ 1,017,810	
Licenses and Permits		25		
Fines and Forfeitures	11,507	311,858		
Intergovernmental		50,000	1,114,237	495,219
Investment Earnings			25,137	
Other	35,312	28,622	78,543	
Total Revenues	<u>800,380</u>	<u>1,747,015</u>	<u>2,235,727</u>	<u>4,676,429</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	45,968	1,716,996		
Public Safety				
Health	684,580			4,664,883
Human Services				
Conservation and Recreation			1,180,826	
Community and Economic Development				
Total Expenditures	<u>730,548</u>	<u>1,716,996</u>	<u>1,180,826</u>	<u>4,664,883</u>
Excess of Revenues Over (Under) Expenditures	69,832	30,019	1,054,901	11,546
OTHER FINANCING SOURCES AND USES:				
Transfers In		267	22,500	
Transfers Out			(207,926)	
Total Other Financing Sources and Uses	<u>0</u>	<u>267</u>	<u>(185,426)</u>	<u>0</u>
Net Change in Fund Balance	69,832	30,286	869,475	11,546
Fund Balance (Deficit) at Beginning of Year	1,223,624	3,009,112	5,574,722	78,281
Fund Balance (Deficit) at End of Year	<u>\$ 1,293,456</u>	<u>\$ 3,039,398</u>	<u>\$ 6,444,197</u>	<u>\$ 89,827</u>

Community and Economic Development Programs	Public Safety Programs	County Home	Hospital Levy	Juvenile Court Programs	Common Pleas Court Programs
\$ 1,356,948	\$ 888,438	\$ 4,035,281	\$ 3,284,423	\$ 154,272	\$ 971,849
	186,867				
	57,620			10,261	794
178,513	1,172,940		401,371	2,996,641	1,047,784
	98				
44,326	631,018	45,996		59,454	8,819
<u>1,579,787</u>	<u>2,936,981</u>	<u>4,081,277</u>	<u>3,685,794</u>	<u>3,220,628</u>	<u>2,029,246</u>
	3,118,798			2,893,224	1,559,146
		3,906,589	3,677,196		
1,335,560					
<u>1,335,560</u>	<u>3,118,798</u>	<u>3,906,589</u>	<u>3,677,196</u>	<u>2,893,224</u>	<u>1,559,146</u>
244,227	(181,817)	174,688	8,598	327,404	470,100
3,735	173,487			1,015	
(22,018)	(21,508)			(2,100)	(98,050)
<u>(18,283)</u>	<u>151,979</u>	<u>0</u>	<u>0</u>	<u>(1,085)</u>	<u>(98,050)</u>
225,944	(29,838)	174,688	8,598	326,319	372,050
2,140,678	2,350,550	555,878	62,037	1,431,653	3,040,900
<u>\$ 2,366,622</u>	<u>\$ 2,320,712</u>	<u>\$ 730,566</u>	<u>\$ 70,635</u>	<u>\$ 1,757,972</u>	<u>\$ 3,412,950</u>

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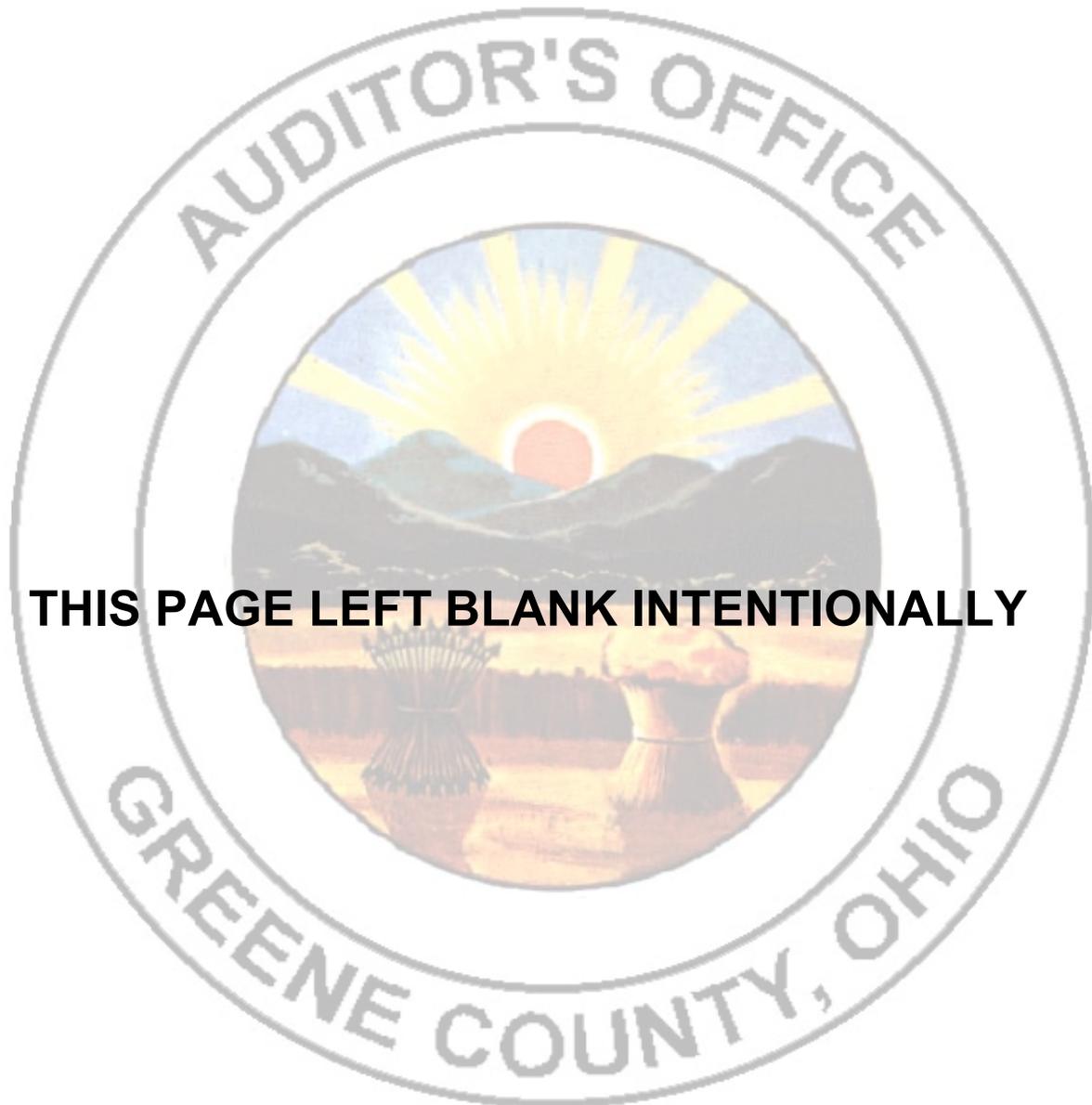
GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Family and Children First Council</u>	<u>Council on Aging</u>	<u>Total Nonmajor Special Revenue</u>
REVENUES:			
Taxes		\$ 5,129,248	\$ 13,951,829
Charges for Services	\$ 11,817		9,189,538
Licenses and Permits			186,892
Fines and Forfeitures			392,040
Intergovernmental	373,175	482,270	8,312,150
Investment Earnings			25,235
Other	6,784		938,874
Total Revenues	<u>391,776</u>	<u>5,611,518</u>	<u>32,996,558</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive			1,762,964
Public Safety			7,571,168
Health			9,026,659
Human Services	617,724	5,599,153	10,123,466
Conservation and Recreation			1,180,826
Community and Economic Development			1,335,560
Total Expenditures	<u>617,724</u>	<u>5,599,153</u>	<u>31,000,643</u>
Excess of Revenues Over (Under) Expenditures	(225,948)	12,365	1,995,915
OTHER FINANCING SOURCES AND USES:			
Transfers In	246,519		447,523
Transfers Out			(351,602)
Total Other Financing Sources and Uses	<u>246,519</u>	<u>0</u>	<u>95,921</u>
Net Change in Fund Balance	20,571	12,365	2,091,836
Fund Balance (Deficit) at Beginning of Year	206,984	97,424	19,771,843
Fund Balance (Deficit) at End of Year	<u>\$ 227,555</u>	<u>\$ 109,789</u>	<u>\$ 21,863,679</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, 2019

	Various Purpose Long- Term Obligation Bonds	Tax Incentive Project Debt	Total Nonmajor Debt Service
	<u> </u>	<u> </u>	<u> </u>
REVENUES:			
Taxes		\$ 309,435	\$ 309,435
Intergovernmental		465,255	465,255
Total Revenues		<u>774,690</u>	<u>774,690</u>
 EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive		27,794	27,794
Debt Service:			
Principal Retirements	580,000	650,000	1,230,000
Interest and Fiscal Charges	443,216	294,716	737,932
Total Expenditures	<u>1,023,216</u>	<u>972,510</u>	<u>1,995,726</u>
 Excess of Revenues Over (Under) Expenditures	<u>(1,023,216)</u>	<u>(197,820)</u>	<u>(1,221,036)</u>
 OTHER FINANCING SOURCES AND USES:			
Transfers In	1,115,484	318,292	1,433,776
Total Other Financing Sources and Uses	<u>1,115,484</u>	<u>318,292</u>	<u>1,433,776</u>
 Net Change in Fund Balance	92,268	120,472	212,740
 Fund Balance (Deficit) at Beginning of Year	<u>941,868</u>	<u>1,123,309</u>	<u>2,065,177</u>
 Fund Balance (Deficit) at End of Year	<u>\$ 1,034,136</u>	<u>\$ 1,243,781</u>	<u>\$ 2,277,917</u>



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

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

CUSTODIAL FUNDS

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

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

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

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

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

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

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

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

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

**GREENE COUNTY, OHIO
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 DECEMBER 31, 2019**

	Undivided Tax	District Board of Health	Park District
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 5,311,539	\$ 8,498,584	\$ 2,527,104
Cash and Cash Equivalents in Segregated Accounts			
Taxes Receivable	250,548,999		
Special Assessments Receivable	6,529,445		
Due from Other Governments	5,287,157		
Total Assets	267,677,140	8,498,584	2,527,104
LIABILITIES:			
Due to Other Governments	6,119,277		
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes	250,548,999		
Special Assessments	6,529,445		
Total Deferred Inflows of Resources	257,078,444		
NET POSITION:			
Restricted for Individuals, Organizations and Other Governments	\$ 4,479,419	\$ 8,498,584	\$ 2,527,104

<u>Soil & Water Conservation</u>	<u>Regional Planning Commission</u>	<u>Family and Children First Council</u>	<u>Segregated Custodial</u>	<u>Other Custodial</u>	<u>Total</u>
\$ 300,305	\$ 157,496	\$ 261,967	\$ 2,093,958	\$ 199,254	\$ 17,256,249 2,093,958 250,548,999 6,529,445 5,287,157
<u>300,305</u>	<u>157,496</u>	<u>261,967</u>	<u>2,093,958</u>	<u>199,254</u>	<u>281,715,808</u>
				<u>189,316</u>	<u>6,308,593</u>
					250,548,999 6,529,445
					<u>257,078,444</u>
<u>\$ 300,305</u>	<u>\$ 157,496</u>	<u>\$ 261,967</u>	<u>\$ 2,093,958</u>	<u>\$ 9,938</u>	<u>\$ 18,328,771</u>

**GREENE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Undivided Tax</u>	<u>District Board of Health</u>	<u>Park District</u>
ADDITIONS:			
Amounts Received as Fiscal Agent		\$ 8,514,958	\$ 4,470,884
Property Taxes Collections for Other Governments	\$ 225,112,109		
Special Assessments Collections for Other Governments	4,025,492		
Intergovernmental	11,279,701		
License, Permits and Fees for Other Governments			
Fines and Forfeitures for Other Governments			
Sheriff Sales Collections for Others			
Other			
Total Additions	<u>240,417,302</u>	<u>8,514,958</u>	<u>4,470,884</u>
DEDUCTIONS			
Distributions as Fiscal Agent		7,405,194	4,844,457
Property Tax Distributions to Other Governments	225,392,226		
Special Assessments Distributions to Other Governments	4,023,789		
Distributions of State Funds to Other Governments	13,734,780		
Licenses, Permits, and Fees of Distributions to Other Governments			
Fines and Forfeitures Distributions to Other Governments			
Sheriff Sales Distributions to Other Governments			
Distributions to Individuals			
Total Deductions	<u>243,150,795</u>	<u>7,405,194</u>	<u>4,844,457</u>
Change in Net Position	(2,733,493)	1,109,764	(373,573)
Net Position Beginning of Year	<u>7,212,912</u>	<u>7,388,820</u>	<u>2,900,677</u>
Net Position End of Year	<u>\$ 4,479,419</u>	<u>\$ 8,498,584</u>	<u>\$ 2,527,104</u>

<u>Soil & Water Conservation</u>	<u>Regional Planning Commission</u>	<u>Family and Children First Council</u>	<u>Segregated Custodial</u>	<u>Other Custodial</u>	<u>Total</u>
\$ 483,351	\$ 247,121	\$ 1,010,071			\$ 14,726,385
					225,112,109
					4,025,492
					11,279,701
			\$ 21,665,078	\$ 678,262	22,343,340
			2,066,184		2,066,184
			3,736,864		3,736,864
			1,105,691		1,105,691
<u>483,351</u>	<u>247,121</u>	<u>1,010,071</u>	<u>28,573,817</u>	<u>678,262</u>	<u>284,395,766</u>
417,091	206,307	951,298			13,824,347
					225,392,226
					4,023,789
					13,734,780
			21,511,659	678,262	22,189,921
			1,871,640		1,871,640
			3,640,834		3,640,834
			1,105,648		1,105,648
<u>417,091</u>	<u>206,307</u>	<u>951,298</u>	<u>28,129,781</u>	<u>678,262</u>	<u>285,783,185</u>
66,260	40,814	58,773	444,036	0	(1,387,419)
<u>234,045</u>	<u>116,682</u>	<u>203,194</u>	<u>1,649,922</u>	<u>9,938</u>	<u>19,716,190</u>
<u>\$ 300,305</u>	<u>\$ 157,496</u>	<u>\$ 261,967</u>	<u>\$ 2,093,958</u>	<u>\$ 9,938</u>	<u>\$ 18,328,771</u>

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

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 35,461,530	\$ 35,461,530	\$ 37,860,573	\$ 2,399,043
Charges for Services	8,549,960	8,678,247	9,190,396	512,149
Licenses and Permits	1,012,500	1,012,500	1,524,869	512,369
Fines and Forfeitures	290,300	290,300	253,537	(36,763)
Intergovernmental	5,479,050	5,479,050	6,147,029	667,979
Interest	2,433,000	2,433,000	3,439,184	1,006,184
Other	313,500	913,500	1,571,285	657,785
Total Revenues	53,539,840	54,268,127	59,986,873	5,718,746
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	811,554	1,632,861	1,282,775	350,086
Contractual Services	668,734	689,380	684,770	4,610
Materials and Supplies	14,000	8,406	4,526	3,880
Capital Outlay	48,157	48,027	5,703	42,324
Other	208,556	1,250,815	1,242,641	8,174
Total - Commissioners	1,751,001	3,629,489	3,220,415	409,074
Auditor				
Personal Services	817,138	817,138	770,660	46,478
Contractual Services	31,020	39,964	37,014	2,950
Materials and Supplies	6,082	5,862	5,531	331
Capital Outlay	52,000	47,000	33,309	13,691
Other	16,786	12,837	8,116	4,721
Total - Auditor	923,026	922,801	854,630	68,171
Treasurer				
Personal Services	433,840	433,840	421,748	12,092
Contractual Services	5,196	2,300	2,300	
Materials and Supplies	2,200	5,400	5,400	
Capital Outlay		68,750	68,750	
Other	31,681	29,981	29,839	142
Total - Treasurer	472,917	540,271	528,037	12,234
Prosecuting Attorney				
Personal Services	2,099,679	2,099,789	2,031,942	67,847
Contractual Services	31,848	28,049	18,241	9,808
Materials and Supplies	16,550	16,512	16,461	51
Utilities	4,370	4,370	3,163	1,207
Capital Outlay	10,188	7,658	6,940	718
Other	108,806	104,371	93,023	11,348
Total - Prosecuting Attorney	2,271,441	2,260,749	2,169,770	90,979
Budget Commission				
Other	500	500		500
Total - Budget Commission	500	500		500
Bureau of Inspection				
Contractual Services	80,000	80,000	78,240	1,760
Total - Bureau of Inspection	80,000	80,000	78,240	1,760
Data Processing				
Personal Services	1,032,058	1,035,989	1,025,808	10,181
Contractual Services	816,517	807,383	806,343	1,040
Materials and Supplies	11,160	11,102	10,962	140
Capital Outlay	156,000	169,169	168,431	738
Other	15,000	6,495	6,495	
Total - Data Processing	2,030,735	2,030,138	2,018,039	12,099

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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Personnel				
Personal Services	407,338	407,338	357,804	49,534
Contractual Services	64,921	63,677	58,855	4,822
Materials and Supplies	2,000	600	597	3
Capital Outlay	5,100	11,122	11,121	1
Other	6,325	2,625	2,362	263
Total - Personnel	485,684	485,362	430,739	54,623
Microfilm				
Personal Services	182,381	182,381	166,708	15,673
Total - Microfilm	182,381	182,381	166,708	15,673
Service Garage				
Personal Services	180,934	180,978	174,827	6,151
Contractual Services	8,726	8,516	8,471	45
Materials and Supplies	62,060	59,103	55,818	3,285
Capital Outlay	3,548	3,480	3,428	52
Other	2,325	2,325	679	1,646
Total - Service Garage	257,593	254,402	243,223	11,179
Utilities				
Materials and Supplies	1,760,109	1,643,740	1,426,744	216,996
Total - Utilities	1,760,109	1,643,740	1,426,744	216,996
Records and Information				
Personal Services	247,341	247,341	243,020	4,321
Contractual Services	8,000	7,000	6,858	142
Materials and Supplies	1,500	2,894	2,729	165
Capital Outlay	1,000	599	598	1
Other	9,289	9,431	9,244	187
Total - Records and Information	267,130	267,265	262,449	4,816
Risk Management				
Personal Services	358,343	358,643	327,745	30,898
Contractual Services	33,300	32,600	19,297	13,303
Materials and Supplies	3,802	3,802	2,339	1,463
Capital Outlay	2,500	2,500	2,500	
Other	1,310	1,710	1,440	270
Total - Risk Management	399,255	399,255	353,321	45,934
Insurance				
Contractual Services	399,700	399,700	389,404	10,296
Other	300	300		300
Total - Insurance	400,000	400,000	389,404	10,596
Miscellaneous				
Contractual Services	373,200	386,052	385,988	64
Capital Outlay	106,295	106,295	89,913	16,382
Other	781,966	796,513	796,513	
Total - Miscellaneous	1,261,461	1,288,860	1,272,414	16,446
Unclaimed Funds				
Other	464,281	464,281	56,093	408,188
Total - Unclaimed Funds	464,281	464,281	56,093	408,188
Board of Elections				
Personal Services	645,918	645,923	622,380	23,543
Contractual Services	100,075	96,063	94,690	1,373
Materials and Supplies	46,137	40,949	23,202	17,747
Capital Outlay	14,035	12,964	9,035	3,929
Other	148,909	154,857	114,742	40,115
Total - Board of Elections	955,074	950,756	864,049	86,707

