

Greene County Financial Condition Greene County, Ohio

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

December 31, 2016



Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Greene County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2016 through December 31, 2016. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

August 22, 2017

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio (the "County"), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise County's basic financial statements, and have issued our report thereon dated June 26, 2017.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 26, 2017

**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, 2016. 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, 2016.

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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 26, 2017, 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 26, 2017

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Federal CFDA #	Passed Through to Subrecipients	2016 Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE:				
<i>(Passed through Ohio Department of Education)</i>				
Child Nutrition Cluster:				
Non-Cash Assistance (Food Distribution):				
National School Lunch Program	N/A	10.555		\$ 1,875
Child Nutrition Cluster:				
School Breakfast Program	N/A	10.553		35,015
National School Lunch Program	N/A	10.555		67,988
Total Child Nutrition Cluster				<u>104,878</u>
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1415-11-5362	10.561		585,557
				<u>690,435</u>
Total United States Department of Agriculture				
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<i>(Passed through Ohio Department of Development)</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
		14.228		18,165
				161,147
				96,464
				<u>275,776</u>
Total Community Development Block Grants/State's Program				321,886
Home Investment Partnership Program	B-C-14-1BA-2	14.239		<u>597,662</u>
Total United States Department of Housing and Urban Development				
UNITED STATES DEPARTMENT OF JUSTICE:				
<i>(Direct)</i>				
State Criminal Alien Assistance Program	N/A	16.606		1,098
<i>(Passed through Ohio Office of Criminal Justice Services)</i>				
Edward Byrne Memorial Justice Assistance Grant Program	2015-JG-A01-6258	16.738		25,797
<i>(Passed through Ohio Attorney General)</i>				
Crime Victim Assistance				51,465
		16.575		8,253
				198,281
				10,907
				59,694
				60,571
				16,563
				<u>405,734</u>
Total Crime Victim Assistance				<u>432,629</u>
Total United States Department of Justice				

(Continued)

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016
(Continued)**

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Federal CFDA #	Passed Through to Subrecipients	2016 Disbursements
UNITED STATES DEPARTMENT OF LABOR:				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
WIA Cluster:				
WIA - Adult Program	N/A	17.258		269,302
WIA - Adult Program Administration	N/A			8,720
Total WIA - Adult Program				278,022
WIA - Youth Activities	N/A	17.259	\$ 288,447	438,936
WIA - Youth Activities Administration	N/A			15,450
Total WIA - Youth Activities				454,386
WIA - Dislocated Workers Formula Grants	N/A	17.278		203,239
WIA - Dislocated Workers Administration	N/A			10,402
Total WIA - Dislocated Workers Formula Grants				213,641
Total WIA Cluster				946,049
Total United States Department of Labor			288,447	946,049
UNITED STATES DEPARTMENT OF TRANSPORTATION:				
<i>(Passed through Ohio Department of Transportation)</i>				
Highway Planning and Construction		20.205		213,223
	ODOT PID - 97369			213,692
	ODOT PID - 98796			426,915
Total Highway Planning and Construction				653,830
<i>(Passed through Ohio Department of Public Safety)</i>				
State and Community Highway Safety		20.600		15,212
	STEP-2016-29-00-00-00493-00			3,676
	STEP-2017-29-00-00-00497-00			18,888
Total State and Community Highway Safety				27,776
National Priority Safety Programs		20.616		9,213
	IDEP-2016-29-00-00-00367-00			3,013
	IDEP-2017-29-00-00-00435-00			12,226
Total National Priority Safety Programs				24,452
Total United States Department of Transportation				726,058
UNITED STATES DEPARTMENT OF EDUCATION:				
<i>(Passed through Ohio Department of Health)</i>				
Special Education - Grants for Infants and Families		84.181		271,225
	02910021HG0716			271,225
Total United States Department of Education				271,225
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-1415-11-5362	93.556	223,380	116,332
Temporary Assistance for Needy Families	G-1415-11-5362	93.558	272,997	1,810,528
Child Support Enforcement	G-1415-11-5362	93.563		791,932
Child Care and Development Block Grant	G-1415-11-5362	93.575		156,291
				(Continued)

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016
(Continued)

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Federal CFDA #	Passed Through to Subrecipients	2016 Disbursements
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES: (continued) (Passed through Ohio Department of Job and Family Services)				
Stephanie Tubbs Jones Child Welfare Services Program	G-1415-11-5362	93.645		169,646
Foster Care - Title IV-E	G-1415-11-5362	93.658	87,810	2,144,068
Total Foster Care - Title IV-E	G-1617-06-0347		<u>87,810</u>	<u>52,364</u>
Adoption Assistance	G-1415-11-5362	93.659		<u>2,196,432</u>
Social Services Block Grant				885,381
Social Services Block Grant	G-1415-11-5362	93.667	192,634	318,798
(Passed through Ohio Department of Developmental Disabilities)				
Social Services Block Grant	N/A	93.667		82,484
Total Social Services Block Grant			<u>192,634</u>	<u>401,282</u>
(Passed through Ohio Department of Job and Family Services)				
Chafee Foster Care Independence Program	G-1415-11-5362	93.674		23,531
Medical Assistance Program				
Medical Assistance Program	G-1415-11-5362	93.778		1,047,848
(Passed through Ohio Department of Developmental Disabilities)				
Medical Assistance Program	N/A	93.778		206,331
Total Medical Assistance Program				<u>1,254,179</u>
Total United States Department of Health and Human Services			776,821	7,805,534
UNITED STATES DEPARTMENT OF HOMELAND SECURITY: (Passed through Ohio Emergency Management Agency)				
Emergency Management Performance Grants	EMW-2015-EP-00034-S01	97.042		26,804
Total United States Department of Homeland Security				<u>26,804</u>
TOTAL FEDERAL ASSISTANCE			\$ 1,065,268	\$ 11,228,367

(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, 2016**

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, 2016. 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, 2016 is \$199,263.

**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, 2016
(Continued)**

NOTE G - MATCHING REQUIREMENTS

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

Section I – Summary of Auditors’ Results

Financial Statements

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

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	None noted
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None noted
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	None noted
Identification of major programs:	
CFDA 93.558 – Temporary Assistance for Needy Families	
CFDA 93.778 – Medical Assistance Program	
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

Section IV – Summary of Prior Audit Findings and Questioned Costs

None noted



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COMPREHENSIVE ANNUAL FINANCIAL REPORT



GREENE COUNTY
Ohio

— Year Ending December 31, 2016 —

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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, 2016



Prepared by

The Greene County Auditor

David A. Graham

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**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2016
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**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
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Homestead Info	562-5039
Real Estate	562-5072/5073
Accounting/Payroll	562-5076
Manufactured Home	562-5074

June 26, 2017

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

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2016. The CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. This report provides the taxpayers of Greene County with comprehensive financial data in a format that enables them to gain a thorough understanding of the County's financial status. It assists County officials in management decisions and allows financial statement users and the general public to compare Greene County's financial position and its results of operations with those of similar governmental entities.

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

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

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

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

Included in this report are the unmodified opinions rendered on the County's basic financial statements for the year ending December 31, 2016. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit will be continually reviewed and commented on, thereby strengthening the County's accounting and budgetary controls.

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

PROFILE OF THE GOVERNMENT

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

The County has started to put the recession that affected the national and state economy behind it. New construction in the County began to rebound. Unemployment decreased from a high of 10.6% in 2009 to 5.0% in 2016. Wright Patterson Air Force Base has been a stabilizing factor not just for the County but for the entire region over the past several years. Its impact will only grow as operations are consolidated there. As the economy rebounds, the County is in position to quickly benefit from economic growth by having retail and office space that is available to companies looking to expand or to new business ventures looking to get started.

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

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

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

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

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

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

RELEVANT FINANCIAL POLICIES

The County maintains a budget stabilization reserve within its general fund of \$2.75 million, the maximum allowed under state statute. The County policy is to attempt to maintain a carryover balance in the general fund of 10% of the prior year expenditures, which provides sufficient resources until the property tax settlement is received.

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

MAJOR INITIATIVES

The County continues to closely monitor the budget. Starting in 2015, the County and began taking steps to replace HVAC systems throughout the County. This project is expected to take several years and cost up to \$6 million. Due to the County's cash position in the general fund this project is not intended to be paid with existing funds.

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

GFOA CERTIFICATE OF ACHIEVEMENT

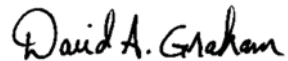
The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Greene County for its CAFR for the fiscal year ended December 31, 2015. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and 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 consecutive years (fiscal years ended 1986 - 2015). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS

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

Sincerely,

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

David A. Graham
Greene County Auditor

**GREENE COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 2016**

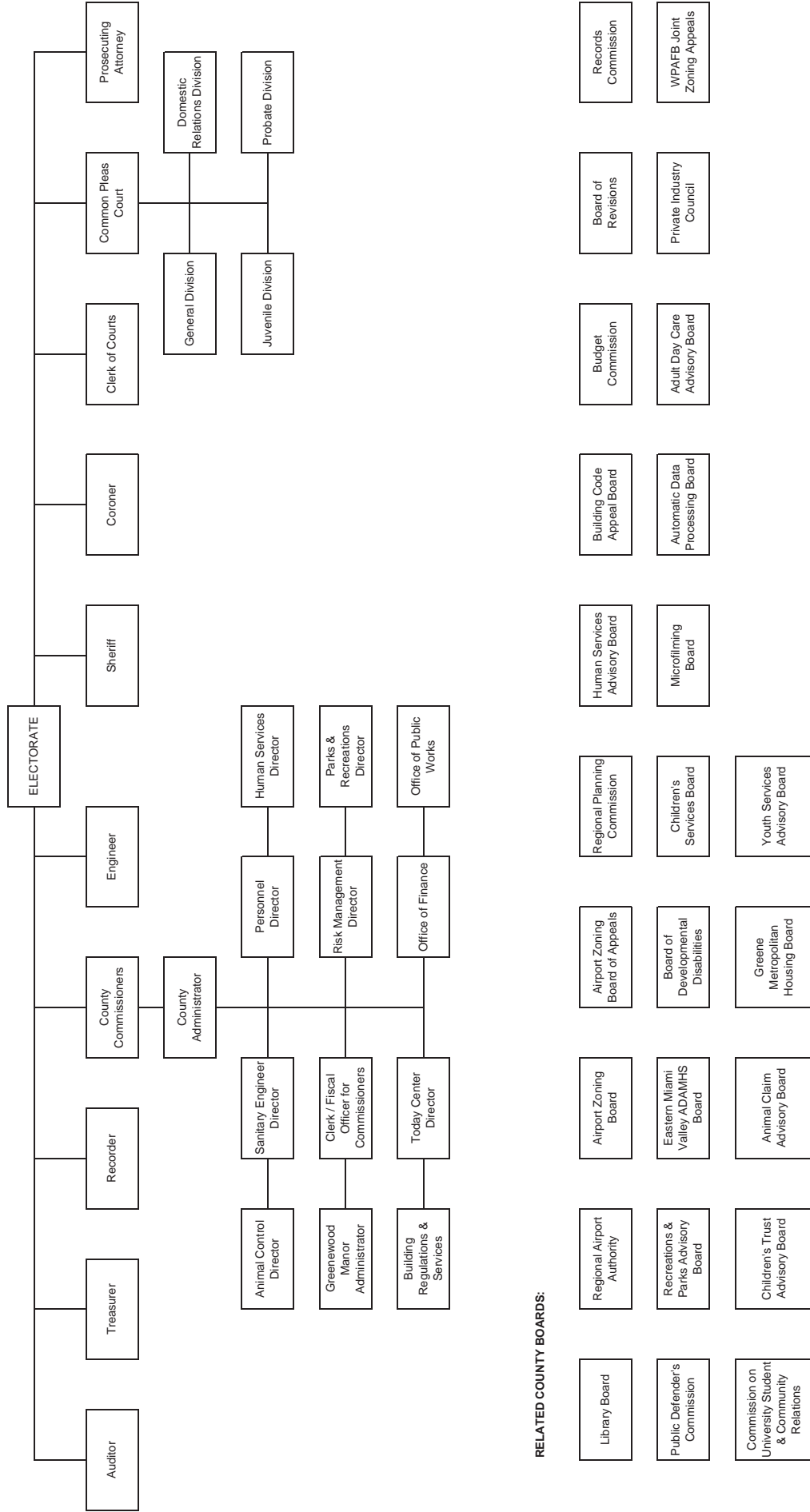
County Elected Officials:

Alan G. AndersonCommission President
Thomas R. KooglerCommissioner
Robert J. Glaser, JrCommissioner
David A. GrahamAuditor
Richard D. Gould, CPATreasurer
Stephen K. HallerProsecutor
Terri A. MazurClerk of Courts
Kevin L. Sharrett.....Coroner
Gene C. FischerSheriff
Eric C. SearsRecorder
Robert N. GeyerEngineer

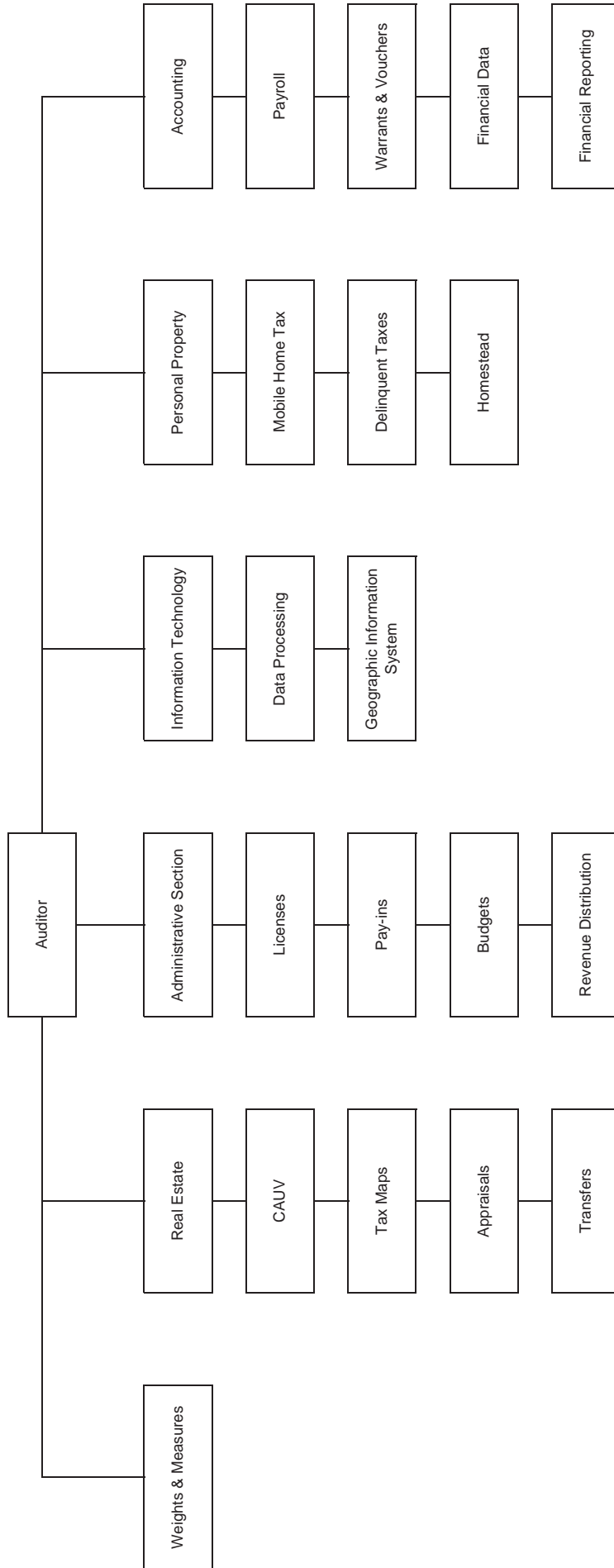
Common Pleas Court Judges:

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

GREENE COUNTY ORGANIZATIONAL CHART



GREENE COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART





Government Finance Officers Association

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

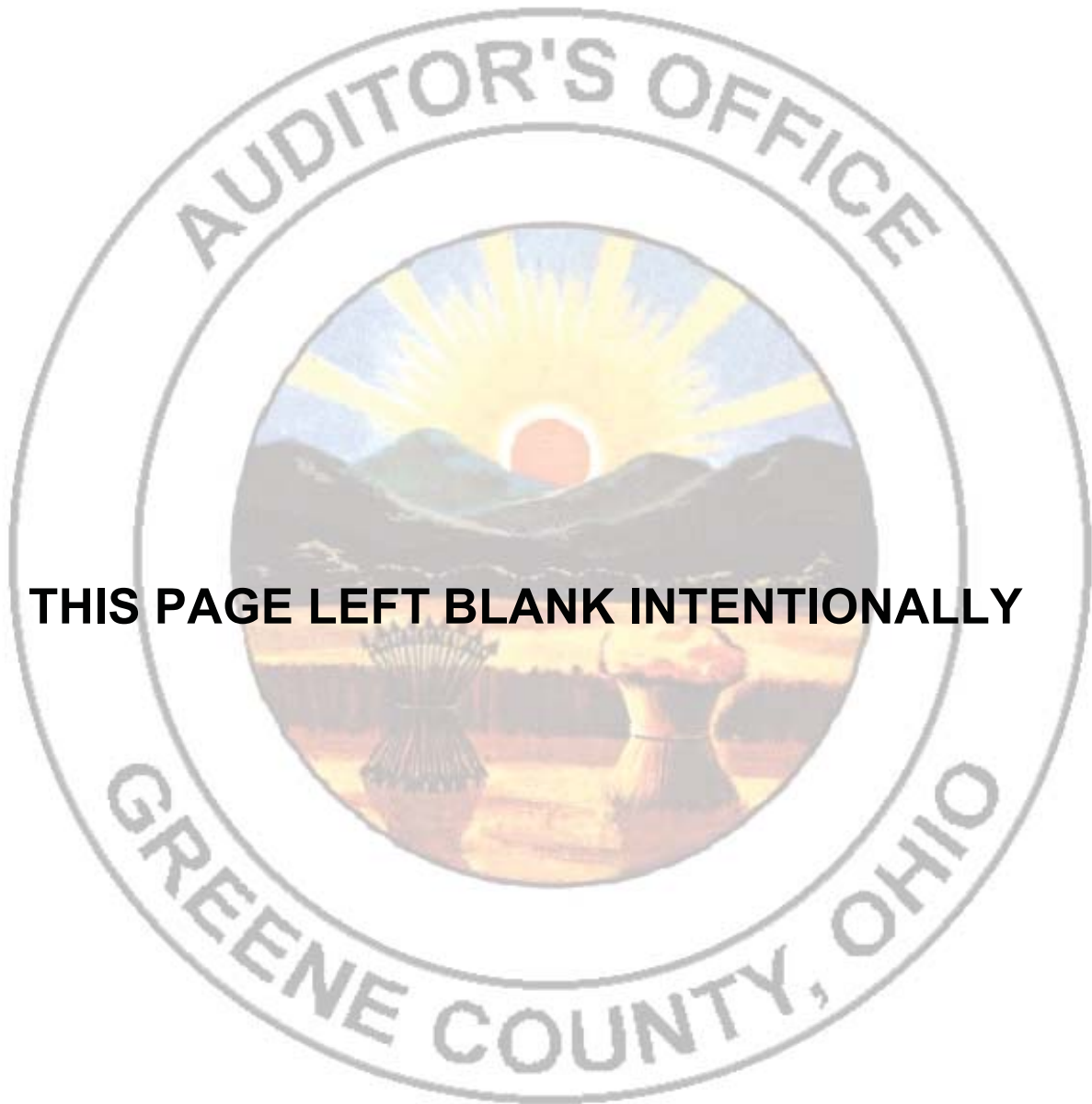
Presented to

**Greene County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

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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, 2016, 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, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Motor Vehicle Road and Bridge, Department of Job and Family Services, Children Services, and Board of Developmental Disabilities funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

The combining fund financial statements and individual fund budgetary comparison schedules are the responsibility of management and was 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 26, 2017 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 26, 2017

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2016**

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, 2016. 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, 2016, by \$361,954,800. Of this amount, governmental activities have (\$8,616,978) in unrestricted net position due to the 2015 implementation of Governmental Accounting Standards Board (GASB) Statement No. 68.
- The net position of the governmental activities increased 1.0% while the business type activities increased 5.4%.
- The revenue of the governmental activities increased \$3.8 million from the amounts reported in 2015. Of this, program revenues increased \$3.5 million while general revenues increased \$.3 million from amounts reported in the prior year. During this same period, governmental activities' expenses increased 9.5%.
- In the business-type activities revenues decreased \$.7 million from the amounts reported in 2015, which was the result of a decrease in program revenues of \$.7 million while general revenues increased nominally. During this time expenses decreased \$.1 million or 0.4%.
- As of December 31, 2016, the County's governmental funds reported combined ending fund balances of \$102.8 million, an increase of \$3.2 million in comparison with the prior year. Of the ending fund balance \$27.5 million is available for spending at the County's discretion.
- Revenues in the County's governmental fund financial statements increased \$3.9 million from what they had been in the previous year, while expenditures increased \$8.7 million or 7.7% of what had been expended in 2015.
- The County's outstanding debt decreased by \$1.2 million or 5.1% in governmental activities and decreased \$9.5 million or 6.1% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 11.6% higher than they were budgeted and expenditures were 90.8% 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, 2016 (Continued)

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

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

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

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

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

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

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

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

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

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

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

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2016 (Continued)**

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$361,954,800 as of December 31, 2016.

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

	Government Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current and Other Assets	\$ 160,013	\$ 159,785	\$ 42,778	\$ 39,691	\$ 202,791	\$ 199,476
Capital Assets	162,361	163,064	251,135	255,900	413,496	418,964
Total Assets	<u>322,374</u>	<u>322,849</u>	<u>293,913</u>	<u>295,591</u>	<u>616,287</u>	<u>618,440</u>
Deferred Outflows	24,300	8,627	9,590	8,843	33,890	17,470
Long-term Liabilities	88,301	71,588	148,363	159,440	236,664	231,028
Other Liabilities	8,048	12,616	3,641	1,280	11,689	13,896
Total Liabilities	<u>96,349</u>	<u>84,204</u>	<u>152,004</u>	<u>160,720</u>	<u>248,353</u>	<u>244,924</u>
Deferred Inflows	39,784	38,749	85	54	39,869	38,803
Net Investment in Capital Assets	151,356	151,518	115,363	108,197	266,719	259,715
Restricted	67,802	66,057	17,312	8,631	85,114	74,688
Unrestricted	(8,617)	(9,052)	18,739	26,832	10,122	17,780
Total Net Position	<u>\$ 210,541</u>	<u>\$ 208,523</u>	<u>\$ 151,414</u>	<u>\$ 143,660</u>	<u>\$ 361,955</u>	<u>\$ 352,183</u>

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

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

For governmental activities, total assets decreased approximately \$.5 million. This change was primarily the result of the decrease in capital assets due to the addition of current year depreciation. The decrease in net capital assets was offset by an increase in taxes receivable at December 31, 2016. Total liabilities increased \$12.1 million primarily due to the increase in the net pension liability of \$18.5 million for the current year, which was offset by a decrease in claims payable of \$4.8 million. This decrease was the result of the county's health insurance not billed timely by the provider in the prior year.

For business-type activities, net position increased \$7.8 million during 2016. This increase was the result of positive operations for the year and restructuring of outstanding debt.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2016 (Continued)**

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

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program Revenues:						
Charges for Services	\$ 19,910	\$ 18,559	\$ 30,520	\$ 30,277	\$ 50,430	\$ 48,836
Operating Grants/Contributions	30,363	30,106	-	-	30,363	30,106
Capital Grants/Contributions	3,235	1,278	1,705	2,695	4,940	3,973
General Revenues:						
Property Taxes	38,529	37,608	-	-	38,529	37,608
Sales Tax	27,322	26,352	-	-	27,322	26,352
Other Taxes	1,080	987	-	-	1,080	987
Unrestricted Grants	4,845	4,572	-	-	4,845	4,572
Investment Earnings	(530)	1,022	55	47	(475)	1,069
Other	733	1,172	639	642	1,372	1,814
Total Revenues	125,487	121,656	32,919	33,661	158,406	155,317
Expenses:						
Legislative and Executive	21,062	16,709	-	-	21,062	16,709
Judicial	8,596	8,072	-	-	8,596	8,072
Public Safety	23,022	20,908	-	-	23,022	20,908
Public Works	9,470	8,564	-	-	9,470	8,564
Health	25,569	25,929	-	-	25,569	25,929
Human Services	29,626	26,876	-	-	29,626	26,876
Conservation and Recreation	3,334	3,033	-	-	3,334	3,033
Community and Economic Development	1,896	1,678	-	-	1,896	1,678
Interest and Fiscal Charges	859	940	-	-	859	940
Water	-	-	9,080	9,338	9,080	9,338
Sewer	-	-	16,121	15,973	16,121	15,973
Total Expenses	123,434	112,709	25,201	25,311	148,635	138,020
Changes in Net Position Before Transfers	2,053	8,947	7,718	8,350	9,771	17,297
Transfers	(36)	(19)	36	19	-	-
Change in Net Position	2,017	8,928	7,754	8,369	9,771	17,297
Net Position January 1	208,523	199,595	143,660	135,291	352,183	334,886
Net Position December 31	\$ 210,540	\$ 208,523	\$ 151,414	\$ 143,660	\$ 361,954	\$ 352,183

Analysis of the County's Operations: The table above provides a summary of the County's operations for 2016 and 2015. The County's financial position improved for both governmental and business-type activities. Some of the more significant changes included:

- Property taxes increased \$0.9 million, which is directly related to the valuation increase attributable to new construction.
- Sales tax increased \$1 million due to the recovering economy and additional commercial development in the County.
- Investment earnings decreased \$1.6 million and is being reported as (\$.5) million due to the difference between the book value of assets compared to the market value at year end. Investments are valued at fair value on the financial statements.
- The most significant changes to program revenues included a \$1 million increase in charges for service revenue related to various legislative and executive programs, and an almost \$2 million increase in capital grants and contributions for the improvement of two bridges and the expansion of bike trails within the County.

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2016 (Continued)

- Overall governmental activity expenses increased 9.5% or \$10.7 million from 2015. The more significant changes included:
 - Legislative and executive expenses increased \$4.4 million or 26.1% due primarily to a number of one-time expenses including:
 - \$.3 million increase for the Board of Elections due to the presidential primary and general election. Not only did this require additional staff and supplies, but equipment upgrades were necessary in order to meet the increased demand of a presidential election.
 - During 2016 the County offered a number of grants to other political subdivisions to further economic development including \$1.4 million to the Greene County Airport for upgrades and extension of runways. The County also provided nearly a million dollars to subdivisions in order to promote economic development in the area.
 - The County invested in significant infrastructure maintenance and repairs to properties essential to provide service to its customers. This included \$.5 for parking lot resurfacing and payments related to an HVAC project that is expected to be completed over the next few years.
 - The County also settled a lawsuit dealing with the acquisition of land that occurred prior to 2016. The lawsuit resulted in a \$1.1 million dollar payment, but eliminated contractual obligations the County agreed to when purchasing the property whose cost would have exceeded the settled amount.
 - Public safety expenses increased \$2.1 million or 10.1% due primarily to an increase in the number of employees working for the Sheriff and the Juvenile Detention Center. During 2016, the County opened jail pods that had remained closed since economic downturn in 2008. This resulted in an additional 19 employees being hired. The Juvenile Detention Center restructured the detention officers resulting in an additional 23 employees.
 - Public Works expenses increased nearly \$1 million primarily due to the improvement of two bridges during 2016. In 2015 there were no bridge replacements. This increase in expenses was offset by an increase in capital grants related to public works.
 - Human Services expenses increased \$2.8 million or 10.2%. This is directly related to services provided on behalf of the Ohio Department of Job and Family. The increase is directly related to the increase in services as a result of the expansion of Medicare and the drug epidemic causing a higher demand for services. This increase in expenses was offset by an increase in revenues from the State.
- The business-type activities overall operations decreased by 7.6%, in 2016. Significant changes included a \$1 million decrease in capital grants and contributions related to the completion of several assessment projects in 2016.

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 \$102.8 million, an increase of \$3.2 million in comparison with the prior year. Of this, \$27.5 million constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reported separately to indicate that it is not available for new spending because it has been set aside for other purposes.

The general fund is the chief operating fund of the County. As of December 31, 2016, the general fund reported \$27.5 million in unassigned fund balance and a \$34.3 million in total fund balance. This is an increase of \$.4 million from amounts reported in the prior year.

Within the General Fund, revenues in 2016 were up \$.9 million or 1.7%. Sales tax revenue was up \$1 million or 3.7% from the prior year, but this increase was offset by a decrease in investment earnings due to the financial statement reporting investments at fair value which at year end was significantly less than the original cost of the investments.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2016 (Continued)**

Expenditures increased by \$5.5 million or 13.3% during 2016. The increase is detailed in the legislative and executive description related to the change in net position above.

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

The Motor Vehicle, Road and Bridge Fund saw its expenditures increase \$1.8 million which was the result of there being more major projects in 2016 as compared to 2015.

Department of Job and Family Services saw an increase in intergovernmental revenues of \$.7 million, and Children Services saw an increase in intergovernmental revenues of \$1.2 million. These increases in funding were the result of an increase in community need for services provided by each department.

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 2016, the water fund saw an increase in net position of \$2.8 million while net position in the sewer fund grew by \$5 million. In each fund, operating revenues and operating expenses remained consistent with that seen in 2015.

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 \$1.6 million. The County's budgeted revenues were increased \$.2 million during the year. Even after this revision to the budget, actual revenue came in \$5.4 million or 11.6% more than the final budgeted amount. The County spent 90.8% of the amount appropriated in the general fund during 2016, resulting in the overall general fund's financial position being \$10.7 million better than budgeted for the year.

Capital Assets:

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

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 2,452	\$ 2,452	\$ 2,093	\$ 2,093	\$ 4,545	\$ 4,545
Infrastructure	131,337	131,271	-	-	131,337	131,271
Construction in Progress	-	321	1,074	1,346	1,074	1,667
Buildings and Improvements	24,376	24,870	6,347	6,631	30,723	31,501
Water and Sewer Lines	-	-	240,110	244,965	240,110	244,965
Equipment	4,196	4,149	1,511	865	5,707	5,014
Total	<u>\$ 162,361</u>	<u>\$ 163,063</u>	<u>\$ 251,135</u>	<u>\$ 255,900</u>	<u>\$ 413,496</u>	<u>\$ 418,963</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 2016, the County Engineer budgeted \$3,992,257 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$3,098,092.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being excellent, to evaluate all County bridges. It is the policy of the Greene County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of five or more. The most recent assessment found that 99% of the County bridges have a General Appraisal Rating of five or better. The three bridges that are rated below five are covered bridges, which are registered historical landmarks and therefore cannot be removed or improved to increase the bridge rating. For 2016, the County Engineer budgeted \$1,174,724 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$1,010,115.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2016 (Continued)**

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

Debt:

Outstanding Debt
(Expressed in Thousands of Dollars)

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
General Obligation Bonds	\$ 22,685	\$ 23,801	\$ 73,224	\$ 74,966	\$ 95,909	\$ 98,767
Revenue Bonds	-	-	16,162	23,256	16,162	23,256
OWDA/OPWC Related Debt	-	-	51,731	54,588	51,731	54,588
Bond Anticipation Notes	-	110	2,410	-	2,410	110
Special Assessment Bonds	-	-	2,553	2,812	2,553	2,812
Total	\$ 22,685	\$ 23,911	\$ 146,080	\$ 155,622	\$ 168,765	\$ 179,533

During 2016, the County refunded the outstanding principal balance of the 2010 Water System revenue bonds. Additionally, the County issued \$2.4 million in bond anticipation notes for the purpose of constructing water and sewer extensions.

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

Economic Factors and Next Year's Budgets and Rates

The County's budgeted revenues for the general fund in 2017 are consistent with those appearing in the final budget for 2016. The Board of County Commissioners will review the County's financial position throughout 2017 to determine if the final appropriations for the year need to be adjusted.

As a result of the current economic climate most revenues are expected to remain unchanged from 2016. Sales tax revenue is expected to increase due to additional commercial construction, while property tax revenue is expected to increase slightly due to additional residential construction.

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, 2016

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 104,145,004	\$ 13,281,585	\$ 117,426,589
Cash and Cash Equivalents in Segregated Accounts	78,152	2,192,902	2,271,054
Receivables (Net of Allowances for Uncollectibles)			
Taxes	44,154,215		44,154,215
Accounts	663,369	3,503,276	4,166,645
Special Assessments		4,492,387	4,492,387
Accrued Interest	252,394		252,394
Internal Balances	304,280	(304,280)	
Due from Other Governments	10,415,427		10,415,427
Materials and Supplies Inventory		937,107	937,107
Prepaid Items		177,499	177,499
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents		17,311,731	17,311,731
Cash and Cash Equivalents with Escrow Agents		1,185,996	1,185,996
Capital Assets Not Being Depreciated	133,788,822	3,167,515	136,956,337
Capital Assets (Net of Accumulated Depreciation)	<u>28,572,008</u>	<u>247,967,121</u>	<u>276,539,129</u>
Total Assets	<u>322,373,671</u>	<u>293,912,839</u>	<u>616,286,510</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred Charge on Refunding	1,069,815	7,918,847	8,988,662
Pension	<u>23,229,721</u>	<u>1,671,058</u>	<u>24,900,779</u>
Total Deferred Outflows of Resources	<u>24,299,536</u>	<u>9,589,905</u>	<u>33,889,441</u>
LIABILITIES:			
Accounts Payable	2,841,890	685,388	3,527,278
Accrued Wages and Benefits	3,207,131	263,790	3,470,921
Due to Other Governments	83,333		83,333
Accrued Interest Payable	63,028	238,680	301,708
Notes Payable		2,410,000	2,410,000
Claims Payable	1,852,081		1,852,081
Payable from Restricted Assets:			
Matured General Obligation Bonds		5,000	5,000
Matured General Obligation Bond Interest		5,981	5,981
Matured Special Assessment Bonds with Governmental Commitment		15,000	15,000
Matured Special Assessment Bond Interest with Governmental Commitment		16,997	16,997
Long-Term Liabilities:			
Due Within One Year	2,126,411	12,319,306	14,445,717
Due in More Than One Year:			
Net Pension Liability (See Note H)	61,060,965	4,279,306	65,340,271
Other Amounts Due in More than One Year	<u>25,113,677</u>	<u>131,764,795</u>	<u>156,878,472</u>
Total Liabilities	<u>96,348,516</u>	<u>152,004,243</u>	<u>248,352,759</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes	38,606,095		38,606,095
Pension	<u>1,177,609</u>	<u>84,688</u>	<u>1,262,297</u>
Total Deferred Inflows of Resources	<u>39,783,704</u>	<u>84,688</u>	<u>39,868,392</u>
NET POSITION:			
Net Investment in Capital Assets	151,356,072	115,363,241	266,719,313
Restricted for:			
Debt Service	1,134,036	906,533	2,040,569
Capital Outlay		16,405,198	16,405,198
Other Purposes	862,853		862,853
Road and Bridge Maintenance	11,738,359		11,738,359
Human and Social Services	14,903,944		14,903,944
Health Care Assistance	24,875,295		24,875,295
Public Safety Programs	4,448,726		4,448,726
General Administrative Services	5,371,114		5,371,114
Community and Economic Programs	1,598,083		1,598,083
Unclaimed Monies	34,014		34,014
Conservation	2,748,745		2,748,745
Trust Fund - Expendable	15,924		15,924
Trust Fund - Nonexpendable	70,800		70,800
Unrestricted	<u>(8,616,978)</u>	<u>18,738,841</u>	<u>10,121,863</u>
Total Net Position	<u>\$ 210,540,987</u>	<u>\$ 151,413,813</u>	<u>\$ 361,954,800</u>

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

GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

	Program Revenues			Net(Expense)Revenue and Changes in Net Position	
	Expenses	Operating Grants and Contributions		Governmental Activities	Total
		Charges for Services	Capital Grants and Contributions		
Governmental Activities:					
Legislative and Executive	\$ 21,062,096	\$ 6,535,020	\$ 324,646	\$ (14,139,326)	\$ (14,139,326)
Judicial	8,595,676	1,791,453	512,988	(6,291,235)	(6,291,235)
Public Safety	23,022,264	3,554,754	3,295,773	(16,087,460)	(16,087,460)
Public Works	9,470,211	447,717	5,236,245	(1,698,398)	(1,698,398)
Health	25,569,399	877,151	5,887,961	(18,804,287)	(18,804,287)
Human Services	29,625,809	5,281,420	13,783,623	(10,560,766)	(10,560,766)
Conservation and Recreation	3,333,687	1,422,609	125,193	(785,885)	(785,885)
Community and Economic Development	1,895,927		1,196,777	(699,150)	(699,150)
Interest and Fiscal Charges	859,118			(859,118)	(859,118)
Total Governmental Activities	123,434,187	19,910,124	30,363,206	(69,925,625)	(69,925,625)
Business-Type Activities:					
Water	9,080,292	10,602,474	950,126	2,472,308	2,472,308
Sewer	16,121,099	19,917,037	754,724	4,550,662	4,550,662
Total Business-Type Activities	25,201,391	30,519,511	1,704,850	7,022,970	7,022,970
Total - Primary Government	\$ 148,635,578	\$ 50,429,635	\$ 30,363,206	\$ (69,925,625)	\$ (62,902,655)

General Revenues:

Taxes:					
Property Taxes, Levied for General Purposes	8,729,882				8,729,882
Property Taxes, Levied for Road and Bridge Maintenance	842,083				842,083
Property Taxes, Levied for Community Mental Health	4,074,606				4,074,606
Property Taxes, Levied for Developmental Disability Services	11,191,107				11,191,107
Property Taxes, Levied for County Hospital Services	3,201,355				3,201,355
Property Taxes, Levied for Children's Services	5,211,181				5,211,181
Property Taxes, Levied for Senior Citizen Services	4,998,077				4,998,077
Property Taxes, Levied for Debt Service	280,919				280,919
Sales Taxes	27,322,202				27,322,202
County Hotel Lodging Tax	1,080,080				1,080,080
Grants and Entitlements not Restricted to Specific Programs	4,844,649				4,844,649
Investment Earnings	(529,963)			55,370	(474,593)
Gain on Sale of Capital Assets				4,866	4,866
Other Revenues	733,457			634,355	1,367,812
Transfers	(35,926)			35,926	
Total General Revenues and Transfers	71,943,709			730,517	72,674,226
Change in Net Position	2,018,084			7,753,487	9,771,571
Net Position Beginning of Year	208,522,903			143,660,326	352,183,229
Net Position End of Year	\$ 210,540,987			\$ 151,413,813	\$ 361,954,800

