

ANNUAL COMPREHENSIVE FINANCIAL REPORT



GREENE COUNTY
Ohio

— Year Ending December 31, 2021 —

OHIO AUDITOR OF STATE
KEITH FABER



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

We have reviewed the *Independent Auditor's Report* of Greene County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2021 through December 31, 2021. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Keith Faber
Auditor of State
Columbus, Ohio

July 22, 2022

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INTRODUCTORY SECTION

**MAKING A DIFFERENCE
FOR GREENE COUNTY**

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GREENE COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL
REPORT FOR THE YEAR ENDED DECEMBER 31,
2021



Prepared by

The Greene County Auditor

David A. Graham

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**GREENE COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021
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Real Estate	562-5072/5073
Accounting/Payroll	562-5619
Manufactured Home	562-5074

June 30, 2022

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

This is Greene County's Annual Comprehensive Financial Report (ACFR) for the fiscal year ending December 31, 2021. The ACFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. This report provides the taxpayers of Greene County with comprehensive financial data in a format that enables them to gain a thorough understanding of the County's financial status. It assists County officials in management decisions and allows financial statement users and the general public to compare Greene County's financial position and its results of operations with those of similar governmental entities.

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

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

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

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

Included in this report are the unmodified opinions rendered on the County's basic financial statements for the year ended December 31, 2021. An annual, independent audit of the County's financial statements is part of the annual preparation of a ACFR. This annual, independent audit will be continually reviewed and commented on, thereby strengthening the County's accounting and budgetary controls.

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

PROFILE OF THE GOVERNMENT

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

The County has continued its post-recession growth. Unemployment has decreased from 6.4% during the pandemic to 4.3% in 2021, continuing to be below both the state and national rates. Over the past ten years its population has grown by 2% and its per capita income has grown 32%.

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

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

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

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

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

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

RELEVANT FINANCIAL POLICIES

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

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

MAJOR INITIATIVES AND LONG-TERM FINANCIAL PLANNING

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

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

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

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

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

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

During 2021 the County received \$16.4 million from the American Rescue Plan and expects to receive another \$16.4 million in 2022. The County plans to use these funds for a variety of projects including: expanding broad band to a number of our underserved areas, improvements to our water and sewer infrastructure, grants to non-profit organizations to assist them in the services they provide to our constituents, and grants to local businesses who continue to struggle due to the pandemic.

GFOA CERTIFICATE OF ACHIEVEMENT

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Greene County for its ACFR for the fiscal year ended December 31, 2020. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized ACFR, whose contents conform to program standards. As such the ACFR must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Greene County has received a Certificate of Achievement for the last thirty-five consecutive years (fiscal years ended 1986 - 2020). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS

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

Sincerely,



David A. Graham
Greene County Auditor

**GREENE COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 2021**

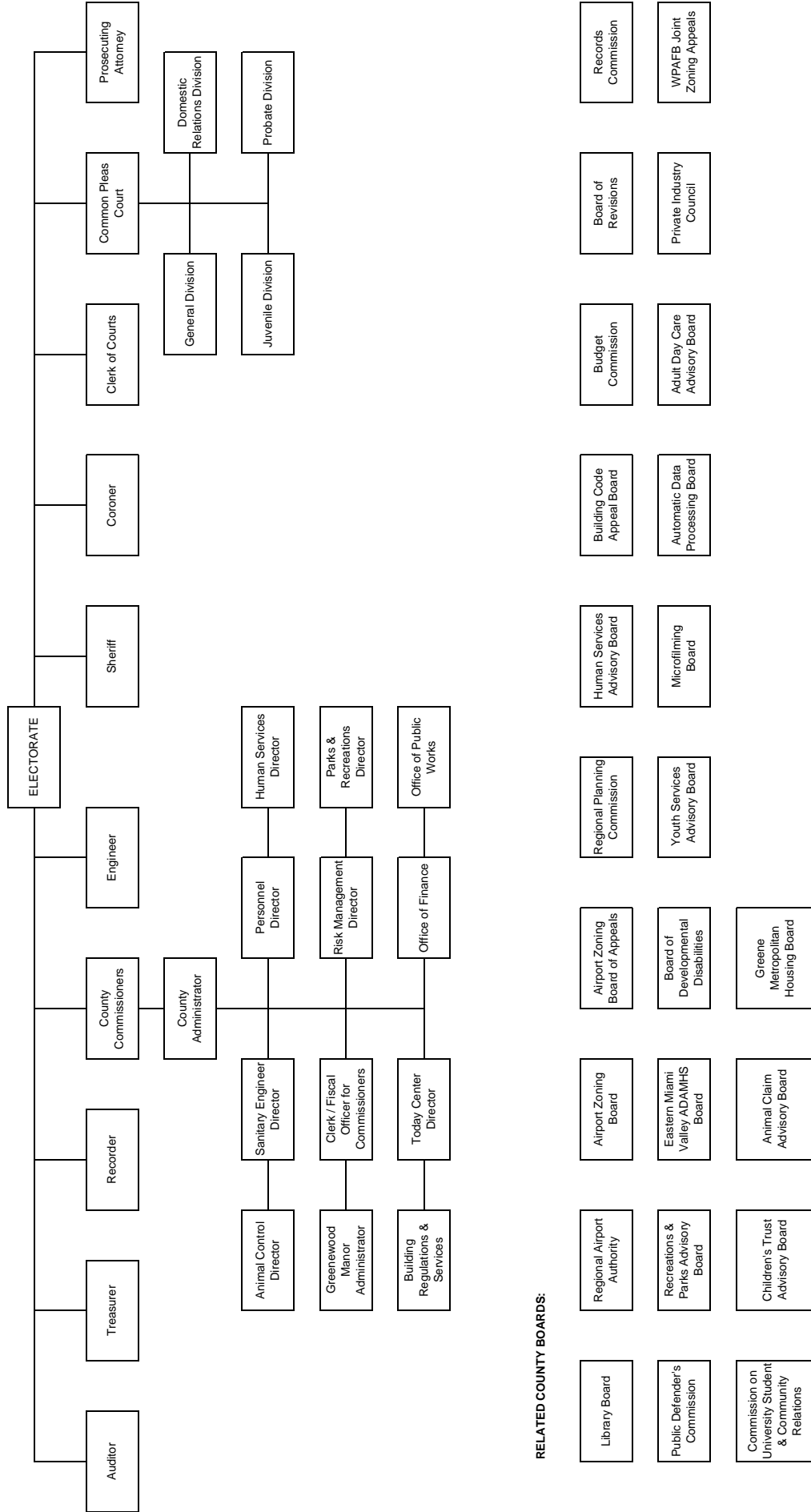
County Elected Officials:

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

Common Pleas Court Judges:

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

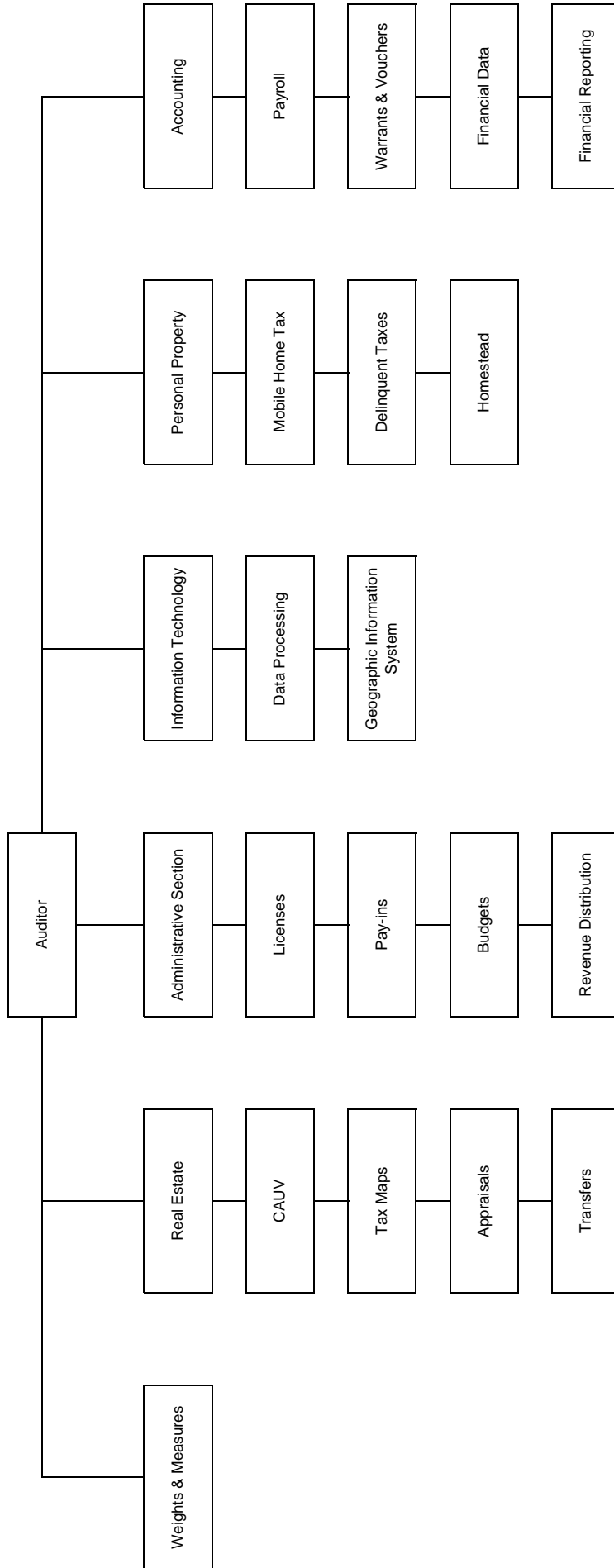
GREENE COUNTY ORGANIZATIONAL CHART



RELATED COUNTY BOARDS:

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

GREENE COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

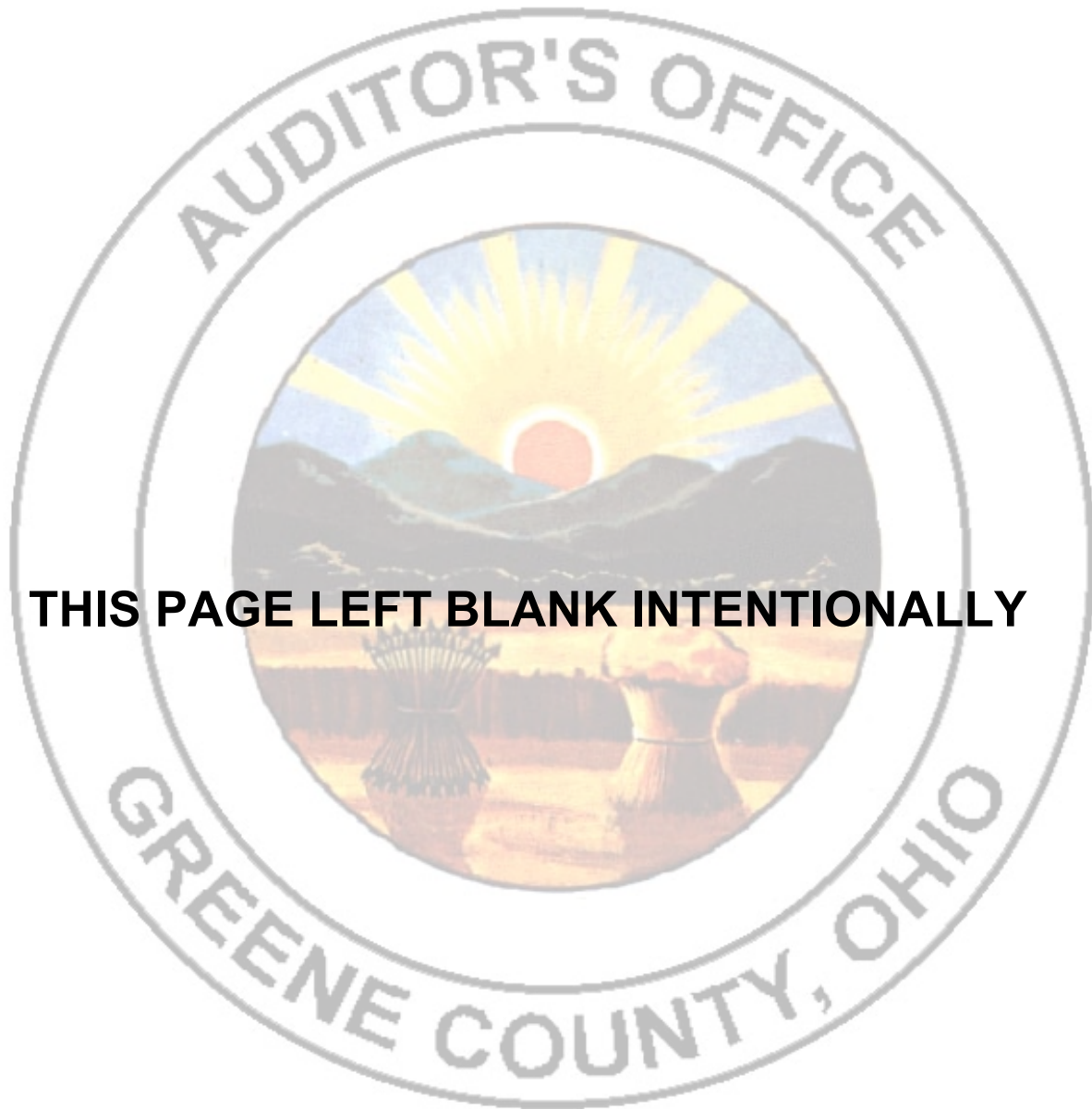
**Greene County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**



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 on the Audit of the Financial Statements

Opinions

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 (the "County"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Motor Vehicle Road and Bridge, Job and Family Services, Board of Developmental Disabilities, and American Rescue Plan funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules for infrastructure assets accounted for using the modified approach, and the required pension and OPEB schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with 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.

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2022 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 30, 2022

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2021**

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, 2021. 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, 2021, by \$458,753,868. Of this amount, governmental activities reports a deficit of (\$1,565,918) in unrestricted net position due to the adjustments of current year activity required by Governmental Accounting Standards Board (GASB) Statement No. 68, and GASB Statement No. 75.
- The net position of the governmental activities increased 29.4% while the business type activities increased 7.0%.
- The revenue of the governmental activities decreased \$14.4 million from the amounts reported in the prior year. Of this, program revenues decreased \$16.2 million while general revenues increased \$1.8 million from amounts reported in the prior year. During this same period, governmental activities' expenses decreased 38.7%.
- In the business-type activities revenues increased \$0.5 million from the amounts reported in the prior year, which was the result of an increase in program revenues of \$0.2 million while general revenues increased \$0.3 million. During this time expenses decreased 14.3% with that reported in the prior year.
- As of December 31, 2021, the County's governmental funds reported combined ending fund balances of \$171.0 million, an increase of \$19.1 million in comparison with the prior year. Of the ending fund balance \$51.2 million is available for spending at the County's discretion.
- Revenues in the County's governmental fund financial statements decreased \$9.8 million from what they had been in the previous year, while expenditures decreased \$2.7 million or 2.2% of what had been expended in the prior year.
- The County's outstanding debt decreased by \$1.3 million or 8.8% in governmental activities and decreased \$14.1 million or 11.8% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 16.4% higher than they were budgeted, and actual expenditures and other financing uses were 92.7% of the amounts budgeted.

Overview of the Financial Statements

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

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, 2021 (Continued)

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

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

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

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

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

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

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

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

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

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

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2021 (Continued)**

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$458,753,868 as of December 31, 2021.

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

	Government Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and Other Assets	\$ 257,942	\$ 216,088	\$ 52,505	\$ 50,457	\$ 310,447	\$ 266,545
Capital Assets	<u>164,699</u>	<u>166,370</u>	<u>244,334</u>	<u>244,252</u>	<u>409,033</u>	<u>410,622</u>
Total Assets	422,641	382,458	296,839	294,709	719,480	677,167
Deferred Outflows of Resources	9,904	17,782	5,388	6,798	15,292	24,580
Long-term Liabilities	66,695	129,798	98,807	113,246	165,502	243,044
Other Liabilities	<u>22,342</u>	<u>5,315</u>	<u>1,810</u>	<u>1,341</u>	<u>24,152</u>	<u>6,656</u>
Total Liabilities	89,037	135,113	100,617	114,587	189,654	249,700
Deferred Inflows of Resources	82,936	63,786	3,429	1,722	86,365	65,508
Net Investment in Capital Assets	159,259	160,265	155,996	147,181	315,255	307,446
Restricted	102,879	96,129	28,638	23,449	131,517	119,578
Unrestricted	<u>(1,566)</u>	<u>(55,053)</u>	<u>13,547</u>	<u>14,568</u>	<u>11,981</u>	<u>(40,485)</u>
Total Net Position	<u>\$ 260,572</u>	<u>\$ 201,341</u>	<u>\$ 198,181</u>	<u>\$ 185,198</u>	<u>\$ 458,753</u>	<u>\$ 386,539</u>

Total assets for governmental activities increased \$40.2 million. The largest increase, \$34.3 million was seen in Pooled Cash and Cash Equivalents. This was due in large part to increased funding from state and federal agencies to combat the affect of the coronavirus, but was also aided by increased tax revenues.