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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Building and Grounds				
Contractual Services	32,164	32,164	33,760	(1,596)
Capital Outlay	8,592,119	7,661,316	7,659,599	1,717
Other	11,629	11,629	11,629	
Total - Building and Grounds	<u>8,635,912</u>	<u>7,705,109</u>	<u>7,704,988</u>	<u>121</u>
Maintenance and Operations				
Personal Services	1,461,017	1,463,367	1,323,316	140,051
Contractual Services	557,322	593,790	578,957	14,833
Materials and Supplies	390,630	375,415	370,735	4,680
Capital Outlay	135,100	135,038	122,166	12,872
Other	5,480	4,700	723	3,977
Total - Maintenance and Operations	<u>2,549,549</u>	<u>2,572,310</u>	<u>2,395,897</u>	<u>176,413</u>
Recorder				
Personal Services	478,101	478,101	423,057	55,044
Contractual Services	29,002	33,807	32,015	1,792
Materials and Supplies	11,507	17,281	2,135	15,146
Capital Outlay	39,506	44,791	38,216	6,575
Other	7,324	7,324	3,754	3,570
Total - Recorder	<u>565,440</u>	<u>581,304</u>	<u>499,177</u>	<u>82,127</u>
Total - Legislative and Executive	<u>25,713,489</u>	<u>26,658,973</u>	<u>24,934,337</u>	<u>1,724,636</u>
Judicial				
Court of Appeals				
Other	46,000	46,000	43,667	2,333
Total - Court of Appeals	<u>46,000</u>	<u>46,000</u>	<u>43,667</u>	<u>2,333</u>
Common Pleas Court				
Personal Services	1,921,592	1,928,220	1,803,399	124,821
Contractual Services	7,844	4,804	2,815	1,989
Materials and Supplies	6,723	11,020	10,675	345
Other	47,526	76,700	71,047	5,653
Total - Common Pleas Court	<u>1,983,685</u>	<u>2,020,744</u>	<u>1,887,936</u>	<u>132,808</u>
Juvenile Court				
Personal Services	2,560,580	2,421,518	2,343,401	78,117
Contractual Services	148,121	134,977	134,651	326
Materials and Supplies	30,149	28,335	28,302	33
Capital Outlay	23,110	174,314	174,314	
Other	29,999	45,963	44,656	1,307
Total - Juvenile Court	<u>2,791,959</u>	<u>2,805,107</u>	<u>2,725,324</u>	<u>79,783</u>
Probate Court				
Personal Services	434,284	434,150	425,367	8,783
Contractual Services	7,600	10,314	9,287	1,027
Materials and Supplies	5,000	5,000	4,378	622
Other	1,811	1,811	1,810	1
Total - Probate Court	<u>448,695</u>	<u>451,275</u>	<u>440,842</u>	<u>10,433</u>
Clerk of Courts				
Personal Services	1,029,405	1,029,405	931,241	98,164
Contractual Services	31,422	31,422	29,960	1,462
Materials and Supplies	29,028	21,028	20,378	650
Capital Outlay		10,000	8,516	1,484
Other	10,184	8,184	4,455	3,729
Total - Clerk of Courts	<u>1,100,039</u>	<u>1,100,039</u>	<u>994,550</u>	<u>105,489</u>
Xenia Municipal Court				
Personal Services	122,414	131,465	131,184	281
Contractual Services	54,219	55,029	54,219	810
Other	10,329	7,468	6,089	1,379
Total - Xenia Municipal Court	<u>186,962</u>	<u>193,962</u>	<u>191,492</u>	<u>2,470</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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Fairborn Municipal Court				
Personal Services	183,452	183,452	176,511	6,941
Contractual Services	56,219	56,219	54,219	2,000
Other	18,660	18,660	15,853	2,807
Total - Fairborn Municipal Court	<u>258,331</u>	<u>258,331</u>	<u>246,583</u>	<u>11,748</u>
Domestic Relations Court				
Personal Services	909,405	910,952	901,436	9,516
Contractual Services	58,200	56,654	50,384	6,270
Materials and Supplies	4,925	4,925	4,831	94
Capital Outlay	2,199	6,116	6,112	4
Other	14,800	14,800	9,855	4,945
Total - Domestic Relations Court	<u>989,529</u>	<u>993,447</u>	<u>972,618</u>	<u>20,829</u>
Public Defender				
Personal Services	652,589	663,403	658,679	4,724
Contractual Services	433,655	591,184	532,468	58,716
Materials and Supplies	6,059	14,000	9,551	4,449
Capital Outlay	25,000	1,000	436	564
Other	11,250	17,750	10,188	7,562
Total - Public Defender	<u>1,128,553</u>	<u>1,287,337</u>	<u>1,211,322</u>	<u>76,015</u>
Total - Judicial	<u>8,933,753</u>	<u>9,156,242</u>	<u>8,714,334</u>	<u>441,908</u>
Total - General Government:	<u>34,647,242</u>	<u>35,815,215</u>	<u>33,648,671</u>	<u>2,166,544</u>
Public Safety				
Coroner				
Personal Services	443,958	443,958	438,624	5,334
Contractual Services	223,332	253,332	224,372	28,960
Materials and Supplies	4,232	3,652	3,388	264
Capital Outlay		1,900	1,880	20
Other	6,223	6,803	6,281	522
Total - Coroner	<u>677,745</u>	<u>709,645</u>	<u>674,545</u>	<u>35,100</u>
Juvenile Detention				
Personal Services	1,123,513	1,123,572	1,103,431	20,141
Contractual Services	24,854	20,360	13,577	6,783
Materials and Supplies	36,189	31,286	30,015	1,271
Capital Outlay	4,175	13,573	13,565	8
Other	8,070	5,492	5,210	282
Total - Juvenile Detention	<u>1,196,801</u>	<u>1,194,283</u>	<u>1,165,798</u>	<u>28,485</u>
Sheriff - Administration				
Personal Services	1,909,874	1,909,874	1,818,498	91,376
Contractual Services	147,858	161,657	146,162	15,495
Materials and Supplies	75,859	71,602	61,080	10,522
Capital Outlay	28,150	24,150	21,983	2,167
Other	76,565	70,467	69,802	665
Total - Sheriff - Administration	<u>2,238,306</u>	<u>2,237,750</u>	<u>2,117,525</u>	<u>120,225</u>
Building Regulations				
Personal Services	1,043,945	972,950	972,950	
Contractual Services	175,870	300,952	300,952	
Materials and Supplies	5,884	5,851	5,851	
Capital Outlay	5,289	5,974	5,974	
Other	7,011	10,109	10,109	
Total - Building Regulations	<u>1,237,999</u>	<u>1,295,836</u>	<u>1,295,836</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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Sheriff - Law Enforcement				
Personal Services	4,508,057	4,508,057	4,500,941	7,116
Contractual Services	217,747	217,743	175,772	41,971
Materials and Supplies	74,210	74,147	67,516	6,631
Capital Outlay	261,949	246,902	229,081	17,821
Other	50,883	50,383	44,336	6,047
Total - Sheriff - Law Enforcement	5,112,846	5,097,232	5,017,646	79,586
Sheriff - Corrections				
Personal Services	7,857,465	7,837,465	7,687,523	149,942
Contractual Services	929,815	936,783	898,858	37,925
Materials and Supplies	124,177	120,371	115,137	5,234
Capital Outlay	22,600	22,600	20,831	1,769
Other	29,518	45,518	38,344	7,174
Total - Sheriff - Corrections	8,963,575	8,962,737	8,760,693	202,044
Total - Public Safety	19,427,272	19,497,483	19,032,043	465,440
Public Works				
County Engineer				
Personal Services	88,450	88,450	88,045	405
Capital Outlay	8,500	8,500	7,443	1,057
Total - County Engineer	96,950	96,950	95,488	1,462
Department of Public Works				
Contractual Services	183			
Total - Department of Public Works	183			
Total - Public Works	97,133	96,950	95,488	1,462
Health				
Vital Statistics				
Other	2,600	2,600	1,337	1,263
Total - Vital Statistics	2,600	2,600	1,337	1,263
Other Health				
Other	475,208	456,116	456,116	
Total - Other Health	475,208	456,116	456,116	
Total - Health	477,808	458,716	457,453	1,263
Human Services				
Veteran's Service Commission				
Personal Services	653,696	683,062	683,026	36
Contractual Services	127,234	106,369	87,641	18,728
Materials and Supplies	10,098	12,626	12,400	226
Capital Outlay	40,250	40,050	39,849	201
Other	102,198	107,090	105,116	1,974
Total - Veteran's Service Commission	933,476	949,197	928,032	21,165
Total - Human Services	933,476	949,197	928,032	21,165
Conservation and Recreation				
Parks and Trails				
Personal Services	2,035,327	2,035,327	1,925,420	109,907
Contractual Services	548,117	539,946	513,601	26,345
Materials and Supplies	158,225	156,030	152,948	3,082
Capital Outlay	44,600	72,612	60,535	12,077
Other	15,353	12,301	12,296	5
Total - Parks and Trails	2,801,622	2,816,216	2,664,800	151,416

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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Agriculture				
Contractual Services	39,000	45,083	45,083	
Other	520,180	523,126	523,126	
Total - Agriculture	<u>559,180</u>	<u>568,209</u>	<u>568,209</u>	
Total - Conservation and Recreation	<u>3,360,802</u>	<u>3,384,425</u>	<u>3,233,009</u>	<u>151,416</u>
Community and Economic Development				
Department of Development				
Personal Services	416,931	416,931	403,732	13,199
Contractual Services	12,586	14,339	12,248	2,091
Materials and Supplies	3,500	3,500	2,968	532
Capital Outlay	2,500	7,091	6,595	496
Other	55,675	78,734	63,941	14,793
Total - Department of Development	<u>491,192</u>	<u>520,595</u>	<u>489,484</u>	<u>31,111</u>
Total - Community and Economic Development	<u>491,192</u>	<u>520,595</u>	<u>489,484</u>	<u>31,111</u>
Total Expenditures	<u>59,434,925</u>	<u>60,722,581</u>	<u>57,884,180</u>	<u>2,838,401</u>
Excess of Revenues Over (Under) Expenditures	(5,895,085)	(6,454,454)	2,102,693	8,557,147
OTHER FINANCING SOURCES AND USES:				
Transfers In	650,000	582,000	143,891	(438,109)
Proceeds from Sale of Capital Assets			875,135	875,135
Advances In	100,000	100,000	241,162	141,162
Transfers Out	(3,798,404)	(5,567,982)	(3,153,780)	2,414,202
Advances Out	(195,000)	(189,935)	(189,739)	196
Repayment of Loans to Other Governments			25,000	25,000
Loans to Other Governments		(40,000)	(40,000)	
Total Other Financing Sources and Uses	<u>(3,243,404)</u>	<u>(5,115,917)</u>	<u>(2,098,331)</u>	<u>3,017,586</u>
Net Change in Fund Balance	(9,138,489)	(11,570,371)	4,362	11,574,733
Fund Balance (Deficit) at Beginning of Year	32,654,581	32,654,581	32,654,581	
Prior Year Encumbrances Appropriated	<u>4,127,737</u>	<u>4,127,737</u>	<u>4,127,737</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 27,643,829</u>	<u>\$ 25,211,947</u>	<u>\$ 36,786,680</u>	<u>\$ 11,574,733</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 850,750	\$ 850,750	\$ 861,806	\$ 11,056
Special Assessments	26,000	26,000	23,009	(2,991)
Charges for Services	175,000	175,000	360,789	185,789
Fines and Forfeitures	100,000	100,000	130,465	30,465
Intergovernmental	5,750,100	6,029,660	7,987,279	1,957,619
Interest	40,000	40,000	83,758	43,758
Other	1,000	1,000	45,768	44,768
Total Revenues	<u>6,942,850</u>	<u>7,222,410</u>	<u>9,492,874</u>	<u>2,270,464</u>
EXPENDITURES:				
Current:				
Public Works				
County Engineer - MVGT				
Personal Services	3,164,795	3,164,881	3,034,563	130,318
Contractual Services	465,837	464,972	325,915	139,057
Materials and Supplies	2,017,797	1,972,846	1,437,860	534,986
Capital Outlay	3,391,755	4,174,935	3,889,493	285,442
Other	85,000	92,200	80,951	11,249
Total - County Engineer - MVGT	<u>9,125,184</u>	<u>9,869,834</u>	<u>8,768,782</u>	<u>1,101,052</u>
County Engineer - Bridge				
Personal Services	299,760	299,846	272,033	27,813
Contractual Services	74,682	84,683	38,668	46,015
Materials and Supplies	253,011	239,914	43,398	196,516
Capital Outlay	1,015,000	1,015,000	808,400	206,600
Other	1,000	1,000	1,000	1,000
Total - County Engineer - Bridge	<u>1,643,453</u>	<u>1,640,443</u>	<u>1,162,499</u>	<u>477,944</u>
County Engineer - Ditches				
Contractual Services	104,793	104,793	20,814	83,979
Materials and Supplies	20,000	20,000	4,439	15,561
Capital Outlay	3,000	3,000	3,000	3,000
Other	7,144	7,144	7,144	7,144
Total - County Engineer - Ditches	<u>134,937</u>	<u>134,937</u>	<u>25,253</u>	<u>109,684</u>
Total Expenditures	<u>10,903,574</u>	<u>11,645,214</u>	<u>9,956,534</u>	<u>1,688,680</u>
Excess of Revenues Over (Under) Expenditures	(3,960,724)	(4,422,804)	(463,660)	3,959,144
OTHER FINANCING SOURCES AND USES:				
Proceeds from Sale of Capital Assets	<u> </u>	<u> </u>	2,999	2,999
Total Other Financing Sources and Uses	<u> </u>	<u> </u>	<u>2,999</u>	<u>2,999</u>
Net Change in Fund Balance	(3,960,724)	(4,422,804)	(460,661)	3,962,143
Fund Balance (Deficit) at Beginning of Year (Restated)	10,657,328	10,657,328	10,657,328	
Prior Year Encumbrances Appropriated	<u>417,582</u>	<u>417,582</u>	<u>417,582</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 7,114,186</u>	<u>\$ 6,652,106</u>	<u>\$ 10,614,249</u>	<u>\$ 3,962,143</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
JOB AND FAMILY SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 5,363,700	\$ 5,363,700	\$ 5,334,154	\$ (29,546)
Charges for Services	710,000	710,000	683,502	(26,498)
Intergovernmental	13,434,700	13,434,700	13,602,512	167,812
Other	4,335,000	4,335,000	278,093	(4,056,907)
Total Revenues	<u>23,843,400</u>	<u>23,843,400</u>	<u>19,898,261</u>	<u>(3,945,139)</u>
EXPENDITURES:				
Current:				
Human Services				
Work Force Investment				
Contractual Services	697,200	701,800	593,323	108,477
Materials and Supplies	3,000	3,000	78	2,922
Capital Outlay	4,573	2,900	2,148	752
Other	300	300		300
Total - Work Force Investment	<u>705,073</u>	<u>708,000</u>	<u>595,549</u>	<u>112,451</u>
Public Assistance				
Personal Services	9,010,230	9,010,230	8,374,236	635,994
Contractual Services	3,320,334	3,329,500	2,833,930	495,570
Materials and Supplies	130,000	150,000	121,128	28,872
Capital Outlay	97,146	67,000	26,417	40,583
Other	152,050	152,050	118,917	33,133
Total - Public Assistance	<u>12,709,760</u>	<u>12,708,780</u>	<u>11,474,628</u>	<u>1,234,152</u>
Childrens Services				
Personal Services	346,625	358,761	349,450	9,311
Contractual Services	8,444,695	10,601,960	5,254,714	5,347,246
Materials and Supplies	107,700	97,120	37,217	59,903
Capital Outlay	25,400	15,400	6,632	8,768
Other	56,906	56,400	54,248	2,152
Total - Childrens Services	<u>8,981,326</u>	<u>11,129,641</u>	<u>5,702,261</u>	<u>5,427,380</u>
Children Services - Protect Ohio				
Contractual Services	2,958,339	2,889,379	2,591,180	298,199
Total - Children Services - Protect Ohio	<u>2,958,339</u>	<u>2,889,379</u>	<u>2,591,180</u>	<u>298,199</u>
Total Expenditures	<u>25,354,498</u>	<u>27,435,800</u>	<u>20,363,618</u>	<u>7,072,182</u>
Excess of Revenues Over (Under) Expenditures	(1,511,098)	(3,592,400)	(465,357)	3,127,043
OTHER FINANCING SOURCES AND USES:				
Transfers In	300,000	300,000	273,285	(26,715)
Total Other Financing Sources and Uses	<u>300,000</u>	<u>300,000</u>	<u>273,285</u>	<u>(26,715)</u>
Net Change in Fund Balance	(1,211,098)	(3,292,400)	(192,072)	3,100,328
Fund Balance (Deficit) at Beginning of Year (Restated)	16,342,671	16,342,671	16,342,671	
Prior Year Encumbrances Appropriated	367,193	367,193	367,193	
Fund Balance (Deficit) at End of Year	<u>\$ 15,498,766</u>	<u>\$ 13,417,464</u>	<u>\$ 16,517,792</u>	<u>\$ 3,100,328</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
BOARD OF DEVELOPMENTAL DISABILITIES - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 11,514,500	\$ 11,514,500	\$ 11,451,358	\$ (63,142)
Charges for Services			1,375,744	1,375,744
Intergovernmental	3,352,500	3,352,500	5,681,271	2,328,771
Other	5,000	5,000	128,847	123,847
Total Revenues	<u>14,872,000</u>	<u>14,872,000</u>	<u>18,637,220</u>	<u>3,765,220</u>
EXPENDITURES:				
Current:				
Health				
Developmental Disabilities				
Personal Services	9,221,901	9,221,901	8,158,974	1,062,927
Contractual Services	8,800,000	9,260,000	6,911,071	2,348,929
Materials and Supplies	710,000	710,000	178,676	531,324
Capital Outlay	364,000	364,000	273,570	90,430
Other	304,000	304,000	196,861	107,139
Total Expenditures	<u>19,399,901</u>	<u>19,859,901</u>	<u>15,719,152</u>	<u>4,140,749</u>
Net Change in Fund Balance	(4,527,901)	(4,987,901)	2,918,068	7,905,969
Fund Balance (Deficit) at Beginning of Year	<u>18,850,400</u>	<u>18,850,400</u>	<u>18,850,400</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 14,322,499</u>	<u>\$ 13,862,499</u>	<u>\$ 21,768,468</u>	<u>\$ 7,905,969</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
WATER - ENTERPRISE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<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	\$ 10,145,000	\$ 10,145,000	\$ 11,690,438	\$ 1,545,438
Intergovernmental	376,505	338,158	401,661	63,503
Special Assessments	198,433	198,453	210,646	12,193
Interest	50,000	50,000	58,767	8,767
Other	210,000	210,000	331,056	121,056
Total Revenues	<u>10,979,938</u>	<u>10,941,611</u>	<u>12,692,568</u>	<u>1,750,957</u>
EXPENSES:				
Public Works:				
Sanitary Engineer:				
Personal Services	2,836,550	2,811,800	2,471,538	340,262
Contractual Services	2,371,697	2,258,961	1,455,618	803,343
Materials and Supplies	1,925,848	2,040,468	1,983,077	57,391
Capital Outlay	4,862,409	4,478,414	2,790,307	1,688,107
Other	92,009	104,625	78,172	26,453
Debt Service:				
Principal Retirement	3,397,308	3,400,738	3,404,873	4,135
Interest and Fiscal Charges	1,196,657	1,196,657	1,217,608	20,951
Total Expenses	<u>16,682,478</u>	<u>16,291,663</u>	<u>13,401,193</u>	<u>2,940,642</u>
Excess of Revenues Over (Under) Expenses	<u>(5,702,540)</u>	<u>(5,350,052)</u>	<u>(708,625)</u>	<u>4,641,427</u>
OTHER FINANCING SOURCES AND USES:				
Proceeds on Sale of Capital Assets			3,028	3,028
OPWC Loan Proceeds	150,000	82,000	55,936	(26,064)
Transfers In	5,692,081	5,692,081	581,818	(5,110,263)
Transfers Out	(5,117,592)	(5,209,280)		5,209,280
Total Other Financing Sources and Uses	<u>724,489</u>	<u>564,801</u>	<u>640,782</u>	<u>75,981</u>
Net Change in Fund Balance	(4,978,051)	(4,785,251)	(67,843)	4,717,408
Fund Balance (Deficit) at Beginning of Year	15,288,343	15,288,343	15,288,343	
Prior Year Encumbrances Appropriated	<u>1,653,365</u>	<u>1,653,365</u>	<u>1,653,365</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 11,963,657</u>	<u>\$ 12,156,457</u>	<u>\$ 16,873,865</u>	<u>\$ 4,717,408</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
SEWER - ENTERPRISE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 20,324,358	\$ 20,324,358	\$ 21,518,014	\$ 1,193,656
Intergovernmental	376,505	338,159	456,865	118,706
Special Assessments	352,082	352,082	360,054	7,972
Interest			20,397	20,397
Other	353,000	353,000	486,709	133,709
Total Revenues	<u>21,405,945</u>	<u>21,367,599</u>	<u>22,842,039</u>	<u>1,474,440</u>
EXPENSES:				
Public Works:				
Sanitary Engineer:				
Personal Services	3,274,752	3,250,002	3,120,730	129,272
Contractual Services	2,735,086	2,980,039	2,442,265	537,774
Materials and Supplies	2,943,815	3,153,320	3,072,731	80,589
Capital Outlay	3,488,108	3,626,734	1,960,291	1,666,443
Other	115,017	126,355	108,009	18,346
Debt Service:				
Principal Retirement	35,508,406	35,451,533	35,451,532	1
Interest and Fiscal Charges	2,772,030	2,842,590	2,918,757	(76,167)
Total Expenses	<u>50,837,214</u>	<u>51,430,573</u>	<u>49,074,315</u>	<u>2,356,258</u>
Excess of Revenues Over (Under) Expenses	<u>(29,431,269)</u>	<u>(30,062,974)</u>	<u>(26,232,276)</u>	<u>3,830,698</u>
OTHER FINANCING SOURCES AND USES:				
Proceeds on Sale of Capital Assets			1,948	1,948
Bonds Issued	30,155,000	30,155,000	26,045,000	(4,110,000)
OPWC Loan Proceeds	150,000	82,000	27,777	(54,223)
Notes Issued	475,000	670,000	670,000	
Premium on Debt Issued			2,335,481	2,335,481
Discount on Debt Issued	(21,998)	(21,998)	(21,998)	
Bond Issuance Costs	(166,971)	(166,971)	(116,696)	50,275
Transfers In	9,803,342	9,803,342	623,768	(9,179,574)
Transfers Out	(9,328,341)	(9,323,341)		9,323,341
Total Other Financing Sources and Uses	<u>31,066,032</u>	<u>31,198,032</u>	<u>29,565,280</u>	<u>(1,632,752)</u>
Net Change in Fund Balance	1,634,763	1,135,058	3,333,004	2,197,946
Fund Balance (Deficit) at Beginning of Year	16,220,023	16,220,023	16,220,023	
Prior Year Encumbrances Appropriated	612,377	612,377	612,377	
Fund Balance (Deficit) at End of Year	<u>\$ 18,467,163</u>	<u>\$ 17,967,458</u>	<u>\$ 20,165,404</u>	<u>\$ 2,197,946</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
DOG AND KENNEL - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<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	\$ 955,000	\$ 957,000	\$ 759,601	\$ (197,399)
Fines and Forfeitures	8,000	8,000	10,837	2,837
Other	11,550	11,550	40,266	28,716
Total Revenues	<u>974,550</u>	<u>976,550</u>	<u>810,704</u>	<u>(165,846)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Auditor				
Personal Services	31,419	31,419	31,141	278
Materials and Supplies	13,720	13,630	10,109	3,521
Other	125,400	125,400	4,427	120,973
Total - Auditor	<u>170,539</u>	<u>170,449</u>	<u>45,677</u>	<u>124,772</u>
Health				
Dog and Kennel				
Personal Services	604,688	599,582	534,634	64,948
Contractual Services	75,305	59,146	44,183	14,963
Materials and Supplies	19,607	31,933	29,023	2,910
Capital Outlay	50,150	68,021	65,607	2,414
Other	10,432	10,283	6,625	3,658
Total - Dog and Kennel	<u>760,182</u>	<u>768,965</u>	<u>680,072</u>	<u>88,893</u>
Total Expenditures	<u>930,721</u>	<u>939,414</u>	<u>725,749</u>	<u>213,665</u>
Excess of Revenues Over (Under) Expenditures	43,829	37,136	84,955	47,819
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	(16,171)	(22,864)	24,955	47,819
Fund Balance (Deficit) at Beginning of Year	1,289,506	1,289,506	1,289,506	
Prior Year Encumbrances Appropriated	8,255	8,255	8,255	
Fund Balance (Deficit) at End of Year	<u>\$ 1,281,590</u>	<u>\$ 1,274,897</u>	<u>\$ 1,322,716</u>	<u>\$ 47,819</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
OTHER LEGISLATIVE AND EXECUTIVE PROGRAMS -
SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 1,201,000	\$ 1,022,000	\$ 1,356,510	\$ 334,510
Licenses and Permits			25	25
Fines and Forfeitures	345,000	345,000	311,858	(33,142)
Intergovernmental		50,000	50,000	
Other	12,000	12,000	33,729	21,729
Total Revenues	<u>1,558,000</u>	<u>1,429,000</u>	<u>1,752,122</u>	<u>323,122</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Auditor				
Personal Services	153,173	192,757	188,096	4,661
Contractual Services	1,730,950	1,541,265	1,367,313	173,952
Materials and Supplies	22,396	18,945	10,800	8,145
Capital Outlay	6,000	7,000	5,558	1,442
Other	53,000	53,000	23,589	29,411
Total - Auditor	<u>1,965,519</u>	<u>1,812,967</u>	<u>1,595,356</u>	<u>217,611</u>
Treasurer				
Personal Services	113,476	116,173	104,916	11,257
Contractual Services	1,443	1,443	617	826
Materials and Supplies	5,900	3,900	2,504	1,396
Capital Outlay		2,000	1,205	795
Other	32,638	29,941	27,740	2,201
Total - Treasurer	<u>153,457</u>	<u>153,457</u>	<u>136,982</u>	<u>16,475</u>
Prosecuting Attorney				
Personal Services	47,809	47,809	44,113	3,696
Contractual Services	78,477	92,977	83,133	9,844
Materials and Supplies	2,500	2,500	63	2,437
Capital Outlay	3,304	3,304	3,077	227
Other	6,000	21,500	11,289	10,211
Total - Prosecuting Attorney	<u>138,090</u>	<u>168,090</u>	<u>141,675</u>	<u>26,415</u>
Board of Revision				
Contractual Services	25,619	25,312	4,721	20,591
Materials and Supplies	5,115	5,000	2,000	3,000
Other	1,500	1,500		1,500
Total - Board of Revision	<u>32,234</u>	<u>31,812</u>	<u>6,721</u>	<u>25,091</u>
Geographic Information Systems				
Personal Services	340,652	340,752	264,607	76,145
Contractual Services	255,529	242,129	164,714	77,415
Materials and Supplies	6,500	5,900	2,561	3,339
Capital Outlay	35,000	53,000	46,960	6,040
Other	11,000	6,900	2,487	4,413
Total - Geographic Information Systems	<u>648,681</u>	<u>648,681</u>	<u>481,329</u>	<u>167,352</u>
Board of Elections				
Contractual Services		5,500	154	5,346
Materials and Supplies		44,500	11,365	33,135
Total - Board of Elections		<u>50,000</u>	<u>11,519</u>	<u>38,481</u>
Total Expenditures	<u>2,937,981</u>	<u>2,865,007</u>	<u>2,373,582</u>	<u>491,425</u>
Excess of Revenues Over (Under) Expenditures	(1,379,981)	(1,436,007)	(621,460)	814,547