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

GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	General	Motor Vehicle Road & Bridge	Department of Job and Family Services	Children Services	Board of Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
ASSETS:							
Equity in Pooled Cash and Cash Equivalents	\$ 30,941,528	\$ 8,847,141	\$ 1,649,874	\$ 8,990,118	\$ 23,742,637	\$ 25,392,082	\$ 99,563,380
Cash and Cash Equivalents in Segregated Accounts						78,152	
Receivables (Net of Allowance for Uncollectibles)							
Taxes	13,517,224	865,598		5,356,771	11,504,127	12,910,495	44,154,215
Accounts	182,530	48,750	9,703	494		421,892	663,369
Accrued Interest	247,164	5,102				128	252,394
Due from Other Funds	206,828	1,677	242			53,612	262,359
Interfund Receivable	308,494						308,494
Due from Other Governments	2,461,905	3,366,132	78,754	849,670	1,314,953	2,344,013	10,415,427
Total Assets	<u>\$ 47,865,673</u>	<u>\$ 13,134,400</u>	<u>\$ 1,738,573</u>	<u>\$ 15,197,053</u>	<u>\$ 36,561,717</u>	<u>\$ 41,200,374</u>	<u>\$ 155,697,790</u>
LIABILITIES:							
Accounts Payable	1,243,939	90,333	164,117	501,934	301,487	420,051	2,721,861
Accrued Wages and Benefits	1,623,894	161,507	358,721	17,102	496,460	549,447	3,207,131
Due to Other Governments						83,333	83,333
Interfund Payable						308,494	308,494
Due to Other Funds	3,716	11,017	62,985	9,233	5,486	161,981	254,418
Total Liabilities	<u>2,871,549</u>	<u>262,857</u>	<u>585,823</u>	<u>528,269</u>	<u>803,433</u>	<u>1,523,306</u>	<u>6,575,237</u>
DEFERRED INFLOWS OF RESOURCES:							
Property Taxes	8,765,383	843,035		5,217,429	11,203,061	12,577,187	38,606,095
Unavailable Revenue	1,944,241	2,290,639		447,320	1,413,172	1,604,035	7,699,407
Total Deferred Inflows of Resources	<u>10,709,624</u>	<u>3,133,674</u>		<u>5,664,749</u>	<u>12,616,233</u>	<u>14,181,222</u>	<u>46,305,502</u>
FUND BALANCES:							
Nonspendable	34,014					70,800	104,814
Restricted							
Committed			1,152,750	9,004,035	23,142,051	20,458,428	63,495,133
Assigned	6,789,292					4,966,618	4,966,618
Unassigned	27,461,194						27,461,194
Total Fund Balances	<u>34,284,500</u>	<u>9,737,869</u>	<u>1,152,750</u>	<u>9,004,035</u>	<u>23,142,051</u>	<u>25,495,846</u>	<u>102,817,051</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 47,865,673</u>	<u>\$ 13,134,400</u>	<u>\$ 1,738,573</u>	<u>\$ 15,197,053</u>	<u>\$ 36,561,717</u>	<u>\$ 41,200,374</u>	<u>\$ 155,697,790</u>

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

GREENE COUNTY, OHIO
RECONCILIATION OF THE TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2016

Total Governmental Fund Balances \$ 102,817,051

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

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

Land	2,451,528	
Infrastructure	131,337,294	
Buildings, Structures and Improvements	41,617,584	
Equipment, Furniture and Fixtures	12,896,022	
Accumulated Depreciation	<u>(25,941,598)</u>	
Total capital assets		162,360,830

Internal service fund is used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service fund is included in governmental activities in the statement of net position. 2,609,514

Adjustments to reflect the consolidation of internal service fund activities related to enterprise activity. 296,339

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

Property Taxes	828,175	
Intergovernmental	6,687,199	
Special Assessments	13,060	
Charges for Service	45,607	
Investment Earnings	<u>125,366</u>	
Total		7,699,407

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	(22,684,854)	
Capital Lease	(149,641)	
Compensated absences	<u>(4,405,593)</u>	
Total		(27,240,088)

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due. (63,028)

Deferred amounts on refunding are not recognized as assets in the funds, where they are recorded as expenditures when paid. 1,069,815

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

Deferred Outflows - Pension	23,229,721	
Deferred Inflows - Pension	(1,177,609)	
Net Pension Liability	<u>(61,060,965)</u>	
Total		<u>(39,008,853)</u>

Total net position of governmental activities \$ 210,540,987

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, 2016

	General	Motor Vehicle Road & Bridge	Department of Job and Family Services	Children Services	Board of Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
REVENUES:							
Taxes	\$ 36,028,863	\$ 836,659		\$ 5,178,635	\$ 11,115,959	\$ 13,520,856	\$ 66,680,972
Special Assessments		39,716					39,716
Charges for Services	7,569,162	229,710		53,374	99,641	9,114,030	17,065,917
Licenses and Permits	1,023,437					259,694	1,283,131
Fines and Forfeitures	319,117	162,557				575,120	1,056,794
Intergovernmental	5,492,074	7,252,085	\$ 6,113,430	5,200,303	4,451,286	9,116,070	37,625,248
Investment Earnings	(180,435)	22,164				133,262	(25,009)
Other	157,781	4,794	334,992	2,834	51,811	387,093	939,305
Total Revenues	50,409,999	8,547,685	6,448,422	10,435,146	15,718,697	33,106,125	124,666,074
EXPENDITURES:							
Current:							
General Government:							
Legislative and Executive	18,393,499					1,475,573	19,869,072
Judicial	8,141,179						8,141,179
Public Safety	15,950,689					5,887,855	21,838,544
Public Works	763,250	9,128,134			16,404,608		9,891,384
Health	367,627					8,828,868	25,601,103
Human Services	787,422		6,689,844	9,163,878		11,853,751	28,494,895
Conservation and Recreation	2,404,119					815,211	3,219,330
Community and Economic Development	313,118					1,517,006	1,830,124
Capital Outlay						92,820	92,820
Debt Service:							
Principal Retirements						1,070,000	1,070,000
Interest and Fiscal Charges						884,288	884,288
Total Expenditures	47,120,903	9,128,134	6,689,844	9,163,878	16,404,608	32,425,372	120,932,739
Excess of Revenues Over (Under) Expenditures	3,289,096	(580,449)	(241,422)	1,271,268	(685,911)	680,753	3,733,335
OTHER FINANCING SOURCES AND USES:							
Transfers In	735					2,314,556	2,587,693
Proceeds from Sale of Capital Assets	53,574		272,402			753	110,278
Transfers Out	(2,936,885)	55,951				(287,367)	(3,224,252)
Total Other Financing Sources and Uses	(2,882,576)	55,951	272,402			2,027,942	(526,281)
Net Change in Fund Balance	406,520	(524,498)	30,980	1,271,268	(685,911)	2,708,695	3,207,054
Fund Balance (Deficit) at Beginning of Year	33,877,980	10,262,367	1,121,770	7,732,767	23,827,962	22,787,151	99,609,997
Fund Balance (Deficit) at End of Year	\$ 34,284,500	\$ 9,737,869	\$ 1,152,750	\$ 9,004,035	\$ 23,142,051	\$ 25,495,846	\$ 102,817,051

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

GREENE COUNTY, OHIO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

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

Net change in fund balances - total governmental funds		\$	3,207,054
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which capital outlay differs from depreciation expense in the current period.</p>			
Capital Outlay			1,590,387
Depreciation Expense			(1,757,046)
Total			(166,659)
<p>Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities a gain or (loss) is reported for each disposal</p>			
Loss from sale of capital assets			(535,957)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These amounts represent the effect of the reversal of prior year items against current year accruals.</p>			
Property Taxes		250,520	
Intergovernmental		(15,867)	
Special Assessments		(2,870)	
Charges for Service		(5,990)	
Investment Earnings		46,654	
Total			272,447
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net position. This amount is the net effect of the differences in the treatment of long-term debt on the statement of activities, comprised of the following:</p>			
Premium on bonds		45,795	
Principal repayment for bonds		1,070,000	
Principal repayment for capital leases		49,880	
Total			1,165,675
<p>Interest is reported as an expenditure in governmental funds when due, but is accrued on outstanding bonds in the statement of activities.</p>			
			10,548
<p>Some expenses reported in the statement of activities do not require the use of financial resources and, therefore, are not reported as expenditures in governmental funds. These items include expenses related to changes in:</p>			
Amortization of Loss on Refunding		(31,173)	
Compensated Absences		629,836	
Total			598,663
<p>The internal service fund used by management to charge the cost of insurance to individual funds, is reported in the statement of activities. The change in net position of the internal service fund is reported with governmental activities, net of the adjustment to reflect the consolidation of internal service fund activities related to business-type activities.</p>			
Change in net position		670,376	
Adjustment to business type activities		32,443	
Total			702,819
<p>Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.</p>			
			15,271,954
<p>Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.</p>			
			(18,508,460)
Change in net position of governmental activities		\$	<u>2,018,084</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 33,478,500	\$ 33,478,500	\$ 35,777,714	\$ 2,299,214
Charges for Services	5,418,470	5,618,271	7,609,564	1,991,293
Licenses and Permits	745,500	745,500	1,018,225	272,725
Fines and Forfeitures	296,200	296,200	325,560	29,360
Intergovernmental	4,879,318	4,879,318	5,529,681	650,363
Interest	734,503	734,503	1,019,449	284,946
Other	328,719	328,719	165,704	(163,015)
Total Revenues	<u>45,881,210</u>	<u>46,081,011</u>	<u>51,445,897</u>	<u>5,364,886</u>
EXPENDITURES:				
General Government:				
Legislative and Executive	21,285,139	22,439,218	19,498,016	2,941,202
Judicial	8,357,113	8,659,691	8,199,412	460,279
Public Safety	17,171,644	17,307,132	16,168,202	1,138,930
Public Works	933,601	933,143	789,205	143,938
Health	418,250	418,250	350,569	67,681
Human Services	840,020	839,989	789,715	50,274
Conservation and Recreation	2,465,958	2,482,555	2,474,751	7,804
Community and Economic Development	395,673	395,573	312,135	83,438
Total Expenditures	<u>51,867,398</u>	<u>53,475,551</u>	<u>48,582,005</u>	<u>4,893,546</u>
Excess of Revenues Over (Under) Expenditures	(5,986,188)	(7,394,540)	2,863,892	10,258,432
OTHER FINANCING SOURCES AND USES:				
Transfers In	1,206,000	1,206,668	735	(1,205,933)
Proceeds from Sale of Capital Assets	21,800	21,800	53,574	31,774
Advances In	132,000	132,000	105,500	(26,500)
Transfers Out	(3,497,122)	(4,327,497)	(2,936,885)	1,390,612
Advances Out	(176,624)	(115,394)	(80,556)	34,838
Repayment of Loans to Other Governments			200,000	200,000
Loans to Other Governments		(213,500)	(213,500)	
Total Other Financing Sources and Uses	<u>(2,313,946)</u>	<u>(3,295,923)</u>	<u>(2,871,132)</u>	<u>424,791</u>
Net Change in Fund Balance	(8,300,134)	(10,690,463)	(7,240)	10,683,223
Fund Balance (Deficit) at Beginning of Year	29,161,369	29,161,369	29,161,369	
Prior Year Encumbrances Appropriated	1,010,201	1,010,201	1,010,201	
Fund Balance (Deficit) at End of Year	<u>\$ 21,871,436</u>	<u>\$ 19,481,107</u>	<u>\$ 30,164,330</u>	<u>\$ 10,683,223</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
MOTOR VEHICLE ROAD AND BRIDGE
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 815,850	\$ 815,850	\$ 838,450	\$ 22,600
Special Assessments	37,686	37,686	39,200	1,514
Charges for Services	150,000	150,000	228,033	78,033
Fines and Forfeitures	125,000	125,000	163,317	38,317
Intergovernmental	6,455,100	7,123,779	7,440,101	316,322
Interest	10,000	10,000	19,807	9,807
Other	<u>12,000</u>	<u>12,000</u>	<u>4,794</u>	<u>(7,206)</u>
Total Revenues	7,605,636	8,274,315	8,733,702	459,387
EXPENDITURES:				
Public Works	<u>10,100,730</u>	<u>12,097,018</u>	<u>9,870,045</u>	<u>2,226,973</u>
Total Expenditures	<u>10,100,730</u>	<u>12,097,018</u>	<u>9,870,045</u>	<u>2,226,973</u>
Excess of Revenues Over (Under) Expenditures	(2,495,094)	(3,822,703)	(1,136,343)	2,686,360
OTHER FINANCING SOURCES AND USES:				
Proceeds from Sale of Capital Assets	<u> </u>	<u> </u>	<u>55,951</u>	<u>55,951</u>
Total Other Financing Sources and Uses	<u> </u>	<u> </u>	<u>55,951</u>	<u>55,951</u>
Net Change in Fund Balance	(2,495,094)	(3,822,703)	(1,080,392)	2,742,311
Fund Balance (Deficit) at Beginning of Year	9,106,540	9,106,540	9,106,540	
Prior Year Encumbrances Appropriated	<u>268,385</u>	<u>268,385</u>	<u>268,385</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 6,879,831</u>	<u>\$ 5,552,222</u>	<u>\$ 8,294,533</u>	<u>\$ 2,742,311</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
DEPARTMENT OF JOB AND FAMILY SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 5,011,000	\$ 5,011,000	\$ 6,351,365	\$ 1,340,365
Other	5,396,000	5,396,000	330,584	(5,065,416)
Total Revenues	<u>10,407,000</u>	<u>10,407,000</u>	<u>6,681,949</u>	<u>(3,725,051)</u>
EXPENDITURES:				
Human Services	<u>10,894,300</u>	<u>10,969,300</u>	<u>6,676,905</u>	<u>4,292,395</u>
Total Expenditures	<u>10,894,300</u>	<u>10,969,300</u>	<u>6,676,905</u>	<u>4,292,395</u>
Excess of Revenues Over (Under) Expenditures	(487,300)	(562,300)	5,044	567,344
OTHER FINANCING SOURCES AND USES:				
Transfers In	401,000	401,000	272,402	(128,598)
Proceeds from Sale of Capital Assets	<u>1,000</u>	<u>1,000</u>	<u> </u>	<u>(1,000)</u>
Total Other Financing Sources and Uses	<u>402,000</u>	<u>402,000</u>	<u>272,402</u>	<u>(129,598)</u>
Net Change in Fund Balance	(85,300)	(160,300)	277,446	437,746
Fund Balance (Deficit) at Beginning of Year	1,367,415	1,367,415	1,367,415	
Prior Year Encumbrances Appropriated	<u>300</u>	<u>300</u>	<u>300</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 1,282,415</u>	<u>\$ 1,207,415</u>	<u>\$ 1,645,161</u>	<u>\$ 437,746</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILDREN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 5,160,500	\$ 5,160,500	\$ 5,189,227	\$ 28,727
Charges for Services	70,000	70,000	56,991	(13,009)
Intergovernmental	5,850,100	5,850,100	4,774,642	(1,075,458)
Other	55,000	55,000	7,645	(47,355)
Total Revenues	<u>11,135,600</u>	<u>11,135,600</u>	<u>10,028,505</u>	<u>(1,107,095)</u>
EXPENDITURES:				
Human Services	<u>10,577,934</u>	<u>12,545,458</u>	<u>9,131,348</u>	<u>3,414,110</u>
Total Expenditures	<u>10,577,934</u>	<u>12,545,458</u>	<u>9,131,348</u>	<u>3,414,110</u>
Excess of Revenues Over (Under) Expenditures	557,666	(1,409,858)	897,157	2,307,015
OTHER FINANCING SOURCES AND USES:				
Proceeds from Sale of Capital Assets	<u>50,000</u>	<u>50,000</u>	<u> </u>	<u>(50,000)</u>
Total Other Financing Sources and Uses	<u>50,000</u>	<u>50,000</u>	<u> </u>	<u>(50,000)</u>
Net Change in Fund Balance	607,666	(1,359,858)	897,157	2,257,015
Fund Balance (Deficit) at Beginning of Year	7,497,261	7,497,261	7,497,261	
Prior Year Encumbrances Appropriated	<u>479,434</u>	<u>479,434</u>	<u>479,434</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 8,584,361</u>	<u>\$ 6,616,837</u>	<u>\$ 8,873,852</u>	<u>\$ 2,257,015</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
BOARD OF DEVELOPMENTAL DISABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 11,032,301	\$ 11,032,301	\$ 11,141,058	\$ 108,757
Charges for Services	250,000	250,000	107,339	(142,661)
Intergovernmental	3,812,620	3,812,620	5,944,261	2,131,641
Other	10,000	10,000	51,811	41,811
Total Revenues	<u>15,104,921</u>	<u>15,104,921</u>	<u>17,244,469</u>	<u>2,139,548</u>
EXPENDITURES:				
Health	<u>22,034,545</u>	<u>21,764,457</u>	<u>16,572,449</u>	<u>5,192,008</u>
Total Expenditures	<u>22,034,545</u>	<u>21,764,457</u>	<u>16,572,449</u>	<u>5,192,008</u>
Excess of Revenues Over (Under) Expenditures	(6,929,624)	(6,659,536)	672,020	7,331,556
OTHER FINANCING SOURCES AND USES:				
Transfers Out	<u>(8,420)</u>	<u>(8,420)</u>	<u> </u>	<u>8,420</u>
Total Other Financing Sources and Uses	<u>(8,420)</u>	<u>(8,420)</u>	<u> </u>	<u>8,420</u>
Net Change in Fund Balance	(6,938,044)	(6,667,956)	672,020	7,339,976
Fund Balance (Deficit) at Beginning of Year	21,661,609	21,661,609	21,661,609	
Prior Year Encumbrances Appropriated	<u>984,523</u>	<u>984,523</u>	<u>984,523</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 15,708,088</u>	<u>\$ 15,978,176</u>	<u>\$ 23,318,152</u>	<u>\$ 7,339,976</u>

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

GREENE COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2016

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 5,420,540	\$ 7,861,045	\$ 13,281,585	\$ 4,581,624
Cash and Cash Equivalents in Segregated Accounts	818,813	1,374,089	2,192,902	
Accounts Receivable	1,292,401	2,210,875	3,503,276	
Special Assessments Receivable	985,058	3,507,329	4,492,387	
Prepaid Items	75,226	102,273	177,499	
Materials and Supplies Inventory	581,421	355,686	937,107	
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	10,590,977	6,720,754	17,311,731	
Debt Service Deposits		1,185,996	1,185,996	
Total Current Assets	19,764,436	23,318,047	43,082,483	4,581,624
Noncurrent Assets:				
Capital Assets, net	73,191,354	177,943,282	251,134,636	
Total Noncurrent Assets	73,191,354	177,943,282	251,134,636	
Total Assets	92,955,790	201,261,329	294,217,119	4,581,624
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding	2,150,050	5,768,797	7,918,847	
Pension	744,541	926,517	1,671,058	
Total Deferred Outflows of Resources	2,894,591	6,695,314	9,589,905	
LIABILITIES:				
Current Liabilities:				
Accounts Payable	344,776	340,612	685,388	120,029
Claims Payable				1,852,081
Accrued Wages and Benefits	120,227	143,563	263,790	
Accrued Interest Payable	83,237	155,443	238,680	
Due to Other Funds	3,535	4,406	7,941	
Notes Payable	1,935,000	475,000	2,410,000	
Compensated Absences Payable	24,582	20,174	44,756	
General Obligation Bonds Payable	1,878,471	5,468,509	7,346,980	
Special Assessment Bonds Payable	105,065	153,835	258,900	
OWDA/OPWC Loans Payable	253,578	3,215,407	3,468,985	
Current Liabilities Payable from Restricted Assets:				
Revenue Bonds Payable	772,610	427,075	1,199,685	
Matured General Obligation Bonds		5,000	5,000	
Matured General Obligation Bonds Interest	469	5,512	5,981	
Matured Special Assessment Bonds with Governmental Commitment	15,000		15,000	
Matured Special Assessment Bonds Interest with Governmental Commitment	16,691	306	16,997	
Total Current Liabilities	5,553,241	10,414,842	15,968,083	1,972,110
Long-Term Liabilities: (Net of Current Portions)				
Compensated Absences Payable	204,464	164,639	369,103	
General Obligation Bonds Payable	22,612,353	43,264,683	65,877,036	
Revenue Bonds Payable	3,514,833	11,447,510	14,962,343	
Special Assessment Bonds Payable	653,150	1,641,250	2,294,400	
OWDA/OPWC Loans Payable	4,490,523	43,771,390	48,261,913	
Net Pension Liability	1,924,592	2,354,714	4,279,306	
Total Long-Term Liabilities	33,399,915	102,644,186	136,044,101	
Total Liabilities	38,953,156	113,059,028	152,012,184	1,972,110
DEFERRED INFLOWS OF RESOURCES:				
Pension	37,679	47,009	84,688	
NET POSITION:				
NET POSITION:				
Net Investment in Capital Assets	41,045,821	74,317,420	115,363,241	
Restricted for Debt Service	614,488	292,045	906,533	
Restricted for Capital Outlay	9,976,489	6,428,709	16,405,198	
Unrestricted	5,222,748	13,812,432	19,035,180	2,609,514
Total Net Position	\$ 56,859,546	\$ 94,850,606	151,710,152	\$ 2,609,514
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds:			(296,339)	
Total Net Position of Business-type Activities			\$ 151,413,813	

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, 2016**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
OPERATING REVENUES:				
Charges for Services	\$ 10,602,474	\$ 19,917,037	\$ 30,519,511	\$ 13,838,669
Other	257,276	374,039	631,315	769,729
Total Operating Revenues	<u>10,859,750</u>	<u>20,291,076</u>	<u>31,150,826</u>	<u>14,608,398</u>
OPERATING EXPENSES:				
Personal Services	2,252,821	2,721,970	4,974,791	1,327,950
Contractual Services	896,029	1,727,519	2,623,548	13,210,705
Materials and Supplies	2,055,189	2,138,381	4,193,570	
Depreciation	2,450,462	5,341,770	7,792,232	
Other	87,811	64,964	152,775	
Total Operating Expenses	<u>7,742,312</u>	<u>11,994,604</u>	<u>19,736,916</u>	<u>14,538,655</u>
Operating Income (Loss)	<u>3,117,438</u>	<u>8,296,472</u>	<u>11,413,910</u>	<u>69,743</u>
NON-OPERATING REVENUES (EXPENSES):				
Investment Income	55,370		55,370	
Gain on Sale of Capital Assets		4,866	4,866	
Special Assessments	620	2,420	3,040	
Interest and Fiscal Charges	(1,313,745)	(4,108,600)	(5,422,345)	
Other Non-Operating Expenses	(9,687)		(9,687)	
Total Non-Operating Revenues (Expenses)	<u>(1,267,442)</u>	<u>(4,101,314)</u>	<u>(5,368,756)</u>	
Income (Loss) Before Contributions and Transfers	<u>1,849,996</u>	<u>4,195,158</u>	<u>6,045,154</u>	<u>69,743</u>
Capital Contributions from Grants	211,215	154,109	365,324	
Capital Contributions from Developers	738,911	600,615	1,339,526	
Transfers In	10,781	25,145	35,926	600,633
Change in Net Position	2,810,903	4,975,027	7,785,930	670,376
Net Position at Beginning of Year	54,048,643	89,875,579		1,939,138
Net Position at End of Year	<u>\$ 56,859,546</u>	<u>\$ 94,850,606</u>		<u>\$ 2,609,514</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds (32,443)

Change in Net Position of Business-type Activities \$ 7,753,487

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, 2016

	Business-type Activities - Enterprise Funds			Governmental
	Water	Sewer	Total	Activities Internal Service Fund
Cash Flows from Operating Activities:				
Received from Charges for Services	\$ 10,636,393	\$ 20,197,483	\$ 30,833,876	\$ 13,838,669
Received from Other Operating Sources	257,276	374,039	631,315	769,729
Payments to Suppliers for Goods and Services	(2,116,916)	(2,162,654)	(4,279,570)	
Payments for Contract Services	(891,996)	(1,684,809)	(2,576,805)	(18,000,902)
Payments to Employees for Services	(2,176,791)	(2,644,192)	(4,820,983)	(1,327,950)
Payments for Other Operating Expenses	(88,241)	(66,928)	(155,169)	
Net Cash Provided by (Used for) Operating Activities	<u>5,619,725</u>	<u>14,012,939</u>	<u>19,632,664</u>	<u>(4,720,454)</u>
Cash Flows from Noncapital Financing Activities:				
Transfers In	10,781	25,145	35,926	600,633
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>10,781</u>	<u>25,145</u>	<u>35,926</u>	<u>600,633</u>
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Capital Related Debt	7,749,425	864,914	8,614,339	
Capital Contributions	729,087	154,109	883,196	
Special Assessments Received	148,052	383,567	531,619	
Payments for Capital Acquisitions	(971,993)	(1,027,749)	(1,999,742)	
Payments for Capital Related Debt Principal	(8,980,362)	(9,435,700)	(18,416,062)	
Payments for Capital Related Interest	(1,279,988)	(3,565,121)	(4,845,109)	
Proceeds from Sales of Capital Assets	515	4,866	5,381	
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(2,605,264)</u>	<u>(12,621,114)</u>	<u>(15,226,378)</u>	
Cash Flows from Investing Activities:				
Received for Interest on Investments	55,362		55,362	
Net Cash Provided by (Used for) Investing Activities	<u>55,362</u>		<u>55,362</u>	
Net Increase (Decrease) in Cash and Cash Equivalents	3,080,604	1,416,970	4,497,574	(4,119,821)
Cash and Cash Equivalents Beginning of Year	13,749,726	14,538,918	28,288,644	8,701,445
Cash and Cash Equivalents End of Year	<u>\$ 16,830,330</u>	<u>\$ 15,955,888</u>	<u>\$ 32,786,218</u>	<u>\$ 4,581,624</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	3,117,438	8,296,472	11,413,910	69,743
Adjustments:				
Depreciation	2,450,462	5,341,770	7,792,232	
(Increase) Decrease in Assets and Deferred Outflows:				
Account Receivable	33,919	280,446	314,365	
Prepaid Items	(816)	1,708	892	
Materials and Supplies Inventory	(24,556)	39,842	15,286	
Deferred Outflows of Resources - Pension	(504,238)	(625,783)	(1,130,021)	
Increase (Decrease) in Liabilities:				
Accounts Payable	(33,329)	(25,769)	(59,098)	38,841
Claims Payable				(4,829,038)
Accrued Wages	13,300	2,166	15,466	
Due to Other Funds	577	692	1,269	
Compensated Absences Payable	(41,191)	(53,358)	(94,549)	
Net Pension Liability	594,287	737,538	1,331,825	
Deferred Inflows of Resources - Pension	13,872	17,215	31,087	
Net Cash Provided by (Used for) Operating Activities	<u>\$ 5,619,725</u>	<u>\$ 14,012,939</u>	<u>\$ 19,632,664</u>	<u>\$ (4,720,454)</u>
Noncash Investing, Capital, and Financing Activities				
Contributions of capital assets from developers	738,911	600,615	1,339,526	
Reconciliation of cash and cash equivalents:				
Equity in Pooled Cash and Cash Equivalents	5,420,540	7,861,045	13,281,585	4,581,624
Cash and Cash Equivalents in Segregated Accounts	818,813	1,374,089	2,192,902	
Restricted Equity in Pooled Cash and Cash Equivalents	10,590,977	6,720,754	17,311,731	
Total Cash and Cash Equivalents	<u>\$ 16,830,330</u>	<u>\$ 15,955,888</u>	<u>\$ 32,786,218</u>	<u>\$ 4,581,624</u>

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

**GREENE COUNTY, OHIO
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2016**

	Agency Funds
ASSETS:	
Equity in Pooled Cash and Cash Equivalents	\$ 20,126,132
Cash and Cash Equivalents in Segregated Accounts	2,912,831
Taxes Levied for Other Governments	222,247,190
Total Assets	\$ 245,286,153
LIABILITIES:	
Due to Other Governments	\$ 228,888,239
Payroll Withholdings	876
Other Liabilities	16,397,038
Total Liabilities	\$ 245,286,153

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

Greene County Park District - The three Park Commissioners are appointed by the Probate Judge. During 2016, 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 2016, 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 2016, the County paid the Transit Board \$1,216,463 for services provided under this contract.

Metropolitan Housing Authority - Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court, and Board of County Commissioners appoint one board member each. The County provided the Housing Authority with \$1,063 in 2016. This amount represented rent payments made on behalf of qualifying individuals.

Greene County Regional Airport Authority (Authority): The County Commissioners appoint all seven members of the Authority's Board. In 2016, the County provided \$100,634 in an operating grant and \$1,300,000 in an airport improvement grant to the Authority.

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2016
(CONTINUED)

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

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

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

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

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

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

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

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

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

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

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

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

Additionally, the government reports the following fund types:

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2016
(CONTINUED)

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

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

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

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

Budgetary Accounting and Control: Under Ohio Law, the Board of County Commissioners must adopt an appropriation budget by January 1 of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1, for all funds except Fiduciary Fund types. Each County department prepares an original budget that is approved by the Board of County Commissioners. All modifications to the original budget must be requested by departmental management and approved by the Board of County Commissioners throughout the year. The original budget and all budgetary amendments and supplemental appropriations necessary during 2016 are included in the final budget amounts presented in the budget to actual comparisons.

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2016
(CONTINUED)

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

The County has invested funds in the State Treasury Asset reserve of Ohio (STAR Ohio) during 2016. STAR Ohio is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted GASB Statement No. 79, “Certain External Investment Pools and Pool Participants”. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

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

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

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

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2016
(CONTINUED)

Capitalization of Interest: The County's policy is to capitalize net interest cost on Enterprise Fund construction projects until substantial completion of the project. For 2016, no such interest costs were capitalized on construction projects for Enterprise Funds.

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

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

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

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance year 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, permissive sales taxes, special assessments, grants and entitlements, interest, and other miscellaneous accounts receivables. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows related to pension are reported in the government-wide statement of net position. (See Note H)

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2016
(CONTINUED)

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, 2016 is \$144,882.

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

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

Interest Income: Per the Ohio Revised Code, the County has specified the funds to receive an allocation of interest earnings. In 2016, interest earnings credited to the General Fund prior to fair value recognition amounted to \$956,023, including \$786,013 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$19,807. Other non-major governmental funds earned \$465 in interest earnings.

Compensated Absences: Effective January 1, 1994, the County adopted GASB Statement No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employee's rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued using the termination method. An accrual for earned sick leave is made to the extent it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

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

Compensated absences are accrued when incurred in the government-wide financial statements and in the proprietary funds. In the governmental fund financial statements, the portion of the liability which is matured and payable is included in the accrued wages and benefits liability and the unmatured portion is not reported. Compensated absences 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: As of September 1, 1994, the County is self-insured for employee health care benefits. See Note N for additional information.

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

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

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

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

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

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

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

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

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

Interfund Balances/Activity: On fund financial statements, receivable and payables arising between funds for goods provided or services rendered, are classified as “due from other funds / due to other funds”. “Interfund receivables / payables” represent the current portion of a loan made by one fund to another. Long-term interfund loans are classified as “advances to / from other funds” and are classified as non-spendable fund balance which indicates that they are not in spendable form even though it is a component of net current assets. Interfund receivables and payables within 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:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2016
(CONTINUED)

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

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

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

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

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

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

Deposits

Deposits include amounts held in demand accounts and savings accounts. At year-end, the carrying amount of the County's deposits was \$43,593,170, 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 \$44,844,895.

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. Protection of the County's deposits may be provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the County Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution that are not FDIC insured. Of the bank balances, \$2,809,748 was insured by FDIC. The remaining balance of \$42,035,147 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;

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

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. All County investments are in an internal investment pool. As of December 31, 2016, the County had the following investments:

	Fair Value	Investment Maturities (in Years)			Percent of Total Investments
		Less than 1	1-3	Greater than 3	
Federal National Mortgage Association Notes	\$19,093,920		\$4,925,030	\$14,168,890	16.23%
Federal Home Loan Bank Notes	44,418,994		8,451,309	35,967,685	37.76%
Federal Home Loan Mortgage Notes	38,051,822		3,980,560	34,071,262	32.34%
Federal Farm Credit Bank Notes	1,995,020	1,995,020			1.70%
Greene County Bonds	22,292			22,292	0.02%
STAROhio	4,963,195	4,963,195			4.22%
Money Market Funds	9,095,920	9,095,920			7.73%
Total Investments	\$117,641,163	\$16,054,135	\$17,356,899	\$84,230,129	

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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.

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$161,234,333	\$0
Investments:		
Federal Agency Instrumtments	(103,559,756)	103,559,756
Greene County Bonds	(22,292)	22,292
STAR Ohio	(4,963,195)	4,963,195
Money Market Funds-Sweep Account	(9,095,920)	9,095,920
GASB Statement No. 3	\$43,593,170	\$117,641,163

NOTE C – FAIR VALUE MEASUREMENT

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

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

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment risk. Debt, equities, and investment derivatives classified in Level 1 of the fair value hierarchy are valued directly from a

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

	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significan Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Federal National Mortgage Association Notes	\$19,093,920	\$19,093,920		
Federal Home Loan Bank Notes	44,418,994	44,418,994		
Federal Home Loan Mortgage Notes	38,051,822	38,051,822		
Federal Farm Credit Bank Notes	1,995,020	1,995,020		
Greene County Bonds	22,992		22,992	
Total Investments	\$103,582,748	\$103,559,756	\$22,992	\$0

At December 31, 2016 the County had \$4,963,195 on deposit with STAR Ohio and \$9,095,920 on deposit with various money market funds (sweep accounts). These investments are included in the "Equity in Pooled Cash and Cash Equivalents" amounts on the statements of net position. Additionally, both investments are measured at amortized cost; therefore, they are not included in the tables above.

NOTE D -- INTERFUND TRANSERS AND BALANCES

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

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

Interfund transfers for the year ended December 31, 2016 consisted of the following:

Transfers To	Transfers From		
	General	Other Governmental Funds	Total
General		\$ 735	\$ 735
Job & Family Services	\$ 272,402		272,402
Water	10,781		10,781
Sewer	25,145		25,145
Internal Service	600,633		600,633
Other Governmental Funds	2,027,924	286,632	2,314,556
Total	\$ 2,936,885	\$ 287,367	\$ 3,223,517

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Interfund balances for the year ended December 31, 2016 consisted of the following amounts.

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

The balances in the Interfund receivable schedule resulted from short-term interfund loans to cover cash flow issues in certain funds, and principal outstanding on manuscript debt securities that were debt issued in 2016 by the County and self-acquired by the County Treasurer. The manuscript debt component consists of a \$95,000 note with a 1.5% interest rate that was issued on October 24, 2016 and maturing on October 24, 2017. The purpose of the manuscript debt was to refund a portion of the outstanding principal amount of an existing series of bond anticipation notes, issued on October 26, 2015 and matured on October 25, 2016, which the original proceeds were used to finance ice arena improvements at the Nutter Center. All are expected to be repaid within one year.

	Due From Other Funds	Due To Other Funds
Governmental:		
General	\$ 206,828	\$ 3,716
Motor Vehicle, Road and Bridge	1,677	11,017
Department of Job and Family Services	242	62,985
Children Services		9,233
Board of Developmental Disabilities		5,486
Other Governmental Funds	53,612	161,981
Total Governmental Activities	262,359	254,418
Proprietary Funds:		
Water		3,535
Sewer		4,406
Total Proprietary Funds		7,941
Total Due To/From Other Funds	\$ 262,359	\$ 262,359
	Interfund Receivable	Interfund Payable
Governmental:		
General	308,494	
Other Governmental Funds		308,494
Total Governmental Activities	308,494	308,494

:

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NOTE E -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2016 was as follows:

	Balance at 12/31/15	Additions	Deductions	Balance at 12/31/16
<u>Governmental Activities</u>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,451,528	\$0	\$0	\$2,451,528
Infrastructure	131,270,828	500,000	(433,534)	131,337,294
Construction in Progress	321,169	0	(321,169)	0
Total Capital Assets, Not Being Depreciated	<u>134,043,525</u>	<u>500,000</u>	<u>(754,703)</u>	<u>133,788,822</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	41,275,124	342,460	0	41,617,584
Equipment, Furniture and Fixtures	12,555,288	1,069,096	(728,362)	12,896,022
Total Capital Assets, Being Depreciated	<u>53,830,412</u>	<u>1,411,556</u>	<u>(728,362)</u>	<u>54,513,606</u>
<i>Less Accumulated Depreciation</i>				
Buildings, Structures and Improvements	(16,404,951)	(836,212)	0	(17,241,163)
Equipment, Furniture and Fixtures	(8,405,540)	(920,834)	625,939	(8,700,435)
Total Accumulated Depreciation	<u>(24,810,491)</u>	<u>(1,757,046) *</u>	<u>625,939</u>	<u>(25,941,598)</u>
Total Capital Assets, Being Depreciated, Net	<u>29,019,921</u>	<u>(345,490)</u>	<u>(102,423)</u>	<u>28,572,008</u>
Governmental Activities Capital Assets, Net	<u>\$163,063,446</u>	<u>\$154,510</u>	<u>(\$857,126)</u>	<u>\$162,360,830</u>

* Depreciation expense was charged to governmental functions as follows:

Legislative and Executive	\$468,639
Judicial	157,747
Public Safety	498,888
Public Works	384,030
Health	65,883
Human Services	67,861
Conservation and Recreation	76,873
Community and Economic Development	37,125
Total Depreciation Expense	<u>\$1,757,046</u>

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	Balance at 12/31/15	Additions	Deductions	Balance at 12/31/16
<u>Business-Type Activities</u>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,093,282			\$2,093,282
Construction in Progress	1,345,519	1,485,194	(1,756,480)	1,074,233
Total Capital Assets, Not Being Depreciated	<u>3,438,801</u>	<u>1,485,194</u>	<u>(1,756,480)</u>	<u>3,167,515</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	14,218,410			14,218,410
Improvements Other Than Buildings	349,337,709	2,359,014		351,696,723
Equipment, Furniture and Fixtures	12,475,073	949,864	(29,500)	13,395,437
Total Capital Assets, Being Depreciated	<u>376,031,192</u>	<u>3,308,878</u>	<u>(29,500)</u>	<u>379,310,570</u>
<i>Less Accumulated Depreciation:</i>				
Buildings, Structures and Improvements	(7,587,310)	(284,145)		(7,871,455)
Improvements Other Than Buildings	(104,372,949)	(7,214,754)		(111,587,703)
Equipment, Furniture and Fixtures	(11,610,256)	(293,333)	19,298	(11,884,291)
Total Accumulated Depreciation	<u>(123,570,515)</u>	<u>(7,792,232) *</u>	<u>19,298</u>	<u>(131,343,449)</u>
Total Capital Assets, Being Depreciated, Net	<u>252,460,677</u>	<u>(4,483,354)</u>	<u>(10,202)</u>	<u>247,967,121</u>
Business-Type Activities Capital Assets, Net	<u>\$255,899,478</u>	<u>(\$2,998,160)</u>	<u>(\$1,766,682)</u>	<u>\$251,134,636</u>

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

Water	\$2,450,462
Sewer	5,341,770
Total Depreciation Expense	<u>\$7,792,232</u>

GREENE COUNTY, OHIO
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NOTE F -- BOND ANTICIPATION NOTES

Bond anticipation notes in governmental funds were used to construct building improvements. Bond anticipation notes in the proprietary funds were used to construct water and sewer extensions. The notes outstanding are due within one year. These notes will be paid off as cash flows warrant or when long term bonds are issued at the completion of the project. Bond anticipation note activity for the year ended December 31, 2016 follows:

	Interest Rate	Balance 1/1/2016	Issued	Retired	Balance 12/31/2016
Governmental Funds:					
Ice Arena Nutter Center	1.24%	\$ 110,000		\$ 110,000	\$ -
Proprietary Funds:					
Little Sugarcreek Water/Sewer Main Extension	1.25%	\$0	\$ 1,420,000		\$1,420,000
Nathaniel's Grove Water Main Extension	2.00%	0	990,000		990,000
Total Proprietary Funds		<u>\$0</u>	<u>\$2,410,000</u>	<u>\$0</u>	<u>\$2,410,000</u>

The Nathaniel's Grove Water Main Extension note outstanding as of December 31, 2016 is to be reissued during 2017. See Note S for a summary of 2016 activity relating the Little Sugarcreek Water/Sewer Main Extension note.