The County follows GASB Statement 68, "Accounting and Financial Reporting for Pensions" and GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", which significantly revised accounting costs, liabilities, and deferred inflows/outflows related to pensions and other postemployment benefits (OPEB). The net pension liability is the largest long-term liabilities for governmental activities reported by the County. Liabilities decreased within governmental activities by \$46.1 million due to the decrease in the net pension and OPEB liabilities. This also resulted in a net OPEB asset of \$5.5 million. Deferred inflows/outflows related to the change in the net pension and net OPEB liabilities significantly changed due to respective changes in pension expense and liabilities. Within business-type activities long-term liabilities decreased \$14.4 million due primarily to the reduction of the net pension liability & OPEB.

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

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

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2021 (Continued)

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

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program Revenues:						
Charges for Services	\$ 19,141	\$ 21,130	\$ 32,822	\$ 31,817	\$ 51,963	\$ 52,947
Operating Grants/Contributions	36,471	49,608	-	-	36,471	49,608
Capital Grants/Contributions	584	1,639	3,479	4,288	4,063	5,927
General Revenues:						
Property Taxes	41,545	40,183	-	-	41,545	40,183
Sales Tax	34,092	29,344	-	-	34,092	29,344
Other Taxes	1,121	805	-	-	1,121	805
Unrestricted Grants	6,080	6,287	-	-	6,080	6,287
Investment Earnings	(1,106)	2,445	48	66	(1,058)	2,511
Other	843	1,723	802	520	1,645	2,243
Total Revenues	<u>138,771</u>	<u>153,164</u>	<u>37,151</u>	<u>36,691</u>	<u>175,922</u>	<u>189,855</u>
Expenses:						
Legislative and Executive	15,199	19,842	-	-	15,199	19,842
Judicial	4,602	9,769	-	-	4,602	9,769
Public Safety	14,137	28,522	-	-	14,137	28,522
Public Works	8,086	9,529	-	-	8,086	9,529
Health	22,746	21,805	-	-	22,746	21,805
Human Services	9,666	30,686	-	-	9,666	30,686
Conservation and Recreation	3,110	4,408	-	-	3,110	4,408
Community and Economic Development	1,421	3,285	-	-	1,421	3,285
Other	-	1,008	-	-	-	1,008
Interest and Fiscal Charges	552	915	-	-	552	915
Water	-	-	8,844	10,405	8,844	10,405
Sewer	-	-	15,345	17,830	15,345	17,830
Total Expenses	<u>79,519</u>	<u>129,769</u>	<u>24,189</u>	<u>28,235</u>	<u>103,708</u>	<u>158,004</u>
Changes in Net Position Before Transfers	59,252	23,395	12,962	8,456	72,214	31,851
Transfers	(21)	(80)	21	80	-	-
Change in Net Position	59,231	23,315	12,983	8,536	72,214	31,851
Net Position January 1	201,341	178,026	185,198	176,662	386,539	354,688
Net Position December 31	<u>\$ 260,572</u>	<u>\$ 201,341</u>	<u>\$ 198,181</u>	<u>\$ 185,198</u>	<u>\$ 458,753</u>	<u>\$ 386,539</u>

Analysis of the County's Operations: The previous table provides a summary of the County's operations for 2021 and 2020. Some of the more significant changes included:

- Within Governmental Activities
 - Operating grants and contributions decreased \$13.1 million due to a decrease in spending and thus a recognition of revenue for grants related to offsetting the impact of the pandemic. During 2021, the County received \$16.4 million under the American Rescue Plan, but had not spent any of the money during 2021.
 - Sales tax was up \$4.7 million or 16.2% in 2021. This increase was far beyond the expected increase.
 - Investment earnings decreased \$3.6 million from that reported in the prior year. This was the result of bonds losing value in the increasing interest rate market. This loss is expected to be short-term as these bonds mature.
 - Overall, governmental activity expenses decreased 38.7% or \$50.3 million from 2020. The overwhelming majority, \$49.2 million, was the result of a decrease in pension and OPEB expenses.
- The Business-type activities saw a \$0.5 million increase in revenues while expenses decreased \$4.0 million. The increase in revenue was due solely to an increase in fees related to new construction. The decrease in expenses was directly related to the effect of reporting of pensions and OPEB.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2021 (Continued)**

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

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

As of the end of the current fiscal year, Greene County's governmental funds reported combined ending fund balances of \$171.0 million, an increase of \$19.1 million in comparison with the prior year. Of this, \$51.2 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, 2021, the General Fund reported \$51.2 million in unassigned fund balance and a \$53.5 million in total fund balance. This is a decrease of \$5.3 million from amounts reported in the prior year.

Overall revenues and other financing sources in the general fund were up \$1.8 million or 2.9%. This increase was fueled by an increase in sales tax revenue of \$4.7 million, which was offset by a decrease in investment earnings of \$3.7 million. Expenditures in the general fund were up \$9.4 million or 22.9%. In 2020, the County received \$10.1 million in CARES Act funding which \$8.2 million was spent on general fund activities. These expenditures were reported in the CARES Act special revenue fund, resulting in the decrease in General fund expenditures in 2020.

The only significant change within the other major governmental funds of the County is a \$2.5 million or 73.7% increase in intergovernmental revenue for the Board of Developmental Disabilities. This increase was the result of a final payment to the Board from the State of Ohio due to the privatization of many of the Board's adult programs.

Proprietary Funds: The County's two proprietary funds are the water fund and the sewer fund, which comprise all of the County's business-type activities. During 2021, the water fund saw an increase in net position of \$4.9 million while net position in the sewer fund grew by \$8.0 million. These changes were the result of significant decreases in required principal payments related to the debt and decreases in personal services related to the reporting of pension and OPEB liabilities.

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 \$17.1 million. The most significant appropriation adjustments were for transfers out, \$12.4 million, to fund future capital projects and advances out, \$3.3 million to the sewer fund to finance improvements to the sewer facilities. There were no adjustments to the County's budgeted revenues. Actual revenue came in \$8.8 million or 16.4% more than the final budgeted amount. The County spent 92.7% of the amount appropriated in the general fund during 2021 resulting in the overall general fund's financial position being \$15.5 million better than budgeted for the year.

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2021 (Continued)

Capital Assets:

Capital Assets Net of Accumulated Depreciation

(Expressed in Thousands of Dollars)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 2,764	\$ 2,764	\$ 2,471	\$ 2,471	\$ 5,235	\$ 5,235
Infrastructure	131,337	131,337	-	-	131,337	131,337
Construction in Progress	-	-	6,349	1,699	6,349	1,699
Buildings and Improvements	25,110	25,732	4,926	5,210	30,036	30,942
Water and Sewer Lines	-	-	228,721	233,103	228,721	233,103
Equipment	5,488	6,537	1,867	1,769	7,355	8,306
Total	\$ 164,699	\$ 166,370	\$ 244,334	\$ 244,252	\$ 409,033	\$ 410,622

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 2021, the County Engineer budgeted \$6,331,646 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$6,482,764.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being excellent, to evaluate all County bridges. It is the policy of the Greene County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of five or more. The most recent assessment found that 98% of the County bridges have a General Appraisal Rating of five or better. For 2021, the County Engineer budgeted \$707,825 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$142,354.

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

Debt:

Outstanding Debt

(Expressed in Thousands of Dollars)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
General Obligation Bonds	\$ 13,569	\$ 14,878	\$ 51,132	\$ 58,468	\$ 64,701	\$ 73,346
Revenue Bonds	-	-	3,640	4,984	3,640	4,984
OWDA Loans	-	-	33,142	36,904	33,142	36,904
OPWC Loans	-	-	990	1,034	990	1,034
Special Assessment Bonds	-	-	2,569	2,845	2,569	2,845
Total	\$ 13,569	\$ 14,878	\$ 91,473	\$ 104,235	\$ 105,042	\$ 119,113

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

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2021 (Continued)**

Economic Factors and Next Year's Budgets and Rates

General Fund revenue estimates are projected to be 9.8% lower than actual revenue received in 2021. The booming housing market helped by low interest rates and the influx of stimulus money into the economy is believed to fueled much of the growth that occurred in 2021. While we are hopeful this growth will continue, we remain cautious.