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
OTHER LEGISLATIVE AND EXECUTIVE PROGRAMS -
SPECIAL REVENUE FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with (Negative)</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES AND USES:				
Transfers In			267	267
Total Other Financing Sources and Uses			<u>267</u>	<u>267</u>
Net Change in Fund Balance	(1,379,981)	(1,436,007)	(621,193)	814,814
Fund Balance (Deficit) at Beginning of Year (Restated)	1,758,387	1,758,387	1,758,387	
Prior Year Encumbrances Appropriated	<u>1,299,503</u>	<u>1,299,503</u>	<u>1,299,503</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 1,677,909</u>	<u>\$ 1,621,883</u>	<u>\$ 2,436,697</u>	<u>\$ 814,814</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CONSERVATION AND RECREATION PROGRAMS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 1,028,000	\$ 1,028,000	\$ 1,018,565	\$ (9,435)
Intergovernmental	1,009,250	1,009,250	1,073,151	63,901
Interest	36,500	36,500	25,137	(11,363)
Other	41,500	41,500	80,282	38,782
Total Revenues	<u>2,115,250</u>	<u>2,115,250</u>	<u>2,197,135</u>	<u>81,885</u>
EXPENDITURES:				
Current:				
Conservation and Recreation				
Environmental Services				
Personal Services	397,102	397,102	350,111	46,991
Contractual Services	283,326	299,488	286,425	13,063
Materials and Supplies	90,561	86,198	75,653	10,545
Capital Outlay	4,650	4,650	106	4,544
Other	13,762	3,520	1,500	2,020
Total - Environmental Services	<u>789,401</u>	<u>790,958</u>	<u>713,795</u>	<u>77,163</u>
Parks and Trails				
Contractual Services	1,030,319	1,042,200	574,948	467,252
Materials and Supplies	105,650	105,441	44,338	61,103
Capital Outlay	104,834	104,834	2,399	102,435
Other	7,051	17,551	12,054	5,497
Total - Parks and Trails	<u>1,247,854</u>	<u>1,270,026</u>	<u>633,739</u>	<u>636,287</u>
Total Expenditures	<u>2,037,255</u>	<u>2,060,984</u>	<u>1,347,534</u>	<u>713,450</u>
Excess of Revenues Over (Under) Expenditures	77,995	54,266	849,601	795,335
OTHER FINANCING SOURCES AND USES:				
Transfers In			22,500	22,500
Advances In	9,500	14,500		(14,500)
Transfers Out	(209,926)	(209,926)	(207,926)	2,000
Advances Out	(10,250)	(14,250)		14,250
Total Other Financing Sources and Uses	<u>(210,676)</u>	<u>(209,676)</u>	<u>(185,426)</u>	<u>24,250</u>
Net Change in Fund Balance	(132,681)	(155,410)	664,175	819,585
Fund Balance (Deficit) at Beginning of Year (Restated)	5,339,463	5,339,463	5,339,463	
Prior Year Encumbrances Appropriated	<u>168,284</u>	<u>168,284</u>	<u>168,284</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 5,375,066</u>	<u>\$ 5,352,337</u>	<u>\$ 6,171,922</u>	<u>\$ 819,585</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMUNITY MENTAL HEALTH - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 4,268,000	\$ 4,179,883	\$ 4,169,664	\$ (10,219)
Intergovernmental	485,000	485,000	495,219	10,219
Total Revenues	<u>4,753,000</u>	<u>4,664,883</u>	<u>4,664,883</u>	
EXPENDITURES:				
Current:				
Health				
Community Mental Health				
Contractual Services	53,000	44,383	44,383	
Other	4,700,000	4,620,500	4,620,500	
Total Expenditures	<u>4,753,000</u>	<u>4,664,883</u>	<u>4,664,883</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>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMUNITY AND ECONOMIC DEVELOPMENT - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,267,812	\$ 67,812
Intergovernmental	276,500	346,414	178,513	(167,901)
Other	30,305	45,472	47,823	2,351
Total Revenues	<u>1,506,805</u>	<u>1,591,886</u>	<u>1,494,148</u>	<u>(97,738)</u>
EXPENDITURES:				
Current:				
Community and Economic Development				
Department of Development				
Contractual Services	503,129	429,024	328,043	100,981
Materials and Supplies	13,400	5,375	4,024	1,351
Capital Outlay	4,000	4,144	3,883	261
Other	50,520	20,154	4,695	15,459
Total - Department of Development	<u>571,049</u>	<u>458,697</u>	<u>340,645</u>	<u>118,052</u>
Convention and Visitor Bureau				
Personal Services	416,947	458,754	458,388	366
Contractual Services	109,918	132,110	127,521	4,589
Materials and Supplies	40,056	39,605	30,129	9,476
Capital Outlay	22,924	22,273	17,571	4,702
Other	510,872	507,365	464,252	43,113
Total - Convention and Visitor Bureau	<u>1,100,717</u>	<u>1,160,107</u>	<u>1,097,861</u>	<u>62,246</u>
Total Expenditures	<u>1,671,766</u>	<u>1,618,804</u>	<u>1,438,506</u>	<u>180,298</u>
Excess of Revenues Over (Under) Expenditures	(164,961)	(26,918)	55,642	82,560
OTHER FINANCING SOURCES AND USES:				
Transfers In	3,065	13,065	3,735	(9,330)
Transfers Out	-	(29,935)	(22,018)	7,917
Total Other Financing Sources and Uses	<u>3,065</u>	<u>(16,870)</u>	<u>(18,283)</u>	<u>(1,413)</u>
Net Change in Fund Balance	(161,896)	(43,788)	37,359	81,147
Fund Balance (Deficit) at Beginning of Year (Restated)	1,892,002	1,892,002	1,892,002	
Prior Year Encumbrances Appropriated	<u>179,627</u>	<u>179,627</u>	<u>179,627</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 1,909,733</u>	<u>\$ 2,027,841</u>	<u>\$ 2,108,988</u>	<u>\$ 81,147</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
PUBLIC SAFETY PROGRAMS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<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	\$ 936,400	\$ 880,301	\$ 895,228	\$ 14,927
Licenses and Permits	250,000	176,747	183,002	6,255
Fines and Forfeitures	60,500	60,500	56,440	(4,060)
Intergovernmental	1,781,297	1,814,228	1,184,749	(629,479)
Other	230,800	424,800	379,695	(45,105)
Total Revenues	3,258,997	3,356,576	2,699,114	(657,462)
EXPENDITURES:				
Current:				
Public Safety				
Wireless 9-1-1				
Other	350,000	350,000	311,730	38,270
Total - Wireless 9-1-1	350,000	350,000	311,730	38,270
Prosecuting Attorney				
Personal Services	591,597	603,825	573,868	29,957
Contractual Services	13,500	24,400	24,400	
Materials and Supplies	5,682	2,182	309	1,873
Capital Outlay	60,726	24,726	10,349	14,377
Other	33,815	20,959	7,736	13,223
Total - Prosecuting Attorney	705,320	676,092	616,662	59,430
Drug Law Enforcement				
Contractual Services	18,050	30,050	15,000	15,050
Materials and Supplies	7,061	7,061	262	6,799
Capital Outlay	96,363	81,051		81,051
Other	1,150	3,150		3,150
Total - Drug Law Enforcement	122,624	121,312	15,262	106,050
Home Arrest				
Contractual Services	16,500	16,029	14,487	1,542
Materials and Supplies	1,500			
Other		600	435	165
Total - Common Pleas Court	18,000	16,629	14,922	1,707
Probate Court				
Other	32,000	49,885	48,921	964
Total - Probate Court	32,000	49,885	48,921	964
Emergency Management Agency				
Personal Services	102,994	103,459	103,438	21
Contractual Services	34,435	32,152	25,691	6,461
Materials and Supplies	2,448	2,115	2,115	
Capital Outlay	1,000	1,000		1,000
Other	9,945	8,800		8,800
Total - Emergency Management Agency	150,822	147,526	131,244	16,282
Sheriff - Administration				
Personal Services	439,130	543,480	501,221	42,259
Contractual Services	412,014	539,021	431,150	107,871
Materials and Supplies	97,526	144,048	23,584	120,464
Capital Outlay	72,768	397,486	237,238	160,248
Other	299,166	341,581	57,396	284,185
Total - Sheriff - Administration	1,320,604	1,965,616	1,250,589	715,027
ACE Taskforce				
Personal Services	172,961	255,474	215,352	40,122
Contractual Services	54,375	64,386	30,576	33,810
Materials and Supplies	9,236	11,530	2,775	8,755
Capital Outlay	43,716	49,357	23,452	25,905
Other	148,265	153,398	48,708	104,690
Total - ACE Taskforce	428,553	534,145	320,863	213,282