NOTE G -- LONG TERM DEBT AND OTHER OBLIGATIONS

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

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

During 2016, the County issued \$5,615,000 in general obligation refunding bonds related to business-type activities. The proceeds were used to advance refund \$5,213,000 of outstanding 2010 Water System Revenue bonds which had interest rates ranging from 3.25% - 5.0%. At the date of refunding, \$6,113,184 (including premium, and after discount, underwriting fees, and other issuance costs) was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 2010 bonds. As a result, the 2010 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. The County refunded the 2010 bonds to reduce its total debt service payments over the next 14 years by \$628,396 and to obtain an economic gain of \$347,026.

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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
Sewer System Bonds	2013	1.00% - 3.625%	7,115,000
Water System Bonds	2013	5.00%	11,290,000
Water System Bonds	2016	2.00%	5,615,000

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

Governmental Activities				
Year	Principal	Discount	Premium	Interest
2017	1,550,000	(7,432)	50,298	845,704
2018	1,360,000	(3,632)	55,888	791,505
2019	1,230,000	(676)	58,922	737,931
2020	1,350,000	(2,111)	61,852	696,228
2021	1,400,000	(2,618)	63,979	646,129
2022-2026	8,105,000	(20,270)	367,645	2,410,150
2027-2031	6,490,000	(13,260)	186,269	730,864
2032	405,000	0	0	19,238
Total	<u>21,890,000</u>	<u>(49,999)</u>	<u>844,853</u>	<u>6,877,749</u>

Business-type Activities				
Year	Principal	Discount	Premium	Interest
2017	7,280,000	(2,500)	69,480	2,039,333
2018	7,325,000	(2,097)	70,470	1,903,433
2019	7,110,000	(2,500)	68,560	1,761,733
2020	7,550,000	(5,526)	69,966	1,614,883
2021	6,550,000	(1,826)	66,756	1,425,238
2022-2026	25,195,000	(17,242)	221,406	4,471,645
2027-2031	5,405,000	(26,074)	65,831	1,987,863
2032-2036	3,935,000	(31,736)	0	1,034,160
2037-2039	2,350,000	(18,952)	0	220,613
Total	<u>72,700,000</u>	<u>(108,453)</u>	<u>632,469</u>	<u>16,458,901</u>

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

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

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

Business-type Activities		
Year	Principal	Interest
2017	258,900	104,381
2018	223,900	93,803
2019	239,100	84,988
2020	229,100	75,582
2021	224,300	66,793
2022-2026	977,000	197,607
2027-2030	401,000	37,610
Total	<u>2,553,300</u>	<u>660,764</u>

Revenue Bonds: The County issues revenue bonds for business-type activities. The County has pledged future water and sewer revenues, net of specified operating expenses, to repay these revenue bonds. The total principal and interest remaining to be paid at December 31, 2016 was \$4,579,512 for the water fund and \$15,557,610 for the sewer fund. Principal and interest paid during 2016 and total net revenues for the water fund were \$1,018,351 and \$3,117,438, respectively. Principal and interest paid during the current year and total net revenues for the sewer fund were \$1,064,772 and \$8,296,172, respectively. Revenue bonds currently outstanding are as follows:

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

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

Business-type Activities				
Year	Principal	Discount	Premium	Interest
2017	1,115,000	(1,237)	85,922	720,435
2018	1,460,000	(5,291)	90,281	669,185
2019	1,690,000	(7,627)	95,521	600,498
2020	1,385,000	(2,680)	100,319	522,747
2021	1,870,000	(8,657)	104,254	453,772
2022-2026	5,260,000	(38,476)	161,917	1,275,360
2027-2030	2,795,000	(24,941)	37,723	320,125
Total	15,575,000	(88,909)	675,937	4,562,122

Ohio Water Development Authority (OWDA) Loans and Ohio Public Works Commission (OPWC) Loans: The County has borrowed funds from the Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) for the acquisition and construction of water and sewer facilities and infrastructure related to business-type activities. During 2016, the County completed two projects partially funded by OPWC loans. OWDA and OPWC loans currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Sugarcreek WWTP 1977	1984	5.250%	2,270,498
Shawnee Hills Sewer	2007	3.250%	5,813,772
Cedarville Sewer	2007	3.650%	5,517,997
Beavercreek WRRF	2009	3.340%	7,803,589
Sugarcreek WRRF Force Main	2010	3.400%	4,486,498
NWRWTP Expansion	2012	3.530%	5,875,522
Sugarcreek Sewer	2012	3.110%	40,233,969
CIPP Sanitary Sewer Lining	2013	0.000%	217,000
Lift Station No. 15 Elimination	2016	0.000%	389,914
Public Water Well No. 4 Replacement	2016	0.000%	98,975

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

Year	Principal	Interest
2017	3,468,985	1,623,008
2018	3,445,800	1,509,314
2019	3,558,003	1,397,110
2020	3,673,897	1,281,217
2021	3,793,603	1,161,510
2022-2026	19,599,410	3,896,663
2027-2031	13,870,061	968,148
2032-2036	117,645	0
2037-2041	117,645	0
2042	85,849	0
Total	51,730,898	11,836,970

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Long term debt and other obligations of the county at December 31, 2016 consist of the following:

Types/Issues	Balance January 1, 2016	Increases	Decreases	Balance December 31, 2016	Due Within One Year
Governmental Activities:					
2007 Greene Towne Center	\$1,200,000	\$0	(\$200,000)	\$1,000,000	\$200,000
2011 Greene Towne Center	6,570,000	0	(330,000)	6,240,000	340,000
2007 Various Purpose	8,290,000	0	(470,000)	7,820,000	500,000
Premium	809,622	0	(45,901)	763,721	48,831
Net GO Bond	<u>9,099,622</u>	<u>0</u>	<u>(515,901)</u>	<u>8,583,721</u>	<u>548,831</u>
2010 Various Purpose	2,960,000	0	0	2,960,000	440,000
Discount	(49,999)	0	0	(49,999)	(7,432)
Net GO Bond	<u>2,910,001</u>	<u>0</u>	<u>0</u>	<u>2,910,001</u>	<u>432,568</u>
2015 Greene Towne Center	3,940,000		(70,000)	3,870,000	70,000
Premium	82,599		(1,467)	81,132	1,467
Net GO Bond	<u>4,022,599</u>	<u>0</u>	<u>(71,467)</u>	<u>3,951,132</u>	<u>71,467</u>
Total General Obligation Bonds	<u>23,802,222</u>	<u>0</u>	<u>(1,117,368)</u>	<u>22,684,854</u>	<u>1,592,866</u>
Compensated Absences	5,035,429	154,620	(784,456)	4,405,593	483,665
Capital Lease	199,521		(49,880)	149,641	49,880
Net Pension Liability	42,552,505	18,508,460	0	61,060,965	0
Total - Governmental Activities	<u>\$71,589,677</u>	<u>\$18,663,080</u>	<u>(\$1,951,704)</u>	<u>\$88,301,053</u>	<u>\$2,126,411</u>
Business-type Activities:					
General Obligation Bonds:					
2010 Water System	\$10,945,000	\$0	(\$250,000)	\$10,695,000	\$310,000
Discount	(88,271)	0	2,016	(86,255)	(2,500)
Net General Obligation Bond	<u>10,856,729</u>	<u>0</u>	<u>(247,984)</u>	<u>10,608,745</u>	<u>307,500</u>
2010 Sewer System	1,855,000	0	0	1,855,000	0
Discount	(22,198)	0	0	(22,198)	0
Net General Obligation Bond	<u>1,832,802</u>	<u>0</u>	<u>0</u>	<u>1,832,802</u>	<u>0</u>
2013 Sewer System	47,360,000	0	(4,915,000)	42,445,000	4,965,000
Premium	332,367	0	(34,493)	297,874	34,844
Net General Obligation Bond	<u>47,692,367</u>	<u>0</u>	<u>(4,949,493)</u>	<u>42,742,874</u>	<u>4,999,844</u>
2013 Water System	9,490,000	0	(1,525,000)	7,965,000	1,540,000
Premium	190,853	0	(30,669)	160,184	30,971
Net General Obligation Bond	<u>9,680,853</u>	<u>0</u>	<u>(1,555,669)</u>	<u>8,125,184</u>	<u>1,570,971</u>
2013 Sewer System	4,865,000	0	(740,000)	4,125,000	465,000
Premium	38,349	0	(5,833)	32,516	3,665
Net General Obligation Bond	<u>4,903,349</u>	<u>0</u>	<u>(745,833)</u>	<u>4,157,516</u>	<u>468,665</u>
2016 Water System	0	5,615,000	0	5,615,000	0
Premium	0	141,895	0	141,895	0
Net General Obligation Bond	<u>0</u>	<u>5,756,895</u>	<u>0</u>	<u>5,756,895</u>	<u>0</u>
Total General Obligation Bonds	<u>74,966,100</u>	<u>5,756,895</u>	<u>(7,498,979)</u>	<u>73,224,016</u>	<u>7,346,980</u>

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Types/Issues	Balance January 1, 2016	Increases	Decreases	Balance December 31, 2016	Due Within One Year
O.W.D.A. & O.P.W.C. Loans:					
1984 Wastewater Treatment	255,293	0	(123,477)	131,816	131,816
2007 Shawnee Hills Sewer	3,566,582	0	(307,176)	3,259,406	317,240
2007 Cedarville Sewer	3,269,173	0	(312,945)	2,956,228	324,471
Sugarcreek WRRF	33,604,914	0	(1,789,121)	31,815,793	1,845,195
2013 O.P.W.C.	198,917	0	(7,233)	191,684	7,233
Sugarcreek WRRF Force Main	3,344,593	0	(198,965)	3,145,628	205,787
NRRWTP Expansion	4,886,799	0	(241,673)	4,645,126	250,279
Beavercreek WRRF	5,461,418	0	(358,591)	5,102,827	370,668
2015 Lift Station No. 15 Elimination	321,529	68,385	(6,499)	383,415	12,997
2015 Public Water Well No. 4 Replace	41,445	57,530	0	98,975	3,299
Total O.W.D.A. & O.P.W.C. Loans	54,950,663	125,915	(3,345,680)	51,730,898	3,468,985
Special Assessment Bonds with Governmental Commitment:					
1996 Water & Sewer Improv.	15,000	0	(15,000)	0	0
1997 Water & Sewer Improv.	60,000	0	(30,000)	30,000	30,000
1999 Water & Sewer Improv.	45,000	0	(10,000)	35,000	10,000
2003 Water & Sewer Improv.	255,000	0	(30,000)	225,000	35,000
2005 Sewer Improvements	735,000	0	(70,000)	665,000	70,000
2007 Sewer Improvements	12,000	0	(1,000)	11,000	1,000
2008 Water & Sewer Improv.	710,000	0	(55,000)	655,000	55,000
2013 Water Improvement	25,000	0	(2,700)	22,300	2,900
2015 Water & Sewer Improv.	955,000	0	(45,000)	910,000	55,000
Total Special Assessment Bonds	2,812,000	0	(258,700)	2,553,300	258,900
Revenue Bonds:					
2010 Sewer System	675,000	0	(40,000)	635,000	40,000
2010 Sewer System	655,000	0	0	655,000	0
2007 Sewer System	4,140,000	0	(265,000)	3,875,000	275,000
Premium	350,959	0	(22,465)	328,494	23,312
Net Revenue Bond	4,490,959	0	(287,465)	4,203,494	298,312
2007 Water System	4,620,000	0	(680,000)	3,940,000	710,000
Premium	407,408	0	(59,965)	347,443	62,610
Net Revenue Bond	5,027,408	0	(739,965)	4,287,443	772,610
2010 Sewer System	6,695,000	0	(225,000)	6,470,000	90,000
Discount	(92,001)	0	3,092	(88,909)	(1,237)
Net Revenue Bond	6,602,999	0	(221,908)	6,381,091	88,763
2010 Water System	5,730,000	0	(5,730,000)	0	0
Premium	74,376	0	(74,376)	0	0
Net Revenue Bond	5,804,376	0	(5,804,376)	0	0
Total Revenue Bonds	23,255,742	0	(7,093,714)	16,162,028	1,199,685
Compensated Absences	508,408	8,514	(103,063)	413,859	44,756
Net Pension Liability	2,947,481	1,331,825	0	4,279,306	0
Total Long-term Liabilities	159,440,394	\$7,223,149	(18,300,136)	\$148,363,407	12,319,306

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

Year	Governmental Capital Lease
2017	49,880
2018	49,880
2019	49,881
Total Lease Payments	\$ 149,641

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 2016 was \$666,901 for governmental activities. The County's future minimum lease payments under operating leases as of December 31, 2016, are as follows:

Year	Governmental Operating Lease
2017	662,750
2018	662,750
2019	662,750
2020	662,750
2021	662,750
Total Lease Payments	\$ 3,313,750

Legal Debt Limit: The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$97,273,280. With total exempt debt of \$93,442,811 the County has an unvoted legal debt margin of \$75,722,462.

Defeased Debt: The following is a summary of outstanding defeased debt at December 31, 2016. Through the process of advance refunding, this debt has been defeased in substance, and fully funded, in escrow, through the purchase of United States Treasury Obligations, pursuant to Escrow Deposit Agreements. The investments have amounts and maturities to generate cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. All monies and investments in the Escrow Funds are irrevocably pledged to the payment of principal and interest on the defeased bonds for their remaining life. Accordingly, the Escrow Accounts, and corresponding debt, are not included in the financial statements.

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Year Defeased	Description	Outstanding December 31, 2016
2003	Sewer System Revenue Bonds	\$4,975,000
2004	Water System Revenue Bonds	7,825,000
2005	Sewer System Revenue Bonds	39,055,000
2007	Various Purpose General Obligation Bonds	8,080,000
2007	Water System Revenue Bonds	4,045,000
2007	Sewer System Revenue Bonds	3,910,000
2010	Water System General Obligation Bonds	3,090,000
2010	Water System General Obligation Bonds	3,430,000
2010	Sewer System General Obligation Bonds	560,000
2010	Sewer System Revenue Bonds	2,275,000
2010	Various Purpose General Obligation Bonds	1,395,000
2010	Various Purpose General Obligation Bonds	225,000
2013	Water System Revenue Bonds	7,850,000
2013	Sewer System General Obligation Bonds	2,055,000
2013	Sewer System Revenue Bonds	38,860,000
2013	Sewer System General Obligation Bonds	7,250,000
2015	Greene Towne Center General Obligation Bonds	3,575,000
2016	Water System Revenue Bonds	5,415,000

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, 2016, there were 4 series of industrial development bonds outstanding. The original issue amount totaled \$137,395,000 and the aggregate principal amount payable as of December 31, 2016 was \$132,960,000.

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

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

benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

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

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

	State and Local	Public Safety	Law Enforcement
2016 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2016 Actual Contribution Rates			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0	2.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

* 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 \$5,696,579 for 2016. Of this amount, \$656,635 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, 2015, 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	\$65,340,271
Proportion of the Net Pension Liability	0.377226%
Change in Proportion	0.004311%
Pension Expense	\$9,273,503

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At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources

Net difference between projected and actual earnings on pension plan investments	\$19,202,544
Change in County's proportionate share	1,656
County contributions subsequent to the measurement date	<u>5,696,579</u>
Total Deferred Outflows of Resources	<u><u>\$24,900,779</u></u>

Deferred Inflows of Resources

Differences between expected and actual experience	<u><u>\$1,262,297</u></u>
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The \$5,696,579 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, 2017. 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>
2017	\$4,200,545
2018	4,507,574
2019	4,888,231
2020	<u>4,345,553</u>
Total	<u><u>\$17,941,903</u></u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
	Pre 1/7/2013 Retirees: 3% simple;
	Post 1/7/2013 Retirees: 3% simple through 2018,
	then 2.80% simple
COLA or Ad Hoc COLA	
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

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Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

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 2015, OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. During 2016, OPERS consolidated the health care portfolios (See Note I). The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. 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 money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4% percent for 2015.

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 2015 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	23.00 %	2.31 %
Domestic Equities	20.70 %	5.84 %
Real Estate	10.00 %	4.25 %
Private Equity	10.00 %	9.25 %
International Equities	18.30 %	7.40 %
Other investments	18.00 %	4.59 %
Total	100.00 %	5.27 %

Discount Rate The discount rate used to measure the total pension liability was 8 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 8 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 (7 percent) or one-percentage-point higher (9 percent) than the current rate:

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	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$104,104,582	\$65,340,271	\$32,645,615

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

NOTE I - POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

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

In March 2016, OPERS received two favorable rulings from the Internal Revenue Service (IRS) allowing OPERS to consolidate all health care assets into the OPERS 115 Health Care Trust. Transition to the new health care trust structure was completed July 1, 2016.

As of December 31, 2016, OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional and Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage. OPERS funds a Retiree Medical Account (RMA) for participants in the Member-Directed Plan. At retirement or refund, participants can be reimbursed for qualified medical expenses from their vested RMA balance.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2016 CAFR.

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

The Ohio Revised Code provides the statutory authority requiring public employers to fund health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2016, state and local employers contributed at a rate of 14.0% of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members' contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2016. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2017 decreased to 1.0% for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2016
(CONTINUED)

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 2016 was 4.0%. Actual employer contributions for 2016, 2015 and 2014 which were used to fund post-employment benefits were \$954,548, \$977,219 and \$954,864, respectively

NOTE J -- PROPERTY TAX REVENUES

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value, by property classification, upon which taxes were levied in 2015 and collectable in 2016 are as follows:

	Assessed Value
Real Property	\$ 3,768,234,820
Public Utility Personal	119,157,070
Total Assessed Value	\$ 3,887,391,890

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.50 mills of the 10 mill limit for the General Fund. In addition to the 2.50 mills, 9.15 mills have been levied for voted millage. A summary of voted millage for tax year 2015 collected in 2016 follows:

Purpose	Rate Levied for Current Year Collection (b)			Final Levy Year	Final Collection Year
	Voter Authorized	Agricultural/ Residential	Other		
Developmental Disabilities	3.50	3.141415	3.374469	2018	2019
Hospital Operating	0.50	0.448774	0.482067	2018	2019
Hospital Operating	0.50	0.450273	0.482067	2016	2017
Community Mental Health	1.50	1.110363	1.304853	2022	2023
Road and Bridge	0.25	0.239811	0.244476	2020	2021
Children Services	1.50	1.499970	1.468855	2018	2019
Council on Aging	1.00	0.999980	0.977903	2018	2019
Council on Aging	0.40	0.899982	0.880113	2018	2019

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

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

For taxes collected in 2016, real property taxes were levied in October 2015 on the assessed values as of January 1, 2015, the lien date. In accordance with the State of Ohio constitution, assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. Real estate taxes were due and payable in February and July.

The County Auditor remits the taxes collected to all taxing districts with periodic settlements of real and public utility property taxes in February and August. The County accrues billed but uncollected property taxes as receivables at their estimated net realizable value. The delinquent taxes outstanding expected to be available to finance 2017 operations (collected within 60 days after the fiscal year end) were recorded as 2016 revenue, with the remaining taxes receivable being offset by deferred inflow in the governmental funds financial statements.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2016
(CONTINUED)

NOTE K -- RECONCILIATION OF GAAP BASIS TO BUDGET BASIS

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

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

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

	Net Change in Fund Balance				
	General Fund	Motor Vehicle Road and Bridge	Dept of Job and Family Services	Children Services	Board of Developmental Disabilities
GAAP Basis	\$406,520	(\$524,498)	\$30,980	\$1,271,268	(\$685,911)
Revenue Accruals	(496,680)	170,513	233,527	(486,390)	1,352,650
Expenditure Accruals	450,201	(208,722)	17,652	32,530	3,830
Encumbrances	(2,124,803)	(533,189)	(4,713)	0	(171,671)
Decrease in Fair Market Value - 2016	1,451,445	0	0	0	0
Decrease in Fair Market Value - 2015	148,165	0	0	0	0
Agency Fund Cash Allocation - 2016	(198,842)	(19,420)	0	(116,266)	(252,817)
Agency Fund Cash Allocation - 2015	331,810	34,924	0	196,015	425,939
Advances	24,944	0	0	0	0
Budget Basis	<u>(\$7,240)</u>	<u>(\$1,080,392)</u>	<u>\$277,446</u>	<u>\$897,157</u>	<u>\$672,020</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2016
(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	\$ 2,124,803
Motor Vehicle Road & Bridge	533,189
Department of Job and Family Services	4,713
Board of Developmental Disabilities	171,671
Other Governmental Funds	1,247,430
Total Governmental Funds	\$ 4,081,806
Business-Type Funds	
Water Fund	\$ 762,918
Sewer Fund	674,411
Total Enterprise Funds	\$ 1,437,329
Total	\$ 5,519,135

Contractual Commitments

As of December 31, 2016, the County had contractual commitments outstanding for the following projects:

	Spent through December 31, 2016	Remaining Commitment
Governmental Funds:		
General Fund		
Downtown HVAC replacement	\$ 289,997	\$ 1,250,783
Motor Vehicle Road & Bridge Fund		
Ballard Road Covered Bridge Rehab	\$ 77,842	\$ 42,158
Board of Developmental Disabilities Fund		
Roof Repair - Fairground Rd Building	\$ 136,195	\$ 163,805
Enterprise Funds:		
Water Fund:		
W15-1 Little Sugarcreek Water Main Ext	453,761	156,056
Sewer Fund:		
S15-1 Little Sugarcreek Sewer Ext	341,491	15,398

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2016
(CONTINUED)

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 2016 for litigation settled were not material.

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

NOTE N -- RISK MANAGEMENT

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

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

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

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

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

Year	January 1 Liability	Current Accruals	Current Payments	December 31 Liability
2015	1,993,508	15,826,551	(11,138,940)	6,681,119
2016	6,681,119	13,171,864	(18,000,902)	1,852,081

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2016
(CONTINUED)

NOTE O -- JOINT VENTURE

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

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

NOTE P -- JOINTLY GOVERNED ORGANIZATIONS

Montgomery Greene County Local Emergency Response Council (MGCLERC): The MGCLERC is the Local Emergency Planning Committee (LEPC) for Montgomery and Greene Counties. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the State Emergency Response Commission (the Commission). The Commission appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such numbers of members as the State considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, firefighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. The LEPC exercises total control over operations including budgeting, appropriating, contracting and designing management. Each participant's degree of control is limited to its representation in the LEPC. All revenues are generated from State and Federal funding. Montgomery County is acting as fiscal agent for the LEPC. The County did not pay any monies to the LEPC during 2016, and has no ongoing financial responsibility to the Council. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.

Southwest Ohio Council of Governments: The Southwest Ohio Council of Governments (the Council) was created by the Board of Developmental Disabilities of Butler, Hamilton, Clermont and Warren Counties. Any other County Board of Developmental Disabilities (BODD) may petition for membership to the Council, however member ship must be approved by two-thirds vote of the Council members. The Council consists of six members, one member for each participating County BODD. The role of the Council is to coordinate the power and duties of the member BODDs to better serve and benefit persons with developmental disabilities within the participating counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. The County paid \$242,500 to the Council during 2016. Financial information may be obtained from the Council at 1910 Fairgrove Avenue Suite E, Hamilton, Ohio 45011.

NOTE Q – CHANGE IN ACCOUNTING PRINCIPLE

For 2016, the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 72 "*Fair Value Measurement and Application*", and Statement No. 77 "*Tax Abatement Disclosures*".

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes for applying fair value to certain investment and disclosures related to all fair value measurements. These changes were incorporated in the County's financial statements; however, there was no effect on the beginning net position/fund balance.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2016
(CONTINUED)

GASB Statement No. 77 requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. The implementation of the statement had no effect on beginning fund balance/net position and current year activity was deemed insignificant.

NOTE R - FUND BALANCE

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

Fund Balances	General	Motor Vehicle Road & Bridge	Job & Family Services	Children Services	Board of Developmental Disabilities	Other Governmental	Total
<i>Nonspendable</i>							
Trust Funds	\$34,014					\$70,800	\$104,814
<i>Total Nonspendable</i>	<u>34,014</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>70,800</u>	<u>104,814</u>
<i>Restricted For</i>							
Road and Bridge		9,737,869					9,737,869
Public Assistance			1,152,750			140,359	1,293,109
Children's Services				9,004,035		3,927,268	12,931,303
Developmental Disabilities					23,142,051		23,142,051
Dog and Kennel						766,842	766,842
Real Estate Assessment						5,419,218	5,419,218
Environmental Services						2,788,750	2,788,750
Community & Economic Development						1,626,065	1,626,065
Court Services						3,303,412	3,303,412
Law Enforcement						953,612	953,612
Emergency Management						97,363	97,363
Senior Services						136,459	136,459
Mental Health Services						115,123	115,123
Hospital Support						89,098	89,098
Other Purposes						158,453	158,453
Debt Service Payments						936,406	936,406
<i>Total Restricted</i>	<u>0</u>	<u>9,737,869</u>	<u>1,152,750</u>	<u>9,004,035</u>	<u>23,142,051</u>	<u>20,458,428</u>	<u>63,495,133</u>

(Continued)

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2016
(CONTINUED)

Fund Balances	General	Motor Vehicle Road & Bridge	Job & Family Services	Children Services	Board of Developmental Disabilities	Other Governmental	Total
Committed To							
Adult Day Care						41,495	41,495
Parks and Trails						1,285,620	1,285,620
County Home						469,989	469,989
Inmate Medical Services						12,087	12,087
Debt Service Payments						1,146,387	1,146,387
Capital Projects						2,011,040	2,011,040
<i>Total Committed</i>	0	0	0	0	0	4,966,618	4,966,618
Assigned To							
Outstanding Encumbrances:							
Parks and Trails	50,174						50,174
Court Services	42,579						42,579
General Government	951,532						951,532
Law Enforcement	78,060						78,060
Subsequent Appropriations	5,666,947						5,666,947
<i>Total Assigned</i>	6,789,292	0	0	0	0	0	6,789,292
Unassigned	27,461,194	0	0	0	0	0	27,461,194
Total Fund Balances	\$34,284,500	\$9,737,869	\$1,152,750	\$9,004,035	\$23,142,051	\$25,495,846	\$102,817,051

(Concluded)

Stabilization Arrangement: The Commissioners previously established a budget stabilization fund, permitted by the Ohio Revised Code. The fund is designed to accumulate currently available resources to stabilize budgets against cyclical changes in revenues and expenditure. The budget stabilization fund is only an insulator against short-term economic changes and, because of the limitations imposed by the Ohio Revised Code, it could not reasonably protect the County from long-term economic factors. The balance in the stabilization fund at December 31, 2016 was \$2,750,000.

NOTE S - SUBSEQUENT EVENTS

On June 15, 2017, the County issued \$639,776 in water system limited tax special assessment general obligation bonds. These bonds will mature in June 2037 and have an interest rate of 3.64%. \$622,766 of these bonds were issued to retire the related bond anticipation notes outstanding at December 31, 2016.

**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, 2016**

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

County Roads

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

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

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

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

It is the policy of the County Engineer that 90% of County roads are to be maintained in a condition of fair or better using the Physical Condition Rating and that a condition assessment using the Physical Condition Rating for County roads is performed annually. An assessment of County roads using the Financial Condition Ranking is to be performed at least once every three years. The following summarizes the Physical Condition Rating of County roads as of December 31, 2016, 2015 and 2014:

<u>Condition Assessment</u>	2016		2015		2014	
	<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, 2016
(Continued)**

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

<u>Year</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Difference</u>
2012	3,163,355	3,066,571	96,784
2013	3,140,098	3,102,862	37,236
2014	3,113,523	3,342,500	(228,977)
2015	3,437,698	2,785,254	652,444
2016	3,992,257	3,098,092	894,165

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, 2016, 2015 and 2014:

<u>Condition Assessment</u>	2016		2015		2014	
	<u>Number of Bridges</u>	<u>% of Bridges</u>	<u>Number of Bridges</u>	<u>% of Bridges</u>	<u>Number of Bridges</u>	<u>% of Bridges</u>
Fair or Better	281	99%	280	99%	280	99%
Less than Fair	3	1%	3	1%	3	1%

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

<u>Year</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Difference</u>
2012	40,000	10,311	29,689
2013	37,725	19,301	18,424
2014	37,418	44,015	(6,597)
2015	48,430	34,797	13,633
2016	1,174,724	1,010,115	164,609

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

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

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

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

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

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

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

**COMBINING FINANCIAL
STATEMENTS
AND SCHEDULES**

GREENE COUNTY, OHIO NON-MAJOR FUNDS

The following are the County's non-major funds, for the year ending December 31, 2016:

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

Additional Special Revenue Funds presented in this report include:

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

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

DEBT SERVICE FUNDS

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

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

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

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

CAPITAL PROJECTS FUND

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

PERMANENT FUND

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

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

AGENCY FUNDS

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

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

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

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

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

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

GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE
DECEMBER 31, 2016

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Fund Building & Road Construction	Permanent Fund Chase Stewart	Total Non- major Governmental Funds
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 21,251,164	\$ 1,864,949	\$ 2,189,373	\$ 86,596	\$ 25,392,082
Cash and Cash Equivalents in Segregated Accounts	78,152				78,152
Receivables (Net of Allowance for Uncollectibles)					
Taxes	12,625,340	285,155			12,910,495
Accounts	421,892				421,892
Accrued Interest				128	128
Due from Other Funds	53,612				53,612
Due from Other Governments	1,908,325	435,688			2,344,013
Total Assets	\$ 36,338,485	\$ 2,585,792	\$ 2,189,373	\$ 86,724	\$ 41,200,374
LIABILITIES:					
Accounts Payable	\$ 420,051				\$ 420,051
Accrued Wages and Benefits	549,447				549,447
Due to Other Governments			\$ 83,333		83,333
Interfund Payable	308,494				308,494
Due to Other Funds	66,981		95,000		161,981
Total Liabilities	1,344,973		178,333		1,523,306
DEFERRED INFLOWS OF RESOURCES:					
Property Taxes	12,292,032	285,155			12,577,187
Unavailable Revenue	1,386,127	217,844		64	1,604,035
Total Deferred Inflows of Resources	13,678,159	502,999		64	14,181,222
FUND BALANCES:					
Nonspendable				70,800	70,800
Restricted	19,506,162	936,406		15,860	20,458,428
Committed	1,809,191	1,146,387	2,011,040		4,966,618
Total Fund Balances	21,315,353	2,082,793	2,011,040	86,660	25,495,846
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 36,338,485	\$ 2,585,792	\$ 2,189,373	\$ 86,724	\$ 41,200,374

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016**

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Environmental Services</u>
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 976,860	\$ 5,464,243	\$ 2,736,585
Cash and Cash Equivalents in Segregated Accounts			78,152
Receivables (Net of Allowance for Uncollectibles)			
Taxes			
Accounts	5,326		
Due from Other Funds			
Due from Other Governments			
Total Assets	<u>\$ 982,186</u>	<u>\$ 5,464,243</u>	<u>\$ 2,814,737</u>
LIABILITIES:			
Accounts Payable	\$ 8,113	\$ 22,352	\$ 8,488
Accrued Wages and Benefits	26,252	22,658	16,983
Interfund Payable	180,000		
Due to Other Funds	979	15	516
Total Liabilities	<u>215,344</u>	<u>45,025</u>	<u>25,987</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes			
Unavailable Revenue			
Total Deferred Inflows of Resources			
FUND BALANCES:			
Restricted	766,842	5,419,218	2,788,750
Committed			
Total Fund Balances	<u>766,842</u>	<u>5,419,218</u>	<u>2,788,750</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 982,186</u>	<u>\$ 5,464,243</u>	<u>\$ 2,814,737</u>

<u>Community Mental Health</u>	<u>Community Development Block Grant</u>	<u>Drug Law Enforcement</u>	<u>Child Support Enforcement Agency</u>	<u>County Home</u>	<u>Spring Lakes Park</u>
\$ 92,815	\$ 351,741	\$ 706,748	\$ 3,853,772	\$ 703,886	\$ 463
4,189,851	27,456	23,942	58,640	218,321	
				14,368	
248,263		9,402	87,288		
<u>\$ 4,530,929</u>	<u>\$ 379,197</u>	<u>\$ 740,092</u>	<u>\$ 3,999,700</u>	<u>\$ 936,575</u>	<u>\$ 463</u>
	\$ 22,150	\$ 1,652	\$ 2,514	\$ 247,059	
		27,959	45,600	169,658	
	15,360		24,318	4,262	
	37,510	29,611	72,432	420,979	
4,078,456					
337,350				45,607	
4,415,806				45,607	
115,123	341,687	710,481	3,927,268		463
				469,989	
<u>115,123</u>	<u>341,687</u>	<u>710,481</u>	<u>3,927,268</u>	<u>469,989</u>	<u>463</u>
<u>\$ 4,530,929</u>	<u>\$ 379,197</u>	<u>\$ 740,092</u>	<u>\$ 3,999,700</u>	<u>\$ 936,575</u>	<u>\$ 463</u>

(Continued)

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016**

	<u>County Hotel Lodging</u>	<u>Hospital Levy</u>	<u>Adult Day Care</u>
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 1,294,974	\$ 72,304	\$ 71,153
Cash and Cash Equivalents in Segregated Accounts			
Receivables (Net of Allowance for Uncollectibles)			
Taxes		3,290,897	
Accounts	15,443		
Due from Other Funds			
Due from Other Governments		200,767	
Total Assets	<u>\$ 1,310,417</u>	<u>\$ 3,563,968</u>	<u>\$ 71,153</u>
LIABILITIES:			
Accounts Payable	\$ 6,791		\$ 5,594
Accrued Wages and Benefits	18,213		9,696
Interfund Payable			
Due to Other Funds	1,035		14,368
Total Liabilities	<u>26,039</u>		<u>29,658</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes		3,204,780	
Unavailable Revenue		270,090	
Total Deferred Inflows of Resources		<u>3,474,870</u>	
FUND BALANCES:			
Restricted	1,284,378	89,098	
Committed			41,495
Total Fund Balances	<u>1,284,378</u>	<u>89,098</u>	<u>41,495</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,310,417</u>	<u>\$ 3,563,968</u>	<u>\$ 71,153</u>

<u>Juvenile Court Grants</u>	<u>Parks and Trails Donations</u>	<u>Home Arrest</u>	<u>Indigent Drivers</u>	<u>Indigent Guardianship</u>	<u>Victim Witness Grants</u>
\$ 600,184	\$ 1,292,736	\$ 12,624	\$ 27,530	\$ 95,703	\$ 150,298
3,274	1,227	68	3,122	1,090	1,842
775,004					8,583
<u>\$ 1,378,462</u>	<u>\$ 1,293,963</u>	<u>\$ 12,692</u>	<u>\$ 30,652</u>	<u>\$ 96,793</u>	<u>\$ 201,939</u>
\$ 37,910	\$ 8,343				\$ 4,151
111,347					22,269
27,466					64,028
3,811					
<u>180,534</u>	<u>8,343</u>				<u>90,448</u>
261,335					4,259
<u>261,335</u>					<u>4,259</u>
936,593		12,692	30,652	96,793	107,232
	1,285,620				
<u>936,593</u>	<u>1,285,620</u>	<u>12,692</u>	<u>30,652</u>	<u>96,793</u>	<u>107,232</u>
<u>\$ 1,378,462</u>	<u>\$ 1,293,963</u>	<u>\$ 12,692</u>	<u>\$ 30,652</u>	<u>\$ 96,793</u>	<u>\$ 201,939</u>

(Continued)

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016**

	Equipment Acquisition	DARE Donations	Inmate Fees Medical
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 78,480	\$ 501	\$ 12,208
Cash and Cash Equivalents in Segregated Accounts			
Receivables (Net of Allowance for Uncollectibles)			
Taxes			
Accounts			
Due from Other Funds			
Due from Other Governments	79,303		
Total Assets	\$ 157,783	\$ 501	\$ 12,208
LIABILITIES:			
Accounts Payable	\$ 15,653		\$ 121
Accrued Wages and Benefits			
Interfund Payable			
Due to Other Funds			
Total Liabilities	15,653		121
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes			
Unavailable Revenue			
Total Deferred Inflows of Resources			
FUND BALANCES:			
Restricted	142,130	501	
Committed			12,087
Total Fund Balances	142,130	501	12,087
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 157,783	\$ 501	\$ 12,208

<u>Common Pleas Grants</u>	<u>Family and Children First Council</u>	<u>Emergency Management Grants</u>	<u>Concealed Handgun License</u>	<u>Council on Aging</u>	<u>Total Nonmajor Special Revenue</u>
\$ 2,013,479	\$ 171,225	\$ 102,658	\$ 259,478	\$ 108,516	\$ 21,251,164 78,152
62,140	1			5,144,592	12,625,340
2,000	28,661				421,892
207,755	16,563			242,764	53,612
<u>\$ 2,285,374</u>	<u>\$ 216,450</u>	<u>\$ 102,658</u>	<u>\$ 259,478</u>	<u>\$ 5,495,872</u>	<u>\$ 1,908,325</u>
\$ 5,720	\$ 10,696	\$ 32	\$ 12,712		\$ 420,051
47,381	23,682	5,263	2,486		549,447
	37,000				308,494
	667		1,650		66,981
<u>53,101</u>	<u>72,045</u>	<u>5,295</u>	<u>16,848</u>		<u>1,344,973</u>
				5,008,796	12,292,032
112,823	4,046			350,617	1,386,127
<u>112,823</u>	<u>4,046</u>			<u>5,359,413</u>	<u>13,678,159</u>
2,119,450	140,359	97,363	242,630	136,459	19,506,162
					1,809,191
<u>2,119,450</u>	<u>140,359</u>	<u>97,363</u>	<u>242,630</u>	<u>136,459</u>	<u>21,315,353</u>
<u>\$ 2,285,374</u>	<u>\$ 216,450</u>	<u>\$ 102,658</u>	<u>\$ 259,478</u>	<u>\$ 5,495,872</u>	<u>\$ 36,338,485</u>

(Concluded)

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2016**

	Road Assessment Debt Service	Various Purpose Long- Term Obligation Bonds	Tax Incentive Project Debt	Total
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 9,870	\$ 1,146,387	\$ 708,692	\$ 1,864,949
Receivables (Net of Allowance for Uncollectibles)				
Taxes Receivable			285,155	285,155
Due from Other Governments			435,688	435,688
Total Assets	<u>\$ 9,870</u>	<u>\$ 1,146,387</u>	<u>\$ 1,429,535</u>	<u>\$ 2,585,792</u>
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes			285,155	285,155
Unavailable Revenue			217,844	217,844
Total Deferred Inflows of Resources			<u>502,999</u>	<u>502,999</u>
FUND BALANCES:				
Restricted	9,870		926,536	936,406
Committed		1,146,387		1,146,387
Total Fund Balances	<u>9,870</u>	<u>1,146,387</u>	<u>926,536</u>	<u>2,082,793</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 9,870</u>	<u>\$ 1,146,387</u>	<u>\$ 1,429,535</u>	<u>\$ 2,585,792</u>