General Fund appropriations have decreased 23.7% from the final appropriations in 2021. These decreases are due primarily to not having included appropriations for transfers and advances included in 2021 for various capital projects.

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

Requests for Information

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

GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Primary Government		
	Governmental Activities	Business- Type Activities	Total
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 179,295,248	\$ 13,813,638	\$ 193,108,886
Cash and Cash Equivalents in Segregated Accounts	1,329,972	2,569,178	3,899,150
Receivables (Net of Allowances for Uncollectibles)			
Taxes	49,252,150		49,252,150
Accounts	230,544	3,340,153	3,570,697
Special Assessments		3,753,196	3,753,196
Accrued Interest	232,244		232,244
Internal Balances	3,721,992	(3,721,992)	
Due from Other Governments	13,789,226	367,175	14,156,401
Materials and Supplies Inventory		844,835	844,835
Prepaid Items	4,625,464	179,108	4,804,572
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents		30,326,761	30,326,761
Cash and Cash Equivalents with Escrow Agents		534,501	534,501
Capital Assets Not Being Depreciated	134,101,552	8,819,658	142,921,210
Capital Assets (Net of Accumulated Depreciation)	30,597,933	235,514,250	266,112,183
Net OPEB Asset	5,464,646	498,587	5,963,233
Total Assets	422,640,971	296,839,048	719,480,019
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred Charge on Refunding	548,025	4,839,712	5,387,737
Pension	6,623,072	348,068	6,971,140
OPEB	2,733,528	200,636	2,934,164
Total Deferred Outflows of Resources	9,904,625	5,388,416	15,293,041
LIABILITIES:			
Accounts Payable	1,790,029	1,431,105	3,221,134
Accrued Wages and Benefits	2,465,192	236,094	2,701,286
Due to Other Governments	722,280		722,280
Accrued Interest Payable	42,780	143,391	186,171
Claims Payable	914,766		914,766
Unearned Revenue	16,407,016		16,407,016
Long-Term Liabilities:			
Due Within One Year	2,017,541	11,097,238	13,114,779
Due in More Than One Year:			
Net Pension Liability (See Note H)	48,150,233	3,315,182	51,465,415
Other Amounts Due in More Than One Year	16,527,316	84,394,473	100,921,789
Total Liabilities	89,037,153	100,617,483	189,654,636
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes	43,418,451		43,418,451
Pension	21,945,278	1,873,414	23,818,692
OPEB	17,572,276	1,555,137	19,127,413
Total Deferred Inflows of Resources	82,936,005	3,428,551	86,364,556
NET POSITION:			
Net Investment in Capital Assets	159,259,260	155,995,761	315,255,021
Restricted for:			
Debt Service	1,756,735	1,472,140	3,228,875
Capital Outlay		27,166,129	27,166,129
Other Purposes	1,687,410		1,687,410
Road and Bridge Maintenance	18,314,977		18,314,977
Human and Social Services	23,411,225		23,411,225
Health Care Assistance	35,802,625		35,802,625
Public Safety Programs	9,186,007		9,186,007
General Administrative Services	3,975,063		3,975,063
Community and Economic Programs	2,688,247		2,688,247
Unclaimed Monies	399,918		399,918
Conservation	5,565,334		5,565,334
Trust Fund - Expendable	20,755		20,755
Trust Fund - Nonexpendable	70,800		70,800
Unrestricted	(1,565,918)	13,547,400	11,981,482
Total Net Position	\$ 260,572,438	\$ 198,181,430	\$ 458,753,868

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

GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
Legislative and Executive	\$ 15,199,144	\$ 9,802,636	\$ 119,945	\$ 1,881	\$ (5,274,682)		\$ (5,274,682)
Judicial	4,601,831	1,864,833	1,007,217		(1,729,781)		(1,729,781)
Public Safety	14,137,291	3,745,709	5,103,220		(5,288,362)		(5,288,362)
Public Works	8,086,108	396,788	9,084,475	362,747	1,757,902		1,757,902
Health	22,745,548	673,300	4,543,212		(17,529,036)		(17,529,036)
Human Services	9,666,043	1,617,234	15,661,904	219,200	7,613,095		7,613,095
Conservation and Recreation	3,109,439	1,040,767	122,765		(1,726,707)		(1,726,707)
Community and Economic Development	1,421,161		828,586		(592,575)		(592,575)
Interest and Fiscal Charges	552,218				(552,218)		(552,218)
Total Governmental Activities	79,518,783	19,141,267	36,471,324	583,828	(23,322,364)		(23,322,364)
Business-Type Activities:							
Water	8,843,948	11,556,750		1,789,902		4,502,704	4,502,704
Sewer	15,345,243	21,264,921		1,689,030		7,608,708	7,608,708
Total Business-Type Activities	24,189,191	32,821,671		3,478,932		12,111,412	12,111,412
Total - Primary Government	\$ 103,707,974	\$ 51,962,938	\$ 36,471,324	\$ 4,062,760	(23,322,364)	12,111,412	(11,210,952)
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes					10,348,540		10,348,540
Property Taxes, Levied for Road and Bridge Maintenance					880,264		880,264
Property Taxes, Levied for Community Mental Health					4,262,220		4,262,220
Property Taxes, Levied for Developmental Disability Services					11,698,369		11,698,369
Property Taxes, Levied for County Hospital Services					3,346,479		3,346,479
Property Taxes, Levied for Children's Services					5,448,021		5,448,021
Property Taxes, Levied for Senior Citizen Services					5,228,034		5,228,034
Property Taxes, Levied for Debt Service					333,339		333,339
Sales Taxes					34,092,272		34,092,272
County Hotel Lodging Tax					1,121,102		1,121,102
Grants and Entitlements not Restricted to Specific Programs					6,079,531		6,079,531
Investment Earnings					(1,105,834)	48,096	(1,057,738)
Gain on Sale of Capital Assets					52,349	32,276	84,625
Miscellaneous					790,733	769,974	1,560,707
Transfers					(21,461)	21,461	0
Total General Revenues and Transfers					82,553,958	871,807	83,425,765
Change in Net Position					59,231,594	12,983,219	72,214,813
Net Position Beginning of Year					201,340,844	185,198,211	386,539,055
Net Position End of Year					\$ 260,572,438	\$ 198,181,430	\$ 458,753,868

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

**GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

	General Fund	Motor Vehicle Road & Bridge	Job and Family Services	Board of Developmental Disabilities	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
ASSETS:							
Equity in Pooled Cash and Cash Equivalents	\$ 43,814,123	\$ 14,446,049	\$ 23,143,377	\$ 30,104,018	\$ 16,411,459	\$ 44,417,815	\$ 172,336,841
Cash and Cash Equivalents in Segregated Accounts	105,103					1,224,869	1,329,972
Receivables (Net of Allowance for Uncollectibles)							
Taxes	16,708,973	918,185	5,679,506	12,211,490		13,733,996	49,252,150
Accounts	63,147	27,380	16,479			123,538	230,544
Accrued Interest	222,520	9,396				328	232,244
Interfund Receivable	4,277,924						4,277,924
Due from Other Funds	71,016		132			15,396	86,544
Prepaid Items	306,472	96,607		4,206,873		15,512	4,625,464
Due from Other Governments	3,090,974	4,253,769	1,515,775	1,822,582		3,106,126	13,789,226
Total Assets	<u>\$ 68,660,252</u>	<u>\$ 19,751,386</u>	<u>\$ 30,355,269</u>	<u>\$ 48,344,963</u>	<u>\$ 16,411,459</u>	<u>\$ 62,637,580</u>	<u>\$ 246,160,909</u>
LIABILITIES:							
Accounts Payable	\$ 622,221	\$ 64,371	\$ 718,710	\$ 140,475		\$ 244,252	\$ 1,790,029
Accrued Wages and Benefits	1,476,675	122,830	300,270	264,948		300,469	2,465,192
Due to Other Governments						722,280	722,280
Interfund Payable						552,924	552,924
Due to Other Funds	110	12,357	61,942	1,048		7,076	82,533
Unearned Revenue					\$ 16,407,016		16,407,016
Total Liabilities	<u>2,099,006</u>	<u>199,558</u>	<u>1,080,922</u>	<u>406,471</u>	<u>16,407,016</u>	<u>1,827,001</u>	<u>22,019,974</u>
DEFERRED INFLOWS OF RESOURCES:							
Property Taxes	10,816,238	919,977	5,690,088	12,236,642		13,755,506	43,418,451
Unavailable Revenue	2,195,202	2,808,992	424,142	1,816,182		2,466,623	9,711,141
Total Deferred Inflows of Resources	<u>13,011,440</u>	<u>3,728,969</u>	<u>6,114,230</u>	<u>14,052,824</u>		<u>16,222,129</u>	<u>53,129,592</u>
FUND BALANCES:							
Nonspendable							
Restricted	706,390	96,607		4,206,873		86,312	5,096,182
Committed		15,726,252	23,160,117	29,678,795	4,443	23,878,870	92,448,477
Assigned	1,626,806					20,623,268	20,623,268
Unassigned	51,216,610						1,626,806
Total Fund Balances	<u>53,549,806</u>	<u>15,822,859</u>	<u>23,160,117</u>	<u>33,885,668</u>	<u>4,443</u>	<u>44,588,450</u>	<u>171,011,343</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 68,660,252</u>	<u>\$ 19,751,386</u>	<u>\$ 30,355,269</u>	<u>\$ 48,344,963</u>	<u>\$ 16,411,459</u>	<u>\$ 62,637,580</u>	<u>\$ 246,160,909</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, 2021