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
PUBLIC SAFETY PROGRAMS - SPECIAL REVENUE FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with (Negative)
	Original	Final		
Total Expenditures	3,127,923	3,861,205	2,710,193	1,151,012
Excess of Revenues Over (Under) Expenditures	131,074	(504,629)	(11,079)	493,550
OTHER FINANCING SOURCES AND USES:				
Transfers In	213,635	269,291	173,487	(95,804)
Advances In	39,504	139,504	95,739	(43,765)
Transfers Out	(74,350)	(158,209)	(21,508)	136,701
Advances Out	(80,504)	(267,666)	(87,162)	180,504
Total Other Financing Sources and Uses	98,285	(17,080)	160,556	177,636
Net Change in Fund Balance	229,359	(521,709)	149,477	671,186
Fund Balance (Deficit) at Beginning of Year (Restated)	1,378,866	1,378,866	1,378,866	
Prior Year Encumbrances Appropriated	28,987	28,987	28,987	
Fund Balance (Deficit) at End of Year	<u>\$ 1,637,212</u>	<u>\$ 886,144</u>	<u>\$ 1,557,330</u>	<u>\$ 671,186</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HOME - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<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	\$ 4,055,117	\$ 4,055,117	\$ 3,912,820	\$ (142,297)
Other	44,015	44,015	79,141	35,126
Total Revenues	<u>4,099,132</u>	<u>4,099,132</u>	<u>3,991,961</u>	<u>(107,171)</u>
EXPENDITURES:				
Current:				
Human Services				
Adult Day Care Today Center				
Personal Services	168,710	168,710	41,285	127,425
Contractual Services	20,759	20,759	4,911	15,848
Materials and Supplies	40,228	40,228	14,345	25,883
Other	2,125	2,125	228	1,897
Total - Adult Day Care Today Center	<u>231,822</u>	<u>231,822</u>	<u>60,769</u>	<u>171,053</u>
Greenwood Manor				
Personal Services	2,630,534	2,859,814	2,859,790	24
Contractual Services	387,947	400,212	399,834	378
Materials and Supplies	565,947	494,423	485,055	9,368
Capital Outlay	250	290	285	5
Other	57,162	50,111	49,407	704
Total - Greenwood Manor	<u>3,641,840</u>	<u>3,804,850</u>	<u>3,794,371</u>	<u>10,479</u>
Total Expenditures	<u>3,873,662</u>	<u>4,036,672</u>	<u>3,855,140</u>	<u>181,532</u>
Net Change in Fund Balance	225,470	62,460	136,821	74,361
Fund Balance (Deficit) at Beginning of Year (Restated)	655,908	655,908	655,908	
Prior Year Encumbrances Appropriated	5,139	5,139	5,139	
Fund Balance (Deficit) at End of Year	<u>\$ 886,517</u>	<u>\$ 723,507</u>	<u>\$ 797,868</u>	<u>\$ 74,361</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
HOSPITAL LEVY - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive - (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 3,297,800	\$ 3,282,996	\$ 3,275,825	\$ (7,171)
Intergovernmental	401,400	401,400	401,371	(29)
Total Revenues	<u>3,699,200</u>	<u>3,684,396</u>	<u>3,677,196</u>	<u>(7,200)</u>
EXPENDITURES:				
Current:				
Health				
Hospital Operating				
Contractual Services	42,000	35,279	35,279	
Other	3,650,000	3,641,917	3,641,917	
Total Expenditures	<u>3,692,000</u>	<u>3,677,196</u>	<u>3,677,196</u>	
Net Change in Fund Balance	<u>7,200</u>	<u>7,200</u>		<u>(7,200)</u>
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u>\$ 7,200</u>	<u>\$ 7,200</u>		<u>\$ (7,200)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
JUVENILE COURT PROGRAMS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<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	\$ 147,000	\$ 147,576	\$ 154,146	\$ 6,570
Fines and Forfeitures	10,000	10,000	10,283	283
Intergovernmental	3,672,334	3,038,690	2,714,815	(323,875)
Other	644	644	79,360	78,716
Total Revenues	<u>3,829,334</u>	<u>3,196,910</u>	<u>2,958,604</u>	<u>(238,306)</u>
EXPENDITURES:				
Current:				
Public Safety				
Juvenile Court				
Personal Services	493,681	809,340	730,797	78,543
Contractual Services	272,230	287,521	148,752	138,769
Materials and Supplies	84,941	122,506	78,383	44,123
Capital Outlay	114,050	196,879	180,808	16,071
Other	54,902	78,118	44,614	33,504
Total - Juvenile Court	<u>1,019,804</u>	<u>1,494,364</u>	<u>1,183,354</u>	<u>311,010</u>
Juvenile Detention				
Materials and Supplies	28,496	56,894	33,565	23,329
Capital Outlay	6,444	6,444	6,444	6,444
Total - Juvenile Detention	<u>34,940</u>	<u>63,338</u>	<u>33,565</u>	<u>29,773</u>
Juvenile Rehab				
Personal Services	2,030,322	1,630,545	1,439,930	190,615
Contractual Services	81,610	75,097	55,701	19,396
Materials and Supplies	144,667	147,695	113,079	34,616
Capital Outlay	471,267	253,686	253,686	
Other	18,917	12,856	10,173	2,683
Total - Juvenile Rehab	<u>2,746,783</u>	<u>2,119,879</u>	<u>1,872,569</u>	<u>247,310</u>
Total Expenditures	<u>3,801,527</u>	<u>3,677,581</u>	<u>3,089,488</u>	<u>588,093</u>
Excess of Revenues Over (Under) Expenditures	<u>27,807</u>	<u>(480,671)</u>	<u>(130,884)</u>	<u>349,787</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	14,542	102,820	1,015	(101,805)
Advances In			49,000	49,000
Transfers Out	(55,991)	(246,221)	(2,100)	244,121
Advances Out	(30,000)	(79,000)	(49,000)	30,000
Total Other Financing Sources and Uses	<u>(71,449)</u>	<u>(222,401)</u>	<u>(1,085)</u>	<u>221,316</u>
Net Change in Fund Balance	<u>(43,642)</u>	<u>(703,072)</u>	<u>(131,969)</u>	<u>571,103</u>
Fund Balance (Deficit) at Beginning of Year (Restated)	<u>1,087,054</u>	<u>1,087,054</u>	<u>1,087,054</u>	<u></u>
Prior Year Encumbrances Appropriated	<u>28,727</u>	<u>28,727</u>	<u>28,727</u>	<u></u>
Fund Balance (Deficit) at End of Year	<u>\$ 1,072,139</u>	<u>\$ 412,709</u>	<u>\$ 983,812</u>	<u>\$ 571,103</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMON PLEAS COURT PROGRAMS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 969,050	\$ 969,920	\$ 1,001,566	\$ 31,646
Fines and Forfeitures	1,400	1,400	744	(656)
Intergovernmental	969,072	969,072	910,381	(58,691)
Other	95,000	101,939	17,440	(84,499)
Total Revenues	<u>2,034,522</u>	<u>2,042,331</u>	<u>1,930,131</u>	<u>(112,200)</u>
EXPENDITURES:				
Current:				
Public Safety				
Law Library				
Personal Services	108,541	113,961	112,665	1,296
Contractual Services	100	5,031	4,931	100
Materials and Supplies	2,500	2,500	754	1,746
Capital Outlay	2,000	2,000	1,157	843
Other	215,972	204,798	153,098	51,700
Total - Law Library	<u>329,113</u>	<u>328,290</u>	<u>272,605</u>	<u>55,685</u>
Common Pleas Court				
Personal Services	823,186	988,269	735,231	253,038
Contractual Services	67,519	65,158	44,081	21,077
Materials and Supplies	107,432	106,347	78,022	28,325
Capital Outlay	158,402	161,154	126,308	29,446
Other	96,434	58,981	44,810	14,171
Total - Common Pleas Court	<u>1,252,973</u>	<u>1,379,909</u>	<u>1,028,452</u>	<u>346,057</u>
Probate Court				
Contractual Services	168,836	184,586	37,477	147,109
Materials and Supplies	4,500	11,500	9,773	1,727
Capital Outlay	3,145	3,145	2,071	1,074
Other	12,208	12,208	4,375	7,833
Total - Probate Court	<u>188,689</u>	<u>211,439</u>	<u>53,696</u>	<u>157,743</u>
Clerk of Courts				
Contractual Services	61,500	61,500	60,840	660
Other	5,000	796	796	
Total - Clerk of Courts	<u>66,500</u>	<u>62,296</u>	<u>61,636</u>	<u>660</u>
Xenia Municipal Court				
Capital Outlay	3,133	3,133		3,133
Other	18,133	6,807	3,174	3,633
Total - Xenia Municipal Court	<u>21,266</u>	<u>9,940</u>	<u>3,174</u>	<u>6,766</u>
Fairborn Municipal Court				
Capital Outlay	5,017	5,017		5,017
Other	14,250	4,959	2,809	2,150
Total - Fairborn Municipal Court	<u>19,267</u>	<u>9,976</u>	<u>2,809</u>	<u>7,167</u>
Domestic Relations Court				
Personal Services	138,277	138,277	116,800	21,477
Contractual Services	4,500	3,600	2,700	900
Materials and Supplies	1,000	1,900	1,572	328
Capital Outlay	7,479	7,479	3,475	4,004
Other	1,000	1,000		1,000
Total Expenditures	<u>2,030,064</u>	<u>2,154,106</u>	<u>1,546,919</u>	<u>607,187</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMON PLEAS COURT PROGRAMS - SPECIAL REVENUE FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Excess of Revenues Over (Under) Expenditures	4,458	(111,775)	383,212	494,987
OTHER FINANCING SOURCES AND USES:				
Transfers In		10,000		(10,000)
Transfers Out	(1,827)	(110,528)	(98,050)	12,478
Total Other Financing Sources and Uses	<u>(1,827)</u>	<u>(100,528)</u>	<u>(98,050)</u>	<u>2,478</u>
Net Change in Fund Balance	2,631	(212,303)	285,162	497,465
Fund Balance (Deficit) at Beginning of Year (Restated)	2,859,006	2,859,006	2,859,006	
Prior Year Encumbrances Appropriated	<u>15,702</u>	<u>15,702</u>	<u>15,702</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 2,877,339</u>	<u>\$ 2,662,405</u>	<u>\$ 3,159,870</u>	<u>\$ 497,465</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FAMILY AND CHILDREN FIRST COUNCIL - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<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	\$ 11,670	\$ 6,670
Intergovernmental	394,319	396,496	361,252	(35,244)
Other			12,085	12,085
Total Revenues	<u>399,319</u>	<u>401,496</u>	<u>385,007</u>	<u>(16,489)</u>
EXPENDITURES:				
Current:				
Human Services				
Family Children First Council				
Personal Services	244,066	255,904	237,358	18,546
Contractual Services	43,280	60,415	48,384	12,031
Materials and Supplies	703	654	605	49
Capital Outlay	209	209	209	
Other	2,135	2,630	1,370	1,260
Total - Family Children First Council	<u>290,393</u>	<u>319,812</u>	<u>287,926</u>	<u>31,886</u>
Family Relation Services				
Personal Services	137,300	137,300	134,832	2,468
Contractual Services	100	100	2	98
Materials and Supplies	250	250	37	213
Capital Outlay	209	209	209	
Other	1,115	1,065	622	443
Total - Family Relation Services	<u>138,974</u>	<u>138,924</u>	<u>135,702</u>	<u>3,222</u>
Parent Support				
Personal Services	123,460	123,460	60,703	62,757
Contractual Services	870	870	389	481
Materials and Supplies	2,640	2,618	1,012	1,606
Capital Outlay	209	209	209	
Other	15,025	21,413	13,946	7,467
Total - Parent Support	<u>142,204</u>	<u>148,570</u>	<u>76,259</u>	<u>72,311</u>
FFR Visitation Center				
Personal Services	124,676	124,678	119,056	5,622
Contractual Services	1,764	2,233	1,958	275
Materials and Supplies	4,176	4,147	3,029	1,118
Other	585	575	153	422
Total - FFR Visitation Center	<u>131,201</u>	<u>131,633</u>	<u>124,196</u>	<u>7,437</u>
Total Expenditures	<u>702,772</u>	<u>738,939</u>	<u>624,083</u>	<u>114,856</u>
Excess of Revenues Over (Under) Expenditures	<u>(303,453)</u>	<u>(337,443)</u>	<u>(239,076)</u>	<u>98,367</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	235,000	235,000	246,519	11,519
Advances In		45,000	45,000	
Advances Out		(45,000)	(45,000)	
Total Other Financing Sources and Uses	<u>235,000</u>	<u>235,000</u>	<u>246,519</u>	<u>11,519</u>
Net Change in Fund Balance	<u>(68,453)</u>	<u>(102,443)</u>	<u>7,443</u>	<u>109,886</u>
Fund Balance (Deficit) at Beginning of Year	<u>237,419</u>	<u>237,419</u>	<u>237,419</u>	
Prior Year Encumbrances Appropriated	<u>7,881</u>	<u>7,881</u>	<u>7,881</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 176,847</u>	<u>\$ 142,857</u>	<u>\$ 252,743</u>	<u>\$ 109,886</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNCIL ON AGING - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 5,180,600	\$ 5,180,600	\$ 5,116,883	\$ (63,717)
Intergovernmental	487,400	418,553	482,270	63,717
Total Revenues	<u>5,668,000</u>	<u>5,599,153</u>	<u>5,599,153</u>	
EXPENDITURES:				
Current:				
Human Services				
Political Subdivisions				
Contractual Services	68,000	53,756	53,756	
Other	5,600,000	5,545,397	5,545,397	
Total Expenditures	<u>5,668,000</u>	<u>5,599,153</u>	<u>5,599,153</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
VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS - DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<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	\$ 540,000	\$ 580,000	\$ 580,000	
Interest and Fiscal Charges	483,216	443,216	443,216	
Total Expenditures	<u>1,023,216</u>	<u>1,023,216</u>	<u>1,023,216</u>	
Excess of Revenues Over (Under) Expenditures	(1,023,216)	(1,023,216)	(1,023,216)	
OTHER FINANCING SOURCES AND USES:				
Transfers In	1,023,216	1,023,216	1,115,484	92,268
Total Other Financing Sources and Uses	<u>1,023,216</u>	<u>1,023,216</u>	<u>1,115,484</u>	<u>92,268</u>
Net Change in Fund Balance			92,268	92,268
Fund Balance (Deficit) at Beginning of Year	<u>941,864</u>	<u>941,864</u>	<u>941,864</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 941,864</u>	<u>\$ 941,864</u>	<u>\$ 1,034,132</u>	<u>\$ 92,268</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
TAX INCENTIVE PROJECT DEBT - DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 290,000	\$ 290,000	\$ 309,435	\$ 19,435
Intergovernmental	412,275	412,275	466,344	54,069
Total Revenues	<u>702,275</u>	<u>702,275</u>	<u>775,779</u>	<u>73,504</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive Commissioners				
Contractual Services	28,500	30,210	27,794	2,416
Total - General Government:	<u>28,500</u>	<u>30,210</u>	<u>27,794</u>	<u>2,416</u>
Debt Service:				
Principal Retirement	650,000	650,000	650,000	
Interest and Fiscal Charges	294,716	294,716	294,716	
Total - Debt Service:	<u>944,716</u>	<u>944,716</u>	<u>944,716</u>	
Total Expenditures	<u>973,216</u>	<u>974,926</u>	<u>972,510</u>	<u>2,416</u>
Excess of Revenues Over (Under) Expenditures	(270,941)	(272,651)	(196,731)	75,920
OTHER FINANCING SOURCES AND USES:				
Transfers In	832,441	832,441	318,292	(514,149)
Transfers Out	(550,000)	(550,000)		550,000
Total Other Financing Sources and Uses	<u>282,441</u>	<u>282,441</u>	<u>318,292</u>	<u>35,851</u>
Net Change in Fund Balance	11,500	9,790	121,561	111,771
Fund Balance (Deficit) at Beginning of Year	<u>890,137</u>	<u>890,137</u>	<u>890,137</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 901,637</u>	<u>\$ 899,927</u>	<u>\$ 1,011,698</u>	<u>\$ 111,771</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL PURPOSE CAPITAL IMPROVEMENT - CAPITAL PROJECT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Interest	\$ 60,000	\$ 60,000		\$ (60,000)
Other	10,000	10,000	\$ 155,573	145,573
Total Revenues	<u>70,000</u>	<u>70,000</u>	<u>155,573</u>	<u>85,573</u>
EXPENDITURES:				
Capital Outlay				
Contractual Services		500	250	250
Capital Outlay	295,000	795,000	500,000	295,000
Total - Capital Outlay	<u>295,000</u>	<u>795,500</u>	<u>500,250</u>	<u>295,250</u>
Debt Service:				
Principal Retirement		82,000	82,000	
Interest and Fiscal Charges		2,624	2,624	
Total - Debt Service:		<u>84,624</u>	<u>84,624</u>	
Total Expenditures	<u>295,000</u>	<u>880,124</u>	<u>584,874</u>	<u>295,250</u>
Excess of Revenues Over (Under) Expenditures	(225,000)	(810,124)	(429,301)	380,823
OTHER FINANCING SOURCES AND USES:				
Notes Issued	82,000	82,000	56,000	(26,000)
Transfers Out		(213)	(213)	
Total Other Financing Sources and Uses	<u>82,000</u>	<u>81,787</u>	<u>55,787</u>	<u>(26,000)</u>
Net Change in Fund Balance	(143,000)	(728,337)	(373,514)	354,823
Fund Balance (Deficit) at Beginning of Year	<u>3,443,382</u>	<u>3,443,382</u>	<u>3,443,382</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 3,300,382</u>	<u>\$ 2,715,045</u>	<u>\$ 3,069,868</u>	<u>\$ 354,823</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHASE STEWART TRUST - PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Interest	\$ 1,000	\$ 1,000	\$ 1,498	\$ 498
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>1,498</u>	<u>498</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>
Excess of Revenues Over (Under) Expenditures	(13,576)	(13,576)	1,498	15,074
Net Change in Fund Balance	(13,576)	(13,576)	1,498	15,074
Fund Balance (Deficit) at Beginning of Year	<u>88,499</u>	<u>88,499</u>	<u>88,499</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 74,923</u>	<u>\$ 74,923</u>	<u>\$ 89,997</u>	<u>\$ 15,074</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HEALTH CARE - INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<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	\$ 13,800,000	\$ 13,800,000	\$ 14,855,015	\$ 1,055,015
Other	500,000	500,000	606,937	106,937
Total Revenues	<u>14,300,000</u>	<u>14,300,000</u>	<u>15,461,952</u>	<u>1,161,952</u>
EXPENSES:				
Contractual Services	<u>15,840,294</u>	<u>15,840,294</u>	<u>15,027,829</u>	<u>812,465</u>
Total Expenses	<u>15,840,294</u>	<u>15,840,294</u>	<u>15,027,829</u>	<u>812,465</u>
Excess of Revenues Over (Under) Expenses	(1,540,294)	(1,540,294)	434,123	1,974,417
OTHER FINANCING SOURCES AND USES:				
Transfers In	<u> </u>	<u> </u>	<u>1,534</u>	<u>1,534</u>
Total Other Financing Sources and Uses	<u> </u>	<u> </u>	<u>1,534</u>	<u>1,534</u>
Net Change in Fund Balance	(1,540,294)	(1,540,294)	435,657	1,975,951
Fund Balance (Deficit) at Beginning of Year	<u>5,345,320</u>	<u>5,345,320</u>	<u>5,345,320</u>	<u> </u>
Fund Balance (Deficit) at End of Year	<u>\$ 3,805,026</u>	<u>\$ 3,805,026</u>	<u>\$ 5,780,977</u>	<u>\$ 1,975,951</u>

**GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2019**

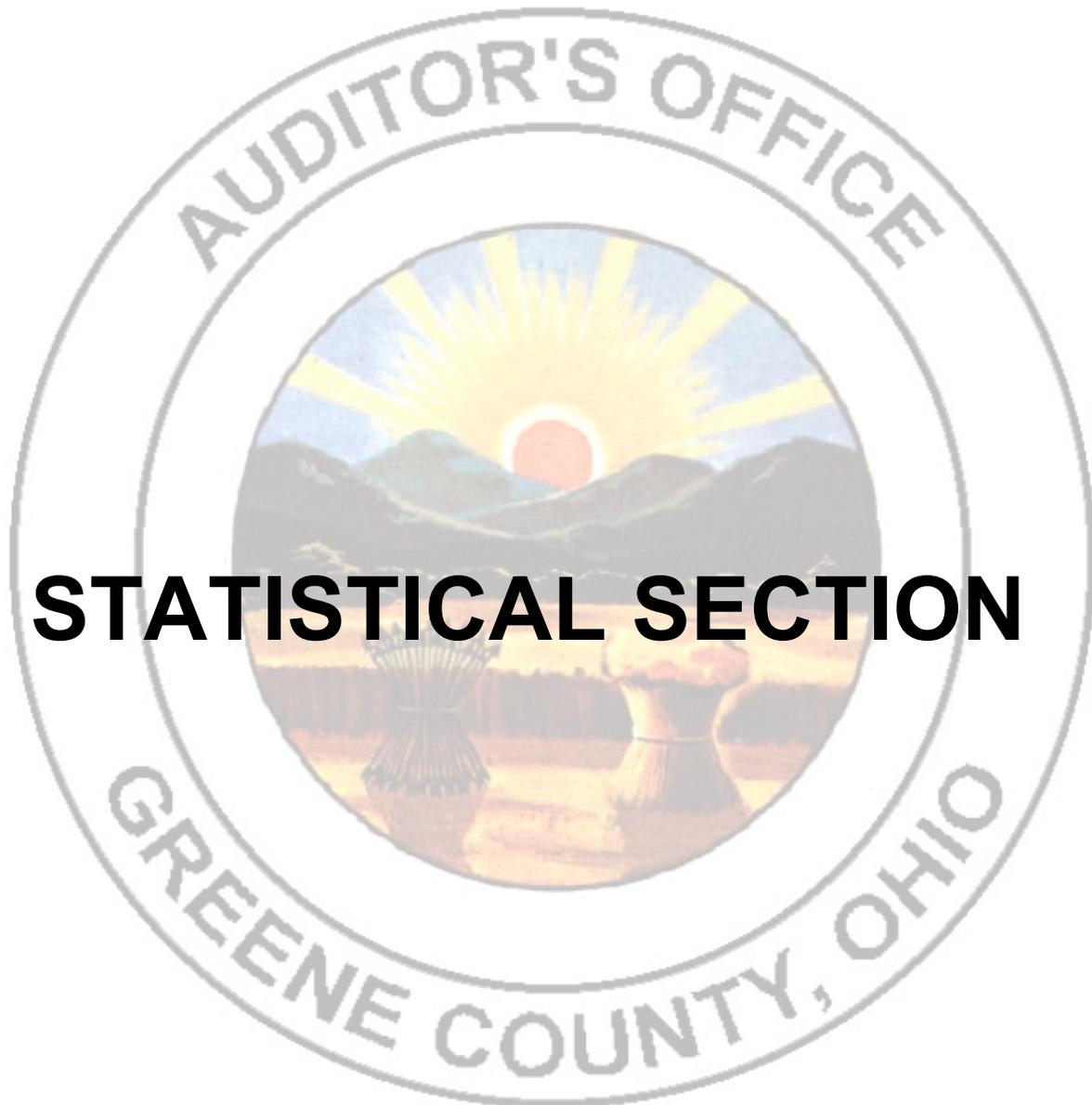
Governmental funds capital assets:	
Land.....	\$ 2,564,258
Buildings, Structures & Improvements.....	45,787,902
Equipment, Furniture and Fixtures.....	17,302,573
Infrastructure.....	<u>131,337,294</u>
 Total governmental funds capital assets.....	 <u><u>\$ 196,992,027</u></u>
 Investment in governmental funds capital assets by source:	
General Fund.....	\$ 50,865,283
Special Revenue Funds.....	<u>146,126,744</u>
 Total governmental funds capital assets.....	 <u><u>\$ 196,992,027</u></u>

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2019

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.....			348,522			348,522
Data Processing.....			765,868			765,868
Building Maintenance.....			733,343			733,343
Other Legislative and Executive.....			3,315,628			3,315,628
Land & Buildings.....	1,058,004	7,079,247				8,137,251
Judicial						
Common Pleas Court.....			360,076			360,076
Probate Court.....			60,407			60,407
Clerk of Courts.....			56,840			56,840
Juvenile Court.....			242,191			242,191
Other Judicial.....			126,559			126,559
Land & Buildings.....	25,920	6,203,903				6,229,823
Total General Government.....	1,083,924	17,083,150	6,039,169			24,206,243
Public Safety						
Coroner.....			102,845			102,845
Sheriff.....		12,587	2,073,112			2,085,699
Adult Probation.....			57,688			57,688
Building Inspection.....			160,519			160,519
Ace Task Force.....			12,500			12,500
Juvenile Detention.....			76,927			76,927
Emergency Management.....			35,228			35,228
Land & Buildings.....	5,910	15,900,882				15,906,792
Total Public Safety.....	5,910	15,913,469	2,518,819			18,438,198
Public Works						
Engineer and Highways.....			5,055,805	131,337,294		136,393,099
WAN Group.....			720,959			720,959
Garbage & Refuse.....			477,729			477,729
Land & Buildings.....	23,867	2,657,379				2,681,246
Total Public Works.....	23,867	2,657,379	6,254,493	131,337,294		140,273,033
Health						
Animal Control.....			114,785			114,785
Developmental Disabilities.....			390,478			390,478
Land & Buildings.....	38,800	1,577,123				1,615,923
Total Health.....	38,800	1,577,123	505,263			2,121,186
Human Services						
County Home.....			111,489			111,489
Children Services.....			199,821			199,821
Public Assistance.....			146,746			146,746
Veterans Service Commission.....			128,551			128,551
Land & Buildings.....	426,710	2,073,636				2,500,346
Total Human Services.....	426,710	2,073,636	586,607			3,086,953
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 Developer.....	121,030	1,279,994	111,008			1,512,032
Conservation & Recreation						
Recreation & Parks.....			1,287,214			1,287,214
Land & Buildings.....	864,017	5,203,151				6,067,168
Total Conservation & Recreation.....	864,017	5,203,151	1,287,214			7,354,382
Total General Capital Assets.....	\$ 2,564,258	\$ 45,787,902	\$ 17,302,573	\$ 131,337,294	\$ -	\$ 196,992,027

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, 2019

Function and Activity	Governmental Fund Capital Assets January 1, 2019	Additions	Deductions	Governmental Fund Capital Assets December 31, 2019
General Government				
Legislative and Executive				
Commissioners.....	\$ 3,829,735			\$ 3,829,735
Auditor.....	342,355	\$ 29,185	\$ 23,018	348,522
Data Processing.....	489,519	276,349		765,868
Building Maintenance.....	722,337	23,028	12,022	733,343
Other Legislative and Executive.....	1,095,848	2,228,111	8,331	3,315,628
Land & Buildings.....	8,137,251			8,137,251
Judicial				
Common Pleas Court.....	322,218	37,858		360,076
Probate Court.....	60,407			60,407
Clerk of Courts.....	56,840			56,840
Juvenile Court.....	194,443	47,748		242,191
Other Judicial.....	126,559			126,559
Land & Buildings.....	6,202,702	27,121		6,229,823
Total General Government.....	21,580,214	2,669,400	43,371	24,206,243
Public Safety				
Coroner.....	102,845			102,845
Sheriff.....	1,989,816	188,568	92,685	2,085,699
Adult Probation.....	57,688			57,688
Building Inspection.....	172,751		12,232	160,519
Ace Task Force.....	12,500			12,500
Juvenile Detention.....	76,927			76,927
Emergency Management.....	35,228			35,228
Land & Buildings.....	15,906,792			15,906,792
Total Public Safety.....	18,354,547	188,568	104,917	18,438,198
Public Works				
Engineer and Highways.....	136,305,716	187,903	100,520	136,393,099
WAN Group.....	754,688		33,729	720,959
Environmental Services.....	477,729			477,729
Land & Buildings.....	2,681,246			2,681,246
Total Public Works.....	140,219,379	187,903	134,249	140,273,033
Health				
Animal Control.....	91,354	51,506	28,075	114,785
Developmental Disabilities.....	390,478			390,478
Land & Buildings.....	1,615,923			1,615,923
Total Health.....	2,097,755	51,506	28,075	2,121,186
Human Services				
County Home.....	111,489			111,489
Children Services.....	199,821			199,821
Public Assistance.....	151,589	6,992	11,835	146,746
Veterans Service Commission.....	91,371	37,180		128,551
Land & Buildings.....	2,500,346			2,500,346
Total Human Services.....	3,054,616	44,172	11,835	3,086,953
Community and Economic Development				
Convention & Visitor's Bureau.....	94,058			94,058
Department of Development.....	16,950			16,950
Land & Buildings.....	1,401,024			1,401,024
Total Community & Economic Development.....	1,512,032			1,512,032
Conservation & Recreation				
Recreation & Parks.....	1,294,539	21,118	28,443	1,287,214
Land & Buildings.....	1,228,807	4,838,361		6,067,168
Total Conservation & Recreation.....	2,523,346	4,859,479	28,443	7,354,382
Total General Capital Assets.....	\$ 189,341,889	\$ 8,001,028	\$ 350,890	\$ 196,992,027



STATISTICAL SECTION

MAKING A DIFFERENCE
FOR GREENE COUNTY

Backside of Section Divider

**GREENE COUNTY, OHIO
STATISTICAL SECTION - TABLE OF CONTENTS
DECEMBER 31, 2019**

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.