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, 2016

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects		Permanent Fund Chase Stewart	Total Non- major Governmental Funds
			Building & Road Construction			
REVENUES:						
Taxes	\$ 13,239,937	\$ 280,919				\$ 13,520,856
Charges for Services	9,114,030					9,114,030
Licenses and Permits	259,694					259,694
Fines and Forfeitures	575,120					575,120
Intergovernmental	8,653,785	462,285				9,116,070
Interest	54,134		\$ 78,706	\$ 422		133,262
Other	330,195		56,898			387,093
Total Revenues	32,226,895	743,204	135,604	422		33,106,125
EXPENDITURES:						
Current:						
General Government:						
Legislative and Executive	1,444,824	28,881		1,868		1,475,573
Public Safety	5,887,855					5,887,855
Health	8,828,868					8,828,868
Human Services	11,853,751					11,853,751
Conservation and Recreation	815,211					815,211
Community and Economic Development	1,517,006					1,517,006
Capital Outlay			92,820			92,820
Debt Service:						
Principal Retirements		1,070,000				1,070,000
Interest and Fiscal Charges		882,905	1,383			884,288
Total Expenditures	30,347,515	1,981,786	94,203	1,868		32,425,372
Excess of Revenues Over (Under) Expenditures	1,879,380	(1,238,582)	41,401	(1,446)		680,753
OTHER FINANCING SOURCES AND USES:						
Transfers In	333,468	1,480,633				2,314,556
Proceeds from Sale of Capital Assets	753		500,455			753
Transfers Out	(208,661)		(78,706)			(287,367)
Total Other Financing Sources and Uses	125,560	1,480,633	421,749			2,027,942
Net Change in Fund Balance	2,004,940	242,051	463,150	(1,446)		2,708,695
Fund Balance (Deficit) at Beginning of Year	19,310,413	1,840,742	1,547,890	88,106		22,787,151
Fund Balance (Deficit) at End of Year	\$ 21,315,353	\$ 2,082,793	\$ 2,011,040	\$ 86,660		\$ 25,495,846

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Environmental Services</u>
REVENUES:			
Taxes			
Charges for Services	\$ 820,570	\$ 81,833	\$ 938,992
Licenses and Permits			
Fines and Forfeitures	10,991	460,472	
Intergovernmental			22,500
Interest			
Other	<u>21,752</u>	<u>12,077</u>	<u>19,545</u>
Total Revenues	<u>853,313</u>	<u>554,382</u>	<u>981,037</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	48,466	1,082,870	
Public Safety			
Health	697,798		
Human Services			
Conservation and Recreation			618,142
Community and Economic Development			
Total Expenditures	<u>746,264</u>	<u>1,082,870</u>	<u>618,142</u>
Excess of Revenues Over (Under) Expenditures	107,049	(528,488)	362,895
OTHER FINANCING SOURCES AND USES:			
Transfers In		1,500	
Proceeds from Sale of Capital Assets			
Transfers Out			(207,926)
Total Other Financing Sources and Uses		<u>1,500</u>	<u>(207,926)</u>
Net Change in Fund Balance	107,049	(526,988)	154,969
Fund Balance (Deficit) at Beginning of Year	659,793	5,946,206	2,633,781
Fund Balance (Deficit) at End of Year	<u>\$ 766,842</u>	<u>\$ 5,419,218</u>	<u>\$ 2,788,750</u>

<u>Community Mental Health</u>	<u>Community Development Block Grant</u>	<u>Drug Law Enforcement</u>	<u>Child Support Enforcement Agency</u>	<u>County Home</u>	<u>Spring Lakes Park</u>
\$ 4,044,669		\$ 608,527	\$ 691,405	\$ 4,246,309	
491,025	\$ 611,670	88,917 312,119	1,220,027		
	108,205	12,151	4,304	5,340	
<u>4,535,694</u>	<u>719,875</u>	<u>1,021,714</u>	<u>1,915,736</u>	<u>4,251,649</u>	
4,545,564		1,059,831			
			1,477,425	4,161,612	
	704,119				
<u>4,545,564</u>	<u>704,119</u>	<u>1,059,831</u>	<u>1,477,425</u>	<u>4,161,612</u>	
(9,870)	15,756	(38,117)	438,311	90,037	
	2,215				
	<u>2,215</u>				
(9,870)	17,971	(38,117)	438,311	90,037	
124,993	323,716	748,598	3,488,957	379,952	463
<u>\$ 115,123</u>	<u>\$ 341,687</u>	<u>\$ 710,481</u>	<u>\$ 3,927,268</u>	<u>\$ 469,989</u>	<u>\$ 463</u>

(Continued)

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	County Hotel Lodging	Hospital Levy	Adult Day Care
REVENUES:			
Taxes	\$ 1,047,678	\$ 3,179,884	
Charges for Services			\$ 260,766
Licenses and Permits			
Fines and Forfeitures			
Intergovernmental		398,455	
Interest			
Other	18,992		37,339
Total Revenues	1,066,670	3,578,339	298,105
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive			
Public Safety			
Health		3,585,506	
Human Services			297,150
Conservation and Recreation			
Community and Economic Development	812,887		
Total Expenditures	812,887	3,585,506	297,150
Excess of Revenues Over (Under) Expenditures	253,783	(7,167)	955
OTHER FINANCING SOURCES AND USES:			
Transfers In			32,000
Proceeds from Sale of Capital Assets			
Transfers Out			
Total Other Financing Sources and Uses			32,000
Net Change in Fund Balance	253,783	(7,167)	32,955
Fund Balance (Deficit) at Beginning of Year	1,030,595	96,265	8,540
Fund Balance (Deficit) at End of Year	\$ 1,284,378	\$ 89,098	\$ 41,495

<u>Juvenile Court Grants</u>	<u>Parks and Trails Donations</u>	<u>Home Arrest</u>	<u>Indigent Drivers</u>	<u>Indigent Guardianship</u>	<u>Victim Witness Grants</u>
\$ 87,108	\$ 38,725	\$ 2,204	\$ 39,094	\$ 14,340	\$ 142,905
11,827	2,065		848		
2,504,959	1,000,000		810		307,373
	54,134				
10,277	29,014			1,311	75
<u>2,614,171</u>	<u>1,123,938</u>	<u>2,204</u>	<u>40,752</u>	<u>15,651</u>	<u>450,353</u>
2,558,429		1,216	35,156	7,513	493,625
	197,069				
<u>2,558,429</u>	<u>197,069</u>	<u>1,216</u>	<u>35,156</u>	<u>7,513</u>	<u>493,625</u>
55,742	926,869	988	5,596	8,138	(43,272)
					69,159
753					
(735)					
<u>18</u>					<u>69,159</u>
55,760	926,869	988	5,596	8,138	25,887
880,833	358,751	11,704	25,056	88,655	81,345
<u>\$ 936,593</u>	<u>\$ 1,285,620</u>	<u>\$ 12,692</u>	<u>\$ 30,652</u>	<u>\$ 96,793</u>	<u>\$ 107,232</u>

(Continued)

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Equipment Acquisition	DARE Donations	Inmate Fees Medical
REVENUES:			
Taxes			
Charges for Services	\$ 1,141		\$ 31,492
Licenses and Permits			
Fines and Forfeitures			
Intergovernmental	361,148		
Interest			
Other	1,550		
Total Revenues	363,839		31,492
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	313,488		
Public Safety			33,233
Health			
Human Services			
Conservation and Recreation			
Community and Economic Development			
Total Expenditures	313,488		33,233
Excess of Revenues Over (Under) Expenditures	50,351		(1,741)
OTHER FINANCING SOURCES AND USES:			
Transfers In			
Proceeds from Sale of Capital Assets			
Transfers Out			
Total Other Financing Sources and Uses			
Net Change in Fund Balance	50,351		(1,741)
Fund Balance (Deficit) at Beginning of Year	91,779	501	13,828
Fund Balance (Deficit) at End of Year	\$ 142,130	\$ 501	\$ 12,087

<u>Common Pleas Grants</u>	<u>Family and Children First Council</u>	<u>Emergency Management Grants</u>	<u>Concealed Handgun License</u>	<u>Council on Aging</u>	<u>Total Nonmajor Special Revenue</u>
\$ 1,073,063	\$ 35,556		\$ 259,694	\$ 4,967,706	\$ 13,239,937
					9,114,030
590,295	240,416	111,241		481,747	259,694
463	47,800				575,120
<u>1,663,821</u>	<u>323,772</u>	<u>111,241</u>	<u>259,694</u>	<u>5,449,453</u>	<u>8,653,785</u>
					54,134
					330,195
					1,444,824
1,397,139		116,820	184,893		5,887,855
	458,347			5,459,217	8,828,868
					11,853,751
					815,211
					1,517,006
<u>1,397,139</u>	<u>458,347</u>	<u>116,820</u>	<u>184,893</u>	<u>5,459,217</u>	<u>30,347,515</u>
266,682	(134,575)	(5,579)	74,801	(9,764)	1,879,380
	199,511	29,083			333,468
					753
					(208,661)
	<u>199,511</u>	<u>29,083</u>			<u>125,560</u>
266,682	64,936	23,504	74,801	(9,764)	2,004,940
1,852,768	75,423	73,859	167,829	146,223	19,310,413
<u>\$ 2,119,450</u>	<u>\$ 140,359</u>	<u>\$ 97,363</u>	<u>\$ 242,630</u>	<u>\$ 136,459</u>	<u>\$ 21,315,353</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, 2016

	Road Assessment Debt Service	Various Purpose Long-Term Obligation Bonds	Tax Incentive Project Debt	Total
REVENUES:				
Taxes			\$ 280,919	\$ 280,919
Intergovernmental			462,285	462,285
Total Revenues			<u>743,204</u>	<u>743,204</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	\$ 1,017		27,864	28,881
Debt Service:				
Principal Retirements		\$ 470,000	600,000	1,070,000
Interest and Fiscal Charges		532,564	350,341	882,905
Total Expenditures	<u>1,017</u>	<u>1,002,564</u>	<u>978,205</u>	<u>1,981,786</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,017)</u>	<u>(1,002,564)</u>	<u>(235,001)</u>	<u>(1,238,582)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In		1,176,067	304,566	1,480,633
Total Other Financing Sources and Uses		<u>1,176,067</u>	<u>304,566</u>	<u>1,480,633</u>
Net Change in Fund Balance	(1,017)	173,503	69,565	242,051
Fund Balance (Deficit) at Beginning of Year	10,887	972,884	856,971	1,840,742
Fund Balance (Deficit) at End of Year	<u>\$ 9,870</u>	<u>\$ 1,146,387</u>	<u>\$ 926,536</u>	<u>\$ 2,082,793</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES:				
Taxes	\$ 33,478,500	\$33,478,500	\$ 35,777,714	\$ 2,299,214
Charges for Services	5,418,470	5,618,271	7,609,564	1,991,293
Licenses and Permits	745,500	745,500	1,018,225	272,725
Fines and Forfeitures	296,200	296,200	325,560	29,360
Intergovernmental	4,879,318	4,879,318	5,529,681	650,363
Interest	734,503	734,503	1,019,449	284,946
Other	328,719	328,719	165,704	(163,015)
Total Revenues	<u>45,881,210</u>	<u>46,081,011</u>	<u>51,445,897</u>	<u>5,364,886</u>
EXPENDITURES:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	638,939	638,939	590,313	48,626
Contractual Services	809,202	817,777	812,227	5,550
Materials and Supplies	4,212	3,989	2,568	1,421
Capital Outlay	66,225	67,800	48,520	19,280
Other	1,952,951	3,756,444	3,729,077	27,367
Total - Commissioners	<u>3,471,529</u>	<u>5,284,949</u>	<u>5,182,705</u>	<u>102,244</u>
Auditor				
Personal Services	930,054	926,885	766,662	160,223
Contractual Services	39,630	31,403	29,695	1,708
Materials and Supplies	10,308	10,308	3,627	6,681
Capital Outlay	6,500	7,800	2,197	5,603
Other	13,150	12,519	10,940	1,579
Total - Auditor	<u>999,642</u>	<u>988,915</u>	<u>813,121</u>	<u>175,794</u>
Treasurer				
Personal Services	400,540	400,540	369,935	30,605
Contractual Services	7,571	7,571	7,571	
Materials and Supplies	1,737	1,737	1,694	43
Other	27,431	27,431	27,431	
Total - Treasurer	<u>437,279</u>	<u>437,279</u>	<u>406,631</u>	<u>30,648</u>
Prosecuting Attorney				
Personal Services	1,914,147	1,915,763	1,849,702	66,061
Contractual Services	18,484	15,431	14,922	509
Materials and Supplies	12,354	13,183	13,170	13
Capital Outlay	14,291	10,270	10,141	129
Other	18,200	22,804	21,814	990
Total - Prosecuting Attorney	<u>1,977,476</u>	<u>1,977,451</u>	<u>1,909,749</u>	<u>67,702</u>
Budget Commission				
Other	500	500		500
Total - Budget Commission	<u>500</u>	<u>500</u>		<u>500</u>
Bureau of Inspection				
Contractual Services	90,611	89,992	74,402	15,590
Total - Bureau of Inspection	<u>90,611</u>	<u>89,992</u>	<u>74,402</u>	<u>15,590</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, 2016

	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Data Processing				
Personal Services	690,111	690,111	653,286	36,825
Contractual Services	179,789	266,863	246,542	20,321
Materials and Supplies	5,000	5,000	4,609	391
Capital Outlay	120,000	112,500	112,000	500
Other	15,347	10,347	8	10,339
Total - Data Processing	<u>1,010,247</u>	<u>1,084,821</u>	<u>1,016,445</u>	<u>68,376</u>
Personnel				
Personal Services	440,554	440,554	395,374	45,180
Contractual Services	57,115	57,115	29,479	27,636
Materials and Supplies	4,575	4,575	1,035	3,540
Capital Outlay	11,301	11,301	4,147	7,154
Other	8,390	8,390	3,602	4,788
Total - Personnel	<u>521,935</u>	<u>521,935</u>	<u>433,637</u>	<u>88,298</u>
Microfilm				
Personal Services	180,570	181,120	179,965	1,155
Total - Microfilm	<u>180,570</u>	<u>181,120</u>	<u>179,965</u>	<u>1,155</u>
Service Garage				
Personal Services	191,081	191,094	175,288	15,806
Contractual Services	7,875	7,603	3,929	3,674
Materials and Supplies	56,059	54,502	52,283	2,219
Capital Outlay	3,000	3,000	2,920	80
Other	2,325	2,325	1,009	1,316
Total - Service Garage	<u>260,340</u>	<u>258,524</u>	<u>235,429</u>	<u>23,095</u>
Utilities				
Materials and Supplies	2,417,220	2,358,011	1,417,131	940,880
Total - Utilities	<u>2,417,220</u>	<u>2,358,011</u>	<u>1,417,131</u>	<u>940,880</u>
Records and Information				
Personal Services	182,120	182,120	179,572	2,548
Contractual Services	3,091	2,459	2,459	
Materials and Supplies	1,081	6,184	6,139	45
Capital Outlay	30,882	26,775	26,658	117
Other	17,175	16,525	15,864	661
Total - Records and Information	<u>234,349</u>	<u>234,063</u>	<u>230,692</u>	<u>3,371</u>
Risk Management				
Personal Services	322,600	322,600	313,278	9,322
Contractual Services	37,750	37,000	27,267	9,733
Materials and Supplies	6,187	6,186	2,566	3,620
Capital Outlay	700	700	383	317
Other	890	1,640	510	1,130
Total - Risk Management	<u>368,127</u>	<u>368,126</u>	<u>344,004</u>	<u>24,122</u>
Insurance				
Contractual Services	349,550	361,648	360,576	1,072
Other	450	450		450
Total - Insurance	<u>350,000</u>	<u>362,098</u>	<u>360,576</u>	<u>1,522</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, 2016

	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Office of Finance				
Personal Services	170,606	190,606	137,552	53,054
Contractual Services	45	45		45
Materials and Supplies	100	400	167	233
Capital Outlay	289	589	343	246
Other	905	305	22	283
Total - Office of Finance	<u>171,945</u>	<u>191,945</u>	<u>138,084</u>	<u>53,861</u>
Miscellaneous				
Personal Services	250,000	121,386		121,386
Contractual Services	437,090	442,348	403,830	38,518
Materials and Supplies	11,395	3,395		3,395
Capital Outlay	602,628	129,324	74,460	54,864
Other	142,210	116,997	95,417	21,580
Total - Miscellaneous	<u>1,443,323</u>	<u>813,450</u>	<u>573,707</u>	<u>239,743</u>
Unclaimed Funds				
Other	210,000	210,000	22,274	187,726
Total - Unclaimed Funds	<u>210,000</u>	<u>210,000</u>	<u>22,274</u>	<u>187,726</u>
Board of Elections				
Personal Services	616,009	649,059	614,413	34,646
Contractual Services	295,034	262,684	177,283	85,401
Materials and Supplies	156,100	155,950	40,826	115,124
Capital Outlay	77,754	147,154	138,964	8,190
Other	216,450	215,750	131,794	83,956
Total - Board of Elections	<u>1,361,347</u>	<u>1,430,597</u>	<u>1,103,280</u>	<u>327,317</u>
Building and Grounds				
Capital Outlay	2,171,770	2,016,770	2,010,505	6,265
Total - Building and Grounds	<u>2,171,770</u>	<u>2,016,770</u>	<u>2,010,505</u>	<u>6,265</u>
Maintenance and Operations				
Personal Services	1,643,473	1,643,473	1,489,180	154,293
Contractual Services	454,472	489,673	473,241	16,432
Materials and Supplies	484,324	471,663	465,372	6,291
Capital Outlay	146,957	146,957	122,252	24,705
Other	3,340	3,100	2,095	1,005
Total - Maintenance and Operations	<u>2,732,566</u>	<u>2,754,866</u>	<u>2,552,140</u>	<u>202,726</u>
Recorder				
Personal Services	409,754	409,204	404,592	4,612
Contractual Services	120,366	119,366	18,911	100,455
Materials and Supplies	68,987	69,980	2,530	67,450
Capital Outlay	256,020	256,020	55,695	200,325
Other	19,236	19,236	11,811	7,425
Total - Recorder	<u>874,363</u>	<u>873,806</u>	<u>493,539</u>	<u>380,267</u>
Total - Legislative and Executive	<u>21,285,139</u>	<u>22,439,218</u>	<u>19,498,016</u>	<u>2,941,202</u>
Judicial				
Court of Appeals				
Other	49,500	50,168	50,168	
Total - Court of Appeals	<u>49,500</u>	<u>50,168</u>	<u>50,168</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, 2016

	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Common Pleas Court				
Personal Services	1,707,894	1,712,648	1,710,206	2,442
Contractual Services	5,677	7,729	7,711	18
Materials and Supplies	8,285	5,770	5,705	65
Other	36,243	32,107	31,101	1,006
Total - Common Pleas Court	<u>1,758,099</u>	<u>1,758,254</u>	<u>1,754,723</u>	<u>3,531</u>
Juvenile Court				
Personal Services	2,491,263	2,547,848	2,545,736	2,112
Contractual Services	71,793	101,377	101,377	
Materials and Supplies	17,972	19,918	19,918	
Capital Outlay	6,376	6,376	6,376	
Other	35,859	29,012	28,697	315
Total - Juvenile Court	<u>2,623,263</u>	<u>2,704,531</u>	<u>2,702,104</u>	<u>2,427</u>
Probate Court				
Personal Services	330,417	345,381	344,411	970
Contractual Services	500	1		1
Materials and Supplies	3,464	3,464	3,123	341
Other	4,733	4,215	4,062	153
Total - Probate Court	<u>339,114</u>	<u>353,061</u>	<u>351,596</u>	<u>1,465</u>
Clerk of Courts				
Personal Services	1,127,830	1,126,938	1,032,367	94,571
Contractual Services	31,042	22,172	22,169	3
Materials and Supplies	30,450	30,325	30,196	129
Other	21,217	166,663	15,790	150,873
Total - Clerk of Courts	<u>1,210,539</u>	<u>1,346,098</u>	<u>1,100,522</u>	<u>245,576</u>
Xenia Municipal Court				
Personal Services	122,599	123,129	121,443	1,686
Contractual Services	57,156	55,156	53,156	2,000
Other	13,010	11,636	8,700	2,936
Total - Xenia Municipal Court	<u>192,765</u>	<u>189,921</u>	<u>183,299</u>	<u>6,622</u>
Fairborn Municipal Court				
Personal Services	160,920	162,920	146,249	16,671
Contractual Services	57,156	55,156	53,156	2,000
Other	24,931	22,931	20,427	2,504
Total - Fairborn Municipal Court	<u>243,007</u>	<u>241,007</u>	<u>219,832</u>	<u>21,175</u>
Domestic Relations Court				
Personal Services	912,608	912,608	863,949	48,659
Contractual Services	18,910	19,600	17,231	2,369
Materials and Supplies	6,000	7,000	6,741	259
Capital Outlay	5,000	3,000	2,356	644
Other	11,500	11,500	8,051	3,449
Total - Domestic Relations Court	<u>954,018</u>	<u>953,708</u>	<u>898,328</u>	<u>55,380</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, 2016

	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Public Defender				
Personal Services	371,520	388,065	382,374	5,691
Contractual Services	608,997	668,928	554,075	114,853
Materials and Supplies	2,806	2,500	1,160	1,340
Capital Outlay	500	500	147	353
Other	2,985	2,950	1,084	1,866
Total - Public Defender	<u>986,808</u>	<u>1,062,943</u>	<u>938,840</u>	<u>124,103</u>
 Total - Judicial	 <u>8,357,113</u>	 <u>8,659,691</u>	 <u>8,199,412</u>	 <u>460,279</u>
 Total - General Government:	 29,642,252	 31,098,909	 27,697,428	 3,401,481
 Public Safety				
Coroner				
Personal Services	397,481	397,491	389,568	7,923
Contractual Services	207,278	207,768	197,309	10,459
Materials and Supplies	3,370	2,870	2,485	385
Other	6,119	6,119	4,902	1,217
Total - Coroner	<u>614,248</u>	<u>614,248</u>	<u>594,264</u>	<u>19,984</u>
 Juvenile Detention				
Personal Services	1,086,561	1,086,561	1,042,265	44,296
Contractual Services	52,346	42,178	39,971	2,207
Materials and Supplies	36,763	47,644	46,925	719
Capital Outlay	10,875	12,310	11,310	1,000
Other	4,514	1,513	1,513	
Total - Juvenile Detention	<u>1,191,059</u>	<u>1,190,206</u>	<u>1,141,984</u>	<u>48,222</u>
 Building Regulations				
Personal Services	731,838	716,838	658,299	58,539
Contractual Services	59,266	111,551	106,770	4,781
Materials and Supplies	4,345	5,511	4,861	650
Capital Outlay	79,825	74,705	73,205	1,500
Other	11,301	10,224	7,615	2,609
Total - Building Regulations	<u>886,575</u>	<u>918,829</u>	<u>850,750</u>	<u>68,079</u>
 Sheriff - Administration				
Personal Services	1,661,436	1,661,436	1,517,312	144,124
Contractual Services	182,514	210,615	204,818	5,797
Materials and Supplies	124,802	127,693	122,907	4,786
Capital Outlay	27,240	10,841	10,692	149
Other	30,361	16,896	15,944	952
Total - Sheriff - Administration	<u>2,026,353</u>	<u>2,027,481</u>	<u>1,871,673</u>	<u>155,808</u>
 Sheriff - Law Enforcement				
Personal Services	4,070,783	4,070,783	3,682,756	388,027
Contractual Services	98,294	92,341	84,544	7,797
Materials and Supplies	35,468	42,468	40,430	2,038
Capital Outlay	177,138	182,138	181,151	987
Other	16,080	10,033	9,804	229
Total - Sheriff - Law Enforcement	<u>4,397,763</u>	<u>4,397,763</u>	<u>3,998,685</u>	<u>399,078</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, 2016

	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Sheriff - Corrections				
Personal Services	6,884,396	6,868,316	6,566,386	301,930
Contractual Services	929,820	983,890	893,179	90,711
Materials and Supplies	38,057	68,057	67,573	484
Capital Outlay	182,730	212,049	167,176	44,873
Other	20,643	26,293	16,532	9,761
Total - Sheriff - Corrections	<u>8,055,646</u>	<u>8,158,605</u>	<u>7,710,846</u>	<u>447,759</u>
Total - Public Safety	17,171,644	17,307,132	16,168,202	1,138,930
Public Works				
County Engineer - Tax Maps				
Personal Services	108,736	108,736	96,322	12,414
Capital Outlay	<u>3,501</u>	<u>3,501</u>	<u>3,501</u>	
Total - County Engineer - Tax Maps	112,237	112,237	99,823	12,414
Department of Public Works				
Personal Services	373,391	375,262	371,001	4,261
Contractual Services	380,828	378,772	251,825	126,947
Materials and Supplies	15,000	19,975	19,709	266
Capital Outlay	45,095	46,847	46,847	
Other	<u>7,050</u>	<u>50</u>	<u>50</u>	<u>50</u>
Total - Department of Public Works	821,364	820,906	689,382	131,524
Total - Public Works	933,601	933,143	789,205	143,938
Health				
Vital Statistics				
Other	1,300	1,300	1,300	
Total - Vital Statistics	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>	
Other Health				
Other	416,950	416,950	349,269	67,681
Total - Other Health	<u>416,950</u>	<u>416,950</u>	<u>349,269</u>	<u>67,681</u>
Total - Health	418,250	418,250	350,569	67,681
Human Services				
Veteran's Service Commission				
Personal Services	567,748	567,858	556,249	11,609
Contractual Services	189,696	168,740	131,024	37,716
Materials and Supplies	9,600	11,600	11,470	130
Capital Outlay	7,601	26,441	25,957	484
Other	<u>65,375</u>	<u>65,350</u>	<u>65,015</u>	<u>335</u>
Total - Veteran's Service Commission	840,020	839,989	789,715	50,274
Total - Human Services	840,020	839,989	789,715	50,274

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, 2016

	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Conservation and Recreation				
Parks and Trails				
Personal Services	1,686,501	1,698,813	1,695,513	3,300
Contractual Services	97,865	98,762	97,489	1,273
Materials and Supplies	85,068	66,810	65,800	1,010
Capital Outlay	97,485	97,688	97,688	
Other	26,139	47,582	47,566	16
Total - Parks and Trails	<u>1,993,058</u>	<u>2,009,655</u>	<u>2,004,056</u>	<u>5,599</u>
Agriculture				
Contractual Services	37,500	38,228	37,678	550
Other	435,400	434,672	433,017	1,655
Total - Agriculture	<u>472,900</u>	<u>472,900</u>	<u>470,695</u>	<u>2,205</u>
Total - Conservation and Recreation	2,465,958	2,482,555	2,474,751	7,804
Community and Economic Development				
Department of Development				
Personal Services	351,497	344,497	281,316	63,181
Contractual Services	17,661	24,524	14,032	10,492
Materials and Supplies	2,000	2,800	1,929	871
Capital Outlay	415	552	548	4
Other	24,100	23,200	14,310	8,890
Total - Department of Development	<u>395,673</u>	<u>395,573</u>	<u>312,135</u>	<u>83,438</u>
Total - Community and Economic Development	<u>395,673</u>	<u>395,573</u>	<u>312,135</u>	<u>83,438</u>
Total Expenditures	<u>51,867,398</u>	<u>53,475,551</u>	<u>48,582,005</u>	<u>4,893,546</u>
Excess of Revenues Over (Under) Expenditures	(5,986,188)	(7,394,540)	2,863,892	10,258,432
OTHER FINANCING SOURCES AND USES:				
Transfers In	1,206,000	1,206,668	735	(1,205,933)
Proceeds from Sale of Capital Assets	21,800	21,800	53,574	31,774
Advances In	132,000	132,000	105,500	(26,500)
Transfers Out	(3,497,122)	(4,327,497)	(2,936,885)	1,390,612
Advances Out	(176,624)	(115,394)	(80,556)	34,838
Repayment of Loans to Other Governments			200,000	200,000
Loans to Other Governments		(213,500)	(213,500)	
Total Other Financing Sources and Uses	<u>(2,313,946)</u>	<u>(3,295,923)</u>	<u>(2,871,132)</u>	<u>424,791</u>
Net Change in Fund Balance	(8,300,134)	(10,690,463)	(7,240)	10,683,223
Fund Balance (Deficit) at Beginning of Year	29,161,369	29,161,369	29,161,369	
Prior Year Encumbrances Appropriated	1,010,201	1,010,201	1,010,201	
Fund Balance (Deficit) at End of Year	<u>\$ 21,871,436</u>	<u>\$19,481,107</u>	<u>\$ 30,164,330</u>	<u>\$ 10,683,223</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 815,850	\$ 815,850	\$ 838,450	\$ 22,600
Special Assessments	37,686	37,686	39,200	1,514
Charges for Services	150,000	150,000	228,033	78,033
Fines and Forfeitures	125,000	125,000	163,317	38,317
Intergovernmental	6,455,100	7,123,779	7,440,101	316,322
Interest	10,000	10,000	19,807	9,807
Other	12,000	12,000	4,794	(7,206)
Total Revenues	<u>7,605,636</u>	<u>8,274,315</u>	<u>8,733,702</u>	<u>459,387</u>
EXPENDITURES:				
Public Works				
County Engineer - MVGT				
Personal Services	3,204,425	3,204,425	2,803,066	401,359
Contractual Services	453,241	495,819	366,258	129,561
Materials and Supplies	1,925,540	1,865,810	1,465,595	400,215
Capital Outlay	2,691,424	4,228,678	3,238,758	989,920
Other	92,785	101,685	89,521	12,164
Total - County Engineer - MVGT	<u>8,367,415</u>	<u>9,896,417</u>	<u>7,963,198</u>	<u>1,933,219</u>
County Engineer - Bridge				
Personal Services	264,920	264,920	251,186	13,734
Contractual Services	72,066	75,066	48,558	26,508
Materials and Supplies	200,645	154,645	15,938	138,707
Capital Outlay	1,074,054	1,581,907	1,539,257	42,650
Other	1,500	1,500	1,500	1,500
Total - County Engineer - Bridge	<u>1,613,185</u>	<u>2,078,038</u>	<u>1,854,939</u>	<u>223,099</u>
County Engineer - Ditches				
Contractual Services	90,130	86,570	36,993	49,577
Materials and Supplies	16,000	16,000	3,922	12,078
Capital Outlay	3,000	3,000	3,000	3,000
Other	11,000	16,993	10,993	6,000
Total - County Engineer - Ditches	<u>120,130</u>	<u>122,563</u>	<u>51,908</u>	<u>70,655</u>
Total - Public Works	<u>10,100,730</u>	<u>12,097,018</u>	<u>9,870,045</u>	<u>2,226,973</u>
Total Expenditures	<u>10,100,730</u>	<u>12,097,018</u>	<u>9,870,045</u>	<u>2,226,973</u>
Excess of Revenues Over (Under) Expenditures	(2,495,094)	(3,822,703)	(1,136,343)	2,686,360
OTHER FINANCING SOURCES AND USES:				
Proceeds from Sale of Capital Assets			55,951	55,951
Total Other Financing Sources and Uses			<u>55,951</u>	<u>55,951</u>
Net Change in Fund Balance	(2,495,094)	(3,822,703)	(1,080,392)	2,742,311
Fund Balance (Deficit) at Beginning of Year	9,106,540	9,106,540	9,106,540	
Prior Year Encumbrances Appropriated	268,385	268,385	268,385	
Fund Balance (Deficit) at End of Year	<u>\$ 6,879,831</u>	<u>\$ 5,552,222</u>	<u>\$ 8,294,533</u>	<u>\$ 2,742,311</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
DEPARTMENT OF JOB AND FAMILY SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 5,011,000	\$ 5,011,000	\$ 6,351,365	\$ 1,340,365
Other	5,396,000	5,396,000	330,584	(5,065,416)
Total Revenues	<u>10,407,000</u>	<u>10,407,000</u>	<u>6,681,949</u>	<u>(3,725,051)</u>
EXPENDITURES:				
Human Services				
Work Force Investment				
Contractual Services	912,000	993,500	884,466	109,034
Materials and Supplies	10,000	5,500	2,911	2,589
Capital Outlay	5,000	5,000	913	4,087
Other	4,000	2,000		2,000
Total - Work Force Investment	<u>931,000</u>	<u>1,006,000</u>	<u>888,290</u>	<u>117,710</u>
Public Assistance				
Personal Services	7,451,000	7,571,000	3,881,065	3,689,935
Contractual Services	1,986,300	1,891,300	1,712,095	179,205
Materials and Supplies	150,000	150,000	79,712	70,288
Capital Outlay	150,000	90,000	21,182	68,818
Other	226,000	261,000	94,561	166,439
Total - Public Assistance	<u>9,963,300</u>	<u>9,963,300</u>	<u>5,788,615</u>	<u>4,174,685</u>
Total Expenditures	10,894,300	10,969,300	6,676,905	4,292,395
Excess of Revenues Over (Under) Expenditures	<u>(487,300)</u>	<u>(562,300)</u>	<u>5,044</u>	<u>567,344</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	401,000	401,000	272,402	(128,598)
Proceeds from Sale of Capital Assets	1,000	1,000		(1,000)
Total Other Financing Sources and Uses	<u>402,000</u>	<u>402,000</u>	<u>272,402</u>	<u>(129,598)</u>
Net Change in Fund Balance	(85,300)	(160,300)	277,446	437,746
Fund Balance (Deficit) at Beginning of Year	1,367,415	1,367,415	1,367,415	
Prior Year Encumbrances Appropriated	300	300	300	
Fund Balance (Deficit) at End of Year	<u>\$ 1,282,415</u>	<u>\$ 1,207,415</u>	<u>\$ 1,645,161</u>	<u>\$ 437,746</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILDREN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 5,160,500	\$ 5,160,500	\$ 5,189,227	\$ 28,727
Charges for Services	70,000	70,000	56,991	(13,009)
Intergovernmental	5,850,100	5,850,100	4,774,642	(1,075,458)
Other	55,000	55,000	7,645	(47,355)
Total Revenues	<u>11,135,600</u>	<u>11,135,600</u>	<u>10,028,505</u>	<u>(1,107,095)</u>
EXPENDITURES:				
Human Services				
Childrens Services				
Personal Services	436,500	436,500	322,674	113,826
Contractual Services	7,854,496	8,827,450	6,196,102	2,631,348
Materials and Supplies	87,700	87,700	53,621	34,079
Capital Outlay	80,000	80,000	23,803	56,197
Other	67,465	86,000	52,356	33,644
Total - Childrens Services	<u>8,526,161</u>	<u>9,517,650</u>	<u>6,648,556</u>	<u>2,869,094</u>
Children Services - Protect Ohio				
Contractual Services	2,050,773	3,026,808	2,482,792	544,016
Other	1,000	1,000		1,000
Total - Children Services - Protect Ohio	<u>2,051,773</u>	<u>3,027,808</u>	<u>2,482,792</u>	<u>545,016</u>
Total Expenditures	<u>10,577,934</u>	<u>12,545,458</u>	<u>9,131,348</u>	<u>3,414,110</u>
Excess of Revenues Over (Under) Expenditures	557,666	(1,409,858)	897,157	2,307,015
OTHER FINANCING SOURCES AND USES:				
Proceeds from Sale of Capital Assets	50,000	50,000		(50,000)
Total Other Financing Sources and Uses	<u>50,000</u>	<u>50,000</u>		<u>(50,000)</u>
Net Change in Fund Balance	607,666	(1,359,858)	897,157	2,257,015
Fund Balance (Deficit) at Beginning of Year	7,497,261	7,497,261	7,497,261	
Prior Year Encumbrances Appropriated	479,434	479,434	479,434	
Fund Balance (Deficit) at End of Year	<u>\$ 8,584,361</u>	<u>\$ 6,616,837</u>	<u>\$ 8,873,852</u>	<u>\$ 2,257,015</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
BOARD OF DEVELOPMENTAL DISABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 11,032,301	\$11,032,301	\$ 11,141,058	\$ 108,757
Charges for Services	250,000	250,000	107,339	(142,661)
Intergovernmental	3,812,620	3,812,620	5,944,261	2,131,641
Other	10,000	10,000	51,811	41,811
Total Revenues	<u>15,104,921</u>	<u>15,104,921</u>	<u>17,244,469</u>	<u>2,139,548</u>
EXPENDITURES:				
Health				
Developmental Disabilities				
Personal Services	11,192,025	11,222,025	9,619,866	1,602,159
Contractual Services	9,519,291	9,246,061	6,220,060	3,026,001
Materials and Supplies	735,232	703,791	417,988	285,803
Capital Outlay	240,157	265,079	121,620	143,459
Other	347,840	327,501	192,915	134,586
Total - Developmental Disabilities	<u>22,034,545</u>	<u>21,764,457</u>	<u>16,572,449</u>	<u>5,192,008</u>
Total Expenditures	<u>22,034,545</u>	<u>21,764,457</u>	<u>16,572,449</u>	<u>5,192,008</u>
Excess of Revenues Over (Under) Expenditures	(6,929,624)	(6,659,536)	672,020	7,331,556
OTHER FINANCING SOURCES AND USES:				
Transfers Out	(8,420)	(8,420)		8,420
Total Other Financing Sources and Uses	<u>(8,420)</u>	<u>(8,420)</u>		<u>8,420</u>
Net Change in Fund Balance	(6,938,044)	(6,667,956)	672,020	7,339,976
Fund Balance (Deficit) at Beginning of Year	21,661,609	21,661,609	21,661,609	
Prior Year Encumbrances Appropriated	984,523	984,523	984,523	
Fund Balance (Deficit) at End of Year	<u>\$ 15,708,088</u>	<u>\$15,978,176</u>	<u>\$ 23,318,152</u>	<u>\$ 7,339,976</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
DOG AND KENNEL
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 900,000	\$ 900,000	\$ 838,999	\$ (61,001)
Fines and Forfeitures	13,000	13,000	11,876	(1,124)
Other	15,000	15,000	21,852	6,852
Total Revenues	<u>928,000</u>	<u>928,000</u>	<u>872,727</u>	<u>(55,273)</u>
EXPENDITURES:				
Legislative and Executive Auditor				
Personal Services	31,200	31,300	28,925	2,375
Contractual Services	291	291		291
Materials and Supplies	10,890	16,890	15,238	1,652
Capital Outlay	241	241		241
Other	134,000	128,900	4,345	124,555
Total - Auditor	<u>176,622</u>	<u>177,622</u>	<u>48,508</u>	<u>129,114</u>
Health				
Animal Control				
Personal Services	677,184	677,184	652,312	24,872
Contractual Services	9,605	18,890	15,724	3,166
Materials and Supplies	12,564	23,808	21,000	2,808
Capital Outlay	5,456	10,961	10,960	1
Other	15,423	13,390	6,582	6,808
Total - Animal Control	<u>720,232</u>	<u>744,233</u>	<u>706,578</u>	<u>37,655</u>
Total Expenditures	<u>896,854</u>	<u>921,855</u>	<u>755,086</u>	<u>166,769</u>
Excess of Revenues Over (Under) Expenditures	31,146	6,145	117,641	111,496
OTHER FINANCING SOURCES AND USES:				
Advances In	20,000	20,000		(20,000)
Advances Out	(60,000)	(60,000)	(60,000)	
Total Other Financing Sources and Uses	<u>(40,000)</u>	<u>(40,000)</u>	<u>(60,000)</u>	<u>(20,000)</u>
Net Change in Fund Balance	(8,854)	(33,855)	57,641	91,496
Fund Balance (Deficit) at Beginning of Year	906,603	906,603	906,603	
Prior Year Encumbrances Appropriated	3,196	3,196	3,196	
Fund Balance (Deficit) at End of Year	<u>\$ 900,945</u>	<u>\$ 875,944</u>	<u>\$ 967,440</u>	<u>\$ 91,496</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
REAL ESTATE ASSESSMENT
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 80,000	\$ 80,000	\$ 81,833	\$ 1,833
Fines and Forfeitures	315,000	390,126	460,472	70,346
Other		11,754	12,823	1,069
Total Revenues	<u>395,000</u>	<u>481,880</u>	<u>555,128</u>	<u>73,248</u>
EXPENDITURES:				
Legislative and Executive Auditor				
Personal Services	237,800	238,800	198,370	40,430
Contractual Services	1,808,583	1,808,583	1,013,513	795,070
Materials and Supplies	12,065	12,065	9,361	2,704
Capital Outlay	4,000	4,000	198	3,802
Other	32,000	38,000	25,051	12,949
Total - Auditor	<u>2,094,448</u>	<u>2,101,448</u>	<u>1,246,493</u>	<u>854,955</u>
Treasurer				
Personal Services	118,077	119,577	104,397	15,180
Contractual Services	14,575	14,575	13,648	927
Materials and Supplies	5,211	5,211	105	5,106
Other	28,964	28,964	13,830	15,134
Total - Treasurer	<u>166,827</u>	<u>168,327</u>	<u>131,980</u>	<u>36,347</u>
Prosecuting Attorney				
Personal Services	8,959	48,959	8,798	40,161
Contractual Services	64,250	118,121	87,380	30,741
Materials and Supplies	3,000	3,000	566	2,434
Capital Outlay	4,294	3,294	2,893	401
Other	23,608	9,776	6,945	2,831
Total - Prosecuting Attorney	<u>104,111</u>	<u>183,150</u>	<u>106,582</u>	<u>76,568</u>
Board of Revision				
Contractual Services	10,000	13,000	5,468	7,532
Materials and Supplies	7,412	7,412	3,868	3,544
Other	2,910	2,383	1,383	1,000
Total - Board of Revision	<u>20,322</u>	<u>22,795</u>	<u>10,719</u>	<u>12,076</u>
Geographic Information Systems				
Personal Services		211,005	194,031	16,974
Contractual Services	350,795	421,035	402,268	18,767
Materials and Supplies		4,000	860	3,140
Capital Outlay		20,000	13,158	6,842
Other		2,500		2,500
Total - Geographic Information Systems	<u>350,795</u>	<u>658,540</u>	<u>610,317</u>	<u>48,223</u>
Total Expenditures	<u>2,736,503</u>	<u>3,134,260</u>	<u>2,106,091</u>	<u>1,028,169</u>
Excess of Revenues Over (Under) Expenditures	(2,341,503)	(2,652,380)	(1,550,963)	1,101,417
OTHER FINANCING SOURCES AND USES:				
Transfers In			1,500	1,500
Total Other Financing Sources and Uses			<u>1,500</u>	<u>1,500</u>
Net Change in Fund Balance	(2,341,503)	(2,652,380)	(1,549,463)	1,102,917
Fund Balance (Deficit) at Beginning of Year	5,446,284	5,446,284	5,446,284	
Prior Year Encumbrances Appropriated	629,010	629,010	629,010	
Fund Balance (Deficit) at End of Year	<u>\$ 3,733,791</u>	<u>\$ 3,422,914</u>	<u>\$ 4,525,831</u>	<u>\$ 1,102,917</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
ENVIRONMENTAL SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 1,002,000	\$ 1,005,748	\$ 942,526	\$ (63,222)
Intergovernmental	27,500	22,500	22,500	
Other	15,000	15,000	19,409	4,409
Total Revenues	<u>1,044,500</u>	<u>1,043,248</u>	<u>984,435</u>	<u>(58,813)</u>
EXPENDITURES:				
Conservation and Recreation				
Sanitary Engineer				
Personal Services	450,461	450,461	340,551	109,910
Contractual Services	278,430	273,867	243,600	30,267
Materials and Supplies	88,341	83,956	74,104	9,852
Capital Outlay	4,650	4,650	3,350	1,300
Other	44,108	44,108	11,456	32,652
Total - Sanitary Engineer	<u>865,990</u>	<u>857,042</u>	<u>673,061</u>	<u>183,981</u>
Total Expenditures	<u>865,990</u>	<u>857,042</u>	<u>673,061</u>	<u>183,981</u>
Excess of Revenues Over (Under) Expenditures	178,510	186,206	311,374	125,168
OTHER FINANCING SOURCES AND USES:				
Advances In		2,000		(2,000)
Transfers Out	(219,926)	(219,926)	(207,926)	12,000
Advances Out	(10,000)	(14,000)		14,000
Total Other Financing Sources and Uses	<u>(229,926)</u>	<u>(231,926)</u>	<u>(207,926)</u>	<u>24,000</u>
Net Change in Fund Balance	(51,416)	(45,720)	103,448	149,168
Fund Balance (Deficit) at Beginning of Year	2,559,510	2,559,510	2,559,510	
Prior Year Encumbrances Appropriated	29,306	29,306	29,306	
Fund Balance (Deficit) at End of Year	<u>\$ 2,537,400</u>	<u>\$ 2,543,096</u>	<u>\$ 2,692,264</u>	<u>\$ 149,168</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMUNITY MENTAL HEALTH
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 3,954,500	\$ 4,054,539	\$ 4,054,539	
Intergovernmental	490,000	491,025	491,025	
Total Revenues	<u>4,444,500</u>	<u>4,545,564</u>	<u>4,545,564</u>	
EXPENDITURES:				
Health				
Community Mental Health				
Contractual Services	57,200	26,245	26,245	
Other	4,342,800	4,519,319	4,519,319	
Total - Community Mental Health	<u>4,400,000</u>	<u>4,545,564</u>	<u>4,545,564</u>	
Total Expenditures	<u>4,400,000</u>	<u>4,545,564</u>	<u>4,545,564</u>	
Net Change in Fund Balance	44,500			
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u>\$ 44,500</u>			