Total Governmental Fund Balances \$ 171,011,343

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

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

Land	2,764,258	
Infrastructure	131,337,294	
Buildings, Structures and Improvements	46,068,260	
Equipment, Furniture and Fixtures	17,940,364	
Accumulated Depreciation	<u>(33,410,691)</u>	
Total capital assets		164,699,485

Internal service fund is used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. 6,043,641

Adjustments to reflect the consolidation of internal service fund activities related to enterprise activity. (7,019)

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

Taxes	648,292	
Intergovernmental	9,026,499	
Special Assessments	7,539	
Investment Earnings	25,621	
Miscellaneous	<u>3,190</u>	
Total		9,711,141

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	(13,568,914)	
Capital Lease	(90,525)	
Compensated absences	<u>(4,885,418)</u>	
Total		(18,544,857)

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due. (42,780)

Deferred amounts on refunding are not recognized as assets in the funds, where they are recorded as expenditures when paid. 548,025

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

Deferred Outflows - Pension	6,623,072	
Deferred Outflows - OPEB	2,733,528	
Deferred Inflows - Pension	(21,945,278)	
Deferred Inflows - OPEB	(17,572,276)	
Net Pension Liability	(48,150,233)	
Net OPEB Asset	<u>5,464,646</u>	
Total		<u>(72,846,541)</u>

Total net position of governmental activities \$ 260,572,438

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, 2021

	General Fund	Motor Vehicle Road & Bridge	Job and Family Services	Board of Developmental Disabilities	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
REVENUES:							
Property Taxes	\$ 10,376,013	\$ 882,833	\$ 5,463,498	\$ 11,733,643		\$ 13,208,197	\$ 41,664,184
Sales Taxes	34,092,272						34,092,272
Other Local Taxes	33,634	19,197				1,087,468	1,121,102
Special Assessments		259,240	657,936				16,703,909
Charges for Services	9,563,707					6,223,026	1,719,992
Licenses and Permits	1,288,489					431,503	857,361
Fines and Forfeitures	308,203	119,198	14,656,744	5,877,660		6,704,388	43,624,137
Intergovernmental	7,115,952	9,269,393				40,637	(954,935)
Investment Earnings	(1,043,089)	47,517	175,650	37,773		757,674	1,800,921
Other	790,733	39,091	20,953,828	17,649,076		28,882,853	140,648,140
Total Revenues	62,525,914	10,636,469	20,953,828	17,649,076		28,882,853	140,648,140
EXPENDITURES:							
Current:							
General Government:							
Legislative and Executive	18,098,522					1,419,200	19,517,722
Judicial	8,504,827						8,504,827
Public Safety	19,109,707					7,135,501	26,245,208
Public Works	104,811	9,630,332		13,337,793		9,735,143	23,058,212
Health	448,020					9,272,399	26,552,559
Human Services	855,271		17,222,215			8,475,073	4,370,588
Conservation and Recreation	2,604,914					1,765,674	1,832,904
Community and Economic Development	744,852					1,088,052	250
Capital Outlay							
Debt Service:							
Principal Retirements						1,245,000	1,245,000
Interest and Fiscal Charges						559,203	559,203
Total Expenditures	50,470,924	9,630,332	17,222,215	13,337,793		30,960,352	121,621,616
Excess of Revenues Over (Under) Expenditures	12,054,990	1,006,137	3,731,613	4,311,283		(2,077,499)	19,026,524
OTHER FINANCING SOURCES AND USES:							
Transfers In	162		267,481			4,443	17,433,175
Proceeds from Sale of Capital Assets	73,290	51,000	725			(45,171)	125,015
Transfers Out	(17,411,191)						(17,456,362)
Total Other Financing Sources and Uses	(17,337,739)	51,000	268,206		4,443	17,115,918	101,828
Net Change in Fund Balance	(5,282,749)	1,057,137	3,999,819	4,311,283	4,443	15,038,419	19,128,352
Fund Balance (Deficit) at Beginning of Year	58,832,555	14,765,722	19,160,298	29,574,385		29,550,031	151,882,991
Fund Balance (Deficit) at End of Year	\$ 53,549,806	\$ 15,822,859	\$ 23,160,117	\$ 33,885,668	\$ 4,443	\$ 44,588,450	\$ 171,011,343