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Financial Trends	142-149
<p>These schedules contain trend information to help the reader understand how the County's financial position has changed over time.</p>	
Revenue Capacity	150-155
<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	156-161
<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	162-165
<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	166-168
<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>	

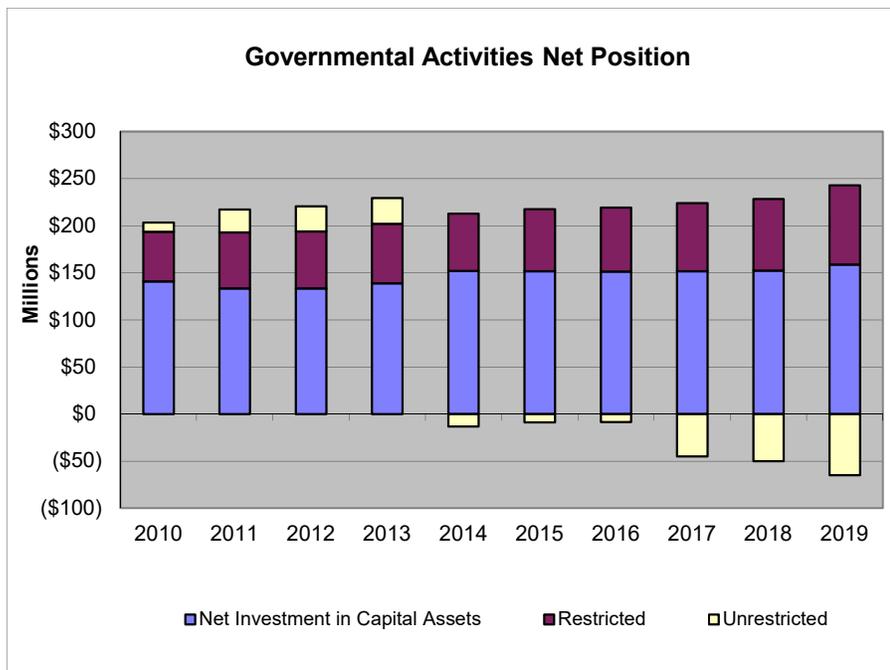
Sources:

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)

	2010	2011	2012	2013
Governmental Activities				
Net investment in capital assets.....	\$ 140,844,591	\$ 133,362,088	\$ 133,455,943	\$ 138,857,976
Restricted.....	52,741,642	59,398,499	60,329,538	63,196,051
Unrestricted.....	9,771,616	24,578,217	26,860,601	27,325,592
Total Governmental Activities Net Position.....	\$ 203,357,849	\$ 217,338,804	\$ 220,646,082	\$ 229,379,619
Business-type Activities				
Net investment in capital assets.....	\$ 85,800,405	\$ 89,510,038	\$ 90,885,709	\$ 99,567,512
Restricted.....	3,053,999	8,580,411	8,606,969	2,643,753
Unrestricted.....	31,620,110	27,284,032	30,419,735	29,461,992
Total Business-type Activities Net Position.....	\$ 120,474,514	\$ 125,374,481	\$ 129,912,413	\$ 131,673,257
Primary Government				
Net investment in capital assets.....	\$ 226,644,996	\$ 222,872,126	\$ 224,341,652	\$ 238,425,488
Restricted.....	55,795,641	67,978,910	68,936,507	65,839,804
Unrestricted.....	41,391,726	51,862,249	57,280,336	56,787,584
Total Primary Government Net Position.....	\$ 323,832,363	\$ 342,713,285	\$ 350,558,495	\$ 361,052,876

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



2014(a)	2015	2016	2017(b)	2018(c)	2019
\$ 151,976,215	\$ 151,517,853	\$ 151,356,072	\$ 151,595,956	\$ 152,433,542	\$ 158,781,791
60,982,816	66,057,173	67,801,893	72,506,082	75,780,499	84,142,671
(13,363,553)	(9,052,123)	(8,616,978)	(45,117,391)	(50,019,605)	(64,898,089)
<u>\$ 199,595,478</u>	<u>\$ 208,522,903</u>	<u>\$ 210,540,987</u>	<u>\$ 178,984,647</u>	<u>\$ 178,194,436</u>	<u>\$ 178,026,373</u>
\$ 103,660,266	\$ 108,197,018	\$ 115,363,241	\$ 124,715,210	\$ 128,771,844	\$ 137,254,493
9,531,013	8,630,839	17,311,731	17,430,571	18,511,145	23,760,922
22,099,906	26,832,469	18,738,841	16,286,148	18,168,357	15,646,643
<u>\$ 135,291,185</u>	<u>\$ 143,660,326</u>	<u>\$ 151,413,813</u>	<u>\$ 158,431,929</u>	<u>\$ 165,451,346</u>	<u>\$ 176,662,058</u>
\$ 255,636,481	\$ 259,714,871	\$ 266,719,313	\$ 276,311,166	\$ 281,205,386	\$ 296,036,284
70,513,829	74,688,012	85,113,624	89,936,653	94,291,644	107,903,593
8,736,353	17,780,346	10,121,863	(28,831,243)	(31,851,248)	(49,251,446)
<u>\$ 334,886,663</u>	<u>\$ 352,183,229</u>	<u>\$ 361,954,800</u>	<u>\$ 337,416,576</u>	<u>\$ 343,645,782</u>	<u>\$ 354,688,431</u>

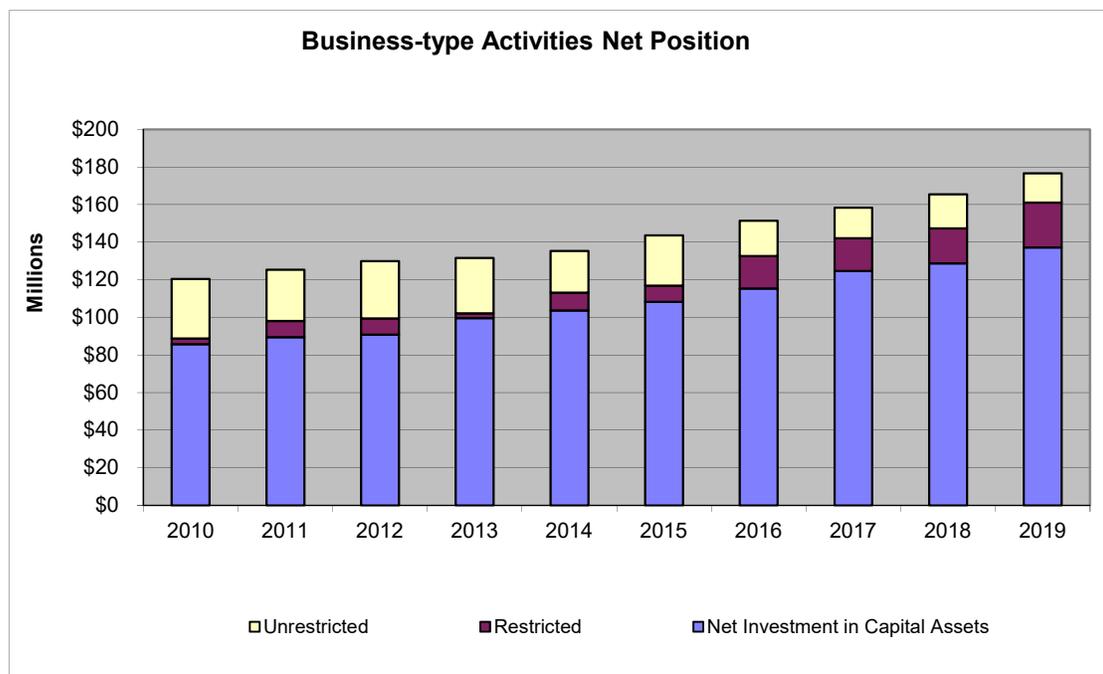


Table 2

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

	2010	2011	2012	2013
General Fund				
Nonspendable:				
Due From Other Funds.....	105,090	75,475	121,483	102,503
Interfund Receivables.....	102,227	136,481	140,466	105,216
Unclaimed Funds.....	423,398	438,581	472,883	403,747
Prepaid Expenses.....				
Committed:				
Other Purposes.....	700,449	2,138,635	-	-
Assigned for Encumbrances.....	-	-	2,144,837	1,195,023
Assigned for Budgetary Resource.....	-	2,825,877	6,793,065	4,747,479
Unassigned.....	17,019,588	17,720,052	15,824,344	20,998,399
Total Fund Balance: General Fund.....	<u>\$ 18,350,752</u>	<u>\$ 23,335,101</u>	<u>\$ 25,497,078</u>	<u>\$ 27,552,367</u>
All Other Governmental Funds				
Nonspendable:				
Due From Other Funds.....	35,820	10,245	57,385	2,307
Interfund Receivables.....	37,305	-	-	-
Principal of Trust Funds.....	95,306	96,292	92,595	91,493
Prepaid Expenses.....				
Restricted:				
Job and Family Services.....	2,852,577	4,380,234	6,626,968	7,771,633
Developmental Disabilities.....	21,391,669	23,526,374	24,858,755	25,138,814
Motor Vehicle, Road & Bridge.....	10,342,188	10,382,724	8,852,854	9,001,740
Other Purposes.....	15,389,301	18,935,446	22,432,205	19,229,391
Committed:				
County Home.....	20,515	24,988	256,015	282,867
Capital Projects.....	-	-	-	-
Long Term Debt Obligations.....	35,720	287,925	461,511	626,437
Unassigned.....	(9,200,248)	(157,696)	-	-
Total All Other Governmental Funds.....	<u>\$ 41,000,153</u>	<u>\$ 57,486,532</u>	<u>\$ 63,638,288</u>	<u>\$ 62,144,682</u>

2014	2015	2016	2017	2018	2019
98,701	76,346				
417,834	333,438				
332,820	208,727	34,014	21,515	48,456	232,942
			544,507	620,385	510,963
-	-				
1,901,221	725,988	1,122,345	3,458,270	3,571,145	1,022,428
2,950,311	6,790,129	5,666,947	9,111,525	6,257,982	1,524,589
22,768,440	25,743,352	27,461,194	26,392,385	28,805,310	39,861,515
<u>\$ 28,469,327</u>	<u>\$ 33,877,980</u>	<u>\$ 34,284,500</u>	<u>\$ 39,528,202</u>	<u>\$ 39,303,278</u>	<u>\$ 43,152,437</u>
174,842	33,282				
20,000					
70,800	70,800	70,800	70,800	70,800	70,800
			357,179	5,665,584	5,205,133
7,980,516	8,854,537	10,156,785	11,327,409	16,527,627	16,104,282
24,271,828	23,827,962	23,142,051	23,597,991	23,447,659	21,765,002
8,700,977	10,262,367	9,737,869	10,603,117	12,242,582	12,521,958
19,198,974	19,776,563	21,756,135	23,166,993	14,722,121	22,338,352
34,078	385,732	511,484	746,409	525,290	713,469
493,722	1,547,890	1,146,387	2,741,659	3,300,271	2,976,468
801,023	972,884	2,011,040	868,032	941,868	1,034,136
(3,028)					
<u>\$ 61,743,732</u>	<u>\$ 65,732,017</u>	<u>\$ 68,532,551</u>	<u>\$ 73,479,589</u>	<u>\$ 77,443,802</u>	<u>\$ 82,729,600</u>

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

	2010	2011	2012	2013
Expenses				
Governmental Activities				
Legislative and Executive.....	\$ 15,420,053	\$ 14,664,052	\$ 15,740,183	\$ 16,459,480
Judicial.....	6,593,506	6,296,201	7,094,528	7,115,444
Public Safety.....	19,782,375	20,140,857	21,705,271	19,516,784
Public Works.....	10,763,264	9,088,202	9,820,882	8,662,610
Health.....	22,770,161	22,266,555	23,789,422	23,912,910
Human Services.....	30,052,565	26,913,188	25,297,987	21,810,906
Conservation and Recreation.....	2,514,172	2,945,774	2,988,548	4,229,680
Community and Economic Development.....	2,509,058	2,353,784	1,722,645	2,088,390
Interest and Fiscal Charges.....	1,150,822	1,088,993	1,088,463	1,798,532
Total Governmental Activities Expenses.....	<u>111,555,976</u>	<u>105,757,606</u>	<u>109,247,929</u>	<u>105,594,736</u>
Business-type Activities				
Water.....	8,846,283	9,011,065	8,929,982	10,081,321
Sewer.....	16,717,576	16,892,606	18,786,322	19,374,602
Total Business-type Activities Expenses.....	<u>25,563,859</u>	<u>25,903,671</u>	<u>27,716,304</u>	<u>29,455,923</u>
Total Primary Government Expenses.....	<u>\$ 137,119,835</u>	<u>\$ 131,661,277</u>	<u>\$ 136,964,233</u>	<u>\$ 135,050,659</u>
Program Revenues				
Governmental Activities				
Charges for Services				
Legislative and Executive.....	\$ 6,776,012	\$ 6,567,900	\$ 4,614,166	\$ 5,598,656
Judicial.....	1,388,756	1,943,036	1,882,639	2,001,833
Public Safety.....	2,591,010	3,478,013	2,924,024	2,815,668
Public Works.....	1,599,359	408,518	1,283,095	235,223
Health.....	915,176	825,250	878,961	850,170
Human Services.....	5,840,508	5,835,369	5,368,515	4,786,148
Conservation and Recreation.....	362,520	1,409,820	321,962	133,094
Community and Economic Development.....	-	14,454	31,422	1,618,479
Operating Grants and Contributions.....	35,487,139	31,269,857	32,520,700	28,521,561
Capital Grants and Contributions.....	795,697	767,938	271,939	409,193
Total Governmental Activities Program Revenues.....	<u>55,756,177</u>	<u>52,520,155</u>	<u>50,097,423</u>	<u>46,970,025</u>
Business-type Activities				
Charges for Services				
Water.....	9,267,427	9,608,646	10,592,163	9,529,534
Sewer.....	15,541,326	19,957,312	20,531,571	19,694,664
Capital Grants and Contributions.....	4,079,120	638,470	175,788	477,389
Total Business-type Activities Program Revenues.....	<u>28,887,873</u>	<u>30,204,428</u>	<u>31,299,522</u>	<u>29,701,587</u>
Total Primary Government Program Revenues.....	<u>\$ 84,644,050</u>	<u>\$ 82,724,583</u>	<u>\$ 81,396,945</u>	<u>\$ 76,671,612</u>
Net <Expense>/Revenue				
Governmental Activities.....	\$ (55,799,799)	\$ (53,237,451)	\$ (59,150,506)	\$ (58,624,711)
Business-type Activities.....	3,324,014	4,300,757	3,583,218	245,664
Total Primary Government Net <Expense>/Revenue.....	<u>\$ (52,475,785)</u>	<u>\$ (48,936,694)</u>	<u>\$ (55,567,288)</u>	<u>\$ (58,379,047)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes				
Real and Personal Property Taxes.....	\$ 34,496,922	\$ 35,088,635	\$ 34,771,884	\$ 36,370,688
County Hotel Lodging Taxes.....	864,158	933,739	937,708	919,495
Sales Taxes.....	21,090,415	22,005,853	22,576,311	22,962,447
Unrestricted Grants.....	4,842,994	4,504,217	1,702,893	4,753,574
Investment Earnings.....	2,298,235	2,332,405	522,613	773,697
Other Revenue.....	1,966,918	2,379,282	1,960,542	1,587,376
Transfers.....	(89,053)	(25,725)	(14,167)	(9,029)
Total Governmental Activities.....	<u>65,470,589</u>	<u>67,218,406</u>	<u>62,457,784</u>	<u>67,358,248</u>
Business-type Activities				
Investment Earnings.....	50,899	46,479	41,186	255,102
Other Revenue.....	134,071	527,006	899,361	1,251,049
Transfers.....	89,053	25,725	14,167	9,029
Total Business-type Activities.....	<u>274,023</u>	<u>599,210</u>	<u>954,714</u>	<u>1,515,180</u>
Total Primary Government.....	<u>\$ 65,744,612</u>	<u>\$ 67,817,616</u>	<u>\$ 63,412,498</u>	<u>\$ 68,873,428</u>
Change in Net Position				
Governmental Activities.....	\$ 9,670,790	\$ 13,980,955	\$ 3,307,278	\$ 8,733,537
Business-type Activities.....	3,598,037	4,899,967	4,537,932	1,760,844
Total Primary Government.....	<u>\$ 13,268,827</u>	<u>\$ 18,880,922</u>	<u>\$ 7,845,210</u>	<u>\$ 10,494,381</u>

2014	2015	2016	2017	2018	2019
\$ 16,179,840	\$ 16,708,608	\$ 21,062,096	\$ 20,484,414	\$ 22,213,612	\$ 22,529,358
7,996,955	8,071,770	8,595,676	9,015,511	9,268,013	10,296,578
21,191,299	20,907,748	23,022,264	26,232,826	26,660,763	32,669,878
9,671,896	8,564,111	9,470,211	8,983,856	9,835,282	10,612,280
26,179,437	25,928,609	25,569,399	25,564,792	26,119,243	24,826,008
25,424,076	26,875,768	29,625,809	32,036,157	31,921,834	36,468,256
3,167,588	3,033,427	3,333,687	3,594,508	4,509,091	4,910,170
1,762,988	1,678,489	1,895,927	1,596,981	2,052,055	2,062,809
1,057,845	940,352	859,118	869,651	819,655	741,934
<u>112,631,924</u>	<u>112,708,882</u>	<u>123,434,187</u>	<u>128,378,696</u>	<u>133,399,548</u>	<u>145,117,271</u>
8,699,215	9,338,165	9,080,292	9,628,120	9,982,806	11,028,370
15,890,356	15,973,054	16,121,099	16,645,315	16,795,474	17,209,675
24,589,571	25,311,219	25,201,391	26,273,435	26,778,280	28,238,045
<u>\$ 137,221,495</u>	<u>\$ 138,020,101</u>	<u>\$ 148,635,578</u>	<u>\$ 154,652,131</u>	<u>\$ 160,177,828</u>	<u>\$ 173,355,316</u>
\$ 5,873,400	\$ 5,479,066	\$ 6,535,020	\$ 7,414,588	\$ 6,843,562	\$ 8,662,092
1,952,005	2,028,410	1,791,453	1,312,344	1,732,523	1,754,574
2,967,040	3,173,005	3,554,754	3,269,414	3,768,748	3,980,869
562,501	464,590	447,717	404,176	441,181	581,207
1,046,014	909,566	877,151	839,322	1,109,663	2,093,020
4,784,388	5,322,285	5,281,420	5,308,868	4,608,235	4,690,778
1,278,254	1,176,745	1,422,609	1,498,403	1,083,089	1,024,044
-	5,000	-	-	-	-
31,193,575	30,105,925	30,363,206	32,305,508	33,226,475	37,229,521
869,430	1,277,792	3,235,232	2,716,413	1,873,048	3,717,323
<u>50,526,607</u>	<u>49,942,384</u>	<u>53,508,562</u>	<u>55,069,036</u>	<u>54,686,524</u>	<u>63,733,428</u>
9,929,260	10,131,651	10,602,474	10,389,075	10,753,445	11,818,693
19,926,907	20,145,679	19,917,037	20,978,480	20,600,736	21,590,564
-	2,695,355	1,704,850	3,967,797	1,797,595	3,933,588
29,856,167	32,972,685	32,224,361	35,335,352	33,151,776	37,342,845
<u>\$ 80,382,774</u>	<u>\$ 82,915,069</u>	<u>\$ 85,732,923</u>	<u>\$ 90,404,388</u>	<u>\$ 87,838,300</u>	<u>\$ 101,076,273</u>
\$ (62,105,317)	\$ (62,766,498)	\$ (69,925,625)	\$ (73,309,660)	\$ (78,713,024)	\$ (81,383,843)
5,266,596	7,661,466	7,022,970	9,061,917	6,373,496	9,104,800
<u>\$ (56,838,721)</u>	<u>\$ (55,105,032)</u>	<u>\$ (62,902,655)</u>	<u>\$ (64,247,743)</u>	<u>\$ (72,339,528)</u>	<u>\$ (72,279,043)</u>
\$ 35,606,743	\$ 37,607,966	\$ 38,529,210	\$ 38,520,117	\$ 37,468,525	\$ 39,718,943
1,007,884	987,072	1,080,080	1,214,473	1,229,004	1,398,917
24,606,952	26,351,943	27,322,202	27,343,714	27,507,549	29,055,376
5,552,659	4,571,615	4,844,649	5,941,160	5,227,671	6,858,036
1,429,891	1,022,404	(529,963)	1,629,209	2,432,081	3,148,003
525,871	1,172,189	733,457	1,147,161	1,955,900	2,242,091
(18,489)	(19,266)	(35,926)	(47,693)	(92,748)	(1,205,586)
<u>68,711,511</u>	<u>71,693,923</u>	<u>71,943,709</u>	<u>75,748,141</u>	<u>75,727,982</u>	<u>81,215,780</u>
59,688	46,997	55,370	37,351	50,029	97,673
791,600	641,412	639,221	414,881	503,144	802,653
18,489	19,266	35,926	47,693	92,748	1,205,586
869,777	707,675	730,517	499,925	645,921	2,105,912
<u>\$ 69,581,288</u>	<u>\$ 72,401,598</u>	<u>\$ 72,674,226</u>	<u>\$ 76,248,066</u>	<u>\$ 76,373,903</u>	<u>\$ 83,321,692</u>
\$ 6,606,194	\$ 8,927,425	\$ 2,018,084	\$ 2,438,481	\$ (2,985,042)	\$ (168,063)
6,136,373	8,369,141	7,753,487	9,561,842	7,019,417	11,210,712
<u>\$ 12,742,567</u>	<u>\$ 17,296,566</u>	<u>\$ 9,771,571</u>	<u>\$ 12,000,323</u>	<u>\$ 4,034,375</u>	<u>\$ 11,042,649</u>

Table 4

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

	2010	2011	2012	2013
Revenues				
Taxes.....	\$ 56,650,368	\$ 58,253,201	\$ 58,523,364	\$ 59,260,270
Charges for Services.....	17,844,783	17,892,322	15,165,075	14,530,413
Licenses & Permits.....	844,418	1,226,449	927,051	1,006,306
Fines & Forfeitures.....	852,639	1,288,301	1,113,241	1,003,289
Intergovernmental Revenues.....	41,403,895	36,824,373	34,224,265	38,110,961
Special Assessments.....	596,864	542,998	459,908	485,386
Investment Earnings.....	2,298,235	2,332,405	522,613	627,896
Other Revenues.....	1,615,882	2,124,981	1,458,749	1,309,512
Total Revenues	<u>122,107,084</u>	<u>120,485,030</u>	<u>112,394,266</u>	<u>116,334,033</u>
Expenditures				
Legislative and Executive.....	15,467,603	14,887,283	15,484,808	15,587,210
Judicial.....	6,477,065	6,553,419	6,683,577	7,092,786
Public Safety.....	19,562,088	20,086,813	20,143,735	20,267,224
Public Works.....	10,889,926	9,312,649	10,263,349	9,650,762
Health.....	22,887,390	22,519,725	23,542,942	24,055,646
Human Services.....	29,820,619	26,704,785	24,423,754	27,403,752
Conservation and Recreation.....	3,610,643	2,894,778	2,959,379	4,250,209
Community and Economic Development.....	2,479,520	2,425,559	1,612,409	2,131,577
Capital Outlay.....	150,657	3,811	919,428	2,530,963
Debt Service:				
Interest.....	1,155,307	1,070,101	1,133,006	1,005,000
Principal.....	13,207,669	580,000	945,000	1,819,796
Total Expenditures	<u>125,708,487</u>	<u>107,038,923</u>	<u>108,111,387</u>	<u>115,794,925</u>
Excess Revenue over Expenditures	(3,601,403)	13,446,107	4,282,879	539,108
Other Financing Sources/(Uses)				
Proceeds from Sale of Assets.....	35,738	52,231	347,600	32,569
Proceeds from Borrowing.....	2,928,545	8,000,000	3,700,000	-
Premium on Borrowing.....	-	-	-	-
Payments to Escrow Agent.....	-	-	-	-
Inception of Capital Lease.....	-	-	-	-
Transfers In.....	2,712,752	3,060,760	2,308,183	2,307,250
Transfers Out.....	(2,787,257)	(3,088,637)	(2,324,662)	(2,317,244)
Total Other Financing Sources/(Uses).....	<u>2,889,778</u>	<u>8,024,354</u>	<u>4,031,121</u>	<u>22,575</u>
Net Change in Fund Balance.....	<u>\$ (711,625)</u>	<u>\$ 21,470,461</u>	<u>\$ 8,314,000</u>	<u>\$ 561,683</u>
Capitalized Capital Outlay	2,267,666	1,557,270	1,794,283	733,044
Debt Service as a percentage of noncapital expenditures.....	11.6%	1.6%	1.9%	2.5%