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANT
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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
Intergovernmental	558,200	758,200	611,670	(146,530)
Other			83,249	83,249
Total Revenues	<u>558,200</u>	<u>758,200</u>	<u>699,919</u>	<u>(58,281)</u>
EXPENDITURES:				
Community and Economic Development				
Department of Development				
Contractual Services	529,319	781,837	661,330	120,507
Materials and Supplies	10,005	11,833	5,971	5,862
Capital Outlay	1,500	1,500	137	1,363
Other	<u>200,574</u>	<u>216,796</u>	<u>48,604</u>	<u>168,192</u>
Total - Department of Development	<u>741,398</u>	<u>1,011,966</u>	<u>716,042</u>	<u>295,924</u>
Total Expenditures	<u>741,398</u>	<u>1,011,966</u>	<u>716,042</u>	<u>295,924</u>
Excess of Revenues Over (Under) Expenditures	(183,198)	(253,766)	(16,123)	237,643
OTHER FINANCING SOURCES AND USES:				
Transfers In	<u>200</u>	<u>200</u>	<u>2,215</u>	<u>2,015</u>
Total Other Financing Sources and Uses	<u>200</u>	<u>200</u>	<u>2,215</u>	<u>2,015</u>
Net Change in Fund Balance	(182,998)	(253,566)	(13,908)	239,658
Fund Balance (Deficit) at Beginning of Year	327,044	327,044	327,044	
Prior Year Encumbrances Appropriated	16,382	16,382	16,382	
Fund Balance (Deficit) at End of Year	<u>\$ 160,428</u>	<u>\$ 89,860</u>	<u>\$ 329,518</u>	<u>\$ 239,658</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
DRUG LAW ENFORCEMENT
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 517,400	\$ 524,600	\$ 585,151	\$ 60,551
Fines and Forfeitures	145,000	162,458	89,331	(73,127)
Intergovernmental	311,150	349,434	317,867	(31,567)
Other	200	12,339	12,151	(188)
Total Revenues	<u>973,750</u>	<u>1,048,831</u>	<u>1,004,500</u>	<u>(44,331)</u>
EXPENDITURES:				
Public Safety				
Drug Law Enforcement				
Contractual Services	9,877	21,877	20,345	1,532
Materials and Supplies	25,446	12,717	6,333	6,384
Capital Outlay	117,487	133,760	3,790	129,970
Other	-	3,150	2,022	1,128
Total - Drug Law Enforcement	<u>152,810</u>	<u>171,504</u>	<u>32,490</u>	<u>139,014</u>
Sheriff - Administration				
Personal Services	398,024	422,105	346,007	76,098
Contractual Services	105,369	294,967	271,429	23,538
Materials and Supplies	78,359	105,359	21,030	84,329
Capital Outlay	-	8,000	7,132	868
Other	4,280	55,503	40,132	15,371
Total - Sheriff - Administration	<u>586,032</u>	<u>885,934</u>	<u>685,730</u>	<u>200,204</u>
ACE Taskforce				
Personal Services	314,769	315,631	200,123	115,508
Contractual Services	29,836	45,159	33,679	11,480
Materials and Supplies	3,377	3,264	3,264	-
Capital Outlay	35,000	35,000	30,342	4,658
Other	203,678	231,793	87,241	144,552
Total - ACE Taskforce	<u>586,660</u>	<u>630,847</u>	<u>354,649</u>	<u>276,198</u>
Total Expenditures	<u>1,325,502</u>	<u>1,688,285</u>	<u>1,072,869</u>	<u>615,416</u>
Excess of Revenues Over (Under) Expenditures	(351,752)	(639,454)	(68,369)	571,085
OTHER FINANCING SOURCES AND USES:				
Transfers In	117,000	117,000	-	(117,000)
Advances In	25,000	25,000	-	(25,000)
Transfers Out	(13,514)	(71,755)	-	71,755
Advances Out	-	(25,000)	-	25,000
Total Other Financing Sources and Uses	<u>128,486</u>	<u>45,245</u>	<u>-</u>	<u>(45,245)</u>
Net Change in Fund Balance	(223,266)	(594,209)	(68,369)	525,840
Fund Balance (Deficit) at Beginning of Year	759,427	759,427	759,427	-
Prior Year Encumbrances Appropriated	10,993	10,993	10,993	-
Fund Balance (Deficit) at End of Year	<u>\$ 547,154</u>	<u>\$ 176,211</u>	<u>\$ 702,051</u>	<u>\$ 525,840</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILD SUPPORT ENFORCEMENT AGENCY
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 650,000	\$ 650,000	\$ 634,159	\$ (15,841)
Intergovernmental	1,100,000	1,100,000	1,209,049	109,049
Other	60,000	60,000	2,910	(57,090)
Total Revenues	<u>1,810,000</u>	<u>1,810,000</u>	<u>1,846,118</u>	<u>36,118</u>
EXPENDITURES:				
Human Services				
Bureau of Support				
Personal Services	1,058,200	1,058,200	985,592	72,608
Contractual Services	612,000	612,000	485,710	126,290
Materials and Supplies	15,000	15,000	160	14,840
Capital Outlay	11,000	11,000	2,938	8,062
Other	18,000	18,000	1,472	16,528
Total - Bureau of Support	<u>1,714,200</u>	<u>1,714,200</u>	<u>1,475,872</u>	<u>238,328</u>
Total Expenditures	<u>1,714,200</u>	<u>1,714,200</u>	<u>1,475,872</u>	<u>238,328</u>
Net Change in Fund Balance	95,800	95,800	370,246	274,446
Fund Balance (Deficit) at Beginning of Year	3,481,125	3,481,125	3,481,125	
Fund Balance (Deficit) at End of Year	<u>\$ 3,576,925</u>	<u>\$ 3,576,925</u>	<u>\$ 3,851,371</u>	<u>\$ 274,446</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HOME
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 4,406,767	\$ 4,406,767	\$ 4,250,488	\$ (156,279)
Other	2,000	2,000	5,340	3,340
Total Revenues	<u>4,408,767</u>	<u>4,408,767</u>	<u>4,255,828</u>	<u>(152,939)</u>
EXPENDITURES:				
Human Services				
Greenwood Manor				
Personal Services	3,038,628	3,122,638	3,101,736	20,902
Contractual Services	508,520	493,670	470,646	23,024
Materials and Supplies	591,223	571,745	550,588	21,157
Capital Outlay		400	383	17
Other	30,252	32,224	29,868	2,356
Total - Greenwood Manor	<u>4,168,623</u>	<u>4,220,677</u>	<u>4,153,221</u>	<u>67,456</u>
Total Expenditures	<u>4,168,623</u>	<u>4,220,677</u>	<u>4,153,221</u>	<u>67,456</u>
Net Change in Fund Balance	240,144	188,090	102,607	(85,483)
Fund Balance (Deficit) at Beginning of Year	589,699	589,699	589,699	
Prior Year Encumbrances Appropriated	3,504	3,504	3,504	
Fund Balance (Deficit) at End of Year	<u>\$ 833,347</u>	<u>\$ 781,293</u>	<u>\$ 695,810</u>	<u>\$ (85,483)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
SPRING LAKES PARK
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES AND USES:				
Transfers Out	\$ (463)	\$ (463)		\$ 463
Total Other Financing Sources and Uses	<u>(463)</u>	<u>(463)</u>		<u>463</u>
Net Change in Fund Balance	(463)	(463)		463
Fund Balance (Deficit) at Beginning of Year	463	463	463	
Fund Balance (Deficit) at End of Year	<u><u> </u></u>	<u><u> </u></u>	<u><u>\$ 463</u></u>	<u><u>\$ 463</u></u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HOTEL LODGING
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 900,000	\$ 900,000	\$ 1,042,240	\$ 142,240
Other			3,549	3,549
Total Revenues	<u>900,000</u>	<u>900,000</u>	<u>1,045,789</u>	<u>145,789</u>
EXPENDITURES:				
Community and Economic Development				
Convention and Visitor Bureau				
Personal Services	368,854	373,316	369,483	3,833
Contractual Services	116,016	116,239	110,331	5,908
Materials and Supplies	49,498	49,045	44,768	4,277
Capital Outlay	19,110	19,110	17,846	1,264
Other	<u>407,230</u>	<u>405,288</u>	<u>373,740</u>	<u>31,548</u>
Total - Convention and Visitor Bureau	<u>960,708</u>	<u>962,998</u>	<u>916,168</u>	<u>46,830</u>
Total Expenditures	<u>960,708</u>	<u>962,998</u>	<u>916,168</u>	<u>46,830</u>
Net Change in Fund Balance	(60,708)	(62,998)	129,621	192,619
Fund Balance (Deficit) at Beginning of Year	933,552	933,552	933,552	
Prior Year Encumbrances Appropriated	50,783	50,783	50,783	
Fund Balance (Deficit) at End of Year	<u>\$ 923,627</u>	<u>\$ 921,337</u>	<u>\$ 1,113,956</u>	<u>\$ 192,619</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
HOSPITAL LEVY
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 3,107,000	\$ 3,187,051	\$ 3,187,051	
Intergovernmental	395,400	398,455	398,455	
Total Revenues	<u>3,502,400</u>	<u>3,585,506</u>	<u>3,585,506</u>	
EXPENDITURES:				
Health				
Commissioners - Hospital Operating				
Contractual Services	45,500	20,558	20,558	
Other	3,454,500	3,564,948	3,564,948	
Total - Commissioners - Hospital Operating	<u>3,500,000</u>	<u>3,585,506</u>	<u>3,585,506</u>	
Total Expenditures	<u>3,500,000</u>	<u>3,585,506</u>	<u>3,585,506</u>	
Net Change in Fund Balance	2,400			
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u>\$ 2,400</u>			

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
ADULT DAY CARE
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 285,612	\$ 285,612	\$ 271,226	\$ (14,386)
Other	15,135	15,135	37,339	22,204
Total Revenues	<u>300,747</u>	<u>300,747</u>	<u>308,565</u>	<u>7,818</u>
EXPENDITURES:				
Human Services				
County Home Adult Day Care				
Personal Services	211,535	218,590	206,027	12,563
Contractual Services	20,904	27,852	24,604	3,248
Materials and Supplies	27,300	26,398	24,100	2,298
Capital Outlay		32,000	32,000	
Other	6,300	6,300	832	5,468
Total - County Home Adult Day Care	<u>266,039</u>	<u>311,140</u>	<u>287,563</u>	<u>23,577</u>
Total Expenditures	<u>266,039</u>	<u>311,140</u>	<u>287,563</u>	<u>23,577</u>
Excess of Revenues Over (Under) Expenditures	34,708	(10,393)	21,002	31,395
OTHER FINANCING SOURCES AND USES:				
Transfers In			32,000	32,000
Total Other Financing Sources and Uses			<u>32,000</u>	<u>32,000</u>
Net Change in Fund Balance	34,708	(10,393)	53,002	63,395
Fund Balance (Deficit) at Beginning of Year	15,558	15,558	15,558	
Prior Year Encumbrances Appropriated	982	982	982	
Fund Balance (Deficit) at End of Year	<u>\$ 51,248</u>	<u>\$ 6,147</u>	<u>\$ 69,542</u>	<u>\$ 63,395</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
JUVENILE COURT GRANTS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 30,600	\$ 70,600	\$ 88,019	\$ 17,419
Fines and Forfeitures	10,000	15,000	11,124	(3,876)
Intergovernmental	3,096,436	3,181,039	2,488,764	(692,275)
Refunds		18		(18)
Other			9,441	9,441
Total Revenues	<u>3,137,036</u>	<u>3,266,657</u>	<u>2,597,348</u>	<u>(669,309)</u>
EXPENDITURES:				
Public Safety				
Juvenile Court				
Personal Services	632,904	657,111	594,810	62,301
Contractual Services	76,288	117,790	89,870	27,920
Materials and Supplies	62,535	62,467	46,007	16,460
Capital Outlay	45,356	70,646	59,201	11,445
Other	22,289	25,249	18,164	7,085
Total - Juvenile Court	<u>839,372</u>	<u>933,263</u>	<u>808,052</u>	<u>125,211</u>
Juvenile Detention				
Materials and Supplies	38,026	72,852	47,500	25,352
Capital Outlay		26,475	3,465	23,010
Total - Juvenile Detention	<u>38,026</u>	<u>99,327</u>	<u>50,965</u>	<u>48,362</u>
Juvenile Rehab				
Personal Services	764,963	1,575,733	1,435,922	139,811
Contractual Services	42,045	79,772	49,147	30,625
Materials and Supplies	36,584	145,758	138,223	7,535
Capital Outlay	94,937	156,839	115,558	41,281
Other	5,500	20,765	17,217	3,548
Total - Juvenile Rehab	<u>944,029</u>	<u>1,978,867</u>	<u>1,756,067</u>	<u>222,800</u>
Total Expenditures	<u>1,821,427</u>	<u>3,011,457</u>	<u>2,615,084</u>	<u>396,373</u>
Excess of Revenues Over (Under) Expenditures	1,315,609	255,200	(17,736)	(272,936)
OTHER FINANCING SOURCES AND USES:				
Transfers In		63,800		(63,800)
Proceeds from Sale of Capital Assets			753	753
Transfers Out	(72,886)	(77,147)	(735)	76,412
Advances Out	(40,466)	(53,471)	(840)	52,631
Total Other Financing Sources and Uses	<u>(113,352)</u>	<u>(66,818)</u>	<u>(822)</u>	<u>65,996</u>
Net Change in Fund Balance	1,202,257	188,382	(18,558)	(206,940)
Fund Balance (Deficit) at Beginning of Year	526,126	526,126	526,126	
Prior Year Encumbrances Appropriated	66,402	66,402	66,402	
Fund Balance (Deficit) at End of Year	<u>\$ 1,794,785</u>	<u>\$ 780,910</u>	<u>\$ 573,970</u>	<u>\$ (206,940)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
PARKS AND TRAILS DONATIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 26,000	\$ 26,000	\$ 37,810	\$ 11,810
Fines and Forfeitures	500	500	1,865	1,365
Intergovernmental		1,000,000	1,000,000	
Interest	38,000	38,000	54,134	16,134
Other	11,500	13,675	30,104	16,429
Total Revenues	<u>76,000</u>	<u>1,078,175</u>	<u>1,123,913</u>	<u>45,738</u>
EXPENDITURES:				
Conservation and Recreation				
Parks and Trails				
Contractual Services	27,375	58,408	46,181	12,227
Materials and Supplies	24,552	28,578	24,488	4,090
Capital Outlay	125,399	14,025	12,420	1,605
Other	9,504	135,943	133,792	2,151
Total - Parks and Trails	<u>186,830</u>	<u>236,954</u>	<u>216,881</u>	<u>20,073</u>
Total Expenditures	<u>186,830</u>	<u>236,954</u>	<u>216,881</u>	<u>20,073</u>
Net Change in Fund Balance	(110,830)	841,221	907,032	65,811
Fund Balance (Deficit) at Beginning of Year	355,343	355,343	355,343	
Prior Year Encumbrances Appropriated	3,930	3,930	3,930	
Fund Balance (Deficit) at End of Year	<u>\$ 248,443</u>	<u>\$ 1,200,494</u>	<u>\$ 1,266,305</u>	<u>\$ 65,811</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
HOME ARREST
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 4,500	\$ 4,500	\$ 3,086	\$ (1,414)
Total Revenues	<u>4,500</u>	<u>4,500</u>	<u>3,086</u>	<u>(1,414)</u>
EXPENDITURES:				
Public Safety				
Common Pleas Court				
Contractual Services	835	620	620	
Materials and Supplies	<u>2,000</u>	<u>2,000</u>	<u>1,216</u>	784
Total - Common Pleas Court	<u>2,835</u>	<u>2,620</u>	<u>1,836</u>	<u>784</u>
Total Expenditures	<u>2,835</u>	<u>2,620</u>	<u>1,836</u>	<u>784</u>
Net Change in Fund Balance	1,665	1,880	1,250	(630)
Fund Balance (Deficit) at Beginning of Year	10,080	10,080	10,080	
Prior Year Encumbrances Appropriated	835	835	835	
Fund Balance (Deficit) at End of Year	<u>\$ 12,580</u>	<u>\$ 12,795</u>	<u>\$ 12,165</u>	<u>\$ (630)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
INDIGENT DRIVERS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 32,000	\$ 37,964	\$ 38,782	\$ 818
Fines and Forfeitures	500	2,500	817	(1,683)
Intergovernmental	500	500	810	310
Total Revenues	<u>33,000</u>	<u>40,964</u>	<u>40,409</u>	<u>(555)</u>
EXPENDITURES:				
Public Safety				
Juvenile Court				
Other	500	500		500
Total - Juvenile Court	<u>500</u>	<u>500</u>		<u>500</u>
Clerk of Courts				
Other	4,000	5,945	5,739	206
Total - Clerk of Courts	<u>4,000</u>	<u>5,945</u>	<u>5,739</u>	<u>206</u>
Xenia Municipal Court				
Capital Outlay	3,282	3,282		3,282
Other	17,372	16,250	13,724	2,526
Total - Xenia Municipal Court	<u>20,654</u>	<u>19,532</u>	<u>13,724</u>	<u>5,808</u>
Fairborn Municipal Court				
Capital Outlay	3,264	3,563		3,563
Other	13,528	17,617	16,732	885
Total - Fairborn Municipal Court	<u>16,792</u>	<u>21,180</u>	<u>16,732</u>	<u>4,448</u>
Total Expenditures	<u>41,946</u>	<u>47,157</u>	<u>36,195</u>	<u>10,962</u>
Net Change in Fund Balance	(8,946)	(6,193)	4,214	10,407
Fund Balance (Deficit) at Beginning of Year	23,316	23,316	23,316	
Fund Balance (Deficit) at End of Year	<u>\$ 14,370</u>	<u>\$ 17,123</u>	<u>\$ 27,530</u>	<u>\$ 10,407</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
INDIGENT GUARDIANSHIP
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 16,000	\$ 16,000	\$ 14,530	\$ (1,470)
Other	1,000	1,000	1,311	311
Total Revenues	<u>17,000</u>	<u>17,000</u>	<u>15,841</u>	<u>(1,159)</u>
EXPENDITURES:				
Public Safety				
Probate Court				
Contractual Services	15,000	15,000	7,960	7,040
Total - Probate Court	<u>15,000</u>	<u>15,000</u>	<u>7,960</u>	<u>7,040</u>
Total Expenditures	<u>15,000</u>	<u>15,000</u>	<u>7,960</u>	<u>7,040</u>
Net Change in Fund Balance	2,000	2,000	7,881	5,881
Fund Balance (Deficit) at Beginning of Year	87,822	87,822	87,822	
Fund Balance (Deficit) at End of Year	<u>\$ 89,822</u>	<u>\$ 89,822</u>	<u>\$ 95,703</u>	<u>\$ 5,881</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
VICTIM WITNESS GRANTS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 121,000	\$ 122,644	\$ 134,620	\$ 11,976
Intergovernmental	389,600	389,600	305,602	(83,998)
Other	70	70	75	5
Total Revenues	<u>510,670</u>	<u>512,314</u>	<u>440,297</u>	<u>(72,017)</u>
EXPENDITURES:				
Public Safety				
Prosecuting Attorney				
Personal Services	520,686	518,244	420,720	97,524
Contractual Services	5,800	6,500	6,200	300
Materials and Supplies	3,000	3,000	1,540	1,460
Capital Outlay	31,275	31,275	20,030	11,245
Other	19,959	19,259	9,800	9,459
Total - Prosecuting Attorney	<u>580,720</u>	<u>578,278</u>	<u>458,290</u>	<u>119,988</u>
Probate Court				
Other	31,000	32,644	32,644	
Total - Probate Court	<u>31,000</u>	<u>32,644</u>	<u>32,644</u>	
Total Expenditures	<u>611,720</u>	<u>610,922</u>	<u>490,934</u>	<u>119,988</u>
Excess of Revenues Over (Under) Expenditures	(101,050)	(98,608)	(50,637)	47,971
OTHER FINANCING SOURCES AND USES:				
Transfers In	139,000	139,000	69,159	(69,841)
Advances In	24,000	24,000	38,056	14,056
Transfers Out	(109)	(109)		109
Total Other Financing Sources and Uses	<u>162,891</u>	<u>162,891</u>	<u>107,215</u>	<u>(55,676)</u>
Net Change in Fund Balance	61,841	64,283	56,578	(7,705)
Fund Balance (Deficit) at Beginning of Year	93,640	93,640	93,640	
Fund Balance (Deficit) at End of Year	<u>\$ 155,481</u>	<u>\$ 157,923</u>	<u>\$ 150,218</u>	<u>\$ (7,705)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
EQUIPMENT ACQUISITION
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 1,000	\$ 1,000	\$ 1,141	\$ 141
Intergovernmental	353,000	353,000	309,512	(43,488)
Other	1,000	3,000	1,550	(1,450)
Total Revenues	<u>355,000</u>	<u>357,000</u>	<u>312,203</u>	<u>(44,797)</u>
EXPENDITURES:				
General Government:				
Commissioners				
Contractual Services	890	890	220	670
Materials and Supplies	288	288	198	90
Capital Outlay	6,256	7,806	1,078	6,728
Other	<u>354,280</u>	<u>354,280</u>	<u>310,774</u>	<u>43,506</u>
Total - Commissioners	361,714	363,264	312,270	50,994
Geographic Information Systems				
Materials and Supplies	2,500	2,500	738	1,762
Capital Outlay	5,000	5,000	1,690	3,310
Other	<u>750</u>	<u>750</u>	<u>70</u>	<u>680</u>
Total - Geographic Information Systems	<u>8,250</u>	<u>8,250</u>	<u>2,498</u>	<u>5,752</u>
Total Expenditures	<u>369,964</u>	<u>371,514</u>	<u>314,768</u>	<u>56,746</u>
Net Change in Fund Balance	(14,964)	(14,514)	(2,565)	11,949
Fund Balance (Deficit) at Beginning of Year	78,287	78,287	78,287	
Prior Year Encumbrances Appropriated	1,478	1,478	1,478	
Fund Balance (Deficit) at End of Year	<u>\$ 64,801</u>	<u>\$ 65,251</u>	<u>\$ 77,200</u>	<u>\$ 11,949</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
D.A.R.E. DONATIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Other	\$ 200	\$ 200		\$ (200)
Total Revenues	<u>200</u>	<u>200</u>		<u>(200)</u>
EXPENDITURES:				
Public Safety				
Sheriff				
Materials and Supplies	<u>501</u>	<u>501</u>		<u>501</u>
Total - Sheriff	<u>501</u>	<u>501</u>		<u>501</u>
Total Expenditures	<u>501</u>	<u>501</u>		<u>501</u>
Net Change in Fund Balance	(301)	(301)		301
Fund Balance (Deficit) at Beginning of Year	501	501	501	
Fund Balance (Deficit) at End of Year	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 501</u>	<u>\$ 301</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
INMATE FEES - MEDICAL
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 34,000	\$ 34,000	\$ 31,492	\$ (2,508)
Total Revenues	<u>34,000</u>	<u>34,000</u>	<u>31,492</u>	<u>(2,508)</u>
EXPENDITURES:				
Public Safety				
Sheriff - Administration				
Contractual Services	6,958	24,153	18,733	5,420
Materials and Supplies	6,269	18,751	15,579	3,172
Capital Outlay	320	320		320
Other	10	10		10
Total - Sheriff - Administration	<u>13,557</u>	<u>43,234</u>	<u>34,312</u>	<u>8,922</u>
Total Expenditures	<u>13,557</u>	<u>43,234</u>	<u>34,312</u>	<u>8,922</u>
Net Change in Fund Balance	20,443	(9,234)	(2,820)	6,414
Fund Balance (Deficit) at Beginning of Year	12,888	12,888	12,888	
Prior Year Encumbrances Appropriated	940	940	940	
Fund Balance (Deficit) at End of Year	<u>\$ 34,271</u>	<u>\$ 4,594</u>	<u>\$ 11,008</u>	<u>\$ 6,414</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMON PLEAS GRANTS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 952,308	\$ 955,988	\$ 1,077,925	\$ 121,937
Intergovernmental	527,059	530,249	674,042	143,793
Other	100	100	463	363
Total Revenues	<u>1,479,467</u>	<u>1,486,337</u>	<u>1,752,430</u>	<u>266,093</u>
EXPENDITURES:				
Public Safety				
Law Library				
Personal Services	122,535	122,535	119,327	3,208
Contractual Services	100	100		100
Materials and Supplies	1,100	2,100	1,416	684
Capital Outlay	1,100	1,475	1,406	69
Other	215,014	213,639	171,951	41,688
Total - Law Library	<u>339,849</u>	<u>339,849</u>	<u>294,100</u>	<u>45,749</u>
Common Pleas Court				
Personal Services	773,738	917,049	644,341	272,708
Contractual Services	78,424	93,860	55,899	37,961
Materials and Supplies	54,288	64,248	29,727	34,521
Capital Outlay	50,544	54,544	26,131	28,413
Other	120,250	136,152	72,642	63,510
Total - Common Pleas Court	<u>1,077,244</u>	<u>1,265,853</u>	<u>828,740</u>	<u>437,113</u>
Probate Court				
Personal Services	9,005	14,235	13,378	857
Contractual Services	5,025	210,535	187,719	22,816
Materials and Supplies	1,908	1,908	1,016	892
Capital Outlay	3,145	3,145	2,693	452
Other	4,600	4,600	3,316	1,284
Total - Probate Court	<u>23,683</u>	<u>234,423</u>	<u>208,122</u>	<u>26,301</u>
Clerk of Courts				
Contractual Services		9,494	9,494	
Materials and Supplies	53,364	43,870		43,870
Total - Clerk of Courts	<u>53,364</u>	<u>53,364</u>	<u>9,494</u>	<u>43,870</u>
Domestic Relations Court				
Personal Services	109,000	109,005	106,866	2,139
Contractual Services	5,000	5,000	3,600	1,400
Materials and Supplies	500	500		500
Capital Outlay	4,600	4,595		4,595
Other	1,000	1,000		1,000
Total - Domestic Relations Court	<u>120,100</u>	<u>120,100</u>	<u>110,466</u>	<u>9,634</u>
Total Expenditures	<u>1,614,240</u>	<u>2,013,589</u>	<u>1,450,922</u>	<u>562,667</u>
Excess of Revenues Over (Under) Expenditures	(134,773)	(527,252)	301,508	828,760
OTHER FINANCING SOURCES AND USES:				
Advances In	53,000	53,000		(53,000)
Total Other Financing Sources and Uses	<u>53,000</u>	<u>53,000</u>		<u>(53,000)</u>
Net Change in Fund Balance	(81,773)	(474,252)	301,508	775,760
Fund Balance (Deficit) at Beginning of Year	1,667,444	1,667,444	1,667,444	
Prior Year Encumbrances Appropriated	17,241	17,241	17,241	
Fund Balance (Deficit) at End of Year	<u>\$ 1,602,912</u>	<u>\$ 1,210,433</u>	<u>\$ 1,986,193</u>	<u>\$ 775,760</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FAMILY AND CHILDREN FIRST COUNCIL
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 4,000	\$ 4,000	\$ 7,394	\$ 3,394
Intergovernmental	288,382	300,394	255,221	(45,173)
Other			47,800	47,800
Total Revenues	<u>292,382</u>	<u>304,394</u>	<u>310,415</u>	<u>6,021</u>
EXPENDITURES:				
Human Services				
Family Children First Council				
Personal Services	98,797	114,660	111,615	3,045
Contractual Services	71	96	82	14
Materials and Supplies	382	382	300	82
Capital Outlay	100	282	182	100
Other	377	6,875	6,581	294
Total - Family Children First Council	<u>99,727</u>	<u>122,295</u>	<u>118,760</u>	<u>3,535</u>
Family Relation Services				
Personal Services	109,978	109,978	92,824	17,154
Contractual Services	35	35	35	
Materials and Supplies	300	300	7	293
Other	1,012	1,300	609	691
Total - Family Relation Services	<u>111,325</u>	<u>111,613</u>	<u>93,475</u>	<u>18,138</u>
Parent Support				
Personal Services	27,795	48,698	44,491	4,207
Contractual Services	2,330	2,235	569	1,666
Materials and Supplies	200	850	512	338
Other	710	1,282	555	727
Total - Parent Support	<u>31,035</u>	<u>53,065</u>	<u>46,127</u>	<u>6,938</u>
FFR Visitation Center				
Personal Services	175,172	191,109	137,802	53,307
Contractual Services	59,334	49,819	28,753	21,066
Materials and Supplies	3,634	5,434	4,613	821
Capital Outlay	1,925	11,904	10,182	1,722
Other	2,395	3,849	3,203	646
Total - FFR Visitation Center	<u>242,460</u>	<u>262,115</u>	<u>184,553</u>	<u>77,562</u>
Total Expenditures	<u>484,547</u>	<u>549,088</u>	<u>442,915</u>	<u>106,173</u>
Excess of Revenues Over (Under) Expenditures	(192,165)	(244,694)	(132,500)	112,194
OTHER FINANCING SOURCES AND USES:				
Transfers In	179,500	179,500	199,511	20,011
Advances In	25,000	40,500	42,500	2,000
Advances Out		(65,500)	(45,500)	20,000
Total Other Financing Sources and Uses	<u>204,500</u>	<u>154,500</u>	<u>196,511</u>	<u>42,011</u>
Net Change in Fund Balance	12,335	(90,194)	64,011	154,205
Fund Balance (Deficit) at Beginning of Year	105,078	105,078	105,078	
Prior Year Encumbrances Appropriated	745	745	745	
Fund Balance (Deficit) at End of Year	<u>\$ 118,158</u>	<u>\$ 15,629</u>	<u>\$ 169,834</u>	<u>\$ 154,205</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
EMERGENCY MANAGEMENT GRANTS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 102,392	\$ 102,392	\$ 111,241	\$ 8,849
Total Revenues	<u>102,392</u>	<u>102,392</u>	<u>111,241</u>	<u>8,849</u>
EXPENDITURES:				
Public Safety				
Emergency Management Agency				
Personal Services	90,120	90,128	89,409	719
Contractual Services	21,173	28,165	26,926	1,239
Materials and Supplies	2,000	2,750	2,451	299
Capital Outlay	3,000	3,000		3,000
Other	9,100	1,350		1,350
Total - Emergency Management Agency	<u>125,393</u>	<u>125,393</u>	<u>118,786</u>	<u>6,607</u>
Total Expenditures	<u>125,393</u>	<u>125,393</u>	<u>118,786</u>	<u>6,607</u>
Excess of Revenues Over (Under) Expenditures	(23,001)	(23,001)	(7,545)	15,456
OTHER FINANCING SOURCES AND USES:				
Transfers In	29,083	29,083	29,083	
Total Other Financing Sources and Uses	<u>29,083</u>	<u>29,083</u>	<u>29,083</u>	
Net Change in Fund Balance	6,082	6,082	21,538	15,456
Fund Balance (Deficit) at Beginning of Year	78,552	78,552	78,552	
Prior Year Encumbrances Appropriated	623	623	623	
Fund Balance (Deficit) at End of Year	<u>\$ 85,257</u>	<u>\$ 85,257</u>	<u>\$ 100,713</u>	<u>\$ 15,456</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CONCEALED HANDGUN LICENSE
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Licenses and Permits	\$ 180,000	\$ 280,000	\$ 266,892	\$ (13,108)
Other	200	200		(200)
Total Revenues	<u>180,200</u>	<u>280,200</u>	<u>266,892</u>	<u>(13,308)</u>
EXPENDITURES:				
Public Safety				
Sheriff - Administration				
Personal Services	51,122	87,363	46,066	41,297
Contractual Services	68,775	239,216	133,371	105,845
Materials and Supplies	20,519	28,897	6,467	22,430
Capital Outlay	22,130	42,619	4,090	38,529
Other	13,671	34,505	22,294	12,211
Total - Sheriff - Administration	<u>176,217</u>	<u>432,600</u>	<u>212,288</u>	<u>220,312</u>
Total Expenditures	<u>176,217</u>	<u>432,600</u>	<u>212,288</u>	<u>220,312</u>
Net Change in Fund Balance	3,983	(152,400)	54,604	207,004
Fund Balance (Deficit) at Beginning of Year	175,017	175,017	175,017	
Prior Year Encumbrances Appropriated	1,200	1,200	1,200	
Fund Balance (Deficit) at End of Year	<u>\$ 180,200</u>	<u>\$ 23,817</u>	<u>\$ 230,821</u>	<u>\$ 207,004</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNCIL ON AGING
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 4,865,500	\$ 4,977,470	\$ 4,977,470	
Intergovernmental	481,500	481,747	481,747	
Total Revenues	<u>5,347,000</u>	<u>5,459,217</u>	<u>5,459,217</u>	
EXPENDITURES:				
Human Services				
Political Subdivisions				
Contractual Services	68,900	31,283	31,283	
Other	5,231,100	5,427,934	5,427,934	
Total - Political Subdivisions	<u>5,300,000</u>	<u>5,459,217</u>	<u>5,459,217</u>	
Total Expenditures	5,300,000	5,459,217	5,459,217	
Net Change in Fund Balance	47,000			
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u>\$ 47,000</u>			