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, 2021

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

Net change in fund balances - total governmental funds		\$ 19,128,352
<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	663,296	
Depreciation Expense	<u>(2,261,437)</u>	
Total		(1,598,141)
<p>Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities a gain or (loss) is reported for each disposal</p>		
Net book value of capital assets disposed of		(72,668)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These amounts represent the effect of the reversal of prior year items against current year accruals.</p>		
Taxes	(118,918)	
Intergovernmental	(1,574,133)	
Special Assessments	(847)	
Charges for Service	(8,005)	
Miscellaneous	(252,369)	
Investment Earnings	<u>25,621</u>	
Total		(1,928,651)
<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	63,979	
Principal repayment for bonds	1,245,000	
Principal repayment for capital leases	<u>42,017</u>	
Total		1,350,996
<p>Interest is reported as an expenditure in governmental funds when due, but is accrued on outstanding bonds in the statement of activities.</p>		
		3,794
<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	(60,788)	
Compensated Absences	<u>103,525</u>	
Total		42,737
<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	754,037	
Adjustment to business type activities	<u>(71,846)</u>	
Total		682,191
<p>Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:</p>		
Pension		6,628,591
<p>Except for amounts reported as deferred inflows/outflows, changes in the net pension and OPEB liabilities are reported as pension (expense) or negative expense in the statement of activities:</p>		
OPEB		34,456,407
Pension		<u>537,986</u>
Change in net position of governmental activities		<u>\$ 59,231,594</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 37,062,500	\$ 37,062,500	\$ 43,784,785	\$ 6,722,285
Charges for Services	7,774,000	7,774,000	8,414,768	640,768
Licenses and Permits	1,019,500	1,019,500	1,291,099	271,599
Fines and Forfeitures	225,000	225,000	303,934	78,934
Intergovernmental	5,354,000	5,354,000	6,185,337	831,337
Interest	1,969,300	1,969,300	1,310,243	(659,057)
Other	223,350	223,350	1,145,036	921,686
Total Revenues	<u>53,627,650</u>	<u>53,627,650</u>	<u>62,435,202</u>	<u>8,807,552</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	19,976,718	20,502,001	18,385,803	2,116,198
Judicial	8,130,438	8,118,510	7,560,472	558,038
Public Safety	20,315,816	20,398,778	19,032,027	1,366,751
Public Works	109,785	109,785	105,069	4,716
Health	454,060	454,060	452,760	1,300
Human Services	1,030,855	1,030,595	895,708	134,887
Conservation and Recreation	3,304,124	3,296,762	2,956,710	340,052
Community and Economic Development	471,287	1,275,387	734,803	540,584
Total Expenditures	<u>53,793,083</u>	<u>55,185,878</u>	<u>50,123,352</u>	<u>5,062,526</u>
Excess of Revenues Over (Under) Expenditures	(165,433)	(1,558,228)	12,311,850	13,870,078
OTHER FINANCING SOURCES AND USES:				
Transfers In			967,054	967,054
Proceeds from Sale of Capital Assets			73,290	73,290
Advances In			40,000	40,000
Transfers Out	(5,853,881)	(18,265,177)	(17,730,191)	534,986
Advances Out	(145,000)	(3,432,355)	(3,400,123)	32,232
Repayment of Loans to Other Governments			25,000	25,000
Loans to Other Governments		(10,000)	(10,000)	
Total Other Financing Sources and Uses	<u>(5,998,881)</u>	<u>(21,707,532)</u>	<u>(20,034,970)</u>	<u>1,672,562</u>
Net Change in Fund Balance	(6,164,314)	(23,265,760)	(7,723,120)	15,542,640
Fund Balance (Deficit) at Beginning of Year	49,820,270	49,820,270	49,820,270	
Prior Year Encumbrances Appropriated	<u>1,326,685</u>	<u>1,326,685</u>	<u>1,326,685</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 44,982,641</u>	<u>\$ 27,881,195</u>	<u>\$ 43,423,835</u>	<u>\$ 15,542,640</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 853,750	\$ 853,750	\$ 888,378	\$ 34,628
Special Assessments	22,631	22,631	23,479	848
Charges for Services	150,000	150,000	282,923	132,923
Fines and Forfeitures	120,000	120,000	118,703	(1,297)
Intergovernmental	8,708,000	9,400,000	9,211,665	(188,335)
Interest	40,000	40,000	48,198	8,198
Other	46,000	46,000	39,101	(6,899)
Total Revenues	<u>9,940,381</u>	<u>10,632,381</u>	<u>10,612,447</u>	<u>(19,934)</u>
EXPENDITURES:				
Current:				
Public Works	<u>13,457,100</u>	<u>14,700,101</u>	<u>11,062,297</u>	<u>3,637,804</u>
Total Expenditures	<u>13,457,100</u>	<u>14,700,101</u>	<u>11,062,297</u>	<u>3,637,804</u>
Excess of Revenues Over (Under) Expenditures	(3,516,719)	(4,067,720)	(449,850)	3,617,870
OTHER FINANCING SOURCES AND USES:				
Proceeds from Sale of Capital Assets	<u> </u>	<u> </u>	51,000	51,000
Total Other Financing Sources and Uses	<u> </u>	<u> </u>	<u>51,000</u>	<u>51,000</u>
Net Change in Fund Balance	(3,516,719)	(4,067,720)	(398,850)	3,668,870
Fund Balance (Deficit) at Beginning of Year	12,982,853	12,982,853	12,982,853	
Prior Year Encumbrances Appropriated	<u>350,765</u>	<u>350,765</u>	<u>350,765</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 9,816,899</u>	<u>\$ 9,265,898</u>	<u>\$ 12,934,768</u>	<u>\$ 3,668,870</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
JOB AND FAMILY SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 5,104,000	\$ 5,104,000	\$ 5,497,539	\$ 393,539
Charges for Services	715,000	715,000	657,936	(57,064)
Intergovernmental	12,811,000	12,811,000	14,308,455	1,497,455
Other	4,227,400	4,227,400	170,510	(4,056,890)
Total Revenues	<u>22,857,400</u>	<u>22,857,400</u>	<u>20,634,440</u>	<u>(2,222,960)</u>
EXPENDITURES:				
Current:				
Human Services	<u>23,002,425</u>	<u>22,021,172</u>	<u>17,057,231</u>	<u>4,963,941</u>
Total Expenditures	<u>23,002,425</u>	<u>22,021,172</u>	<u>17,057,231</u>	<u>4,963,941</u>
Excess of Revenues Over (Under) Expenditures	(145,025)	836,228	3,577,209	2,740,981
OTHER FINANCING SOURCES AND USES:				
Transfers In	270,000	270,000	267,481	(2,519)
Proceeds from the Sale of Capital Assets			725	725
Total Other Financing Sources and Uses	<u>270,000</u>	<u>270,000</u>	<u>268,206</u>	<u>(1,794)</u>
Net Change in Fund Balance	124,975	1,106,228	3,845,415	2,739,187
Fund Balance (Deficit) at Beginning of Year	19,099,908	19,099,908	19,099,908	
Prior Year Encumbrances Appropriated	<u>1,027</u>	<u>1,027</u>	<u>1,027</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 19,225,910</u>	<u>\$ 20,207,163</u>	<u>\$ 22,946,350</u>	<u>\$ 2,739,187</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 11,363,000	\$ 11,363,000	\$ 11,808,045	\$ 445,045
Intergovernmental	2,895,000	2,895,000	5,911,924	3,016,924
Other	100,348	100,348	56,020	(44,328)
Total Revenues	<u>14,358,348</u>	<u>14,358,348</u>	<u>17,775,989</u>	<u>3,417,641</u>
EXPENDITURES:				
Current:				
Health	<u>15,478,879</u>	<u>15,478,879</u>	<u>12,905,523</u>	<u>2,573,356</u>
Total Expenditures	<u>15,478,879</u>	<u>15,478,879</u>	<u>12,905,523</u>	<u>2,573,356</u>
Excess of Revenues Over (Under) Expenditures	(1,120,531)	(1,120,531)	4,870,466	5,990,997
OTHER FINANCING SOURCES AND USES:				
Transfers Out	<u>(153,682)</u>	<u>(2,615,848)</u>	<u> </u>	<u>2,615,848</u>
Total Other Financing Sources and Uses	<u>(153,682)</u>	<u>(2,615,848)</u>	<u> </u>	<u>2,615,848</u>
Net Change in Fund Balance	(1,274,213)	(3,736,379)	4,870,466	8,606,845
Fund Balance (Deficit) at Beginning of Year	<u>24,874,098</u>	<u>24,874,098</u>	<u>24,874,098</u>	<u> </u>
Fund Balance (Deficit) at End of Year	<u>\$ 23,599,885</u>	<u>\$ 21,137,719</u>	<u>\$ 29,744,564</u>	<u>\$ 8,606,845</u>

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

**GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
AMERICAN RESCUE PLAN
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 16,407,016	\$ 16,407,016	\$ 16,407,016	
Total Revenues	<u>16,407,016</u>	<u>16,407,016</u>	<u>16,407,016</u>	
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	80,000	80,000	80,000	
Total Expenditures	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	
Excess of Revenues Over (Under) Expenditures	16,327,016	16,327,016	16,327,016	
OTHER FINANCING SOURCES AND USES:				
Transfers In			4,443	4,443
Total Other Financing Sources and Uses			<u>4,443</u>	<u>4,443</u>
Net Change in Fund Balance	16,327,016	16,327,016	16,331,459	4,443
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u>\$ 16,327,016</u>	<u>\$ 16,327,016</u>	<u>\$ 16,331,459</u>	<u>\$ 4,443</u>