2014	2015	2016	2017	2018	2019
\$ 61,377,625	\$ 65,205,640	\$ 66,680,972	\$ 67,094,050	\$ 66,211,613	\$ 70,274,369
16,212,150	16,631,500	17,065,917	17,737,605	16,970,237	20,143,118
998,161	1,096,172	1,283,131	1,396,373	1,608,374	1,704,336
1,009,358	850,672	1,056,794	885,508	821,062	779,274
35,611,393	34,638,050	37,625,248	39,535,977	39,160,377	44,100,653
24,288	41,687	39,716	32,859	27,158	24,934
1,585,698	1,137,492	(25,009)	1,708,516	2,594,933	5,175,785
1,113,536	1,124,626	939,305	1,746,156	2,932,147	2,757,837
<u>117,932,209</u>	<u>120,725,839</u>	<u>124,666,074</u>	<u>130,137,044</u>	<u>130,325,901</u>	<u>144,960,306</u>
16,460,861	16,381,211	19,869,072	19,038,830	21,039,457	24,891,916
7,862,119	7,893,029	8,141,179	7,912,334	8,496,963	8,490,149
20,788,104	20,777,839	21,838,544	23,169,359	24,085,881	26,609,301
9,467,492	8,045,639	9,891,384	8,282,322	8,947,711	9,469,990
25,989,182	25,568,931	25,601,103	25,591,256	26,171,355	24,850,254
25,366,982	26,862,969	28,494,895	28,765,317	29,764,890	31,114,414
3,154,220	3,054,014	3,219,330	3,429,751	4,371,963	4,277,719
1,751,522	1,642,555	1,830,124	1,468,585	1,937,108	1,821,760
905,955	22,946	92,820	250	1,632,132	2,221,566
1,083,082	995,000	884,288	847,132	793,229	740,556
4,630,000	971,963	1,070,000	1,550,000	1,360,000	1,230,000
<u>117,459,519</u>	<u>112,216,096</u>	<u>120,932,739</u>	<u>120,055,136</u>	<u>128,600,689</u>	<u>135,717,625</u>
472,690	8,509,743	3,733,335	10,081,908	1,725,212	9,242,681
62,329	635,329	110,278	156,984	111,332	878,134
-	3,955,000	-	-	-	-
-	82,913	-	-	-	-
-	(4,015,681)	-	-	-	-
-	249,401	-	-	-	221,262
6,874,337	3,247,823	2,587,693	2,787,301	4,479,960	2,298,475
(6,893,346)	(3,267,590)	(3,224,252)	(2,835,453)	(4,573,192)	(3,505,595)
<u>43,320</u>	<u>887,195</u>	<u>(526,281)</u>	<u>108,832</u>	<u>18,100</u>	<u>(107,724)</u>
<u>\$ 516,010</u>	<u>\$ 9,396,938</u>	<u>\$ 3,207,054</u>	<u>\$ 10,190,740</u>	<u>\$ 1,743,312</u>	<u>\$ 9,134,957</u>
905,955	873,850	1,590,387	1,111,261	2,144,067	8,001,028
4.9%	1.8%	1.6%	2.0%	1.7%	1.5%

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
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
2018	37,475,060	-	27,507,549	1,229,004	66,211,613
2019	39,820,076	-	29,055,376	1,398,917	70,274,369
% Change 2010 to 2019	15.0%	-100.0%	37.5%	74.8%	24.0%

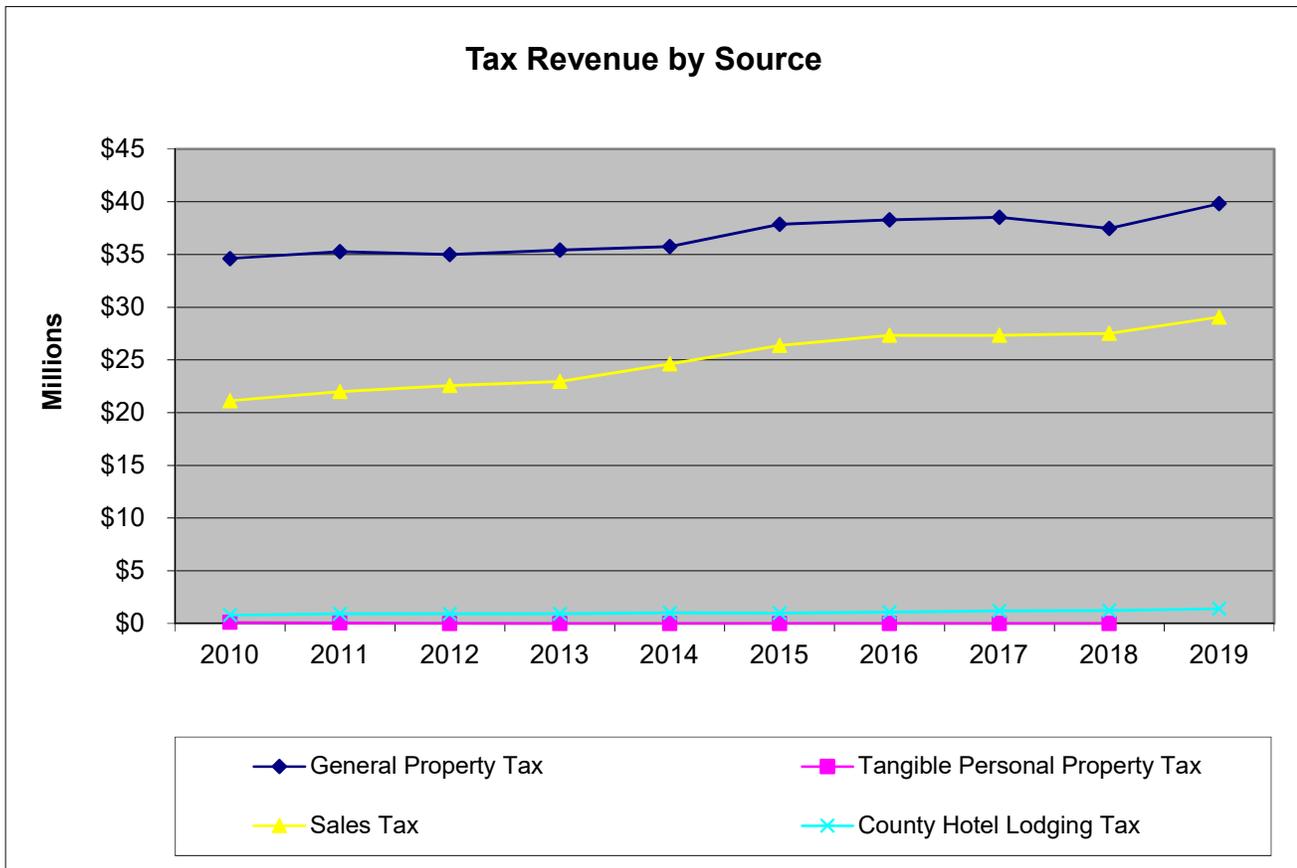


Table 6

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

Year	General Purposes	Road & Bridge Maintenance	Community Mental Health	Children's Services	Developmental Disabilities	County Hospital	Senior Citizen Services	Debt Retirement	Total
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
2018	7,343,572	851,533	4,116,450	5,268,325	11,309,685	3,235,299	5,053,595	290,066	37,468,525
2019	9,200,325	861,785	4,169,766	5,333,948	11,451,273	3,275,798	5,116,613	309,435	39,718,943

% Change 2010 to 2019	General Purposes	Road & Bridge Maintenance	Community Mental Health	Children's Services	Developmental Disabilities	County Hospital	Senior Citizen Services	Debt Retirement	Total
	44.2%	11.4%	12.6%	4.9%	11.9%	11.9%	52.0%	-84.7%	15.1%

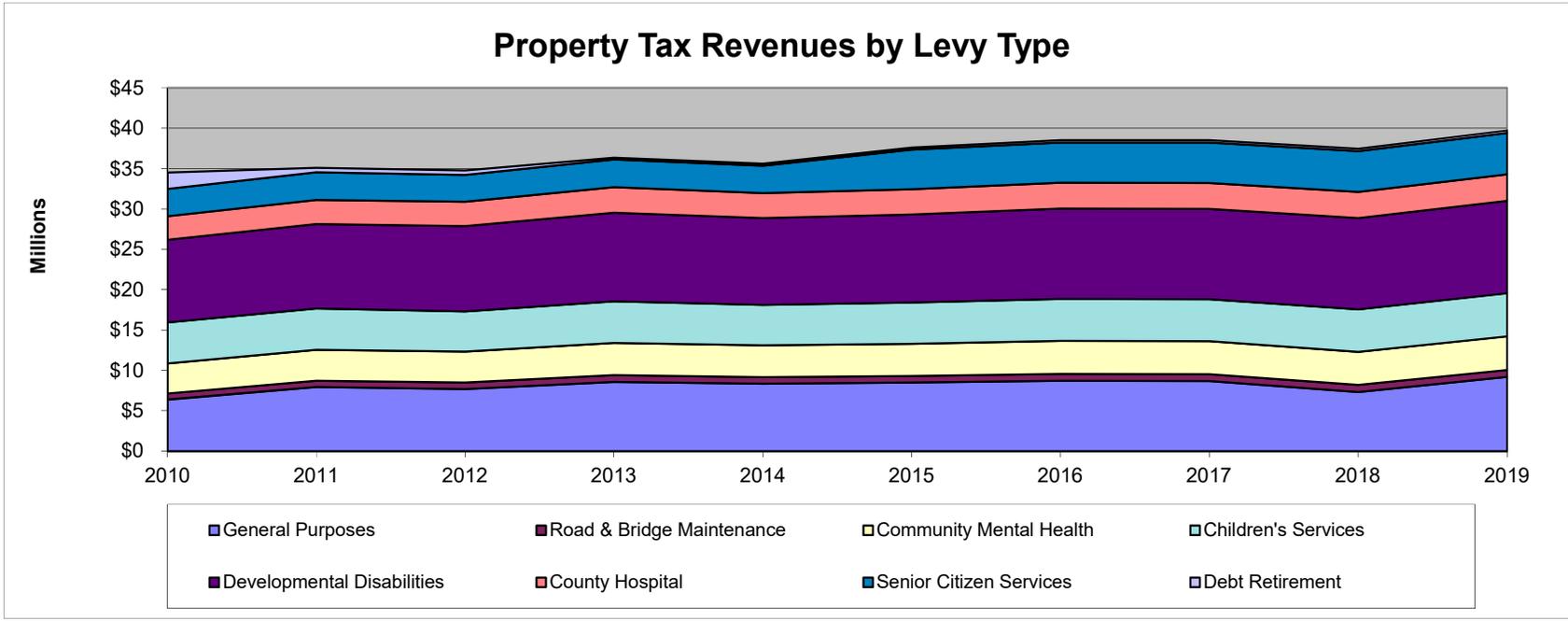


Table 7
Greene County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

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				
2010	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%
2011	2012 (T)	2,956,950,430	722,866,020	141,160	-	100,504,090	3,780,461,700	11.25	10,801,319,143	35.00%
2012	2013	2,975,934,990	755,893,700	160,930	-	116,786,770	3,848,776,390	11.25	10,996,503,971	35.00%
2013	2014	2,990,547,140	731,313,600	172,490	-	111,517,520	3,833,550,750	11.25	10,953,002,143	35.00%
2014	2015 (R)	3,005,227,990	749,246,430	181,320	-	114,838,370	3,869,494,110	11.65	11,055,697,457	35.00%
2015	2016	3,024,738,940	743,323,960	171,920	-	119,157,070	3,887,391,890	11.65	11,106,833,971	35.00%
2016	2017	3,052,793,470	772,093,970	895,040	-	125,148,730	3,950,931,210	11.65	11,288,374,886	35.00%
2017	2018 (T)	3,190,207,670	777,308,170	855,040	-	127,161,430	4,095,532,310	11.15	11,701,520,886	35.00%
2018	2019	3,226,563,710	779,305,580	820,610	-	136,706,880	4,143,396,780	11.65	11,838,276,514	35.00%
2019	2020	3,266,236,250	807,234,970	815,910	-	151,722,440	4,226,009,570	11.65	12,074,313,057	35.00%

Source: Greene County Auditor's Office

(R) - Real property is reappraised every six years

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

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

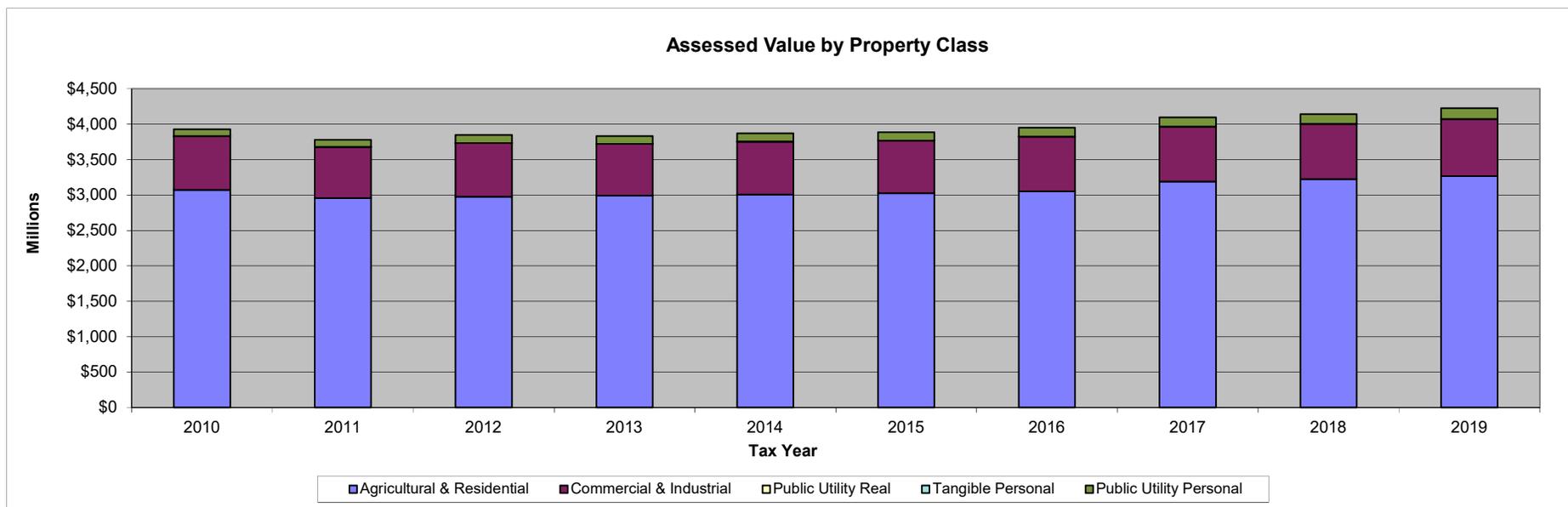


Table 8
 Greene County, Ohio
 Property Tax Levies and Collections - Real, Utility and Tangible Taxes
 Last Ten Fiscal Years

Tax Year	Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Taxes Levied	Delinquent Taxes Levied	Delinquent Taxes Collected	Total Taxes Collected	Delinquent Taxes Collected as a Percent of Total Taxes	Total Collection as a Percentage of Total Taxes Levied	Accumulated Delinquencies
2009	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	45,569,584	43,855,975	96.24%	2,516,194	1,444,645	45,300,620	3.19%	94.21%	2,619,926
2011	2012	46,167,308	44,397,519	96.17%	2,613,999	1,660,599	46,058,118	3.61%	94.42%	2,794,616
2012	2013	47,054,213	45,190,730	96.04%	2,236,146	1,364,876	46,555,606	2.93%	94.45%	1,950,761
2013	2014	46,915,635	45,531,386	97.05%	2,194,419	1,206,440	46,737,826	2.58%	95.17%	1,920,871
2014	2015	48,956,097	47,366,079	96.75%	1,920,871	1,162,076	48,528,155	2.39%	95.38%	2,292,054
2015	2016	50,396,617	48,919,627	97.07%	2,292,054	1,881,659	50,801,286	3.70%	96.42%	2,379,210
2016	2017	51,178,965	49,712,530	97.13%	2,514,222	1,653,005	51,365,535	3.22%	95.66%	2,175,736
2017	2018	50,101,425	48,869,285	97.54%	2,175,736	1,334,474	50,203,759	2.66%	96.03%	1,234,981
2018	2019	52,603,293	51,240,874	97.41%	2,071,987	1,253,478	52,494,352	2.39%	96.01%	2,071,119

Source: Greene County Auditor's Office

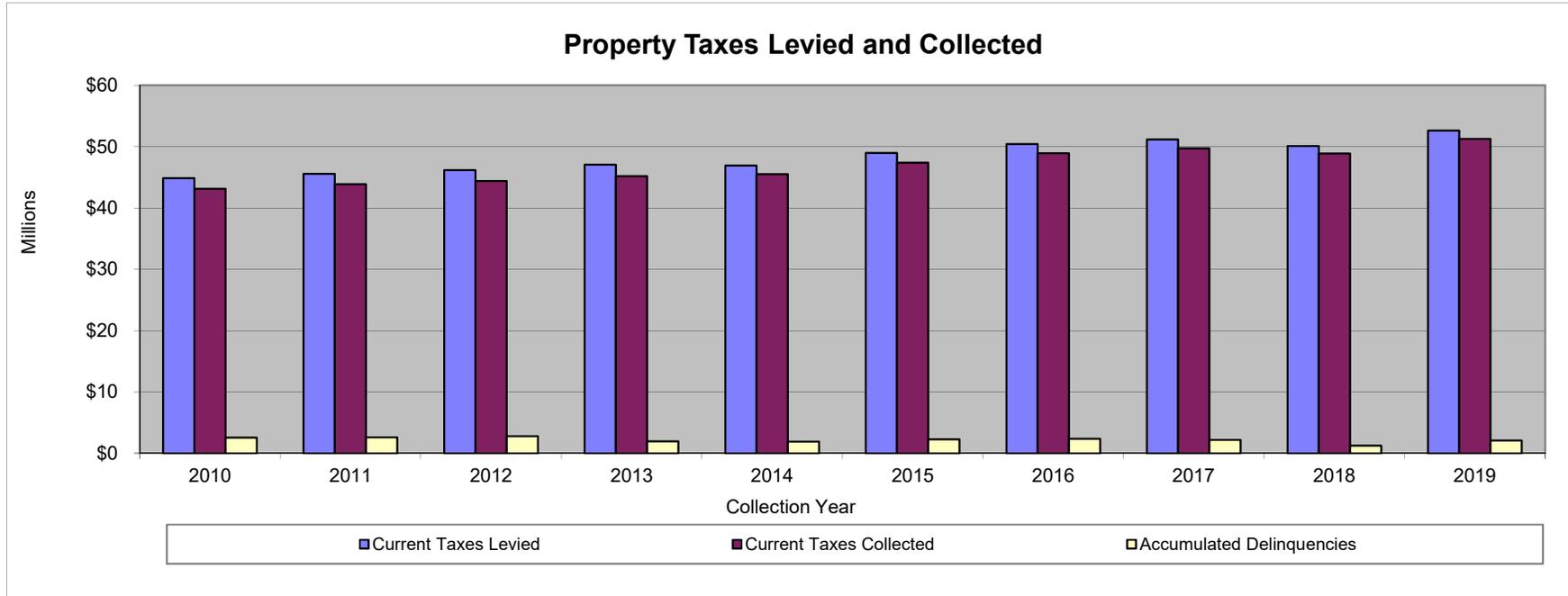


Table 9
Greene County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1000 of Assessed Value)
Last Ten Collection Years