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
ROAD ASSESSMENT DEBT SERVICE
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Special Assessments		\$ 50	\$ 23	\$ (27)
Total Revenues		<u>50</u>	<u>23</u>	<u>(27)</u>
Net Change in Fund Balance		50	23	(27)
Fund Balance (Deficit) at Beginning of Year	9,847	9,847	9,847	
Fund Balance (Deficit) at End of Year	<u>\$ 9,847</u>	<u>\$ 9,897</u>	<u>\$ 9,870</u>	<u>\$ (27)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 470,000	\$ 470,000	\$ 470,000	
Interest and Fiscal Charges	532,566	532,564	532,564	
Total Expenditures	<u>1,002,566</u>	<u>1,002,564</u>	<u>1,002,564</u>	
Excess of Revenues Over (Under) Expenditures	(1,002,566)	(1,002,564)	(1,002,564)	
OTHER FINANCING SOURCES AND USES:				
Transfers In	1,002,566	1,002,566	1,176,067	173,501
Transfers Out	<u>(10,520)</u>	<u>(10,520)</u>	<u>1,176,067</u>	<u>10,520</u>
Total Other Financing Sources and Uses	<u>992,046</u>	<u>992,046</u>	<u>1,176,067</u>	<u>184,021</u>
Net Change in Fund Balance	(10,520)	(10,518)	173,503	184,021
Fund Balance (Deficit) at Beginning of Year	972,880	972,880	972,880	
Fund Balance (Deficit) at End of Year	<u>\$ 962,360</u>	<u>\$ 962,362</u>	<u>\$ 1,146,383</u>	<u>\$ 184,021</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
TAX INCENTIVE PROJECT DEBT
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 246,000	\$ 246,000	\$ 280,919	\$ 34,919
Intergovernmental	444,438	444,438	466,660	22,222
Total Revenues	<u>690,438</u>	<u>690,438</u>	<u>747,579</u>	<u>57,141</u>
EXPENDITURES:				
Legislative and Executive Commissioners				
Contractual Services		28,750	27,864	886
Total - Commissioners		<u>28,750</u>	<u>27,864</u>	<u>886</u>
Debt Service				
Principal Retirement	600,000	600,000	600,000	
Interest and Fiscal Charges	<u>350,351</u>	<u>350,351</u>	<u>350,341</u>	10
Total - Debt Service	<u>950,351</u>	<u>950,351</u>	<u>950,341</u>	<u>10</u>
Total Expenditures	<u>950,351</u>	<u>979,101</u>	<u>978,205</u>	<u>896</u>
Excess of Revenues Over (Under) Expenditures	(259,913)	(288,663)	(230,626)	58,037
OTHER FINANCING SOURCES AND USES:				
Transfers In	835,816	835,816	304,566	(531,250)
Transfers Out	<u>(549,000)</u>	<u>(544,500)</u>	<u>304,566</u>	<u>544,500</u>
Total Other Financing Sources and Uses	<u>286,816</u>	<u>291,316</u>	<u>304,566</u>	<u>13,250</u>
Net Change in Fund Balance	26,903	2,653	73,940	71,287
Fund Balance (Deficit) at Beginning of Year	634,752	634,752	634,752	
Fund Balance (Deficit) at End of Year	<u>\$ 661,655</u>	<u>\$ 637,405</u>	<u>\$ 708,692</u>	<u>\$ 71,287</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
BUILDING ROAD AND CONSTRUCTION
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Interest	\$ 80,000	\$ 80,000	\$ 78,706	\$ (1,294)
Other	23,000	23,000	45,787	22,787
Total Revenues	<u>103,000</u>	<u>103,000</u>	<u>124,493</u>	<u>21,493</u>
EXPENDITURES:				
Community and Economic Development				
Commissioners				
Contractual Services	2,400	1,017	250	767
Capital Outlay	1,500,000	1,592,570	92,570	1,500,000
Total - Commissioners	<u>1,502,400</u>	<u>1,593,587</u>	<u>92,820</u>	<u>1,500,767</u>
Debt Service				
Principal Retirement	110,000	110,000	110,000	
Interest and Fiscal Charges	1,368	2,751	1,387	1,364
Total - Debt Service	<u>111,368</u>	<u>112,751</u>	<u>111,387</u>	<u>1,364</u>
Total Expenditures	<u>1,613,768</u>	<u>1,706,338</u>	<u>204,207</u>	<u>1,502,131</u>
Excess of Revenues Over (Under) Expenditures	(1,510,768)	(1,603,338)	(79,714)	1,523,624
OTHER FINANCING SOURCES AND USES:				
Transfers In	1,500,000	1,500,000	500,455	(999,545)
Notes Issued	87,000	87,000	95,000	8,000
Transfers Out	(80,000)	(78,706)	(78,706)	
Total Other Financing Sources and Uses	<u>1,507,000</u>	<u>1,508,294</u>	<u>516,749</u>	<u>(991,545)</u>
Net Change in Fund Balance	(3,768)	(95,044)	437,035	532,079
Fund Balance (Deficit) at Beginning of Year	1,752,331	1,752,331	1,752,331	
Prior Year Encumbrances Appropriated	4	4	4	
Fund Balance (Deficit) at End of Year	<u>\$ 1,748,567</u>	<u>\$ 1,657,291</u>	<u>\$ 2,189,370</u>	<u>\$ 532,079</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHASE STEWART TRUST
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Interest	400	400	465	65
Total Revenues	<u>400</u>	<u>400</u>	<u>465</u>	<u>65</u>
EXPENDITURES:				
General Government:				
Trust Funds				
Other	15,979	15,979	1,868	14,111
Total - Trust Funds	<u>15,979</u>	<u>15,979</u>	<u>1,868</u>	<u>14,111</u>
Total Expenditures	<u>15,979</u>	<u>15,979</u>	<u>1,868</u>	<u>14,111</u>
Net Change in Fund Balance	(15,579)	(15,579)	(1,403)	14,176
Fund Balance (Deficit) at Beginning of Year	87,999	87,999	87,999	
Fund Balance (Deficit) at End of Year	<u><u>72,420</u></u>	<u><u>72,420</u></u>	<u><u>86,596</u></u>	<u><u>14,176</u></u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
WATER
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 9,795,000	\$ 9,795,000	\$ 10,723,496	\$ 928,496
Intergovernmental			211,215	211,215
Special Assessments	145,866	147,486	149,442	1,956
Interest	45,000	45,000	56,965	11,965
Other	<u>220,000</u>	<u>220,000</u>	<u>260,156</u>	<u>40,156</u>
Total Revenues	<u>10,205,866</u>	<u>10,207,486</u>	<u>11,401,274</u>	<u>1,193,788</u>
EXPENDITURES:				
Public Works:				
Sanitary Engineer:				
Personal Services	2,599,194	2,599,194	2,176,791	422,403
Contractual Services	1,491,608	1,493,786	1,068,620	425,166
Materials and Supplies	2,614,927	2,636,419	2,392,104	244,315
Capital Outlay	3,470,850	3,385,315	1,272,468	2,112,847
Other	87,184	125,014	98,872	26,142
Debt Service:				
Principal Retirement	9,322,118	9,272,118	8,462,499	809,619
Interest and Fiscal Charges	<u>1,396,909</u>	<u>1,440,269</u>	<u>1,279,983</u>	<u>160,286</u>
Total Sanitary Engineer:	<u>20,982,790</u>	<u>20,952,115</u>	<u>16,751,337</u>	<u>4,200,778</u>
Total Expenditures	<u>20,982,790</u>	<u>20,952,115</u>	<u>16,751,337</u>	<u>4,200,778</u>
Excess of Revenues Over (Under) Expenditures	(10,776,924)	(10,744,629)	(5,350,063)	5,394,566
OTHER FINANCING SOURCES AND USES:				
Sale of Capital Assets			515	515
Advances In	1,000	1,000		(1,000)
General Obligation Bonds Issued	6,300,000	6,300,000	5,756,895	(543,105)
Bond Anticipation Notes Issued	1,940,000	1,940,000	1,992,530	52,530
Advances Out		(9,000)		9,000
Transfers In	3,962,093	3,966,943	10,781	(3,956,162)
Transfers Out	<u>(3,252,953)</u>	<u>(3,257,803)</u>		<u>3,257,803</u>
Total Other Financing Sources and Uses	<u>8,950,140</u>	<u>8,941,140</u>	<u>7,760,721</u>	<u>(1,180,419)</u>
Net Change in Fund Balance	(1,826,784)	(1,803,489)	2,410,658	4,214,147
Fund Balance (Deficit) at Beginning of Year	12,144,334	12,144,334	12,144,334	
Prior Year Encumbrances Appropriated	688,742	688,742	688,742	
Fund Balance (Deficit) at End of Year	<u>\$ 11,006,292</u>	<u>\$ 11,029,587</u>	<u>\$ 15,243,734</u>	<u>\$ 4,214,147</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
SEWER
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 19,720,000	\$ 19,720,000	\$ 20,269,406	\$ 549,406
Intergovernmental			154,109	154,109
Special Assessments	372,502	372,882	349,424	(23,458)
Other	<u>375,000</u>	<u>375,000</u>	<u>375,448</u>	448
Total Revenues	<u>20,467,502</u>	<u>20,467,882</u>	<u>21,148,387</u>	<u>680,505</u>
EXPENDITURES:				
Public Works:				
Sanitary Engineer:				
Personal Services	3,031,399	3,031,399	2,644,192	387,207
Contractual Services	2,929,983	2,891,212	2,016,258	874,954
Materials and Supplies	2,836,331	2,701,142	2,401,267	299,875
Capital Outlay	1,522,080	1,638,058	1,120,491	517,567
Other	116,253	134,410	78,539	55,871
Debt Service:				
Principal Retirement	9,195,087	9,446,058	9,435,700	10,358
Interest and Fiscal Charges	<u>3,846,837</u>	<u>3,595,866</u>	<u>3,565,117</u>	<u>30,749</u>
Total Sanitary Engineer	<u>23,477,970</u>	<u>23,438,145</u>	<u>21,261,564</u>	<u>2,176,581</u>
Total Expenditures	<u>23,477,970</u>	<u>23,438,145</u>	<u>21,261,564</u>	<u>2,176,581</u>
Excess of Revenues Over (Under) Expenditures	(3,010,468)	(2,970,263)	(113,177)	2,857,086
OTHER FINANCING SOURCES AND USES:				
Sale of Capital Assets			4,866	4,866
Bond Anticipation Notes Issued	480,000	870,000	864,914	(5,086)
Transfers In	8,532,879	8,532,879	25,145	(8,507,734)
Transfers Out	<u>(8,557,878)</u>	<u>(8,558,645)</u>	<u>8,558,645</u>	<u>8,558,645</u>
Total Other Financing Sources and Uses	<u>455,001</u>	<u>844,234</u>	<u>894,925</u>	<u>50,691</u>
Net Change in Fund Balance	(2,555,467)	(2,126,029)	781,748	2,907,777
Fund Balance (Deficit) at Beginning of Year	11,935,652	11,935,652	11,935,652	
Prior Year Encumbrances Appropriated	1,117,795	1,117,795	1,117,795	
Fund Balance (Deficit) at End of Year	<u>\$ 10,497,980</u>	<u>\$ 10,927,418</u>	<u>\$ 13,835,195</u>	<u>\$ 2,907,777</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HEALTH CARE
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 14,661,000	\$ 14,661,000	\$ 13,838,669	\$ (822,331)
Other	457,000	550,768	769,729	218,961
Total Revenues	<u>15,118,000</u>	<u>15,211,768</u>	<u>14,608,398</u>	<u>(603,370)</u>
EXPENDITURES:				
Personal Services	803,000	1,328,000	1,327,950	50
Contractual Services	<u>14,315,000</u>	<u>18,341,188</u>	<u>18,000,902</u>	<u>340,286</u>
Total Expenditures	<u>15,118,000</u>	<u>19,669,188</u>	<u>19,328,852</u>	<u>340,336</u>
Excess of Revenues Over (Under) Expenditures		(4,457,420)	(4,720,454)	(263,034)
OTHER FINANCING SOURCES AND USES:				
Advances In	200,000			
Transfers In	553	600,553	600,633	80
Advances Out	<u>(200,000)</u>			
Total Other Financing Sources and Uses	<u>553</u>	<u>600,553</u>	<u>600,633</u>	<u>80</u>
Net Change in Fund Balance	553	(3,856,867)	(4,119,821)	(262,954)
Fund Balance (Deficit) at Beginning of Year	8,701,445	8,701,445	8,701,445	
Fund Balance (Deficit) at End of Year	<u>\$ 8,701,998</u>	<u>\$ 4,844,578</u>	<u>\$ 4,581,624</u>	<u>\$ (262,954)</u>

GREENE COUNTY, OHIO
COMBINING SCHEDULE OF CHANGES IN ASSETS AND
LIABILITIES - ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Balance 12/31/2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/2016</u>
PAYROLL AGENCY				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,791	\$ 7,902	\$ 8,817	\$ 876
LIABILITIES:				
Payroll Withholdings	\$ 1,791	\$ 7,902	\$ 8,817	\$ 876
UNDIVIDED TAX AGENCY				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 9,355,230	\$ 268,260,017	\$ 267,975,882	\$ 9,639,365
Taxes Levied for Other Governments	211,384,318	222,247,190	211,384,318	222,247,190
Total Assets	<u>\$ 220,739,548</u>	<u>\$ 490,507,207</u>	<u>\$ 479,360,200</u>	<u>\$ 231,886,555</u>
LIABILITIES:				
Due to Other Governments	\$ 207,492,083	\$ 416,694,634	\$ 405,784,369	\$ 218,402,348
Due to Other Funds		48,595,641	48,595,641	
Other Liabilities	13,247,465	25,216,932	24,980,190	13,484,207
Total Liabilities	<u>\$ 220,739,548</u>	<u>\$ 490,507,207</u>	<u>\$ 479,360,200</u>	<u>\$ 231,886,555</u>
OTHER AGENCY				
ASSETS:				
Cash and Cash Equivalents in Segregated Accounts	\$ 2,900,095	\$ 27,476,272	\$ 27,463,536	\$ 2,912,831
LIABILITIES:				
Other Liabilities	\$ 2,900,095	\$ 27,476,272	\$ 27,463,536	\$ 2,912,831
POLITICAL SUBDIVISION AGENCY				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 7,793,079	\$ 229,731,851	\$ 227,039,039	\$ 10,485,891
LIABILITIES:				
Due to Other Governments	\$ 7,793,079	\$ 229,731,851	\$ 227,039,039	\$ 10,485,891
TOTALS				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 17,150,100	\$ 497,999,770	\$ 495,023,738	\$ 20,126,132
Cash and Cash Equivalents in Segregated Accounts	2,900,095	27,476,272	27,463,536	2,912,831
Taxes Receivable	211,384,318	222,247,190	211,384,318	222,247,190
Total Assets	<u>\$ 231,434,513</u>	<u>\$ 747,723,232</u>	<u>\$ 733,871,592</u>	<u>\$ 245,286,153</u>
LIABILITIES:				
Due to Other Governments	\$ 215,285,162	\$ 646,426,485	\$ 632,823,408	\$ 228,888,239
Due to Other Funds		48,595,641	48,595,641	
Payroll Withholdings	1,791	7,902	8,817	876
Other Liabilities	16,147,560	52,693,204	52,443,726	16,397,038
Total Liabilities	<u>\$ 231,434,513</u>	<u>\$ 747,723,232</u>	<u>\$ 733,871,592</u>	<u>\$ 245,286,153</u>

**GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2016**

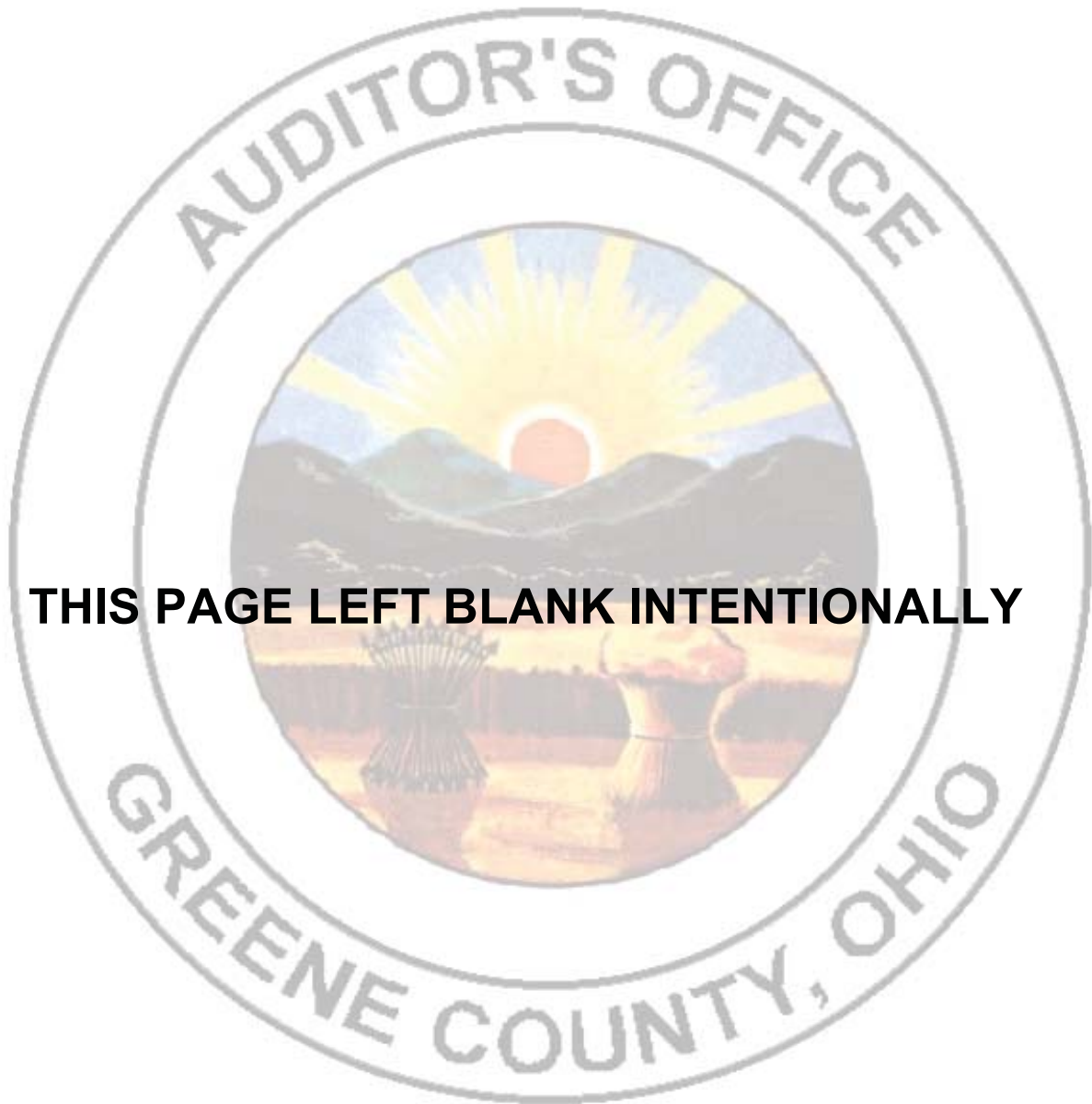
Governmental funds capital assets:	
Land.....	\$ 2,451,528
Buildings, Structures & Improvements.....	41,617,584
Equipment, Furniture and Fixtures.....	12,896,022
Infrastructure.....	<u>131,337,294</u>
 Total governmental funds capital assets.....	 <u><u>\$ 188,302,428</u></u>
 Investment in governmental funds capital assets by source:	
General Fund.....	\$ 41,788,573
Special Revenue Funds.....	<u>146,513,855</u>
 Total governmental funds capital assets.....	 <u><u>\$ 188,302,428</u></u>

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2016

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Infrastructure	Construction in Progress	Total
General Government						
Legislative and Executive						
Commissioners.....	\$ -	\$ 3,800,000	\$ 29,735	\$ -	\$ -	\$ 3,829,735
Auditor.....	-	-	342,355	-	-	342,355
Data Processing.....	-	-	302,522	-	-	302,522
Building Maintenance.....	-	-	648,829	-	-	648,829
Other Legislative and Executive.....	-	-	999,269	-	-	999,269
Land & Buildings.....	1,058,004	7,079,248	-	-	-	8,137,252
Judicial						
Common Pleas Court.....	-	-	307,270	-	-	307,270
Probate Court.....	-	-	60,407	-	-	60,407
Clerk of Courts.....	-	-	56,840	-	-	56,840
Juvenile Court.....	-	-	211,065	-	-	211,065
Other Judicial.....	-	-	119,694	-	-	119,694
Land & Buildings.....	25,920	6,176,782	-	-	-	6,202,702
Total General Government.....	1,083,924	17,056,030	3,077,986	-	-	21,217,940
Public Safety						
Coroner.....	-	-	102,845	-	-	102,845
Sheriff.....	-	-	1,525,726	-	-	1,525,726
Adult Probation.....	-	-	57,688	-	-	57,688
Building Inspection.....	-	-	140,518	-	-	140,518
Ace Task Force.....	-	-	10,000	-	-	10,000
Juvenile Detention.....	-	-	76,927	-	-	76,927
Emergency Management.....	-	-	35,228	-	-	35,228
Land & Buildings.....	5,910	15,900,882	-	-	-	15,906,792
Total Public Safety.....	5,910	15,900,882	1,948,932	-	-	17,855,724
Public Works						
Engineer and Highways.....	-	-	4,600,643	131,337,294	-	135,937,937
WAN Group.....	-	-	438,048	-	-	438,048
Garbage & Refuse.....	-	-	496,274	-	-	496,274
Land & Buildings.....	23,867	2,657,379	-	-	-	2,681,246
Total Public Works.....	23,867	2,657,379	5,534,965	131,337,294	-	139,553,505
Health						
Animal Control.....	-	-	100,694	-	-	100,694
Developmental Disabilities.....	-	-	536,449	-	-	536,449
Land & Buildings.....	51,270	2,284,873	-	-	-	2,336,143
Total Health.....	51,270	2,284,873	637,143	-	-	2,973,286
Human Services						
County Home.....	-	-	111,489	-	-	111,489
Children Services.....	-	-	215,241	-	-	215,241
Public Assistance.....	-	-	114,149	-	-	114,149
Veterans Service Commission.....	-	-	91,371	-	-	91,371
Land & Buildings.....	426,710	2,073,636	-	-	-	2,500,346
Total Human Services.....	426,710	2,073,636	532,250	-	-	3,032,596
Community and Economic Development						
Convention & Visitors Bureau.....	-	-	82,863	-	-	82,863
Department of Development.....	-	-	16,950	-	-	16,950
Land & Buildings.....	121,030	1,279,994	-	-	-	1,401,024
Total Community & Economic Development..	121,030	1,279,994	99,813	-	-	1,500,837
Conservation & Recreation						
Recreation & Parks.....	-	-	1,064,933	-	-	1,064,933
Land & Buildings.....	738,817	364,790	-	-	-	1,103,607
Total Conservation & Recreation.....	738,817	364,790	1,064,933	-	-	2,168,540
Total General Capital Assets.....	\$ 2,451,528	\$ 41,617,584	\$ 12,896,022	\$ 131,337,294	\$ -	\$ 188,302,428

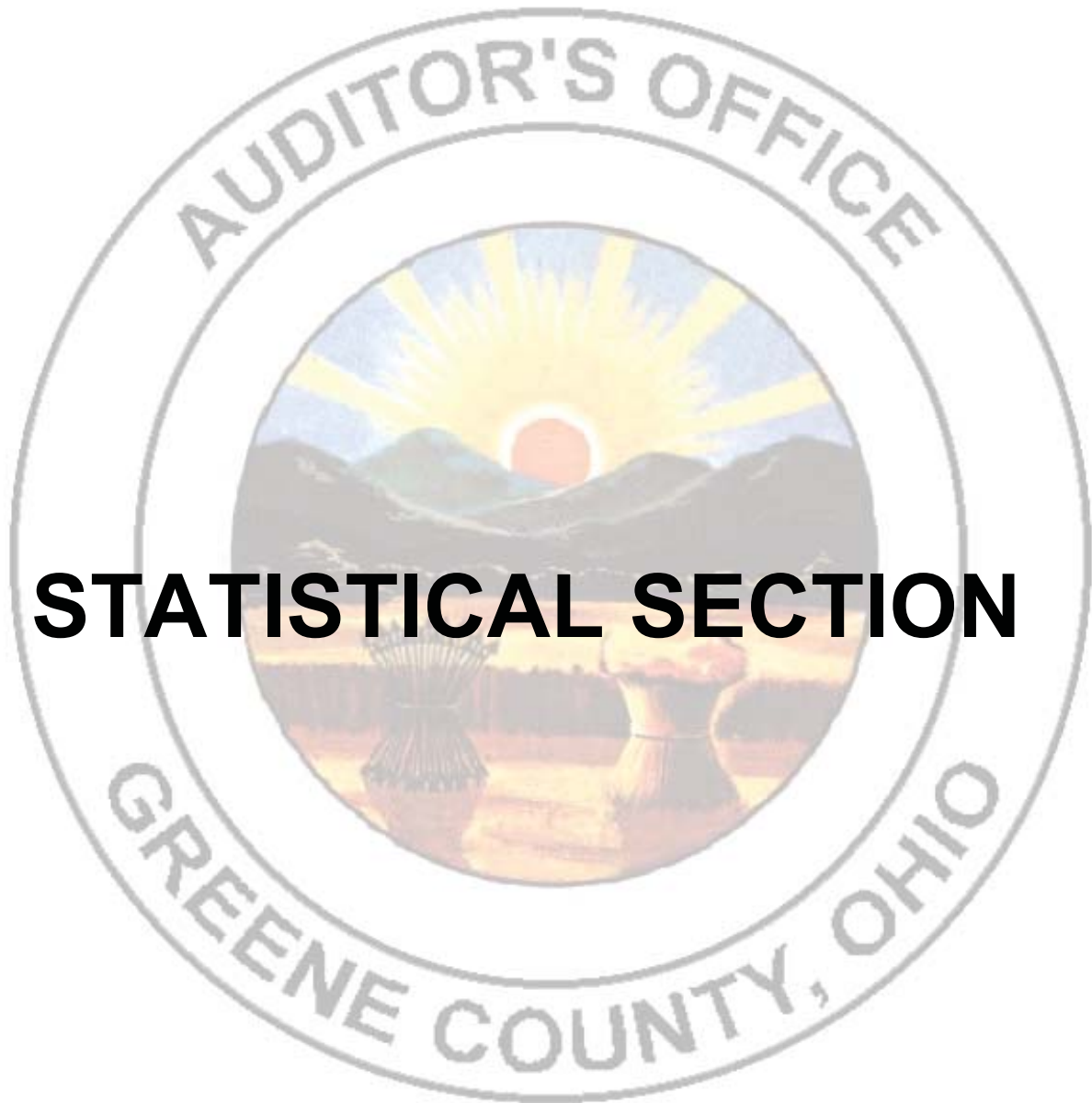
GREENE COUNTY, OHIO
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2016

Function and Activity	Governmental Fund Capital Assets January 1, 2016	Additions	Deductions	Governmental Fund Capital Assets December 31, 2016
General Government				
Legislative and Executive				
Commissioners.....	\$ 3,829,735			\$ 3,829,735
Auditor.....	342,355			342,355
Data Processing.....	308,464	36,330	42,271	302,523
Building Maintenance.....	624,834	23,995		648,829
Other Legislative and Executive.....	866,085	141,378	8,194	999,269
Land & Buildings.....	8,137,251			8,137,251
Judicial				
Common Pleas Court.....	319,065		11,795	307,270
Probate Court.....	60,407			60,407
Clerk of Courts.....	83,145		26,305	56,840
Juvenile Court.....	211,263	38,141	38,339	211,065
Other Judicial.....	440,863		321,169	119,694
Land & Buildings.....	6,202,702			6,202,702
Total General Government.....	21,426,169	239,844	448,073	21,217,940
Public Safety				
Coroner.....	102,845			102,845
Sheriff.....	1,317,515	255,985	47,774	1,525,726
Adult Probation.....	57,688			57,688
Building Inspection.....	100,193	40,325		140,518
Ace Task Force.....	10,000			10,000
Juvenile Detention.....	54,636	22,291		76,927
Emergency Management.....	56,521		21,293	35,228
Land & Buildings.....	15,564,332	342,460		15,906,792
Total Public Safety.....	17,263,730	661,061	69,067	17,855,724
Public Works				
Engineer and Highways.....	135,817,418	940,765	820,246	135,937,937
WAN Group.....	438,048			438,048
Environmental Services.....	496,274			496,274
Land & Buildings.....	2,681,246			2,681,246
Total Public Works.....	139,432,986	940,765	820,246	139,553,505
Health				
Animal Control.....	107,544		6,850	100,694
Developmental Disabilities.....	612,393		75,944	536,449
Land & Buildings.....	2,336,143			2,336,143
Total Health.....	3,056,080	-	82,794	2,973,286
Human Services				
County Home.....	111,489			111,489
Children Services.....	215,241			215,241
Public Assistance.....	114,149			114,149
Veterans Service Commission.....	73,532	17,839		91,371
Land & Buildings.....	2,500,346			2,500,346
Total Human Services.....	3,014,757	17,839	-	3,032,596
Community and Economic Development				
Convention & Visitor's Bureau.....	82,863			82,863
Department of Development.....	16,950			16,950
Land & Buildings.....	1,401,024			1,401,024
Total Community & Economic Development.....	1,500,837	-	-	1,500,837
Conservation & Recreation				
Recreation & Parks.....	1,075,771	52,047	62,885	1,064,933
Land & Buildings.....	1,103,607			1,103,607
Total Conservation & Recreation.....	2,179,378	52,047	62,885	2,168,540
Total General Capital Assets.....	\$ 187,873,937	\$ 1,911,556	\$ 1,483,065	\$ 188,302,428



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FOR GREENE COUNTY**



STATISTICAL SECTION

MAKING A DIFFERENCE
FOR GREENE COUNTY

Backside of Section Divider

**GREENE COUNTY, OHIO
STATISTICAL SECTION - TABLE OF CONTENTS
DECEMBER 31, 2016**

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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<p>These schedules contain trend information to help the reader understand how the County's financial position has changed over time.</p>	
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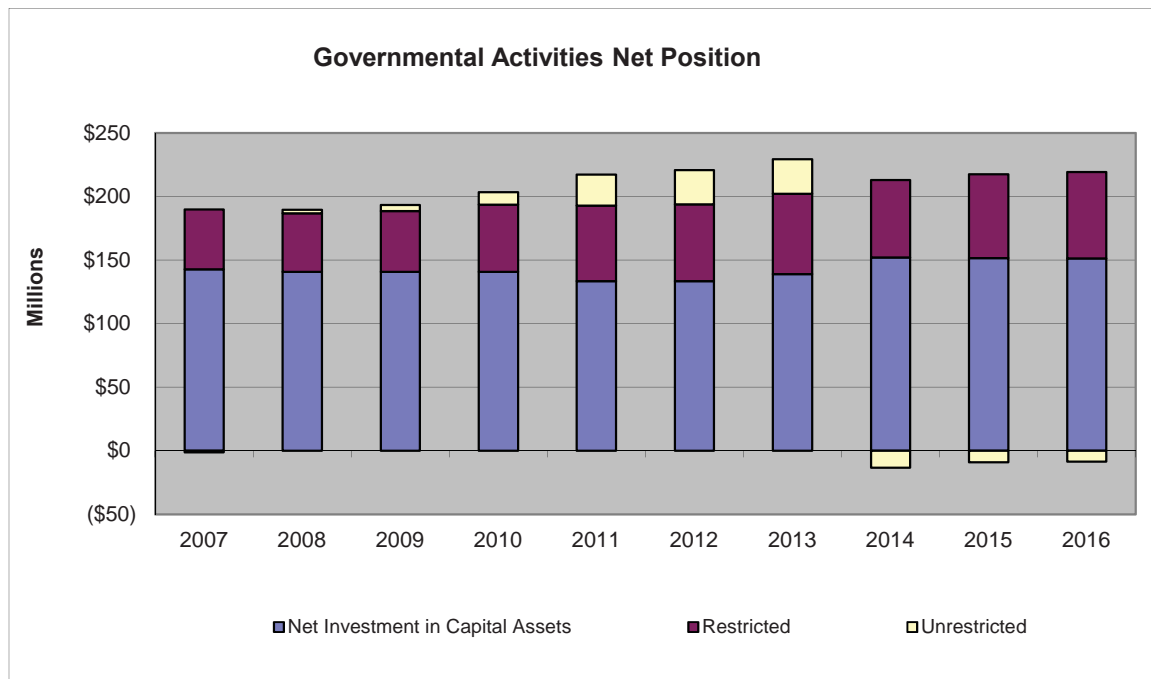
Sources:

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)

	2007	2008	2009	2010
Governmental Activities				
Net investment in capital assets.....	\$ 142,736,634	\$ 140,718,891	\$ 140,712,231	\$ 140,844,591
Restricted.....	47,057,871	46,036,038	47,824,504	52,741,642
Unrestricted.....	(1,349,928)	2,753,295	4,715,085	9,771,616
Total Governmental Activities Net Position.....	\$ 188,444,577	\$ 189,508,224	\$ 193,251,820	\$ 203,357,849
Business-type Activities				
Net investment in capital assets.....	\$ 77,295,873	\$ 83,330,821	\$ 90,502,130	\$ 85,800,405
Restricted.....	925,723	3,590,553	3,155,010	3,053,999
Unrestricted.....	24,445,217	21,666,388	16,664,647	31,620,110
Total Business-type Activities Net Position.....	\$ 102,666,813	\$ 108,587,762	\$ 110,321,787	\$ 120,474,514
Primary Government				
Net investment in capital assets.....	\$ 220,032,507	\$ 224,049,712	\$ 231,214,361	\$ 226,644,996
Restricted.....	47,983,594	49,626,591	50,979,514	55,795,641
Unrestricted.....	23,095,289	24,419,683	21,379,732	41,391,726
Total Primary Government Net Position.....	\$ 291,111,390	\$ 298,095,986	\$ 303,573,607	\$ 323,832,363

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



2011	2012	2013	2014(a)	2015	2016
\$ 133,362,088	\$ 133,455,943	\$ 138,857,976	\$ 151,976,215	\$ 151,517,853	\$ 151,356,072
59,398,499	60,329,538	63,196,051	60,982,816	66,057,173	67,801,893
24,578,217	26,860,601	27,325,592	(13,363,553)	(9,052,123)	(8,616,978)
<u>\$ 217,338,804</u>	<u>\$ 220,646,082</u>	<u>\$ 229,379,619</u>	<u>\$ 199,595,478</u>	<u>\$ 208,522,903</u>	<u>\$ 210,540,987</u>
\$ 89,510,038	\$ 90,885,709	\$ 99,567,512	\$ 103,660,266	\$ 108,197,018	\$ 115,363,241
8,580,411	8,606,969	2,643,753	9,531,013	8,630,839	17,311,731
27,284,032	30,419,735	29,461,992	22,099,906	26,832,469	18,738,841
<u>\$ 125,374,481</u>	<u>\$ 129,912,413</u>	<u>\$ 131,673,257</u>	<u>\$ 135,291,185</u>	<u>\$ 143,660,326</u>	<u>\$ 151,413,813</u>
\$ 222,872,126	\$ 224,341,652	\$ 238,425,488	\$ 255,636,481	\$ 259,714,871	\$ 266,719,313
67,978,910	68,936,507	65,839,804	70,513,829	74,688,012	85,113,624
51,862,249	57,280,336	56,787,584	8,736,353	17,780,346	10,121,863
<u>\$ 342,713,285</u>	<u>\$ 350,558,495</u>	<u>\$ 361,052,876</u>	<u>\$ 334,886,663</u>	<u>\$ 352,183,229</u>	<u>\$ 361,954,800</u>

Business-type Activities Net Position

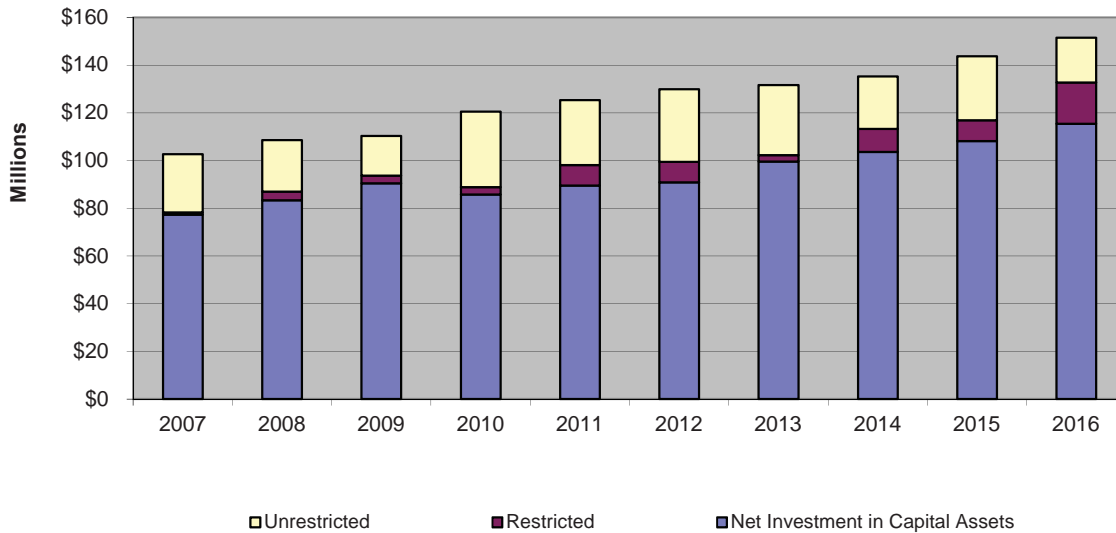


Table 2

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

	2007	2008	2009	2010 (a)
General Fund				
Reserved.....	\$ 573,926	\$ 387,141	\$ 395,983	\$ -
Unreserved.....	12,981,409	11,729,032	13,889,891	-
Restatements				
Nonspendable:				
Due From Other Funds.....	-	-	-	105,090
Interfund Receivables.....	-	-	-	102,227
Unclaimed Funds.....	-	-	-	423,398
Committed:				
Other Purposes.....	-	-	-	700,449
Assigned for Encumbrances.....	-	-	-	-
Assigned for Budgetary Resource.....	-	-	-	-
Unassigned.....	-	-	-	17,019,588
Total Fund Balance: General Fund.....	<u>\$ 13,555,335</u>	<u>\$ 12,116,173</u>	<u>\$ 14,285,874</u>	<u>\$ 18,350,752</u>
All Other Governmental Funds				
Reserved.....	\$ 4,716,987	\$ 4,052,232	\$ 3,148,399	\$ -
Unreserved, Reported In:				
Special Revenue Funds.....	38,510,367	39,469,286	42,638,769	-
Debt Service Funds.....	(9,155,031)	(14,875)	(210,956)	-
Capital Project Funds.....	220,570	266,153	100,281	-
Restatements				
Nonspendable:				
Due From Other Funds.....	-	-	-	35,820
Interfund Receivables.....	-	-	-	37,305
Principal of Trust Funds.....	-	-	-	95,306
Restricted:				
Job and Family Services.....	-	-	-	832,262
Developmental Disabilities.....	-	-	-	21,391,669
Motor Vehicle, Road & Bridge.....	-	-	-	10,342,188
Childrens Services.....	-	-	-	2,020,315
Other Purposes.....	-	-	-	15,260,575
Committed:				
Adult Day Care Services.....	-	-	-	20,515
Parks & Trails Donations.....	-	-	-	116,385
County Home.....	-	-	-	-
Inmate Medical Fees.....	-	-	-	12,341
Capital Projects.....	-	-	-	-
Long Term Debt Obligations.....	-	-	-	35,720
Unassigned.....	-	-	-	(9,200,248)
Total All Other Governmental Funds.....	<u>\$ 34,292,893</u>	<u>\$ 43,772,796</u>	<u>\$ 45,676,493</u>	<u>\$ 41,000,153</u>