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

GREENE COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 6,025,100	\$ 7,788,538	\$ 13,813,638	\$ 6,958,407
Cash and Cash Equivalents in Segregated Accounts	1,023,484	1,545,694	2,569,178	
Accounts Receivable	1,241,773	2,098,380	3,340,153	
Special Assessments Receivable	2,070,063	1,683,133	3,753,196	
Prepaid Items	81,597	97,511	179,108	
Due from Other Governments		367,175	367,175	
Materials and Supplies Inventory	393,446	451,389	844,835	
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	12,313,075	18,013,686	30,326,761	
Cash and Cash Equivalents with Escrow Agents		534,501	534,501	
Total Current Assets	<u>23,148,538</u>	<u>32,580,007</u>	<u>55,728,545</u>	<u>6,958,407</u>
Noncurrent Assets:				
Capital Assets, net	81,806,881	162,527,027	244,333,908	
Net OPEB Asset	209,749	288,838	498,587	
Total Noncurrent Assets	<u>82,016,630</u>	<u>162,815,865</u>	<u>244,832,495</u>	
Total Assets	<u>105,165,168</u>	<u>195,395,872</u>	<u>300,561,040</u>	<u>6,958,407</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding	1,340,357	3,499,355	4,839,712	
Pension	181,303	166,765	348,068	
OPEB	93,813	106,823	200,636	
Total Deferred Outflows of Resources	<u>1,615,473</u>	<u>3,772,943</u>	<u>5,388,416</u>	
LIABILITIES:				
Current Liabilities:				
Accounts Payable	954,253	476,852	1,431,105	
Claims Payable				914,766
Accrued Wages and Benefits	103,281	132,813	236,094	
Accrued Interest Payable	42,659	100,732	143,391	
Interfund Payable		3,725,000	3,725,000	
Due to Other Funds	1,699	2,312	4,011	
Compensated Absences Payable	21,676	21,044	42,720	
General Obligation Bonds Payable	1,042,168	5,381,633	6,423,801	
Special Assessment Bonds Payable	119,411	162,125	281,536	
OPWC Loans Payable	21,385	23,186	44,571	
OWDA Loans Payable	289,773	3,595,590	3,885,363	
Current Liabilities Payable from Restricted Assets:				
Revenue Bonds Payable		419,247	419,247	
Total Current Liabilities	<u>2,596,305</u>	<u>14,040,534</u>	<u>16,636,839</u>	<u>914,766</u>
Long-Term Liabilities: (Net of Current Portions)				
Compensated Absences Payable	162,188	155,687	317,875	
General Obligation Bonds Payable	20,885,803	23,822,276	44,708,079	
Revenue Bonds Payable		3,220,393	3,220,393	
Special Assessment Bonds Payable	1,442,635	845,250	2,287,885	
OPWC Loans Payable	410,123	535,024	945,147	
OWDA Loans Payable	2,919,039	26,337,219	29,256,258	
Construction Commitments	3,622,339	36,497	3,658,836	
Net Pension Liability	1,552,639	1,762,543	3,315,182	
Total Long-Term Liabilities	<u>30,994,766</u>	<u>56,714,889</u>	<u>87,709,655</u>	
Total Liabilities	<u>33,591,071</u>	<u>70,755,423</u>	<u>104,346,494</u>	<u>914,766</u>
DEFERRED INFLOWS OF RESOURCES:				
Pension	804,376	1,069,038	1,873,414	
OPEB	661,715	893,422	1,555,137	
Total Deferred Inflows of Resources	<u>1,466,091</u>	<u>1,962,460</u>	<u>3,428,551</u>	
NET POSITION:				
Net Investment in Capital Assets	54,347,819	101,647,942	155,995,761	
Restricted for Debt Service	888,419	583,721	1,472,140	
Restricted for Capital Outlay	9,736,164	17,429,965	27,166,129	
Unrestricted	6,751,077	6,789,304	13,540,381	6,043,641
Total Net Position	<u>\$ 71,723,479</u>	<u>\$ 126,450,932</u>	<u>198,174,411</u>	<u>\$ 6,043,641</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			7,019	
Total Net Position of Business-type Activities			<u>\$ 198,181,430</u>	

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Business-type Activities - Enterprise Funds			Governmental
	Water	Sewer	Total	Activities
				Internal
				Service Fund
OPERATING REVENUES:				
Charges for Services	\$ 11,556,750	\$ 21,264,921	\$ 32,821,671	\$ 14,393,541
Other	381,823	388,151	769,974	1,036,152
Total Operating Revenues	<u>11,938,573</u>	<u>21,653,072</u>	<u>33,591,645</u>	<u>15,429,693</u>
OPERATING EXPENSES:				
Personal Services	1,218,490	1,827,548	3,046,038	
Contractual Services	2,541,995	2,940,191	5,482,186	14,677,382
Materials and Supplies	1,509,052	2,427,908	3,936,960	
Depreciation	2,700,212	5,363,021	8,063,233	
Other	63,874	106,243	170,117	
Total Operating Expenses	<u>8,033,623</u>	<u>12,664,911</u>	<u>20,698,534</u>	<u>14,677,382</u>
Operating Income	<u>3,904,950</u>	<u>8,988,161</u>	<u>12,893,111</u>	<u>752,311</u>
NON-OPERATING REVENUES (EXPENSES):				
Investment Income	46,435	1,661	48,096	
Gain on Sale of Capital Assets	14,523	17,753	32,276	
Interest and Fiscal Charges	(841,170)	(2,721,333)	(3,562,503)	
Total Non-Operating Revenues (Expenses)	<u>(780,212)</u>	<u>(2,701,919)</u>	<u>(3,482,131)</u>	
Income Before Contributions and Transfers	<u>3,124,738</u>	<u>6,286,242</u>	<u>9,410,980</u>	<u>752,311</u>
Transfers In	5,339	61,772	67,111	1,726
Transfers Out	(45,650)		(45,650)	
Capital Contributions from Grants	18,122	427,959	446,081	
Capital Contributions from Developers	1,771,780	1,261,071	3,032,851	
Change in Net Position	<u>4,874,329</u>	<u>8,037,044</u>	<u>12,911,373</u>	<u>754,037</u>
Net Position at Beginning of Year	<u>66,849,150</u>	<u>118,413,888</u>		<u>5,289,604</u>
Net Position at End of Year	<u>\$ 71,723,479</u>	<u>\$ 126,450,932</u>		<u>\$ 6,043,641</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			71,846	
Change in Net Position of Business-type Activities			<u>\$ 12,983,219</u>	

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

**GREENE COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
Cash Flows from Operating Activities:				
Received from Charges for Services	\$ 11,536,590	\$ 21,304,668	\$ 32,841,258	\$ 143,611
Received from Interfund Services				14,249,930
Received from Other Operating Sources	386,347	410,525	796,872	1,036,152
Payments to Suppliers for Goods and Services	(1,424,395)	(2,465,649)	(3,890,044)	
Payments for Contract Services	(1,862,540)	(2,602,164)	(4,464,704)	(14,895,057)
Payments to Employees for Services	(2,480,270)	(3,396,348)	(5,876,618)	
Payments for Other Operating Expenses	(63,647)	(105,453)	(169,100)	
Payments for Interfund Services Used	(172,057)	(218,758)	(390,815)	
Net Cash Provided by (Used for) Operating Activities	<u>5,920,028</u>	<u>12,926,821</u>	<u>18,846,849</u>	<u>534,636</u>
Cash Flows from Noncapital Financing Activities:				
Transfers In	5,339	63,519	68,858	1,726
Advances In		3,000,000	3,000,000	
Transfers (Out)	(45,650)		(45,650)	
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(40,311)</u>	<u>3,063,519</u>	<u>3,023,208</u>	<u>1,726</u>
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Capital Related Debt	3,032,765	36,497	3,069,262	
Proceeds from Manuscript Debt		725,000	725,000	
Capital Contributions	18,122	60,784	78,906	
Special Assessments Received	181,298	325,605	506,903	
Payments for Capital Acquisitions	(4,003,695)	(942,787)	(4,946,482)	
Payments for Capital Related Debt Principal	(3,463,140)	(9,495,631)	(12,958,771)	
Payments for Capital Related Interest	(783,129)	(2,553,462)	(3,336,591)	
Proceeds from Sales of Capital Assets	14,523	17,753	32,276	
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(5,003,256)</u>	<u>(11,826,241)</u>	<u>(16,829,497)</u>	
Cash Flows from Investing Activities:				
Received for Interest on Investments	46,435		46,435	
Net Cash Provided by (Used for) Investing Activities	<u>46,435</u>	<u>0</u>	<u>46,435</u>	
Net Increase (Decrease) in Cash and Cash Equivalents	922,896	4,164,099	5,086,995	536,362
Cash and Cash Equivalents Beginning of Year	<u>18,438,763</u>	<u>23,183,819</u>	<u>41,622,582</u>	<u>6,422,045</u>
Cash and Cash Equivalents End of Year	<u>\$ 19,361,659</u>	<u>\$ 27,347,918</u>	<u>\$ 46,709,577</u>	<u>\$ 6,958,407</u>
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities:				
Operating Income	\$ 3,904,950	\$ 8,988,161	\$ 12,893,111	\$ 752,311
Adjustments:				
Depreciation	2,700,212	5,363,021	8,063,233	
(Increase) Decrease in Assets and Deferred Outflows:				
Account Receivable	(32,168)	47,714	15,546	
Due from Other Funds	151,009	196,902	347,911	
Prepaid Items	13,247	17,666	30,913	
Materials and Supplies Inventory	91,938	(86,915)	5,023	
Net OPEB Asset	(209,749)	(288,838)	(498,587)	
Deferred Outflows of Resources - Pension	113,434	156,206	269,640	
Deferred Outflows of Resources - OPEB	152,192	209,578	361,770	
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	369,664	(8,643)	361,021	
Claims Payable				(217,675)
Accrued Wages	3,320	(8,444)	(5,124)	
Due to Other Funds	264	343	607	
Compensated Absences Payable	(2,658)	(38,419)	(41,077)	
Net Pension Liability	(553,232)	(761,837)	(1,315,069)	
Net OPEB Liability	(1,500,241)	(1,848,195)	(3,348,436)	
Deferred Inflows of Resources - Pension	295,692	407,188	702,880	
Deferred Inflows of Resources - OPEB	422,154	581,333	1,003,487	
Net Cash Provided by (Used for) Operating Activities	<u>\$ 5,920,028</u>	<u>\$ 12,926,821</u>	<u>\$ 18,846,849</u>	<u>\$ 534,636</u>
Noncash Investing, Capital, and Financing Activities:				
Contributions of capital assets from developers	\$ 1,771,780	\$ 1,261,071	\$ 3,032,851	
Capital additions funded by accounts payable	\$ 311,355	\$ 7,054	\$ 318,409	
Reconciliation of cash and cash equivalents:				
Equity in Pooled Cash and Cash Equivalents	\$ 6,025,100	\$ 7,788,538	\$ 13,813,638	\$ 6,958,407
Cash and Cash Equivalents in Segregated Accounts	1,023,484	1,545,694	2,569,178	
Restricted Equity in Pooled Cash and Cash Equivalents	12,313,075	18,013,686	30,326,761	
Total Cash and Cash Equivalents	<u>\$ 19,361,659</u>	<u>\$ 27,347,918</u>	<u>\$ 46,709,577</u>	<u>\$ 6,958,407</u>