County Units:	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Bridge.....	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
Children Services.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Community Mental Health.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
General.....	2.330	2.330	2.330	2.330	2.330	2.330	2.330	2.330	1.830	2.330
Hospital Operating.....	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Development Disabilities.....	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500
Note Retirement.....	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170
Senior Council on Aging.....	1.000	1.000	1.000	1.000	1.400	1.400	1.400	1.400	1.400	1.400
Total Rates.....	11.250	11.250	11.250	11.250	11.650	11.650	11.650	11.650	11.150	11.650
School Districts:										
Beavercreek City.....	48.000	48.900	48.850	55.100	54.900	54.150	54.150	53.840	53.000	52.750
Cedar Cliff Local.....	42.700	41.700	41.600	42.700	42.200	40.200	40.200	40.330	40.860	40.810
Fairborn City.....	51.900	52.650	52.500	52.500	52.650	52.650	52.650	55.350	55.250	55.050
Greene County Career Center.....	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	4.480
Greeneview Local.....	33.450	33.350	33.300	33.250	32.650	32.750	32.750	32.950	32.750	32.750
Bellbrook-Sugarcreek Local.....	67.100	67.650	67.650	66.800	68.200	66.900	66.900	66.850	66.150	65.900
Xenia Community.....	43.400	43.900	46.800	46.800	47.250	47.750	47.750	47.600	46.350	46.380
Yellow Springs Exempted.....	63.900	63.700	70.950	70.950	70.600	71.000	71.000	69.900	69.150	68.920
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.....	31.250	30.750	30.250	30.250	30.250	30.000	30.000	30.000	30.260	30.250
Great Oaks Vocational.....	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Huber Height City.....	n/a	n/a	n/a	n/a	n/a	64.540	64.540	64.050	64.050	64.050
Kettering City.....	77.200	77.200	77.200	82.090	82.190	82.190	84.590	84.460	90.450	90.450
Miami Valley JVS.....	n/a	n/a	n/a	n/a	n/a	2.580	2.580	4.010	4.010	4.010
Southeastern Local.....	41.540	41.470	41.390	41.390	40.600	40.610	40.610	40.320	40.330	40.490
Warren County JVS.....	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500
Wayne Local.....	50.940	51.130	52.180	52.180	53.440	53.440	53.440	53.440	58.120	55.480
Wilmington City.....	27.700	28.200	26.375	26.375	26.300	26.300	26.300	26.300	26.300	26.200
Corporations:										
Beavercreek City.....	12.950	14.100	14.100	14.100	17.800	17.800	17.800	18.600	18.580	18.580
Bellbrook City.....	19.500	19.500	19.500	19.500	19.500	19.500	19.500	19.500	19.500	21.250
Bowersville Village.....	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400
Cedarville Village.....	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050
Centerville City.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Clifton Village.....	9.000	9.000	9.000	9.000	9.000	11.000	11.000	11.000	11.000	11.000
Dayton City.....	n/a	n/a	n/a	n/a	n/a	n/a	9.800	9.800	9.800	9.800
Fairborn City.....	9.450	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300
Jamestown Village.....	18.900	18.900	18.900	20.700	20.700	20.700	20.700	20.700	20.700	20.700
Kettering City.....	6.790	6.790	6.790	6.790	6.790	6.790	6.790	6.790	6.790	6.790
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.....	9.900	9.900	9.900	9.900	9.900	9.900	9.900	12.100	12.100	12.100
Beavercreek.....	16.550	16.550	16.550	14.550	14.550	14.950	14.950	14.950	15.850	15.850
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	8.450	9.900
Jefferson.....	5.600	5.600	5.600	6.600	9.600	9.600	9.600	9.600	9.600	9.600
Miami.....	5.900	5.900	5.900	5.900	5.900	5.900	5.900	5.900	8.300	7.850
New Jasper.....	6.200	6.200	6.200	7.700	7.700	7.700	7.700	9.200	9.200	9.200
Ross.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Silvercreek.....	6.400	6.400	6.400	6.400	6.400	6.650	6.650	7.650	7.650	7.650
Spring Valley.....	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	15.500	16.500
Sugarcreek.....	20.000	20.000	21.700	20.000	20.000	20.000	20.000	20.000	20.000	20.000
Xenia.....	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000
Other Units:										
Beavercreek Township Park Dist.....	n/a	0.050	0.050	0.050						
Bellbrook-Sugarcreek Park District.....	1.100	1.100	1.700	1.700	1.700	1.700	1.700	1.700	1.700	2.300
District Health Fund.....	0.500	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800
Greene County Library.....	1.000	1.000	1.000	1.000	1.000	1.900	1.900	1.900	1.900	1.900
Greene County Park District.....	n/a	n/a	n/a	n/a	n/a	0.900	0.900	0.900	0.900	0.900

Source: Greene County Auditor's Office

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

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

Taxpayer	2019			2010		
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Rank	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Rank
Dayton Power & Light	\$ 102,724,630	2.43%	1	\$ 72,723,310	1.85%	1
Greene Town Center LLC	44,214,190	1.05%	2	43,419,740	1.10%	2
MFC Beavercreek LLC	34,311,110	0.81%	3	37,154,950	0.95%	3
Vectren Energy Delivery	24,074,730	0.57%	45			
Columbia Gas	13,810,080	0.33%	5			
Beavercreek Medical Center	13,209,640	0.31%	6			
Beavercreek Towne Station LLC	12,800,440	0.30%	7			
Ashton Brooke LLC	10,295,120	0.24%	8			
Cole Mt Beavercreek OH LLC	9,712,500	0.23%	9			
Wright Patt Credit Union Inc	8,581,440	0.20%	0			
Mills Morgan				13,419,150	0.34%	4
Rockies Express Pipeline LLC				10,115,180	0.26%	5
Kettering Adventist Healthcare				9,630,770	0.25%	6
Cemex				8,299,790	0.21%	7
George Kontogiannis				8,173,620	0.21%	8
Acropolis 29 LLC				8,161,200	0.21%	9
MV-RG II				7,781,690	0.20%	10
Total	\$ 273,733,880	6.48%		\$ 218,879,400	5.58%	

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.
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
2018	13.13	4.49	24.31	7.60
2019	13.13	4.49	24.31	7.60

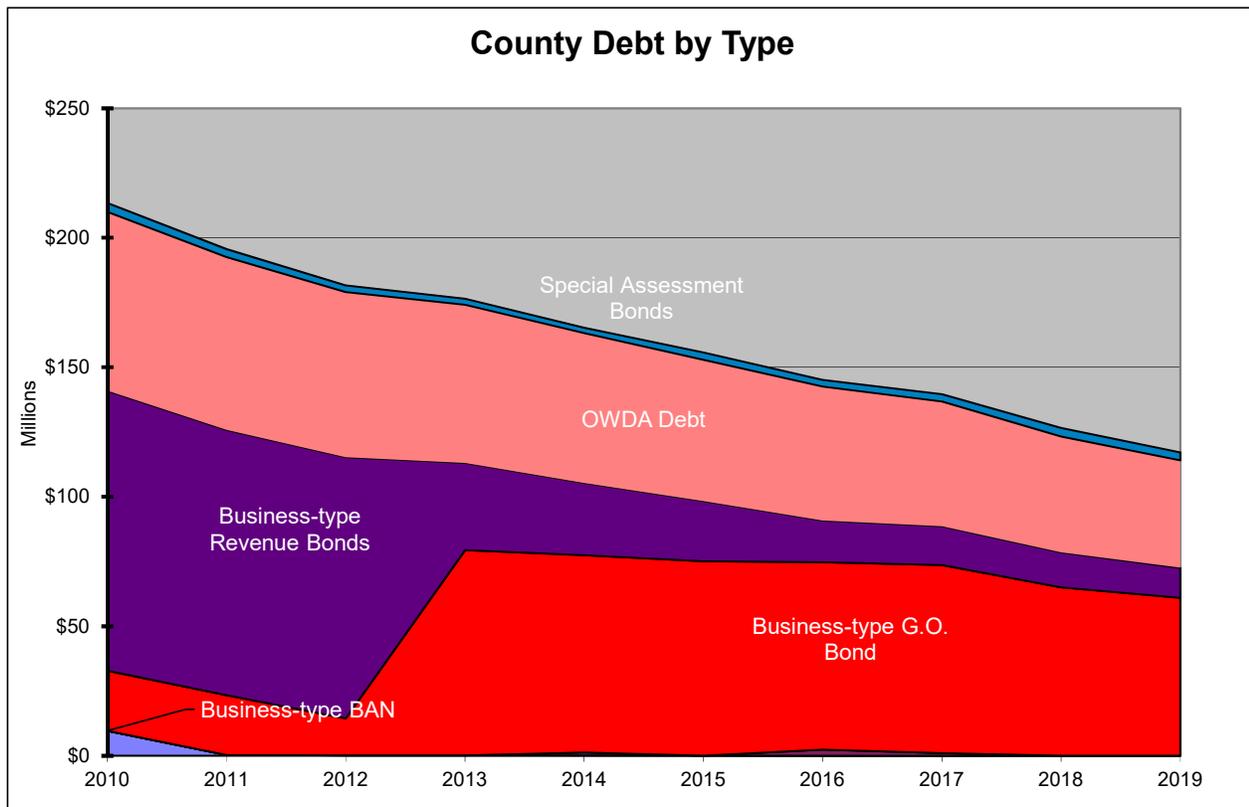
Source: Greene County Sanitary Engineer

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

Fiscal Year	Governmental Activities	Business-Type Activities	Total Net Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt Per Capita	Other Governmental Activities Debt	
	(c) General Obligation Bonds	(c) General Obligation Bonds (b)				Special Assessment Bonds	Capital Leases
2010	18,993,427	23,276,573	\$ 42,270,000	1.08%	261.58	40,000	-
2011	26,453,427	23,121,573	\$ 49,575,000	1.31%	303.11	-	-
2012	30,096,965	14,197,694	\$ 44,294,659	1.15%	269.54	-	-
2013	28,570,993	79,263,646	\$ 107,834,639	2.81%	657.88	-	-
2014	23,409,978	76,159,874	\$ 99,569,852	2.57%	604.60	-	-
2015	22,741,341	74,966,100	\$ 97,707,441	2.51%	594.77	-	199,521
2016	21,550,818	72,317,483	\$ 93,868,301	2.38%	567.81	-	149,641
2017	20,061,794	72,640,683	\$ 92,702,477	2.26%	555.84	-	99,761
2018	18,347,811	65,106,765	\$ 83,454,576	2.01%	496.77	-	49,881
2019	18,391,486	60,962,480	\$ 79,353,966	1.88%	469.73	-	221,262

Source: Personal Income from the Ohio Bureau of Employment Statistics

- (a) - 2018 information is the latest available
- (b) - Business-Type general obligation bonds are intended to be repaid with revenues generated from proprietary activities.
- (c) - Amounts for general bonded debt and revenue bonds are reported at carrying value, net of related premiums, discounts and adjustments.



Other Business-Type Activities Debt				Personal Income		
OWDA/OPWC Loans	Special Assessment Bonds	(c) Revenue Bonds	Total Primary Government	Total (in thousands)	Total Debt Outstanding as a Percentage of Personal Income	Total Debt Per Capita
10,492,020	3,432,000	108,005,000	164,239,020	6,187,684	2.65%	1,016.37
9,855,335	3,031,000	102,430,000	164,891,335	6,622,785	2.49%	1,008.18
47,847,162	2,625,000	100,834,871	195,601,692	6,759,167	2.89%	1,190.25
45,743,797	2,334,200	33,718,930	189,631,566	6,857,844	2.77%	1,156.90
57,818,889	2,085,700	27,957,854	187,432,295	7,166,337	2.62%	1,138.12
54,587,689	2,812,000	23,255,742	178,562,393	7,466,265	2.39%	1,086.95
51,730,898	2,553,300	16,162,028	164,464,168	7,656,968	2.15%	994.85
48,138,695	2,934,176	14,962,343	158,837,452	8,024,674	1.98%	952.38
44,700,162	3,392,418	13,417,353	145,014,390	8,448,709	1.72%	863.21
41,444,709	3,124,055	11,639,459	135,783,451	8,448,709 (a)	1.61%	803.75

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

	2010	2011	2012	2013
Total of All County Bonded Debt (A)	\$ 153,747,000	\$ 155,036,000	\$ 156,361,499	\$ 146,362,985
Total of All County Bond Anticipation Notes.....	9,645,000	304,000	244,000	150,000
Total of All County Debt Outstanding.....	163,392,000	155,340,000	156,605,499	146,512,985
Debt Exempt From Computation:				
Governmental Activities:				
Special Assessment Bonds.....	40,000	-	-	-
Business-type Activities:				
Special Assessment Bonds.....	3,432,000	3,031,000	2,625,000	2,334,200
Revenue Bonds.....	108,005,000	102,430,000	100,834,871	33,718,930
General Obligation Bonds.....	23,276,573	23,121,573	22,804,663	81,258,908
Bond Anticipation Notes.....	-	-	-	-
Total Exempt Debt.....	134,753,573	128,582,573	126,264,534	117,312,038
Net Debt.....	28,638,427	26,757,427	30,340,965	29,200,947
County Valuation.....	3,930,232,370	3,780,461,700	3,848,776,390	3,833,550,750
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%	90,755,809	88,719,410
Total Direct Debt Limitation.....			96,755,809	94,338,769
Net Debt.....			28,638,427	29,200,947
Unvoted Legal Debt Margin.....	\$ 68,117,382	\$ 66,254,116	\$ 64,378,445	\$ 65,137,822
Net Debt as a Percentage of the Direct Debt Limit.....	29.60%	28.77%	32.03%	30.95%

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

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$ 133,199,527	\$ 124,834,491	\$ 112,583,629	\$ 110,598,996	\$ 100,264,347	\$ 89,120,228
1,281,000	110,000	2,410,000	990,000	-	-
<u>134,480,527</u>	<u>124,944,491</u>	<u>114,993,629</u>	<u>111,588,996</u>	<u>100,264,347</u>	<u>89,120,228</u>
-	-	-	-	-	-
2,085,700	2,812,000	2,553,300	2,934,176	3,392,418	3,124,055
27,957,854	23,255,742	16,162,028	14,962,343	13,417,353	11,639,459
78,777,998	74,966,100	72,317,483	72,640,683	65,106,765	57,417,638
1,148,000	-	2,410,000	990,000	-	-
<u>109,969,552</u>	<u>101,033,842</u>	<u>93,442,811</u>	<u>91,527,202</u>	<u>81,916,536</u>	<u>72,181,152</u>
24,510,975	23,910,649	21,550,818	20,061,794	18,347,811	16,939,076
3,869,494,110	3,887,391,890	3,950,931,210	4,095,532,310	4,143,396,780	4,226,009,570
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
89,237,353	89,684,797	91,273,280	94,888,308	96,084,920	98,150,239
<u>95,237,353</u>	<u>95,684,797</u>	<u>97,273,280</u>	<u>100,888,308</u>	<u>102,084,920</u>	<u>104,150,239</u>
<u>24,510,975</u>	<u>23,910,649</u>	<u>21,550,818</u>	<u>20,061,794</u>	<u>18,347,811</u>	<u>16,939,076</u>
<u>\$ 70,726,378</u>	<u>\$ 71,774,148</u>	<u>\$ 75,722,462</u>	<u>\$ 80,826,514</u>	<u>\$ 83,737,109</u>	<u>\$ 87,211,163</u>
25.74%	24.99%	22.15%	19.89%	17.97%	16.26%

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	
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
2018	11,009,312	8,529,999	2,479,313	745,000	169,575	2.71
2019	12,152,297	7,137,754	5,014,543	790,000	130,463	5.45

Sewer Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
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
2018	20,848,013	13,210,905	7,637,108	715,000	499,610	6.29
2019	22,054,876	8,897,347	13,157,529	900,000	470,035	9.60

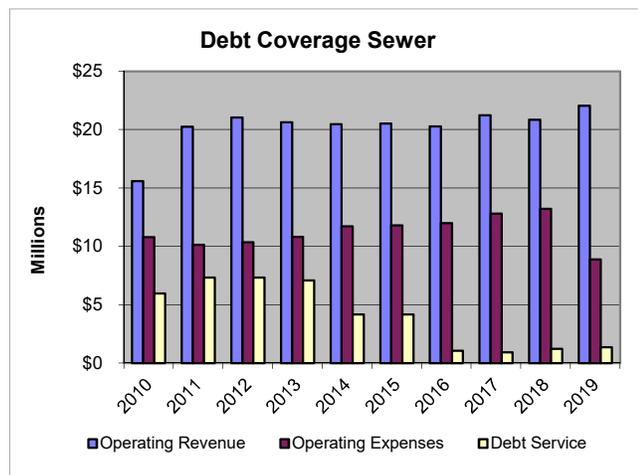
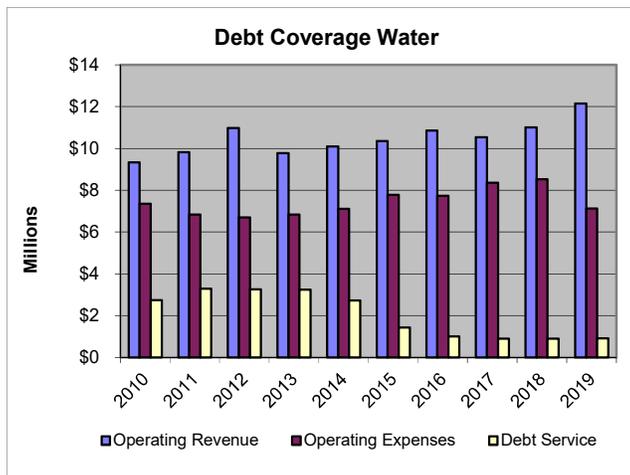
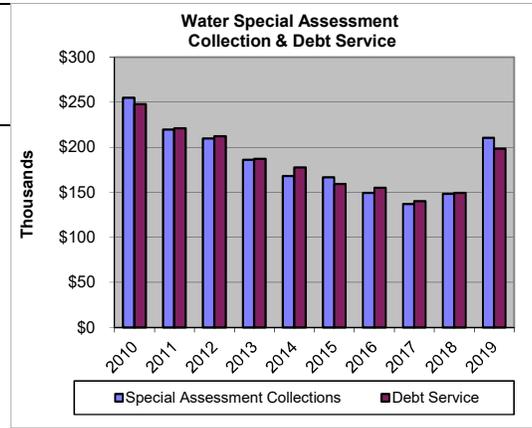


Table 15
 Greene County, Ohio
 Pledged Revenue Coverage - Special Assessment Bonds
 Last Ten Fiscal Years

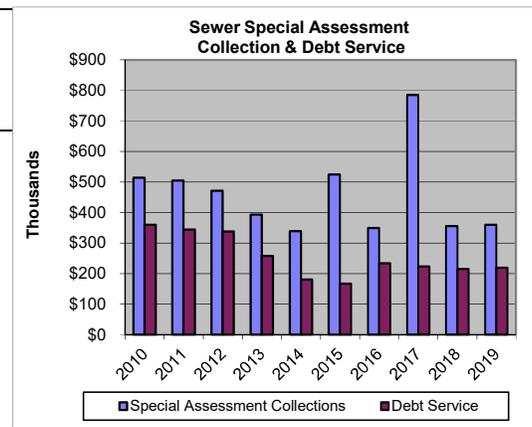
Water Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2010	255,170	
2011	219,629	150,557	70,661	0.99
2012	209,659	149,651	62,539	0.99
2013	186,077	132,567	54,664	0.99
2014	167,956	128,574	49,091	0.95
2015	166,597	117,192	42,047	1.05
2016	149,442	112,007	42,904	0.96
2017	136,928	105,065	35,085	0.98
2018	148,452	85,508	64,021	0.99
2019	210,646	108,113	90,461	1.06



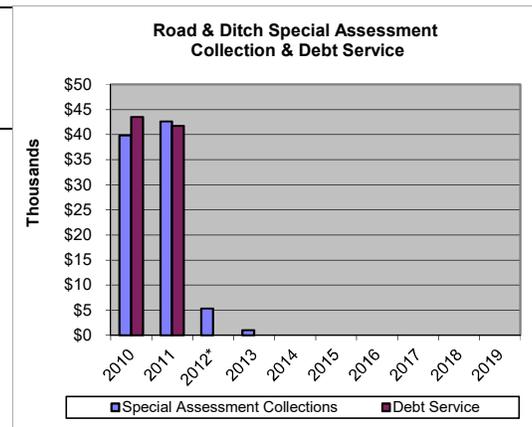
Sewer Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2010	514,026	
2011	504,672	250,443	93,756	1.47
2012	471,441	256,349	81,374	1.40
2013	392,500	188,433	68,672	1.53
2014	339,090	119,926	60,046	1.88
2015	523,937	111,508	54,701	3.15
2016	349,424	146,693	86,520	1.50
2017	784,819	153,835	69,296	3.52
2018	354,971	151,250	63,789	1.65
2019	360,054	160,250	58,365	1.65



Road & Ditch Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2010	39,827	
2011	42,620	40,000	1,760	1.02
2012*	5,348	-	-	N/A
2013	1,032	-	-	N/A
2014	-	-	-	N/A
2015	-	-	-	N/A
2016	-	-	-	N/A
2017	-	-	-	N/A
2018	-	-	-	N/A
2019	-	-	-	N/A



(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
2010	161,593	6,187,684	38,292	56,679	9.5%
2011	163,554	6,622,785	40,493	57,553	8.3%
2012	164,337	6,759,167	41,130	57,992	6.9%
2013	163,913	6,857,844	41,838	57,992	7.2%
2014	164,686	7,166,337	43,515	58,080	4.6%
2015	164,279	7,466,265	45,449	58,775	4.8%
2016	165,315	7,656,968	46,317	60,113	5.0%
2017	166,779	8,024,674	48,224	62,018	3.9%
2018	167,995	8,448,709	50,291	65,032	3.6%
2019	168,937	8,448,709 (d)	50,291	67,109	4.1%