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

2011 (a)	2012 (a)	2013 (a)	2014 (a)	2015 (a)	2016 (a)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
75,475	121,483	102,503	98,701	76,346	
136,481	140,466	105,216	417,834	333,438	
438,581	472,883	403,747	332,820	208,727	34,014
2,138,635	-	-	-	-	
-	2,144,837	1,195,023	1,901,221	725,988	1,122,345
2,825,877	6,793,065	4,747,479	2,950,311	6,790,129	5,666,947
17,720,052	15,824,344	20,998,399	22,768,440	25,743,352	27,461,194
<u>\$ 23,335,101</u>	<u>\$ 25,497,078</u>	<u>\$ 27,552,367</u>	<u>\$ 28,469,327</u>	<u>\$ 33,877,980</u>	<u>\$ 34,284,500</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10,245	57,385	2,307	174,842	33,282	
-	-	-	20,000		
96,292	92,595	91,493	70,800	70,800	70,800
713,540	1,595,020	491,121	605,347	1,121,770	1,152,750
23,526,374	24,858,755	25,138,814	24,271,828	23,827,962	23,142,051
10,382,724	8,852,854	9,001,740	8,700,977	10,262,367	9,737,869
3,666,694	5,031,948	7,280,512	7,375,169	7,732,767	9,004,035
18,771,554	22,150,887	18,914,850	18,800,498	19,403,984	20,458,428
24,988	16,429	12,688	-	5,780	41,495
150,005	260,200	288,073	384,887	358,751	1,285,620
-	239,586	270,179	34,078	379,952	469,989
13,887	21,118	26,468	13,589	13,828	12,087
-	-	-	493,722	1,547,890	1,146,387
287,925	461,511	626,437	801,023	972,884	2,011,040
(157,696)	-	-	(3,028)		
<u>\$ 57,486,532</u>	<u>\$ 63,638,288</u>	<u>\$ 62,144,682</u>	<u>\$ 61,743,732</u>	<u>\$ 65,732,017</u>	<u>\$ 68,532,551</u>

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

	2007	2008	2009	2010
Expenses				
Governmental Activities				
Legislative and Executive.....	\$ 18,216,305	\$ 19,548,303	\$ 16,092,757	\$ 15,420,053
Judicial.....	7,767,052	8,114,030	7,701,317	6,593,506
Public Safety.....	21,030,463	22,210,966	20,986,212	19,782,375
Public Works.....	8,615,448	10,698,264	12,204,219	10,763,264
Health.....	18,670,785	20,792,068	22,225,327	22,770,161
Human Services.....	33,845,797	35,129,875	36,383,980	30,052,565
Conservation and Recreation.....	2,890,292	3,333,810	2,850,315	2,514,172
Community and Economic Development.....	1,689,782	1,978,360	2,403,211	2,509,058
Interest and Fiscal Charges.....	2,732,733	1,659,682	1,319,790	1,150,822
Total Governmental Activities Expenses.....	<u>115,458,657</u>	<u>123,465,358</u>	<u>122,167,128</u>	<u>111,555,976</u>
Business-type Activities				
Water.....	8,562,710	8,603,573	9,010,918	8,846,283
Sewer.....	14,141,418	16,768,071	15,522,340	16,717,576
Total Business-type Activities Expenses.....	<u>22,704,128</u>	<u>25,371,644</u>	<u>24,533,258</u>	<u>25,563,859</u>
Total Primary Government Expenses.....	<u>\$ 138,162,785</u>	<u>\$ 148,837,002</u>	<u>\$ 146,700,386</u>	<u>\$ 137,119,835</u>
Program Revenues				
Governmental Activities				
Charges for Services				
Legislative and Executive.....	\$ 6,141,253	\$ 6,767,162	\$ 5,440,536	\$ 6,776,012
Judicial.....	1,547,823	1,533,601	1,682,074	1,388,756
Public Safety.....	2,553,999	2,688,928	2,272,128	2,591,010
Public Works.....	1,985,210	1,695,440	1,698,545	1,599,359
Health.....	1,452,767	844,363	911,765	915,176
Human Services.....	6,186,681	6,217,525	5,950,115	5,840,508
Conservation and Recreation.....	442,941	468,360	292,351	362,520
Community and Economic Development.....	11,070	-	-	-
Operating Grants and Contributions.....	36,035,803	40,040,692	43,142,412	35,487,139
Capital Grants and Contributions.....	122,157	680,063	1,769,712	795,697
Total Governmental Activities Program Revenues.....	<u>56,479,704</u>	<u>60,936,134</u>	<u>63,159,638</u>	<u>55,756,177</u>
Business-type Activities				
Charges for Services				
Water.....	9,459,488	9,946,060	8,753,822	9,267,427
Sewer.....	16,795,066	16,731,932	15,171,477	15,541,326
Capital Grants and Contributions.....	3,796,699	3,425,575	1,681,607	4,079,120
Total Business-type Activities Program Revenues.....	<u>30,051,253</u>	<u>30,103,567</u>	<u>25,606,906</u>	<u>28,887,873</u>
Total Primary Government Program Revenues.....	<u>\$ 86,530,957</u>	<u>\$ 91,039,701</u>	<u>\$ 88,766,544</u>	<u>\$ 84,644,050</u>
Net <Expense>/Revenue				
Governmental Activities.....	\$ (58,978,953)	\$ (62,529,224)	\$ (59,007,490)	\$ (55,799,799)
Business-type Activities.....	7,347,125	4,731,923	1,073,648	3,324,014
Total Primary Government Net <Expense>/Revenue.....	<u>\$ (51,631,828)</u>	<u>\$ (57,797,301)</u>	<u>\$ (57,933,842)</u>	<u>\$ (52,475,785)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes				
Real and Personal Property Taxes.....	\$ 30,810,503	\$ 30,356,293	\$ 30,966,235	\$ 34,496,922
County Hotel Lodging Taxes.....	750,925	864,013	812,572	864,158
Sales Taxes.....	21,106,684	20,947,815	20,558,891	21,090,415
Unrestricted Grants.....	4,960,619	5,186,823	4,589,671	4,842,994
Investment Earnings.....	5,593,457	4,405,699	3,530,073	2,298,235
Other Revenue.....	2,564,263	2,328,369	2,492,764	1,966,918
Transfers.....	(545,229)	(496,142)	(199,120)	(89,053)
Total Governmental Activities.....	<u>65,241,222</u>	<u>63,592,870</u>	<u>62,751,086</u>	<u>65,470,589</u>
Business-type Activities				
Investment Earnings.....	158,857	58,264	32,011	50,899
Other Revenue.....	1,078,898	634,620	429,246	134,071
Transfers.....	545,229	496,142	199,120	89,053
Total Business-type Activities.....	<u>1,782,984</u>	<u>1,189,026</u>	<u>660,377</u>	<u>274,023</u>
Total Primary Government.....	<u>\$ 67,024,206</u>	<u>\$ 64,781,896</u>	<u>\$ 63,411,463</u>	<u>\$ 65,744,612</u>
Change in Net Position				
Governmental Activities.....	\$ 6,262,269	\$ 1,063,646	\$ 3,743,596	\$ 9,670,790
Business-type Activities.....	9,130,109	5,920,949	1,734,025	3,598,037
Total Primary Government.....	<u>\$ 15,392,378</u>	<u>\$ 6,984,595</u>	<u>\$ 5,477,621</u>	<u>\$ 13,268,827</u>

2011	2012	2013	2014	2015	2016
\$ 14,664,052	\$ 15,740,183	\$ 16,459,480	\$ 16,179,840	\$ 16,708,608	\$ 21,062,096
6,296,201	7,094,528	7,115,444	7,996,955	8,071,770	8,595,676
20,140,857	21,705,271	19,516,784	21,191,299	20,907,748	23,022,264
9,088,202	9,820,882	8,662,610	9,671,896	8,564,111	9,470,211
22,266,555	23,789,422	23,912,910	26,179,437	25,928,609	25,569,399
26,913,188	25,297,987	21,810,906	25,424,076	26,875,768	29,625,809
2,945,774	2,988,548	4,229,680	3,167,588	3,033,427	3,333,687
2,353,784	1,722,645	2,088,390	1,762,988	1,678,489	1,895,927
1,088,993	1,088,463	1,798,532	1,057,845	940,352	859,118
<u>105,757,606</u>	<u>109,247,929</u>	<u>105,594,736</u>	<u>112,631,924</u>	<u>112,708,882</u>	<u>123,434,187</u>
9,011,065	8,929,982	10,081,321	8,699,215	9,338,165	9,080,292
<u>16,892,606</u>	<u>18,786,322</u>	<u>19,374,602</u>	<u>15,890,356</u>	<u>15,973,054</u>	<u>16,121,099</u>
<u>25,903,671</u>	<u>27,716,304</u>	<u>29,455,923</u>	<u>24,589,571</u>	<u>25,311,219</u>	<u>25,201,391</u>
<u>\$ 131,661,277</u>	<u>\$ 136,964,233</u>	<u>\$ 135,050,659</u>	<u>\$ 137,221,495</u>	<u>\$ 138,020,101</u>	<u>\$ 148,635,578</u>
\$ 6,567,900	\$ 4,614,166	\$ 5,598,656	\$ 5,873,400	\$ 5,479,066	\$ 6,535,020
1,943,036	1,882,639	2,001,833	1,952,005	2,028,410	1,791,453
3,478,013	2,924,024	2,815,668	2,967,040	3,173,005	3,554,754
408,518	1,283,095	235,223	562,501	464,590	447,717
825,250	878,961	850,170	1,046,014	909,566	877,151
5,835,369	5,368,515	4,786,148	4,784,388	5,322,285	5,281,420
1,409,820	321,962	133,094	1,278,254	1,176,745	1,422,609
14,454	31,422	1,618,479	-	5,000	-
31,269,857	32,520,700	28,521,561	31,193,575	30,105,925	30,363,206
767,938	271,939	409,193	869,430	1,277,792	3,235,232
<u>52,520,155</u>	<u>50,097,423</u>	<u>46,970,025</u>	<u>50,526,607</u>	<u>49,942,384</u>	<u>53,508,562</u>
9,608,646	10,592,163	9,529,534	9,929,260	10,131,651	10,602,474
19,957,312	20,531,571	19,694,664	19,926,907	20,145,679	19,917,037
638,470	175,788	477,389	-	2,695,355	1,704,850
<u>30,204,428</u>	<u>31,299,522</u>	<u>29,701,587</u>	<u>29,856,167</u>	<u>32,972,685</u>	<u>32,224,361</u>
<u>\$ 82,724,583</u>	<u>\$ 81,396,945</u>	<u>\$ 76,671,612</u>	<u>\$ 80,382,774</u>	<u>\$ 82,915,069</u>	<u>\$ 85,732,923</u>
\$ (53,237,451)	\$ (59,150,506)	\$ (58,624,711)	\$ (62,105,317)	\$ (62,766,498)	\$ (69,925,625)
4,300,757	3,583,218	245,664	5,266,596	7,661,466	7,022,970
<u>\$ (48,936,694)</u>	<u>\$ (55,567,288)</u>	<u>\$ (58,379,047)</u>	<u>\$ (56,838,721)</u>	<u>\$ (55,105,032)</u>	<u>\$ (62,902,655)</u>
\$ 35,088,635	\$ 34,771,884	\$ 36,370,688	\$ 35,606,743	\$ 37,607,966	\$ 38,529,210
933,739	937,708	919,495	1,007,884	987,072	1,080,080
22,005,853	22,576,311	22,962,447	24,606,952	26,351,943	27,322,202
4,504,217	1,702,893	4,753,574	5,552,659	4,571,615	4,844,649
2,332,405	522,613	773,697	1,429,891	1,022,404	(529,963)
2,379,282	1,960,542	1,587,376	525,871	1,172,189	733,457
(25,725)	(14,167)	(9,029)	(18,489)	(19,266)	(35,926)
<u>67,218,406</u>	<u>62,457,784</u>	<u>67,358,248</u>	<u>68,711,511</u>	<u>71,693,923</u>	<u>71,943,709</u>
46,479	41,186	255,102	59,688	46,997	55,370
527,006	899,361	1,251,049	791,600	641,412	639,221
25,725	14,167	9,029	18,489	19,266	35,926
<u>599,210</u>	<u>954,714</u>	<u>1,515,180</u>	<u>869,777</u>	<u>707,675</u>	<u>730,517</u>
<u>\$ 67,817,616</u>	<u>\$ 63,412,498</u>	<u>\$ 68,873,428</u>	<u>\$ 69,581,288</u>	<u>\$ 72,401,598</u>	<u>\$ 72,674,226</u>
\$ 13,980,955	\$ 3,307,278	\$ 8,733,537	\$ 6,606,194	\$ 8,927,425	\$ 2,018,084
4,899,967	4,537,932	1,760,844	6,136,373	8,369,141	7,753,487
<u>\$ 18,880,922</u>	<u>\$ 7,845,210</u>	<u>\$ 10,494,381</u>	<u>\$ 12,742,567</u>	<u>\$ 17,296,566</u>	<u>\$ 9,771,571</u>

Table 4

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

	2007	2008	2009	2010
Revenues				
Taxes.....	\$ 53,405,966	\$ 52,213,192	\$ 52,468,981	\$ 56,650,368
Charges for Services.....	17,732,324	18,278,082	16,543,739	17,844,783
Licenses & Permits.....	1,056,626	1,093,134	922,208	844,418
Fines & Forfeitures.....	868,644	764,151	750,469	852,639
Intergovernmental Revenues.....	40,597,449	45,155,356	48,326,965	41,403,895
Special Assessments.....	122,157	559,380	147,464	596,864
Investment Earnings.....	5,593,457	4,405,699	3,530,073	2,298,235
Other Revenues.....	3,654,600	2,549,466	2,720,331	1,615,882
Total Revenues	<u>123,031,223</u>	<u>125,018,460</u>	<u>125,410,230</u>	<u>122,107,084</u>
Expenditures				
Legislative and Executive.....	17,670,479	18,904,572	15,552,674	15,467,603
Judicial.....	7,711,239	7,913,313	7,295,635	6,477,065
Public Safety.....	20,820,751	21,671,664	19,817,021	19,562,088
Public Works.....	9,849,589	12,075,893	10,487,084	10,889,926
Health.....	18,293,085	20,752,459	21,918,836	22,887,390
Human Services.....	33,726,969	35,221,373	35,765,438	29,820,619
Conservation and Recreation.....	2,945,338	3,013,179	2,766,639	3,610,643
Community and Economic Development.....	1,636,908	1,932,316	2,311,887	2,479,520
Capital Outlay.....	500,356	809,973	1,453,864	150,657
Debt Service:				
Interest.....	2,245,000	3,315,000	1,313,585	1,155,307
Principal.....	2,634,100	1,635,373	12,250,000	13,207,669
Total Expenditures	<u>118,033,814</u>	<u>127,245,115</u>	<u>130,932,663</u>	<u>125,708,487</u>
Excess Revenue over Expenditures	4,997,409	(2,226,655)	(5,522,433)	(3,601,403)
Other Financing Sources/(Uses)				
Proceeds from Sale of Assets.....	191,632	21,672	30,736	35,738
Proceeds from Borrowing.....	17,625,000	10,840,000	9,747,500	2,928,545
Premium on Borrowing.....	-	-	-	-
Payments to Escrow Agent.....	(10,377,898)	-	-	-
Inception of Capital Lease.....	-	-	-	-
Transfers In.....	2,665,057	2,974,959	2,395,971	2,712,752
Transfers Out.....	(3,192,819)	(3,453,584)	(2,578,376)	(2,787,257)
Total Other Financing Sources/(Uses).....	<u>6,910,972</u>	<u>10,383,047</u>	<u>9,595,831</u>	<u>2,889,778</u>
Net Change in Fund Balance.....	<u>\$ 11,908,381</u>	<u>\$ 8,156,392</u>	<u>\$ 4,073,398</u>	<u>\$ (711,625)</u>
Capitalized Capital Outlay	1,970,128	2,314,503	890,722	2,267,666
Debt Service as a percentage of noncapital expenditures.....	4.2%	4.0%	10.4%	11.6%

2011	2012	2013	2014	2015	2016
\$ 58,253,201	\$ 58,523,364	\$ 59,260,270	\$ 61,377,625	\$ 65,205,640	\$ 66,680,972
17,892,322	15,165,075	14,530,413	16,212,150	16,631,500	17,065,917
1,226,449	927,051	1,006,306	998,161	1,096,172	1,283,131
1,288,301	1,113,241	1,003,289	1,009,358	850,672	1,056,794
36,824,373	34,224,265	38,110,961	35,611,393	34,638,050	37,625,248
542,998	459,908	485,386	24,288	41,687	39,716
2,332,405	522,613	627,896	1,585,698	1,137,492	(25,009)
2,124,981	1,458,749	1,309,512	1,113,536	1,124,626	939,305
<u>120,485,030</u>	<u>112,394,266</u>	<u>116,334,033</u>	<u>117,932,209</u>	<u>120,725,839</u>	<u>124,666,074</u>
14,887,283	15,484,808	15,587,210	16,460,861	16,381,211	19,869,072
6,553,419	6,683,577	7,092,786	7,862,119	7,893,029	8,141,179
20,086,813	20,143,735	20,267,224	20,788,104	20,777,839	21,838,544
9,312,649	10,263,349	9,650,762	9,467,492	8,045,639	9,891,384
22,519,725	23,542,942	24,055,646	25,989,182	25,568,931	25,601,103
26,704,785	24,423,754	27,403,752	25,366,982	26,862,969	28,494,895
2,894,778	2,959,379	4,250,209	3,154,220	3,054,014	3,219,330
2,425,559	1,612,409	2,131,577	1,751,522	1,642,555	1,830,124
3,811	919,428	2,530,963	905,955	22,946	92,820
1,070,101	1,133,006	1,005,000	1,083,082	995,000	884,288
580,000	945,000	1,819,796	4,630,000	971,963	1,070,000
<u>107,038,923</u>	<u>108,111,387</u>	<u>115,794,925</u>	<u>117,459,519</u>	<u>112,216,096</u>	<u>120,932,739</u>
13,446,107	4,282,879	539,108	472,690	8,509,743	3,733,335
52,231	347,600	32,569	62,329	635,329	110,278
8,000,000	3,700,000	-	-	3,955,000	-
-	-	-	-	82,913	-
-	-	-	-	(4,015,681)	-
-	-	-	-	249,401	-
3,060,760	2,308,183	2,307,250	6,874,337	3,247,823	2,587,693
(3,088,637)	(2,324,662)	(2,317,244)	(6,893,346)	(3,267,590)	(3,224,252)
<u>8,024,354</u>	<u>4,031,121</u>	<u>22,575</u>	<u>43,320</u>	<u>887,195</u>	<u>(526,281)</u>
<u>\$ 21,470,461</u>	<u>\$ 8,314,000</u>	<u>\$ 561,683</u>	<u>\$ 516,010</u>	<u>\$ 9,396,938</u>	<u>\$ 3,207,054</u>
1,557,270	1,794,283	733,044	905,955	873,850	1,590,387
1.6%	1.9%	2.5%	4.9%	1.8%	1.6%

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
2007	30,521,453	1,049,348	21,106,684	728,481	53,405,966
2008	29,787,905	682,768	20,903,960	838,559	52,213,192
2009	30,919,198	202,640	20,560,495	786,648	52,468,981
2010	34,613,740	107,165	21,129,126	800,337	56,650,368
2011	35,266,373	47,236	22,005,853	933,739	58,253,201
2012	35,009,345	-	22,576,311	937,708	58,523,364
2013	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
% Change 2007 to 2016	25.4%	-100.0%	29.4%	48.3%	24.9%

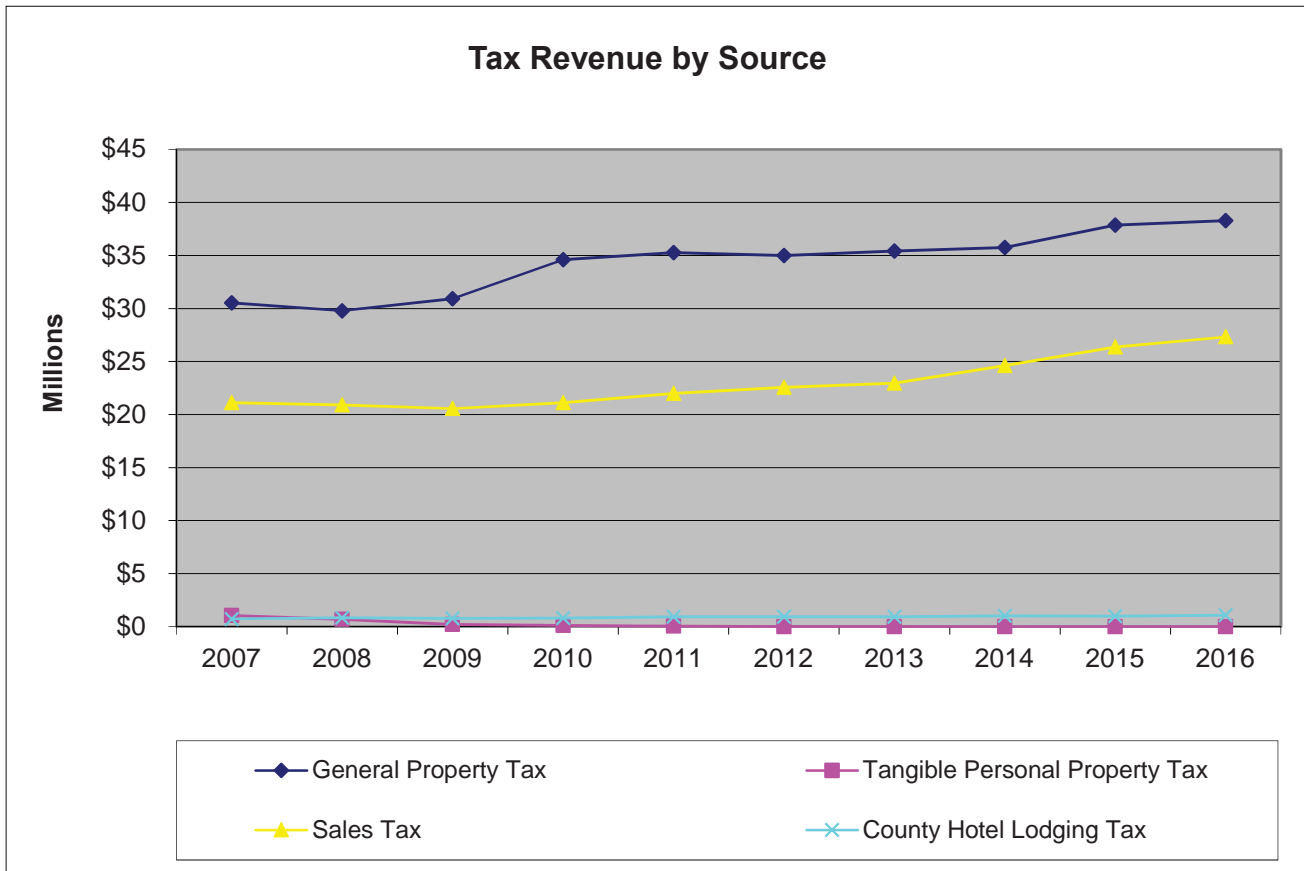


Table 6
Greene County, Ohio
Real and Personal Property Tax Revenues by Program
Last Ten Fiscal Years (Accrual Basis of Accounting)

Year	General Purposes	Road & Bridge Maintenance	Community Mental Health	Children's Services	Developmental Disabilities	County Hospital	Senior Citizen Services	Debt Retirement	Total
2007	5,821,148	815,213	3,724,976	2,882,471	10,266,939	2,992,041	2,346,728	1,960,987	30,810,503
2008	6,216,680	760,469	3,688,743	2,897,920	10,124,155	2,890,480	2,314,094	1,463,752	30,356,293
2009	7,015,644	731,451	3,682,418	2,937,879	10,110,567	2,836,627	2,317,691	1,333,958	30,966,235
2010	6,380,197	773,571	3,703,899	5,084,830	10,237,552	2,928,690	3,366,905	2,021,278	34,496,922
2011	7,959,255	785,988	3,800,307	5,125,439	10,464,321	2,993,535	3,416,961	542,829	35,088,635
2012	7,694,062	799,754	3,847,493	4,960,635	10,587,915	3,015,202	3,307,089	559,734	34,771,884
2013	8,597,079	829,641	3,992,818	5,145,860	10,986,447	3,142,876	3,430,574	245,393	36,370,688
2014	8,375,989	810,913	3,909,511	5,025,564	10,755,519	3,076,833	3,417,115	235,299	35,606,743
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

% Change 2007 to 2016
 50.0% 3.3% 9.4% 80.8% 9.0% 7.0% 113.0% -85.7% 25.1%

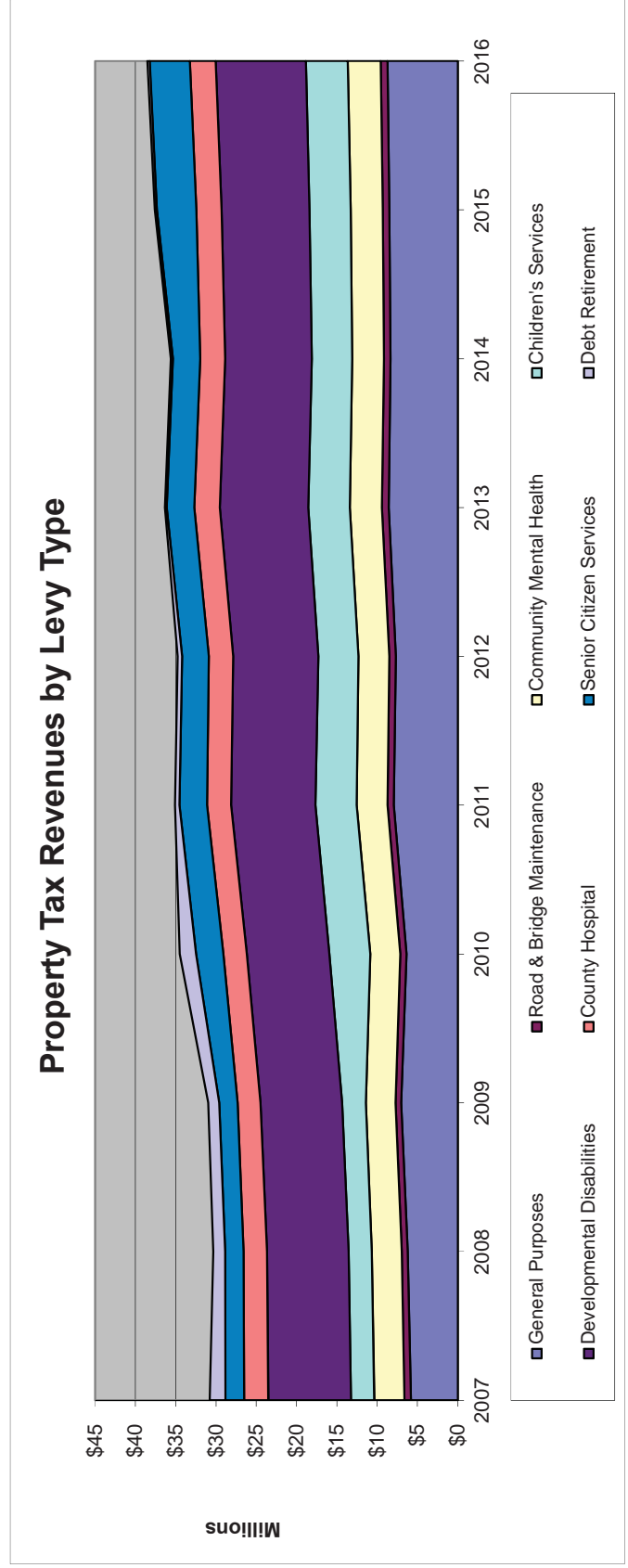


Table 7
Greene County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

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				
2007	2008	2,758,004,630	633,187,460	143,960	96,902,560	83,179,950	3,571,418,560	10.55	11,477,629,531	31.12%
2008	2009	3,026,466,100 (R)	710,479,420	123,890	52,213,522	84,961,320	3,874,244,252	10.55	11,755,504,152	32.96%
2009	2010	3,049,208,420	730,255,900	138,020	7,148,080	84,451,610	3,871,202,030	11.25	11,154,523,423	34.71%
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	2,956,950,430 (T)	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	3,005,227,990 (R)	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%

Source: Greene County Auditor's Office

(R) - Real property is reappraised every six years

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

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

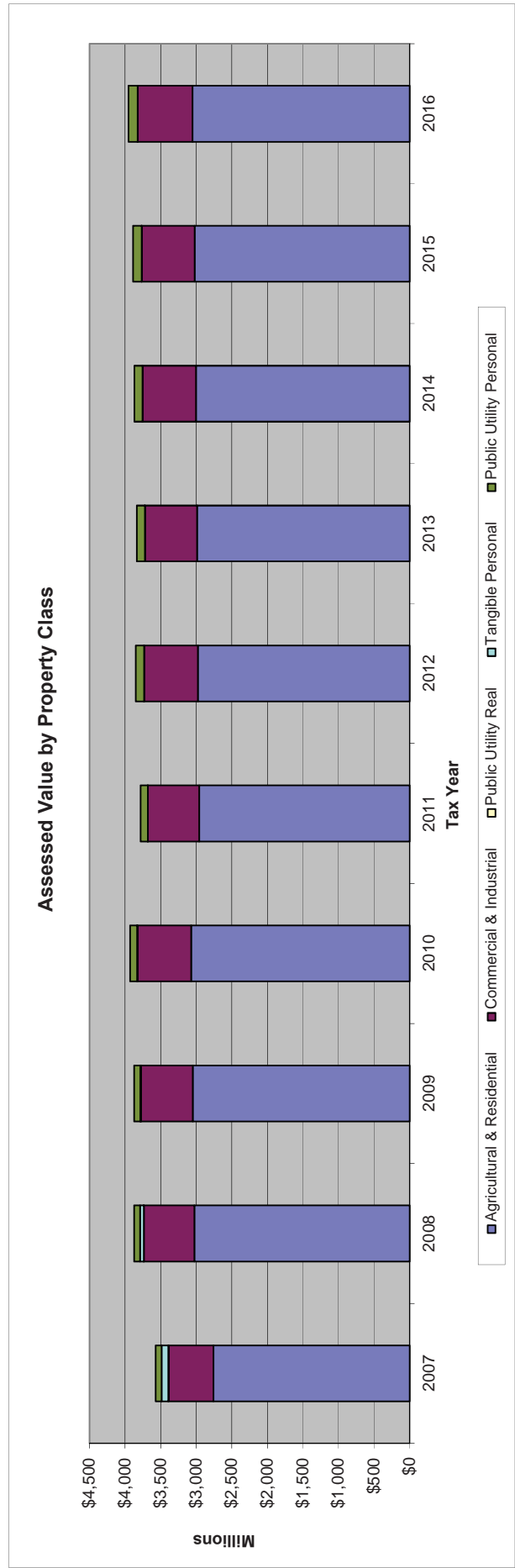


Table 8
Greene County, Ohio
Property Tax Levies and Collections - Real, Utility and Tangible Taxes
Last Ten Fiscal Years

Tax Year	Collection Year		Current Taxes Collected as a Percent of Taxes Levied		Delinquent Taxes Collected		Delinquent Taxes Collected as a Percent of Total Taxes		Total Collection as a Percentage of Total Taxes Levied		Accumulated Delinquencies
	Year	Year	Levied	Collected	Taxes Levied	Taxes Collected	Total Taxes Collected	Total Taxes	Total Taxes Levied	Total Taxes	
2006	2007	2007	37,755,126	37,280,941	1,755,180	1,157,898	38,438,839	38,438,839	97.29%	3.01%	2,469,611
2007	2008	2008	39,781,641	38,726,607	1,852,467	1,270,232	39,996,839	39,996,839	96.07%	3.18%	2,234,706
2008	2009	2009	40,624,758	38,879,893	1,809,813	1,107,065	39,986,958	39,986,958	94.23%	2.77%	2,382,155
2009	2010	2010	44,844,805	43,125,211	2,288,164	1,386,244	44,511,455	44,511,455	94.44%	3.11%	2,541,247
2010	2011	2011	45,569,584	43,855,975	2,516,194	1,444,645	45,300,620	45,300,620	94.21%	3.19%	2,619,926
2011	2012	2012	46,167,308	44,397,519	2,613,999	1,660,599	46,058,118	46,058,118	94.42%	3.61%	2,794,616
2012	2013	2013	47,054,213	45,190,730	2,236,146	1,364,876	46,555,606	46,555,606	94.45%	2.93%	1,950,761
2013	2014	2014	46,915,635	45,531,386	2,194,419	1,206,440	46,737,826	46,737,826	95.17%	2.58%	1,920,871
2014	2015	2015	48,956,097	47,366,079	1,920,871	1,162,076	48,528,155	48,528,155	95.38%	2.39%	2,292,054
2015	2016	2016	50,396,617	48,919,627	2,292,054	1,881,659	50,801,286	50,801,286	96.42%	3.70%	2,379,210

Source: Greene County Auditor's Office

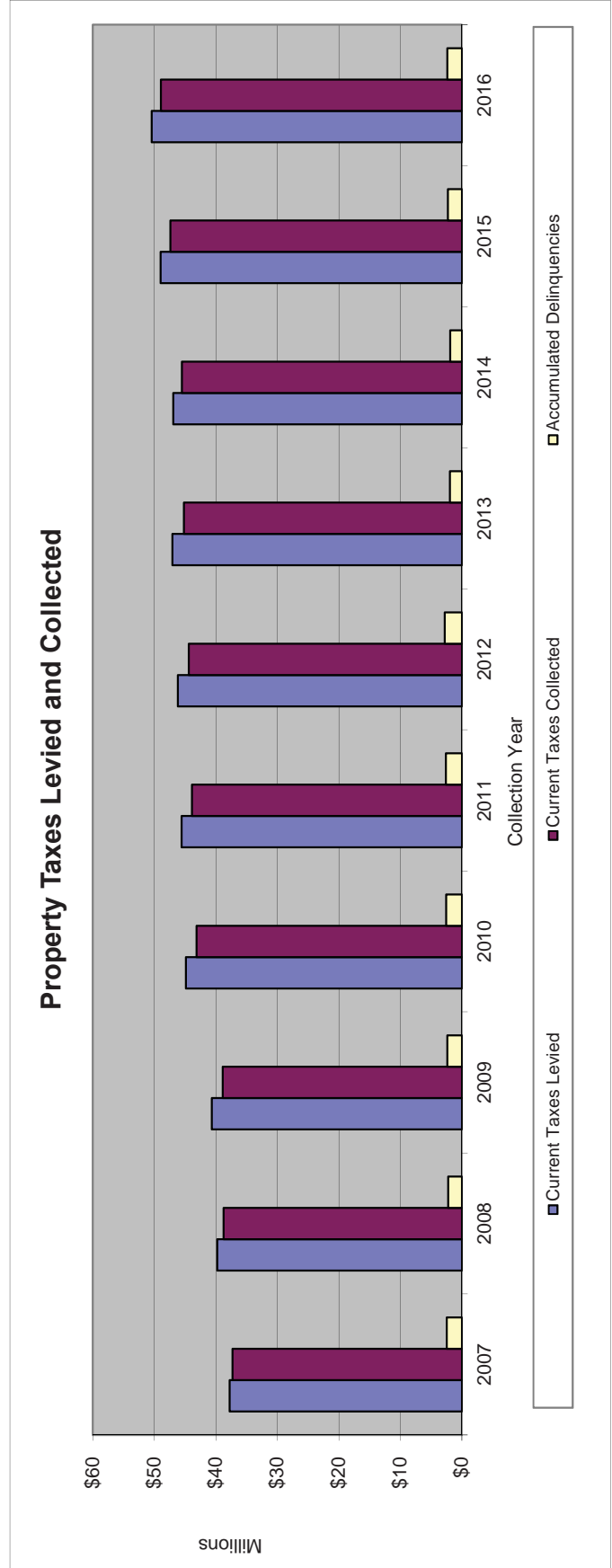


Table 9
 Greene County, Ohio
 Property Tax Rates - Direct and Overlapping Governments
 (Per \$1000 of Assessed Value)
 Last Ten Fiscal Years

County Units:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Bridge.....	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
Children Services.....	1.000	1.000	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.....	2.020	2.100	1.900	2.330	2.330	2.330	2.330	2.330	2.330	2.330
Hospital Operating.....	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Development Disabilities.....	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500
Note Retirement.....	0.480	0.400	0.600	0.170	0.170	0.170	0.170	0.170	0.170	0.170
Senior Council on Aging.....	0.800	0.800	1.000	1.000	1.000	1.000	1.000	1.400	1.400	1.400
Total Rates.....	10.550	10.550	11.250	11.250	11.250	11.250	11.250	11.650	11.650	11.650
School Districts:										
Beavercreek City.....	46.400	48.850	48.200	48.000	48.900	48.850	55.100	54.900	54.150	54.150
Cedar Cliff Local.....	35.800	35.400	43.900	42.700	41.700	41.600	42.700	42.200	40.200	40.200
Fairborn City.....	52.500	51.900	51.800	51.900	52.650	52.500	52.500	52.650	52.650	52.650
Greene County Career Center.....	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
Greeneview Local.....	34.450	34.550	33.550	33.450	33.350	33.300	33.250	32.650	32.750	32.750
Sugarcreek Local.....	68.700	68.500	67.100	67.100	67.650	67.650	66.800	68.200	66.900	66.900
Xenia Community.....	43.900	43.100	43.500	43.400	43.900	46.800	46.800	47.250	47.750	47.750
Yellow Springs Exempted.....	64.700	63.700	63.800	63.900	63.700	70.950	70.950	70.600	71.000	71.000
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.....	36.810	34.000	31.250	31.250	30.750	30.250	30.250	30.250	30.000	30.000
Great Oaks Vocational.....	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Southeastern Local.....	41.955	41.860	41.830	41.540	41.470	41.390	41.390	40.600	40.610	40.610
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.....	46.680	39.380	49.530	50.940	51.130	52.180	52.180	53.440	53.440	53.440
Wilmington City.....	27.900	27.900	27.700	27.700	28.200	26.375	26.375	26.300	26.300	26.300
Corporations:										
Beavercreek City.....	13.100	13.100	13.100	12.950	14.100	14.100	14.100	17.800	17.800	17.800
Bellbrook City.....	17.500	17.500	19.500	19.500	19.500	19.500	19.500	19.500	19.500	19.500
Bowersville Village.....	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400
Cedarville 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	9.000	9.000	9.000	11.000	11.000
Fairborn City.....	9.480	9.500	9.500	9.450	11.300	11.300	11.300	11.300	11.300	11.300
Jamestown Village.....	15.400	15.400	15.400	18.900	18.900	18.900	20.700	20.700	20.700	20.700
Kettering City.....	6.800	6.790	6.790	6.790	6.790	6.790	6.790	6.790	6.790	6.790
Spring Valley Village.....	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700
Xenia City.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Yellow Spring Village.....	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000
Townships:										
Bath.....	13.600	13.600	13.600	9.900	9.900	9.900	9.900	9.900	9.900	9.900
Beavercreek.....	16.550	16.550	16.550	16.550	16.550	16.550	14.550	14.550	14.950	14.950
Caesarcreek.....	4.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600
Cedarville.....	9.900	9.900	9.900	9.900	9.900	9.900	9.900	9.900	9.900	9.900
Jefferson.....	5.600	5.600	5.600	5.600	5.600	5.600	6.600	9.600	9.600	9.600
Miami.....	6.800	6.800	6.800	5.900	5.900	5.900	5.900	5.900	5.900	5.900
New Jasper.....	7.700	6.200	6.200	6.200	6.200	6.200	7.700	7.700	7.700	7.700
Ross.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Silvercreek.....	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.650	6.650
Spring Valley.....	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500
Sugarcreek.....	20.000	20.000	20.000	20.000	20.000	21.700	20.000	20.000	20.000	20.000
Xenia.....	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000
Other Units:										
Bellbrook-Sugarcreek Park District.....	1.100	1.100	1.100	1.100	1.100	1.700	1.700	1.700	1.700	1.700
District Health Fund.....	0.500	0.500	0.500	0.500	0.800	0.800	0.800	0.800	0.800	0.800
Greene County Library.....	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.900	1.900

Source: Greene County Auditor's Office

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

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

Taxpayer	2016			2007		
	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	\$ 89,931,500	2.28%	1	\$ 68,895,350	1.93%	1
Greene Town Center LLC	44,038,640	1.11%	2	28,347,380	0.79%	3
MFC Beavercreek LLC	34,287,880	0.87%	3	36,328,550	1.02%	2
Beavercreek Towne Station LLC	16,617,960	0.42%	4			
Vectren Energy Supply	12,623,680	0.32%	5	6,589,000	0.18%	10
Cole Mt Beavercreek OH LLC	12,075,000	0.31%	6			
Kettering Adventist Healthcare	8,990,980	0.23%	7			
Acropolis 29 LLC	8,310,440	0.21%	8	7,587,100		7
Wright Patt Credit Union Inc	7,861,990	0.20%	9			
E L Apartments LLC	6,293,710	0.16%	10			
Ohio Bell Telephone Co.				11,910,570	0.33%	4
Cemex				8,460,170	0.24%	5
George Kontogiannis				8,017,820	0.22%	6
MV-RG II				77,934,480	2.18%	7
Super Value Stores Inc				6,817,400	0.19%	9
Total	\$ 241,031,780	6.10%		\$ 260,887,820	7.08%	

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.
2007	11.66	3.99	18.97	5.92
2008	11.66	3.99	19.35	6.04
2009	11.66	3.99	20.12	6.28
2010	11.66	3.99	20.12	6.28
2011	12.37	4.23	23.14	7.23
2012	12.62	4.31	23.83	7.45
2013	12.62	4.31	23.83	7.45
2014	13.13	4.49	23.83	7.45
2015	13.13	4.49	23.83	7.45
2016	13.13	4.49	23.83	7.45

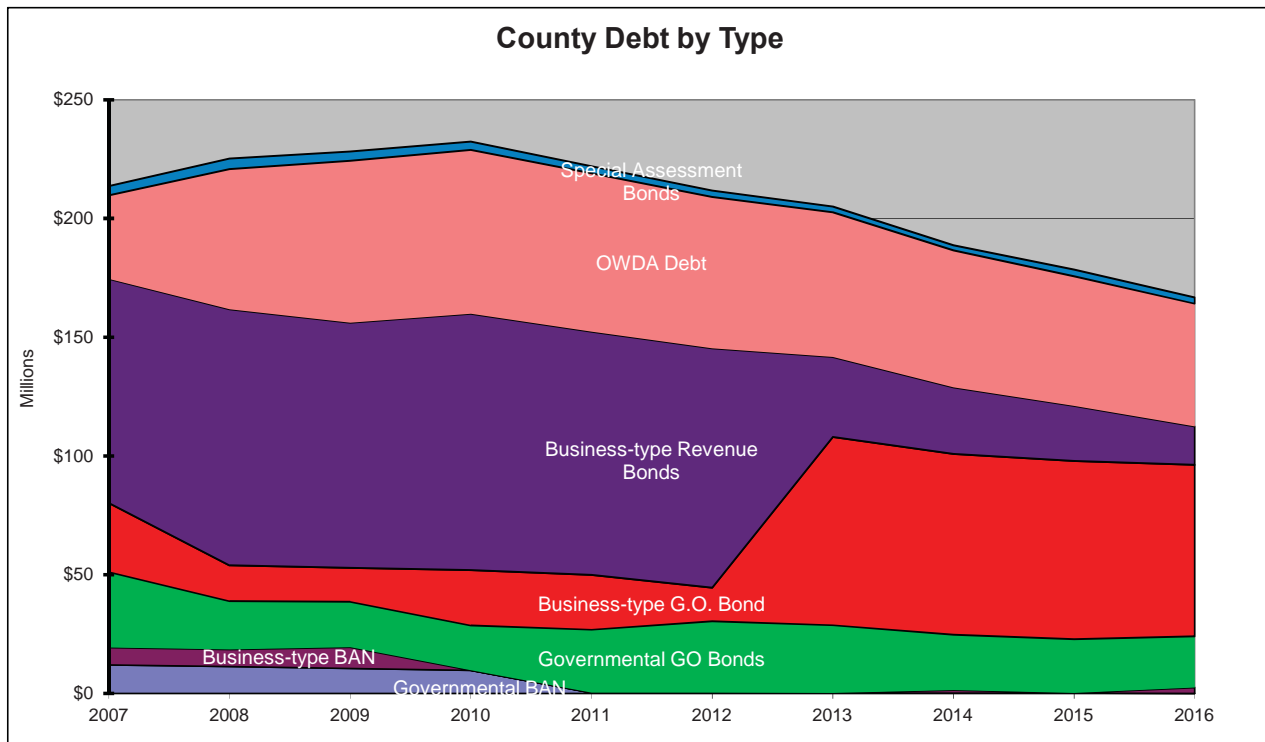
Source: Greene County Sanitary Engineer

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

Fiscal Year	Governmental Activities		Business-Type Activities	Total Net Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt Per Capita	Other Governmental Activities Debt	
	(c) General Obligation Bonds	Gross Refunding Bonds	(c) General Obligation Bonds (b)				Special Assessment Bonds	Capital Leases
2007	21,235,000	10,515,000	6,290,000	\$ 38,040,000	1.07%	239.86	210,000	-
2008	10,175,000	10,075,000	10,945,000	\$ 31,195,000	0.81%	195.76	140,000	-
2009	9,545,000	9,610,000	10,530,000	\$ 29,685,000	0.77%	185.74	80,000	-
2010	18,993,427	(a)	23,276,573	\$ 42,270,000	1.08%	261.55	40,000	-
2011	26,453,427	(a)	23,121,573	\$ 49,575,000	1.31%	303.17	-	-
2012	30,096,965	(a)	14,197,694	\$ 44,294,659	1.15%	269.85	-	-
2013	28,570,993	(a)	79,263,646	\$ 107,834,639	2.81%	659.68	-	-
2014	23,409,978	(a)	76,159,874	\$ 99,569,852	2.57%	607.80	-	-
2015	22,741,341	(a)	74,966,100	\$ 97,707,441	2.51%	594.23	-	199,521
2016	21,550,818	(a)	72,317,483	\$ 93,868,301	2.38%	568.59	-	149,641

Source: Personal Income from the Ohio Bureau of Employment Statistics

- (a) - In 2010, all refunding debt was reclassified into the category of the originally refunded debt, so there will be no more debt listed as "refunding" debt.
- (b) - Business-Type general obligation bonds are intended to be repaid with revenues generated from proprietary activities.
- (c) - Amount presented represents total General Obligation Bonds net of resources externally restricted for repayment of principal.
- (d) - 2015 information is the latest available



Other Business-Type Activities Debt					Personal Income		
Gross Refunding Bonds	OWDA/OPWC Loans	Special Assessment Bonds	Revenue Bonds	Total Primary Government	Total (in thousands)	Total Debt Outstanding as a Percentage of Personal Income	Total Debt Per Capita
104,460,000	13,548,561	3,710,000	12,705,640	172,674,201	6,122,489	2.82%	1,088.78
102,755,000	12,582,019	4,349,000	9,363,608	160,384,627	6,203,261	2.59%	1,006.45
99,855,000	11,564,183	3,853,000	7,065,000	152,102,183	6,013,825	2.53%	951.69
(a)	10,492,020	3,432,000	108,005,000	164,239,020	6,165,745	2.66%	1,016.24
(a)	9,855,335	3,031,000	102,430,000	164,891,335	6,601,869	2.50%	1,008.37
(a)	47,847,162	2,625,000	100,834,871	195,601,692	6,727,933	2.91%	1,191.64
(a)	45,743,797	2,334,200	33,718,930	189,631,566	6,820,771	2.78%	1,160.07
(a)	57,818,889	2,085,700	27,957,854	187,432,295	7,109,905	2.64%	1,144.14
(a)	54,587,689	2,812,000	23,255,742	178,562,393	7,376,592	2.42%	1,085.97
(a)	51,730,898	2,553,300	16,162,028	164,464,168	7,376,592 (d)	2.23%	996.20

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Total of All County Bonded Debt (A)	\$ 148,610,640	\$ 147,802,608	\$ 140,538,000	\$ 153,747,000
Total of All County Bond Anticipation Notes.....	19,302,000	18,511,000	19,432,000	9,645,000
Total of All County Debt Outstanding.....	<u>167,912,640</u>	<u>166,313,608</u>	<u>159,970,000</u>	<u>163,392,000</u>
Debt Exempt From Computation:				
Governmental Activities:				
Special Assessment Bonds.....	210,000	140,000	80,000	40,000
Business-type Activities:				
Special Assessment Bonds.....	3,710,000	4,349,000	3,853,000	3,432,000
Advanced Refunding Bonds.....	104,460,000	102,755,000	99,855,000	(B)
Revenue Bonds.....	12,705,640	9,363,608	7,065,000	108,005,000
General Obligation Bonds.....	6,290,000	10,945,000	10,530,000	23,276,573
Bond Anticipation Notes.....	7,287,000	7,180,000	8,890,000	-
Total Exempt Debt.....	<u>134,662,640</u>	<u>134,732,608</u>	<u>130,273,000</u>	<u>134,753,573</u>
Net Debt.....	33,250,000	31,581,000	29,697,000	28,638,427
County Valuation.....	3,571,418,560	3,874,244,252	3,871,202,030	3,930,232,370
Direct Debt Limitation (Per O.R.C. Sections 133.02 & 133.05)				
	<u>Range</u>	<u>Rate</u>		
	\$0 - \$100,000,000	3.00%	3,000,000	3,000,000
	\$100,000,000 - \$300,000,000	1.50%	3,000,000	3,000,000
	More than \$300,000,000	2.50%	81,785,464	89,280,051
Total Direct Debt Limitation.....			<u>87,785,464</u>	<u>95,280,051</u>
Net Debt.....			33,250,000	29,697,000
Unvoted Legal Debt Margin.....	<u>\$ 54,535,464</u>	<u>\$ 63,775,106</u>	<u>\$ 65,583,051</u>	<u>\$ 68,117,382</u>
Net Debt as a Percentage of the Direct Debt Limit.....	37.88%	33.12%	31.17%	29.60%

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

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

2011	2012	2013	2014	2015	2016
\$ 155,036,000	\$ 156,361,499	\$ 146,362,985	\$ 133,199,527	\$ 124,834,491	\$ 112,583,629
304,000	244,000	150,000	1,281,000	110,000	2,410,000
155,340,000	156,605,499	146,512,985	134,480,527	124,944,491	114,993,629
-	-	-	-	-	-
3,031,000	2,625,000	2,334,200	2,085,700	2,812,000	2,553,300
(B)	(B)	(B)	(B)	(B)	(B)
102,430,000	100,834,871	33,718,930	27,957,854	23,255,742	16,162,028
23,121,573	22,804,663	81,258,908	78,777,998	74,966,100	72,317,483
-	-	-	1,148,000	-	2,410,000
128,582,573	126,264,534	117,312,038	109,969,552	101,033,842	93,442,811
26,757,427	30,340,965	29,200,947	24,510,975	23,910,649	21,550,818
3,780,461,700	3,848,776,390	3,833,550,750	3,869,494,110	3,887,391,890	3,950,931,210
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
87,011,543	88,719,410	88,338,769	89,237,353	89,684,797	91,273,280
93,011,543	94,719,410	94,338,769	95,237,353	95,684,797	97,273,280
26,757,427	30,340,965	29,200,947	24,510,975	23,910,649	21,550,818
\$ 66,254,116	\$ 64,378,445	\$ 65,137,822	\$ 70,726,378	\$ 71,774,148	\$ 75,722,462
28.77%	32.03%	30.95%	25.74%	24.99%	22.15%

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

Water Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2007	9,596,158	6,668,884	2,927,274	465,000	479,355	3.10
2008	10,193,324	6,682,978	3,510,346	1,515,000	1,232,615	1.28
2009	9,056,252	6,936,035	2,120,217	1,570,000	1,182,416	0.77
2010	9,343,391	7,367,639	1,975,752	1,620,000	1,127,555	0.72
2011	9,830,540	6,849,055	2,981,485	1,960,000	1,331,639	0.91
2012	10,982,741	6,713,456	4,269,285	2,020,000	1,240,386	1.31
2013	9,776,449	6,836,806	2,939,643	2,085,000	1,169,138	0.90
2014	10,091,994	7,109,255	2,982,739	2,175,000	561,563	1.09
2015	10,361,106	7,785,849	2,575,257	955,000	479,188	1.80
2016	10,859,750	7,742,312	3,117,438	680,000	338,351	3.06

Sewer Revenue Bonds

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

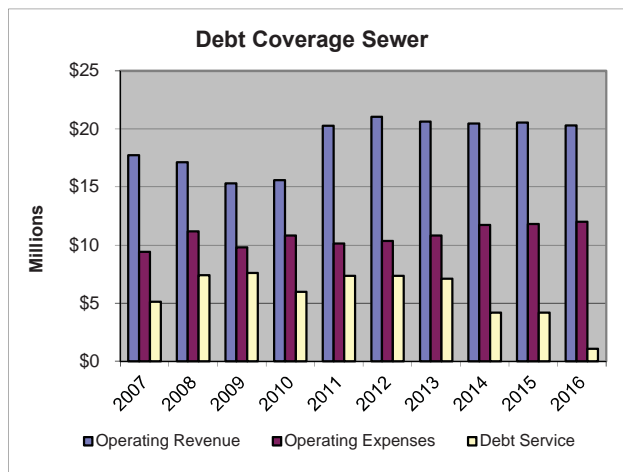
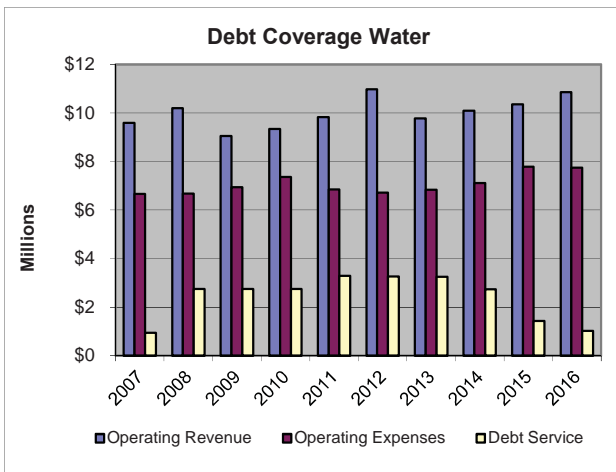
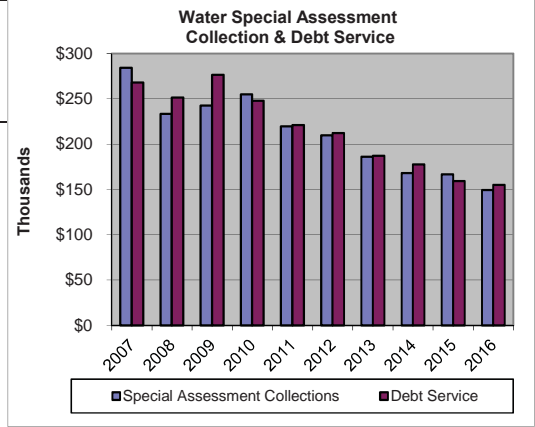


Table 15
 Greene County, Ohio
 Pledged Revenue Coverage - Special Assessment Bonds
 Last Ten Fiscal Years

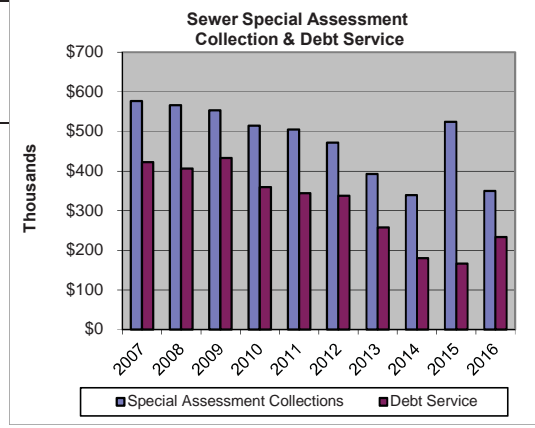
Water Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2007	284,184	
2008	233,557	172,136	79,181	0.93
2009	242,482	185,877	90,595	0.88
2010	255,170	167,889	79,961	1.03
2011	219,629	150,557	70,661	0.99
2012	209,659	149,651	62,539	0.99
2013	186,077	132,567	54,664	0.99
2014	167,956	128,574	49,091	0.95
2015	166,597	117,192	42,047	1.05
2016	149,442	112,007	42,904	0.96



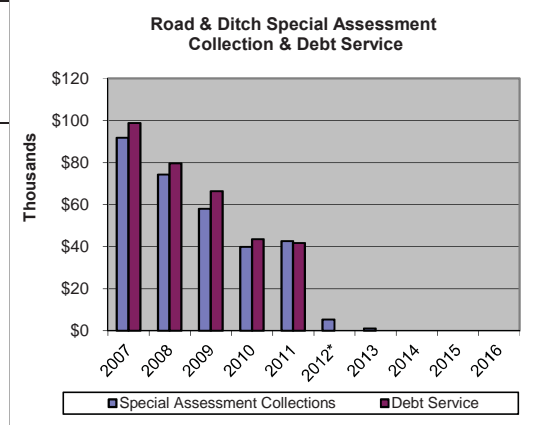
Sewer Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2007	576,990	
2008	566,284	283,864	122,042	1.40
2009	553,506	310,123	122,908	1.28
2010	514,026	253,111	106,259	1.43
2011	504,672	250,443	93,756	1.47
2012	471,441	256,349	81,374	1.40
2013	392,500	188,433	68,672	1.53
2014	339,090	119,926	60,046	1.88
2015	523,937	111,508	54,701	3.15
2016	349,424	146,693	86,520	1.50



Road & Ditch Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2007	91,803	
2008	74,272	70,000	9,635	0.93
2009	58,071	60,000	6,320	0.88
2010	39,827	40,000	3,520	0.92
2011	42,620	40,000	1,760	1.02
2012*	5,348	-	-	N/A
2013	1,032	-	-	N/A
2014	-	-	-	N/A
2015	-	-	-	N/A
2016	-	-	-	N/A



(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
2007	158,594	5,834,665	36,963	55,362	5.2%
2008	159,356	6,122,489	38,493	58,153	6.2%
2009	159,823	6,203,261	38,743	55,615	10.6%
2010	161,614	6,013,825	37,336	56,679	9.8%
2011	163,522	6,165,745	38,152	57,553	8.4%
2012	164,145	6,601,869	40,349	57,992	7.0%
2013	163,465	6,727,933	40,927	57,992	7.2%
2014	163,820	6,820,771	41,624	58,080	4.6%
2015	164,427	7,109,905	43,179	58,775	4.8%
2016	165,091	7,376,592	44,862	60,113	5.0%

Source: Ohio Bureau of Labor Statistics

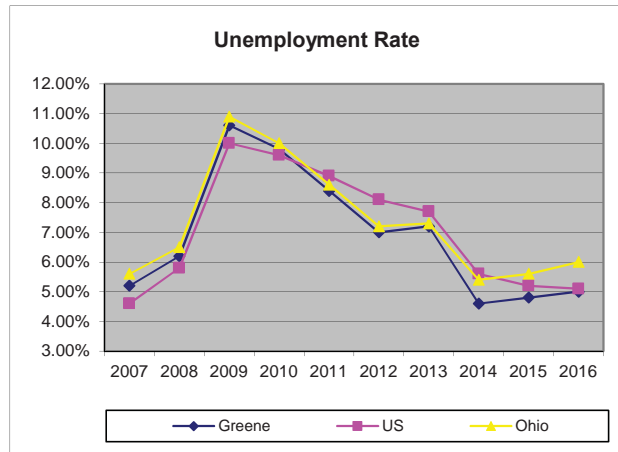
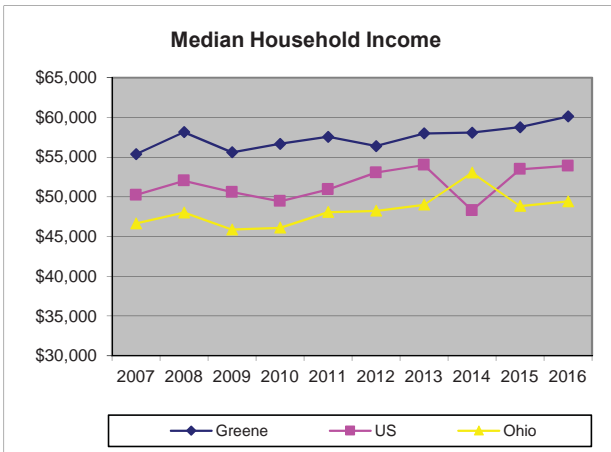
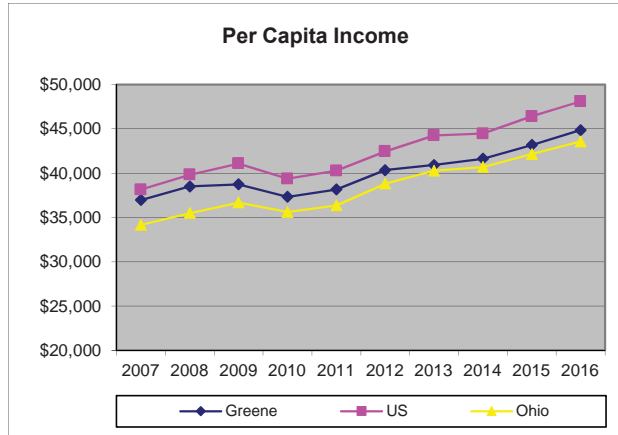
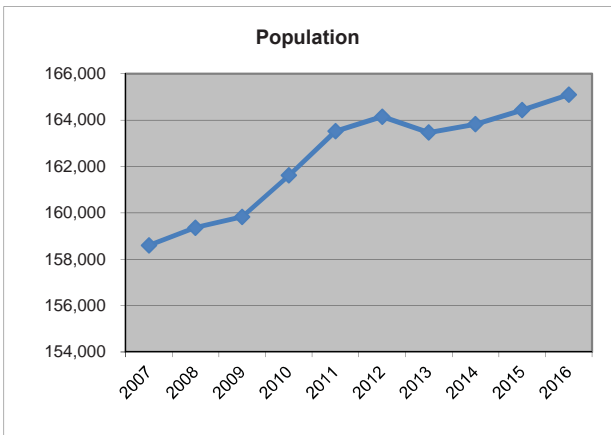


Table 17

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

	2016			2007		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
Wright-Patterson Air force Base	27,000	35.58%	1	19,471	26.35%	1
Wright State University	3,700	4.88%	2	2,482	3.36%	2
Greene County	1,200	1.58%	3	1,431	1.94%	3
Beavercreek City School District	870	1.15%	4	761	1.03%	5
Unison Industries	800	1.05%	5	660	0.89%	8
Wright Patt Credit Union	640	0.84%	6			
Teleperformance USA	600	0.79%	7	640		10
Cedarville University	600	0.79%	8	661	0.89%	7
MacAuley-Brown Inc.	450	0.59%	9			
Central State University	380	0.50%	10			
Kettering Health Network				900	1.22%	4
Kroger Stores				645	0.87%	9
Xenia Community Schools				760	1.03%	6
Total	36,240	47.75%		28,411	37.58%	

Source: Greene County Auditor's Office

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental Activities:										
Legislative & Executive:										
Commissioners.....	14	14	14	12	12	14	12	12	12	9
Auditor.....	24	24	24	23	21	21	21	19	17	12
Treasurer.....	10	9	9	9	5	6	9	6	6	6
Personnel.....	5	5	4	4	4	4	5	4	5	3
Risk Management.....	4	4	4	4	4	4	4	4	4	4
Data Processing.....	10	9	9	9	8	6	8	7	7	8
Board of Elections.....	9	9	7	7	7	8	13	8	8	8
Prosecutor.....	35	35	32	29	29	29	31	29	31	28
Recorder.....	10	10	10	8	8	8	10	9	10	9
County Services.....	37	36	31	28	29	31	30	27	31	23
Service Garage.....	4	4	3	3	3	3	3	3	3	3
Records & Information.....	2	2	2	2	2	2	3	2	3	3
Judicial:										
Common Pleas Court.....	37	36	37	39	38	37	43	37	38	33
Probate Court.....	7	7	7	7	6	6	7	6	6	5
Juvenile Court.....	59	56	56	56	53	52	60	51	48	45
Xenia Municipal Court.....	3	4	4	4	4	4	4	4	3	3
Fairborn Municipal Court.....	4	4	4	4	4	4	5	4	4	4
Domestic Relations Court.....	14	14	13	14	14	14	16	14	13	12
Public Defender.....	4	5	5	5	5	5	5	5	5	6
Clerk of Courts.....	22	22	21	21	20	20	23	19	21	14
Public Safety:										
Sheriff.....	162	163	140	137	130	128	128	131	131	146
Juvenile Detention.....	43	42	40	39	38	37	51	39	39	40
Building Regulations.....	11	12	11	11	11	10	11	11	11	11
Coroner.....	5	5	5	5	6	5	5	5	5	4
Public Works:										
Engineer & Highway.....	43	41	41	41	41	42	46	39	39	37
Environmental Services.....	6	5	5	10	8	7	11	7	6	6
Wide Area Network.....	5	5	5	5	4	4	3	4	5	5
Health:										
Animal Control.....	11	11	10	10	10	10	14	10	9	9
Developmental Disabilities.....	105	110	116	112	116	118	131	123	132	124
Human Services:										
County Home.....	76	79	77	63	59	56	68	51	58	52
Children's Services**.....	91	99	93	90	86	18	17	12	5	5
Family & Children First Council*.....	N/A	N/A	N/A	N/A	6	5	6	5	6	11
Job & Family Services**.....	121	119	101	95	82	159	143	147	147	145
Today Center for Adults.....	9	7	6	6	6	6	7	6	3	3
Veterans' Services.....	8	8	7	7	7	7	13	7	8	6
Conservation & Recreation:										
Parks & Trails.....	30	28	28	26	27	26	29	28	28	27
Community and Economic Development:										
Convention & Visitor's Bureau.....	5	5	5	4	5	5	6	5	5	5
Department of Development.....	8	8	10	8	6	7	6	5	6	6
Water.....	43	43	42	36	34	35	34	33	32	35
Sewer.....	57	57	56	42	38	40	40	40	43	41
Total.....	1,153	1,156	1,094	1,035	996	1,003	1,081	978	993	956

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

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

Source: Greene County Auditor's Office

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Elected Officials										
Commissioners (3).....	\$ 63,833	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 72,346
Auditor.....	74,663	76,754	76,754	76,754	76,754	79,754	79,754	79,754	79,754	79,754
Clerk of Courts.....	59,579	61,247	61,247	61,247	61,247	61,247	61,247	61,247	61,247	67,525
Coroner.....	49,814	51,209	51,209	51,209	51,209	51,209	51,209	51,209	51,209	56,458
Engineer.....	92,600	95,193	95,193	95,193	95,193	95,193	95,193	95,193	95,193	104,950
Prosecutor.....	112,552	115,703	115,703	115,703	115,703	115,703	115,703	115,703	115,703	127,563
Recorder.....	55,673	57,232	57,232	57,232	57,232	57,232	57,232	57,232	57,232	63,098
Sheriff.....	73,085	75,131	75,131	75,131	75,131	84,522	84,522	84,522	84,522	93,186
Treasurer.....	59,579	61,247	61,247	61,247	61,247	61,247	61,247	61,247	61,247	67,525
Appointed Officials										
County Administrator.....	115,003	125,008	128,374	128,326	126,546	125,845	134,073	101,022	114,046	121,014
Sanitary Engineer / Director of Public Works.....	89,586	92,269	93,646	94,205	92,899	92,926	96,589	99,385	102,336	105,414
Developmental Disabilities Superintendent.....	116,542	126,838	140,979	131,717	131,717	150,634	158,005	144,187	147,430	150,010
Children's Services Executive Secretary.....	105,144	113,776	90,083	104,391	93,580	71,224	N/A	N/A	N/A	N/A
Job and Family Services Director.....	88,567	107,643	60,910	60,425	63,147	64,190	83,653	85,726	88,275	90,917
Director of Greenwood Manor.....	79,498	81,890	84,094	82,173	81,638	79,859	80,180	78,542	78,042	82,722
Maintenance Director.....	75,712	86,986	89,997	45,450	57,609	55,094	59,910	65,000	69,618	71,698
Court Administrator.....	55,973	57,574	59,789	58,252	60,454	62,799	68,217	66,810	69,618	81,952
Director of Personnel.....	93,850	81,494	82,435	82,717	81,557	83,693	84,781	79,560	81,616	81,162
Director of Emergency Management.....	64,896	62,442	65,564	64,099	63,210	63,424	65,971	67,609	69,618	71,698
Director of Information Technology.....	85,821	88,400	91,800	89,726	88,968	86,747	92,348	92,936	94,806	97,656

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Elected Officials										
Commissioners (3).....	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Auditor.....	50,000	50,000	50,000	50,000	20,000	20,000	20,000	20,000	20,000	20,000
Clerk of Courts.....	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Coroner.....	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Engineer.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Prosecutor.....	122,000	122,000	122,000	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

		2007	2008	2009	2010	2011
Adult Probation	Average yearly case load	875	856	864	844	872
Auditor	Vendor's licenses sold	340	321	279	201	272
	Warrants processed	33,350	32,565	32,633	28,340	27,816
	Real estate transfers	5,669	5,026	5,039	4,600	4,393
	Homestead applications	10,085 *	10,645	11,254	11,442	11,948
Board of Develop. Disabilities	Client services provided	2,586	2,657	5,696	5,106	2,859
Board of Elections	Number of registered voters	105,421	114,021	113,918	116,552	118,616
	Number of voters in last general election	53,641	84,255	54,301	61,069	54,467
	Percentage of registered voters who voted	50.80%	73.89%	47.67%	52.40%	45.92%
Building Regulations	Number of permits issued	5,340	4,756	4,375	4,665	4,932
	Number of inspections performed	22,576	19,320	17,841	17,104	17,688
Children's Services	Total referrals	1,209	1,211	1,174	1,141	1,050
	Total children in placement	230	253	251	252	178
	Children terminated from custody	108	97	122	140	90
	Adoptions finalized	15	11	23	15	11
Clerk of Courts	Title Transactions	313,933	313,938	332,351	345,581	357,766
	New Cases Filed	3,826	3,854	8,183	8,018	7,596
Commissioners	Number of resolutions	996	950	985	783	763
	Number of meetings	72	79	63	66	66
Common Pleas Court	Number of civil cases filed	1,250	1,387	1,455	1,355	1,342
	Number of criminal cases filed	849	925	811	678	695
	Number of domestic cases filed	808	908	882	948	962
Convention & Visitor's Bureau	Room nights generated	39,934	23,576	34,900	36,740	41,065
Coroner	Cases investigated	355	402	394	426	549
	Autopsies conducted	85	97	80	84	94
County Engineer & Bridge	Bridges inspected	281	284	284	284	283
	Centerline miles painted	275	300	275	270	275
	Edge line miles	300	335	320	320	411
Domestic Relations Court	Divorces	281	377	365	381	393
	Dissolutions	275	235	189	234	236
	Civil Protection Orders	300	275	289	223	231
Fairborn Municipal Court	Traffic/Criminal Cases	19,634	18,369	15,728	13,877	13,388
	Civil Cases	1,805	2,111	1,786	1,783	1,602
	Small Claims Cases	341	299	236	333	255
Greenwood Manor	Inpatient Days	27,079	26,571	25,570	25,466	23,593
Juvenile Court	Diversion cases	668	609	557	525	565
	Delinquency cases	900	980	830	684	648
	Unruly child cases	83	66	49	36	46
Prosecutor	Number of cases - criminal	852	913	845	675	669
	Number of cases - civil	258	380	402	325	201
Recorder	Number of deeds recorded	5,306	4,601	4,133	4,087	3,573
	Number of mortgages recorded	8,245	6,384	7,778	7,140	6,556
	Number of military discharges recorded	10	22	14	32	9
Records & Information	Information requests processed	1,158	1,268	1,188	1,138	1,073
	Boxes transferred in	259	389	319	288	259
	Boxes transferred out	254	490	262	204	485
Sanitary Engineer	Water connections	16,260	16,513	16,675	16,895	16,931
	Water consumption (Million gallons)	1,557	1,515	1,467	1,538	1,490
	Sewer connections	22,295	22,520	22,669	22,859	22,945
	Wastewater treated (Million gallons)	5,548	5,402	4,243	4,209	5,655
Treasurer	Number of parcels	72,549	72,593	72,820	72,938	73,375
	Real estate tax collections	\$ 179,714,104	\$ 182,913,958	\$ 198,806,521	\$ 211,067,725	\$ 213,030,374
Xenia Municipal Court	Traffic/Criminal Cases	12,961	13,571	10,687	10,335	10,262
	Civil Cases	1,710	1,905	1,461	1,444	1,247
	Small Claims Cases	305	270	184	175	139

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

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

		2012	2013	2014	2015	2016
Adult Probation	Average yearly case load	965	980	635	1,053	981
Auditor	Vendor's licenses sold	137	269	80	55	71
	Warrants processed	29,553	26,808	27,122	28,108	29,033
	Real estate transfers	4,989	5,417	5,289	5,707	5,930
	Homestead applications	12,427	12,885	12,809	12,495	12,248
Board of Develop. Disabilities	Client services provided	2,871	2,775	2,942	2,920	828
Board of Elections	Number of registered voters	124,181	110,814	111,890	106,864	115,243
	Number of voters in last general election	83,626	20,581	49,065	49,317	83,842
	Percentage of registered voters who voted	67.34%	18.57%	43.85%	46.15%	72.75%
Building Regulations	Number of permits issued	4,372	4,325	4,380	4,722	4,561
	Number of inspections performed	15,608	14,560	14,071	14,810	15,638
Children's Services	Total referrals	1,046	1,111	981	1,268	1,425
	Total children in placement	174	175	197	154	128
	Children terminated from custody	99	69	76	128	131
	Adoptions finalized	9	11	4	11	16
Clerk of Courts	Title Transactions	367,355	381,192	387,537	383,214	69,063
	New Cases Filed	8,312	7,136	7,992	6,116	5,714
Commissioners	Number of resolutions	808	761	733	771	726
	Number of meetings	61	64	62	62	52
Common Pleas Court	Number of civil cases filed	1,369	950	845	887	859
	Number of criminal cases filed	633	654	714	757	657
	Number of domestic cases filed	796	833	830	782	832
Convention & Visitor's Bureau	Room nights generated	37,605	30,500	43,465	42,930	43,470
Coroner	Cases investigated	584	635	733	764	745
	Autopsies conducted	120	92	124	107	115
County Engineer & Bridge	Bridges inspected	283	283	283	166	180
	Centerline miles painted	280	257	344	257	277
	Edge line miles	510	359	428	339	317
Domestic Relations Court	Divorces	388	308	311	315	312
	Dissolutions	206	197	216	187	215
	Civil Protection Orders	287	323	268	242	277
Fairborn Municipal Court	Traffic/Criminal Cases	13,677	13,516	15,187	14,258	17,124
	Civil Cases	1,578	1,440	1,705	1,583	1,840
	Small Claims Cases	187	232	209	152	196
Greenwood Manor	Inpatient Days	21,734	18,063	19,552	24,093	21,505
Juvenile Court	Diversion cases	481	466	396	461	499
	Delinquency cases	681	592	557	574	583
	Unruly child cases	46	47	37	41	44
Prosecutor	Number of cases - criminal	629	670	426	760	652
	Number of cases - civil	289	320	311	114	381
Recorder	Number of deeds recorded	4,310	4,284	4,228	4,617	4,943
	Number of mortgages recorded	7,961	7,193	4,885	5,240	5,810
	Number of military discharges recorded	18	12	15	17	157
Records & Information	Information requests processed	930	846	949	1,024	1,067
	Boxes transferred in	1,119	117	391	542	340
	Boxes transferred out	317	96	48	216	171
Sanitary Engineer	Water connections	17,077	17,181	17,297	17,453	17,679
	Water consumption (Million gallons)	1,642	1,499	1,427	1,442	1,848
	Sewer connections	23,083	23,222	23,366	23,555	23,734
	Wastewater treated (Million gallons)	4,353	4,738	5,000	6,034	5,275
Treasurer	Number of parcels	73,233	73,420	73,594	73,596	74,025
	Real estate tax collections	\$ 221,103,165	\$ 220,337,209	\$ 228,423,160	\$ 238,273,411	\$ 278,914,503
Xenia Municipal Court	Traffic/Criminal Cases	14,062	12,459	11,968	11,511	11,655
	Civil Cases	1,246	1,059	1,079	951	1,145
	Small Claims Cases	156	149	117	108	131

N/A - Information was not readily available.

* - In 2007, the State expanded the eligibility for the homestead program to all income requirement in addition to the previously mentioned requirements.

Source: Indicated County Department

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
County Engineer										
Roads (in miles).....	326	328	325	325	325	325	324	324	324	324
Bridges.....	282	284	284	284	283	283	283	283	283	283
Parks & Trails										
Parks/Reserves.....	44	45	45	46	46	45	45	45	45	45
Bike Path (in miles).....	60	60	60	60	62	62	62	62	62	62
Water System										
Water Lines (in miles).....	318	318	318	395	395	366	366	366	366	366
Water Customers.....	16,260	16,513	16,675	16,851	16,953	17,077	17,181	17,297	17,453	17,679
Elevated Storage Tanks.....	15	14	14	14	14	14	14	13	13	13
Sewer System										
Sewer Lines (in miles).....	379	379	395	412	412	416	416	416	416	420
Sewer Customers.....	22,295	22,520	22,669	22,816	21,976	23,083	23,222	23,366	23,555	23,734

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

Source: Indicated county department



Dave Yost • Auditor of State

GREENE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 5, 2017**