Source: Ohio Bureau of Labor Statistics
 (d) - 2018 latest informaton available

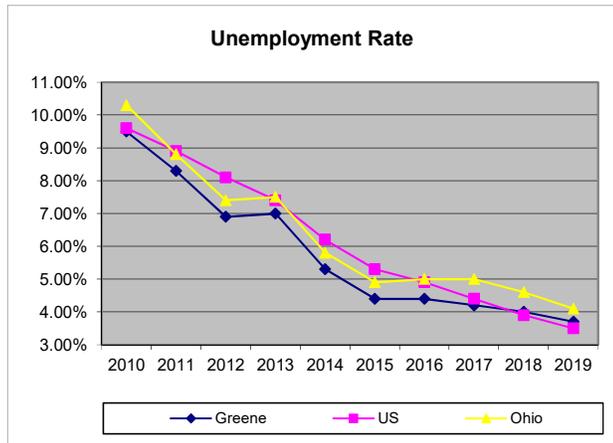
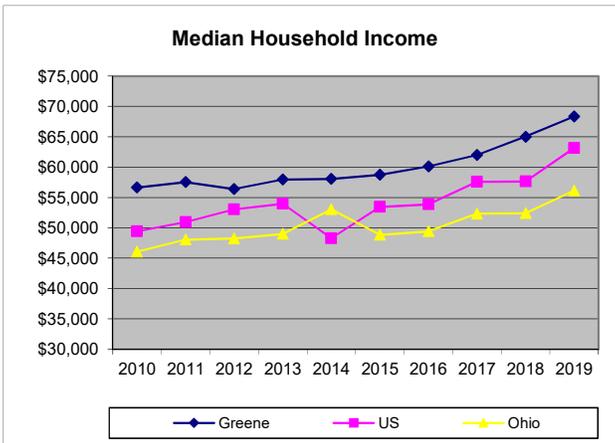
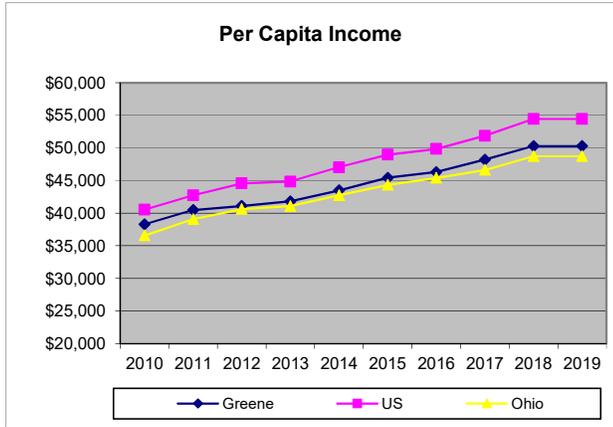
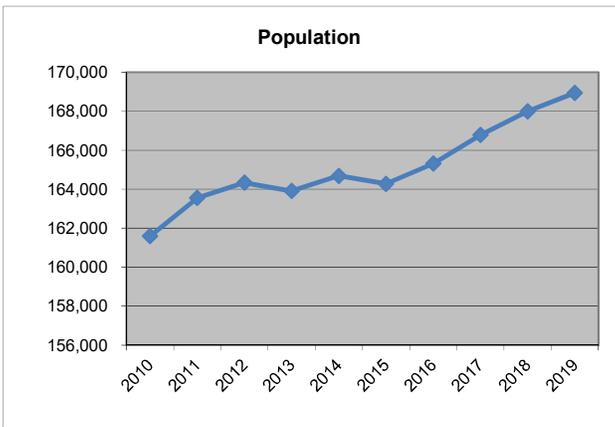


Table 17

Greene County, Ohio

Principal Employers

Current Year and Nine Years Ago

	2019			2010		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
Wright-Patterson Air Force Base Wright	30,000	35.56%	1	27,406	34.74%	1
State University	2,300	2.73%	2	3,695	4.68%	2
Unison Industries	1,425	1.69%	3	753	0.95%	8
Greene County	1,144	1.36%	4	1,035	1.31%	5
Beavercreek City Schools	871	1.03%	5	1,463	1.85%	3
Fairborn City Schools	750	0.89%	6		0.00%	
Wal-Mart Stores	675	0.80%	7		0.00%	
Cedarville University	599	0.71%	8	579	0.73%	10
Xenia Community Schools	590	0.70%	9	643	0.81%	9
Air Force Institute of Technology	500	0.59%	10			
Teleperformance USA				1,203	1.52%	4
Kroger Stores				794		6
Greene Memorial Hospital				764		7
Total	38,854	46.06%		38,335	46.59%	

Source: Greene County Auditor's Office

Table 18

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental Activities:										
Legislative & Executive:										
Commissioners.....	12	12	14	12	12	12	9	9	6	6
Auditor.....	23	21	21	21	19	17	12	16	14	16
Treasurer.....	9	5	6	9	6	6	6	6	6	6
Personnel.....	4	4	4	5	4	5	3	4	5	4
Risk Management.....	4	4	4	4	4	4	4	4	3	4
Data Processing***.....	9	8	6	8	7	7	8	7	12	12
Board of Elections.....	7	7	8	13	8	8	8	7	8	8
Prosecutor.....	29	29	29	31	29	31	28	26	31	28
Recorder.....	8	8	8	10	9	10	9	9	8	9
County Services.....	28	29	31	30	27	31	23	22	23	23
Service Garage.....	3	3	3	3	3	3	3	3	3	3
Records & Information.....	2	2	2	3	2	3	3	3	3	3
Judicial:										
Common Pleas Court.....	39	38	37	43	37	38	33	34	33	36
Probate Court.....	7	6	6	7	6	6	5	5	5	4
Juvenile Court.....	56	53	52	60	51	48	45	43	44	44
Xenia Municipal Court.....	4	4	4	4	4	3	3	3		
Fairborn Municipal Court.....	4	4	4	5	4	4	4	4		
Domestic Relations Court.....	14	14	14	16	14	13	12	12	11	11
Public Defender.....	5	5	5	5	5	5	6	6	9	9
Clerk of Courts.....	21	20	20	23	19	21	14	15	15	15
Public Safety:										
Sheriff.....	137	130	128	128	131	131	146	146	152	159
Juvenile Detention.....	39	38	37	51	39	39	40	39	37	38
Building Regulations.....	11	11	10	11	11	11	11	11	11	13
Coroner.....	5	6	5	5	5	5	4	4	4	4
Public Works:										
Engineer & Highway.....	41	41	42	46	39	39	37	37	38	36
Environmental Services.....	10	8	7	11	7	6	6	5	6	6
Wide Area Network***.....	5	4	4	3	4	5	5	5	-	-
Health:										
Animal Control.....	10	10	10	14	10	9	9	9	8	10
Developmental Disabilities.....	112	116	118	131	123	132	124	119	109	76
Human Services:										
County Home.....	63	59	56	68	51	58	52	55	43	43
Children's Services**.....	90	86	18	17	12	5	5	5	5	5
Family & Children First Council*.....	N/A	6	5	6	5	6	11	8	9	5
Job & Family Services**.....	95	82	159	143	147	147	145	140	137	137
Today Center for Adults.....	6	6	6	7	6	3	3	3	2	2
Veterans' Services.....	7	7	7	13	7	8	6	5	6	7
Conservation & Recreation:										
Parks & Trails.....	26	27	26	29	28	28	27	30	32	30
Community and Economic Development:										
Convention & Visitor's Bureau.....	4	5	5	6	5	5	5	5	5	6
Department of Development.....	8	6	7	6	5	6	6	5	6	6
Water.....	36	34	35	34	33	32	35	34	36	33
Sewer.....	42	38	40	40	40	43	41	41	43	42
Total.....	1,035	996	1,003	1,081	978	993	956	944	928	899

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

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

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

Source: Greene County Auditor's Office

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Elected Officials										
Commissioners (3).....	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 72,346	\$ 72,346	\$ 72,346	\$ 72,346
Auditor.....	76,754	76,754	79,754	79,754	79,754	79,754	79,754	79,754	79,754	86,565
Clerk of Courts.....	61,247	61,247	61,247	61,247	61,247	61,247	67,525	67,525	67,525	67,525
Coroner.....	51,209	51,209	51,209	51,209	51,209	51,209	56,458	56,458	56,458	56,458
Engineer.....	95,193	95,193	95,193	95,193	95,193	95,193	104,950	104,950	104,950	104,950
Prosecutor.....	115,703	115,703	115,703	115,703	115,703	115,703	127,563	127,563	133,941	140,638
Recorder.....	57,232	57,232	57,232	57,232	57,232	57,232	63,098	63,098	63,098	63,098
Sheriff.....	75,131	75,131	84,522	84,522	84,522	84,522	93,186	93,186	97,846	102,737
Treasurer.....	61,247	61,247	61,247	61,247	61,247	61,247	67,525	67,525	67,525	70,706
Appointed Officials										
County Administrator.....	128,326	126,546	125,845	134,073	101,022	114,046	119,787	123,160	140,279	144,486
Sanitary Engineer / Director of Public Works.....	94,205	92,899	92,926	96,589	99,385	102,336	105,414	106,631	102,753	113,355
Developmental Disabilities Superintendent.....	131,717	131,717	150,634	158,005	144,187	147,430	150,010	155,283	158,779	162,170
Children's Services Executive Secretary.....	104,391	93,580	71,224	N/A						
Job and Family Services Director.....	60,425	63,147	64,190	83,653	85,726	88,275	90,917	91,966	95,308	99,899
Director of Greenwood Manor.....	82,173	81,638	79,859	80,180	78,542	78,042	82,722	83,676	86,994	86,336
Maintenance Director.....	45,450	57,609	55,094	59,910	65,000	69,618	71,698	71,698	77,969	49,147
Court Administrator.....	58,252	60,454	62,799	68,217	66,810	69,618	81,952	71,708	73,202	66,703
Director of Personnel.....	82,717	81,557	83,693	84,781	79,560	81,616	81,162	57,253	57,253	80,172
Director of Emergency Management.....	64,099	63,210	63,424	65,971	67,609	69,618	71,698	72,525	82,541	81,846
Director of Information Technology.....	89,726	88,968	86,747	92,348	92,936	94,806	97,656	98,406	101,603	102,024

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

* - Active director retired and was replace 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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Clerk of Courts.....	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Coroner.....	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Engineer.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Prosecutor.....	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000
Recorder.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sheriff.....	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Treasurer.....	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000

Source: Greene County Auditor's Office

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

Information Requested		2010	2011	2012	2013	2014
Adult Probation	Average yearly case load	844	872	965	980	635
Auditor	Vendor's licenses sold	201	272	137	269	80
	Warrants processed	28,340	27,816	29,553	26,808	27,122
	Real estate transfers	4,600	4,393	4,989	5,417	5,289
	Homestead applications	11,442	11,948	12,427	12,885	12,809
Board of Develop. Disabilities	Client services provided	5,106	2,859	2,871	2,775	2,942
Board of Elections	Number of registered voters	116,552	118,616	124,181	110,814	111,890
	Number of voters in last general election	61,069	54,467	83,626	20,581	49,065
	Percentage of registered voters who voted	52.40%	45.92%	67.34%	18.57%	43.85%
Building Regulations	Number of permits issued	4,665	4,932	4,372	4,325	4,380
	Number of inspections performed	17,104	17,688	15,608	14,560	14,071
Children's Services	Total referrals	1,141	1,050	1,046	1,111	981
	Total children in placement	252	178	174	175	197
	Children terminated from custody	140	90	99	69	76
	Adoptions finalized	15	11	9	11	4
Clerk of Courts	Title Transactions	345,581	357,766	367,355	381,192	387,537
	New Cases Filed	8,018	7,596	8,312	7,136	7,992
Commissioners	Number of resolutions	783	763	808	761	733
	Number of meetings	66	66	61	64	62
Common Pleas Court	Number of civil cases filed	1,355	1,342	1,369	950	845
	Number of criminal cases filed	678	695	633	654	714
	Number of domestic cases filed	948	962	796	833	830
Convention & Visitor's Bureau	Room nights generated	36,740	41,065	37,605	30,500	43,465
Coroner	Cases investigated	426	549	584	635	733
	Autopsies conducted	84	94	120	92	124
County Engineer & Bridge	Bridges inspected	284	283	283	283	283
	Centerline miles painted	270	275	280	257	344
	Edge line miles	320	411	510	359	428
Domestic Relations Court	Divorces	381	393	388	308	311
	Dissolutions	234	236	206	197	216
	Civil Protection Orders	223	231	287	323	268
Fairborn Municipal Court	Traffic/Criminal Cases	13,877	13,388	13,677	13,516	15,187
	Civil Cases	1,783	1,602	1,578	1,440	1,705
	Small Claims Cases	333	255	187	232	209
Greenwood Manor	Inpatient Days	25,466	23,593	21,734	18,063	19,552
Juvenile Court	Diversion cases	525	565	481	466	396
	Delinquency cases	684	648	681	592	557
	Unruly child cases	36	46	46	47	37
Prosecutor	Number of cases - criminal	675	669	629	670	426
	Number of cases - civil	325	201	289	320	311
Recorder	Number of deeds recorded	4,087	3,573	4,310	4,284	4,228
	Number of mortgages recorded	7,140	6,556	7,961	7,193	4,885
	Number of military discharges recorded	32	9	18	12	15
Records & Information	Information requests processed	1,138	1,073	930	846	949
	Boxes transferred in	288	259	1,119	117	391
	Boxes transferred out	204	485	317	96	48
Sanitary Engineer	Water connections	16,895	16,931	17,077	17,181	17,297
	Water consumption (Million gallons)	1,538	1,490	1,642	1,499	1,427
	Sewer connections	22,859	22,945	23,083	23,222	23,366
	Wastewater treated (Million gallons)	4,209	5,655	4,353	4,738	5,000
Treasurer	Number of parcels	72,938	73,375	73,233	73,420	73,594
	Real estate tax collections	\$ 211,067,725	\$ 213,030,374	\$ 221,103,165	\$ 220,337,209	\$ 228,423,160
Xenia Municipal Court	Traffic/Criminal Cases	10,335	10,262	14,062	12,459	11,968
	Civil Cases	1,444	1,247	1,246	1,059	1,079
	Small Claims Cases	175	139	156	149	117

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

2015	2016	2017	2018	2019
1,053	981	973	704	982
55	71	332	314	298
28,108	29,033	27,955	29,247	29,539
5,707	5,930	5,939	6,022	6,076
12,495	12,248	12,058	11,522	11,290
2,920	828	1,000	1,037	1,058
106,864	115,243	115,345	117,958	112,802
49,317	83,842	33,688	79,364	25,847
46.15%	72.75%	29.21%	67.28%	22.91%
4,722	4,561	4,892	4,976	6,039
14,810	15,638	16,278	19,927	21,464
1,268	1,425	1,573	1,211	1,008
154	128	257	203	213
128	131	98	70	70
11	16	15	14	21
383,214	69,063	57,987	58,100	60,305
6,116	5,714	6,938	6,529	6,478
771	726	760	741	765
62	52	52	52	52
887	859	819	784	855
757	657	783	1,056	897
782	832	797	741	763
42,930	43,470	50,980	50,000	55,000
764	745	912	989	1,013
107	115	143	120	122
166	180	283	283	284
257	277	235	258	272
339	317	356	329	348
315	312	345	319	332
187	215	190	231	207
242	277	191	284	312
14,258	13,117	18,156	16,920	15,605
1,583	1,840	1,665	1,601	1,909
152	196	102	318	208
24,093	21,505	21,404	18,718	18,431
461	499	485	341	366
574	583	621	466	496
41	44	56	54	77
760	652	783	1,056	894
114	381	515	272	367
4,617	4,943	5,029	6,056	6,076
5,240	5,810	5,473	5,153	5,765
17	157	334	290	217
1,024	1,067	667	1,339	1,632
542	340	1,718	1,497	8,089
216	171	154	260	135
17,453	17,679	17,839	17,978	18,206
1,442	1,848	1,834	1,872	1,958
23,555	23,734	23,937	24,224	24,451
6,034	5,275	6,102	6,165	5,852
73,596	74,025	74,472	75,198	75,130
\$ 238,273,411	\$ 250,142,095	\$ 256,070,244	\$ 262,493,631	\$ 265,729,992
11,511	11,655	11,440	11,243	10,663
951	1,145	1,623	1,291	1,543
108	131	69	84	92

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
County Engineer										
Roads (in miles).....	325	325	325	324	324	324	324	324	324	324
Bridges.....	284	283	283	283	283	283	283	283	284	284
Parks & Trails										
Parks/Reserves.....	46	46	45	45	45	45	45	45	47	47
Bike Path (in miles).....	60	62	62	62	62	62	62	62	62	62
Water System										
Water Lines (in miles).....	395	395	366	366	366	366	366	394	397	406
Water Customers.....	16,851	16,953	17,077	17,181	17,297	17,453	17,679	17,839	17,978	18,206
Elevated Storage Tanks.....	14	14	14	14	13	13	13	13	13	13
Sewer System										
Sewer Lines (in miles).....	412	412	416	416	416	416	420	427	429	431
Sewer Customers.....	22,816	21,976	23,083	23,222	23,366	23,555	23,734	23,937	24,224	24,451

(*) 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, 2019

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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, 2019, 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 29, 2020, wherein we noted the County adopted the provisions of GASB Statement No. 84 and the potential financial impact of the COVID-19 pandemic on subsequent periods.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 29, 2020

**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, 2019. 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, 2019.

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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 29, 2020, 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 29, 2020

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Federal CFDA #	Passed Through to Subrecipients	2019 Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE: (Passed through Ohio Department of Education)				
Child Nutrition Cluster:				
Non-Cash Assistance (Food Distribution):				
National School Lunch Program	N/A	10.555		\$ 4,578
Child Nutrition Cluster:				
School Breakfast Program	N/A	10.553		23,142
National School Lunch Program	N/A	10.555		46,083
Total Child Nutrition Cluster				<u>73,803</u>
 (Passed through the Ohio Department of Job and Family Services)				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	G-1819-11-5743	10.561		487,899
Total United States Department of Agriculture				<u>561,702</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT: (Passed through Ohio Department of Development)				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-17-1BA-1	14.228		185,133
Total United States Department of Housing and Urban Development				<u>185,133</u>
UNITED STATES DEPARTMENT OF JUSTICE: (Direct)				
State Criminal Alien Assistance Program	N/A	16.606		26,037
Total State Criminal Alien Assistance Program				8,815
				<u>34,852</u>
 (Passed through Ohio Office of Criminal Justice Services)				
Edward Byrne Memorial Justice Assistance Grant Program	2018-JG-A01-6258	16.738		20,570
 (Passed through Ohio Attorney General)				
Crime Victim Assistance				41,636
				225,037
				106,422
				16,217
				75,992
				22,613
Total Crime Victim Assistance				<u>487,917</u>
Total United States Department of Justice				<u>543,339</u> (Continued)

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Federal CFDA #	Passed Through to Subrecipients	2019 Disbursements
UNITED STATES DEPARTMENT OF LABOR:				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
Employment Service-Wagner-Peyser Funded Activities (Employment Services Cluster)	N/A	17.207		10,477
Trade Adjustment Assistance	N/A	17.245		1,702
National Dislocated Workers Grant	N/A	17.277		4,536
WIOA Cluster:				
WIA - Adult Program	N/A	17.258		209,879
WIA - Youth Activities	N/A	17.259	\$ 274,023	335,184
WIA - Dislocated Workers Formula Grants	N/A	17.278		113,724
Total WIOA Cluster			<u>274,023</u>	<u>658,787</u>
Total United States Department of Labor				
UNITED STATES DEPARTMENT OF TRANSPORTATION:				
<i>(Passed through Ohio Department of Public Safety)</i>				
Highway Safety Cluster:				
State and Community Highway Safety	69A37518300004020OHO	20.600		15,592
	69A37519300004020OHO			4,301
Total State and Community Highway Safety				<u>19,893</u>
National Priority Safety Programs	69A3751830000405DOHL	20.616		8,144
Total Highway Safety Cluster				<u>28,037</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	69A37518300004020OHO	20.608		17,767
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated	69A3751930000164OHA			4,324
				<u>22,091</u>
Total United States Department of Transportation				
UNITED STATES DEPARTMENT OF EDUCATION:				
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Special Education - Grants for Infants and Families	H181A170024	84.181		67,087
	H181A180024			291,541
Total United States Department of Education				
UNITED STATES ELECTION ASSISTANCE COMMISSION:				
<i>(Passed through Ohio Secretary of State)</i>				
HAVA Election Security Grants	N/A	90.404		8,393
Total United States Election Assistance Commission				
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-1819-11-5743(G-2021-11-5930	93.556		159,318
Temporary Assistance for Needy Families (TANF Cluster)	G-1819-11-5743(G-2021-11-5930	93.558	415,646	1,930,382
Child Support Enforcement	G-1819-11-5743(G-2021-11-5930	93.563	375,528	872,723
Child Care and Development Block Grant (CCDF Cluster)	G-1819-11-5743(G-2021-11-5930	93.575		142,038

(Continued)

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Federal CFDA #	Passed Through to Subrecipients	2019 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-1819-11-5743(G-2021-11-5930	93.645		198,929
Foster Care - Title IV-E	G-1819-11-5743(G-2021-11-5930	93.658	77,582	2,053,154
Adoption Assistance	G-1819-11-5743(G-2021-11-5930	93.659		804,651
Social Services Block Grant				
Social Services Block Grant	G-1819-11-5743(G-2021-11-5930	93.667		331,294
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Social Services Block Grant	1901OHSOSR	93.667	-	81,258
Total Social Services Block Grant				<u>412,552</u>
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Chafee Foster Care Independence Program	G-1819-11-5743(G-2021-11-5930	93.674		76,082
Children's Health Insurance Program	G-1819-11-5743(G-2021-11-5930	93.767		2,516
Medical Assistance Program (Medicaid Cluster)				
Medical Assistance Program	G-1819-11-5743(G-2021-11-5930	93.778	541,729	1,467,888
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Medical Assistance Program	1905OHADM	93.778		432,394
Medical Assistance Program	2005OHADM		<u>541,729</u>	<u>144,264</u>
Total Medical Assistance Program (Medicaid Cluster)				<u>2,044,546</u>
<i>(Passed through Mental Health & Recovery Board of Clark, Greene and Madison Counties)</i>				
Block Grants for Prevention and Treatment of Substance Abuse	1900604	93.959		18,779
	TI010041-19			16,794
Total Block Grants for Prevention and Treatment of Substance Abuse			-	35,573
Total United States Department of Health and Human Services			1,410,485	8,732,464
UNITED STATES DEPARTMENT OF HOMELAND SECURITY:				
<i>(Passed through Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grants	EMC-2018-EP-00008-S01	97.042		51,626
Total United States Department of Homeland Security				51,626
TOTAL FEDERAL ASSISTANCE			\$ 1,684,508	\$ 11,166,915

(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, 2019**

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, 2019. 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, 2019 is \$60,595.

**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, 2019
(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 93.778 – Medical Assistance Program	
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



OHIO AUDITOR OF STATE KEITH FABER



GREEN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 8/6/2020

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

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