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

**GREENE COUNTY, OHIO
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2021**

ASSETS:

Equity in Pooled Cash and Cash Equivalents	\$ 24,776,917
Cash and Cash Equivalents in Segregated Accounts	1,605,992
Taxes Receivable	271,901,603
Special Assessments Receivable	7,942,486
Due from Other Governments	6,671,088
Total Assets	<u>312,898,086</u>

LIABILITIES:

Due to Other Governments	<u>8,112,445</u>
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DEFERRED INFLOWS OF RESOURCES:

Property Taxes	271,901,603
Special Assessments	7,942,486
Total Deferred Inflows of Resources	<u>279,844,089</u>

NET POSITION:

Restricted for Individuals, Organizations and Other Governments	<u>\$ 24,941,552</u>
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The notes to the financial statements are an intergral part of this statement.

GREENE COUNTY, OHIO
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

ADDITIONS:

Amounts Received as Fiscal Agent	\$ 16,491,364
Property Taxes Collections for Other Governments	259,021,223
Special Assessments Collections for Other Governments	3,875,772
Intergovernmental	13,707,284
License, Permits and Fees for Other Governments	25,694,175
Fines and Forfeitures for Other Governments	2,390,073
Sheriff Sales Collections for Others	3,105,297
Other	896,742
Total Additions	325,181,930

DEDUCTIONS

Distributions as Fiscal Agent	13,540,887
Property Tax Distributions to Other Governments	257,183,309
Special Assessments Distributions to Other Governments	3,850,053
Distributions of State Funds to Other Governments	15,077,457
Licenses, Permits, and Fees of Distributions to Other Governments	25,635,865
Fines and Forfeitures Distributions to Other Governments	2,385,340
Sheriff Sales Distributions to Other Governments	3,231,281
Distributions to Individuals	946,123
Total Deductions	321,850,315

Change in Net Position	3,331,615
Net Position Beginning of Year	21,609,937
Net Position End of Year	\$ 24,941,552

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE A – REPORTING ENTITY

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

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

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

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

Greene County Park District - The three Park Commissioners are appointed by the Probate Judge. During 2021, 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 2021, 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 2021, the County paid the Transit Board \$305,992 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 \$391 in 2021. This amount represented rent payments made on behalf of qualifying individuals.

Greene County Regional Airport Authority – The County Commissioners appoint all seven members of the Authority's Board. In 2021, the County provided \$84,666 in an operating grant to the Authority.

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Government-Wide Financial statements

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

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

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

Fund Financial Statements

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

Fund Accounting:

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

Governmental Funds

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

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

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

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

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

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

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

Proprietary Funds

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

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

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

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

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

Fiduciary Funds

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

Measurement Focus:

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

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

Basis of Accounting:

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

Revenues-Exchange and Nonexchange Transactions

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the year in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County

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must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources consist of property taxes, unavailable revenue, pension and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2021, but which were levied to finance 2022 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivable which will not be collected within the available period. For the County unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. Deferred inflows/outflows of resources related to pension and OPEB are reported on the government-wide and proprietary funds statement of net position and explained in Notes H and I to the basic financial statements.

Expenses/Expenditures

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

Budgetary Accounting and Control: Under Ohio Law, the Board of County Commissioners must adopt an appropriation budget by January 1 of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1, for all funds except Fiduciary Fund types. Each County department prepares an original budget that is approved by the Board of County Commissioners. All modifications to the original budget must be requested by departmental management and approved by the Board of County Commissioners throughout the year. The original budget and all budgetary amendments and supplemental appropriations necessary during 2021 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

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outflows/inflows of resources, and in the presentation of expenses versus expenditures.

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

Pooled Cash and Cash Equivalents and Related Investments: Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County Treasurer. Individual fund integrity 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 2021. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted GASB Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For the County's investments in STAR Ohio and open-end mutual funds, fair value is determined by the share price. There are no limitations or restrictions on withdrawals from these investments due to redemption notice periods, liquidity fees, or redemption gates. STAR Ohio does require notice to be given 24 hours in advance for all deposits or withdrawals exceeding \$100 million. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the STAR Ohio investors will be combined for these purposes.

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

Prepaid Items: Payments made to vendors for services that will benefit periods beyond December 31, 2021 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and an expenditure is reported in the year in which services are consumed.

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

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

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

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

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

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

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

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

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

Special Assessments: The County applies the provisions of GASB Statements No. 6 and 33 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the government-wide financial statements as Matured Special Assessment with Governmental Commitment Bonds and Current and Noncurrent Liabilities in the appropriate column for governmental and business-type activities based on the purpose of the assessment. The accumulation of resources for, and the payment of, principal and interest on these bonds are accounted for and reported in the Debt Service Funds for governmental activities and in the water and sewer funds, as appropriate. Capital improvements financed by special assessments are accounted for and reported in the governmental or business-type activities column based on the purpose of the assessments. In government-wide financial statements, special assessments revenues are accounted for and reported in the fund that best reflects the nature of the transactions and are treated like user fees. In business-type activity financial statements, special assessments revenues are accrued and recognized in full upon completion of the construction project. The amount of delinquent special assessments receivable as of December 31, 2021 is \$106,327.

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Interest Income: Per the Ohio Revised Code, the County has specified the funds to receive an allocation of interest earnings. In 2021, interest earnings credited to the General Fund prior to fair value recognition amounted to \$1,220,266 including \$1,002,806 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$48,198. Other non-major governmental funds earned \$2,003 in interest earnings.

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

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

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

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

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

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.

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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.

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

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

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

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

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

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

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

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

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

Deposits

Deposits include amounts held in demand accounts and savings accounts. At year-end, the carrying amount of the County's deposits was \$42,620,509, 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 \$47,524,974.

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, \$20,069,223 was insured by FDIC. The remaining balance of \$27,455,751 was collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public moneys it holds that are not FDIC insured. All county demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

Investments

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

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

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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, 2021, the County had the following investments:

	Measurement Value	Investment Maturities (in Years)			Percent of Total Investments
		Less than 1	1-3	Greater than 3	
Federal National Mortgage Association Notes	\$24,528,970		\$1,983,760	\$22,545,210	11.59%
Federal Home Loan Bank Notes	75,485,706		9,899,110	65,586,596	35.67%
Federal Home Loan Mortgage Notes	22,575,440		2,986,180	19,589,260	10.67%
Federal Farm Credit Bank Notes	20,469,888		5,932,600	14,537,288	9.67%
Greene County Bonds	6,992		6,992		0.01%
STAROhio	66,968,426	66,968,426			31.64%
Money Market Funds	1,596,276	1,596,276			0.75%
Total Investments	\$211,631,698	\$68,564,702	\$20,808,642	\$122,258,354	

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

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

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

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

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	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$254,252,207	\$0
Investments:		
Federal Agency Instruments	(143,060,004)	143,060,004
Greene County Bonds	(6,992)	6,992
STAROhio	(66,968,426)	66,968,426
Money Market Funds-Sweep Account	(1,596,276)	1,596,276
GASB Statement No. 3	\$42,620,509	\$211,631,698

NOTE D – FAIR VALUE MEASUREMENT

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

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

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

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

	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Federal National Mortgage Association Notes	\$24,528,970	\$24,528,970		
Federal Home Loan Bank Notes	75,485,706	75,485,706		
Federal Home Loan Mortgage Notes	22,575,440	22,575,440		
Federal Farm Credit Bank Notes	20,469,888	20,469,888		
Greene County Bonds	6,992		6,992	
Total Investments	\$143,066,996	\$143,060,004	\$6,992	\$0

At December 31, 2021 the County had \$66,968,426 on deposit with STAR Ohio and \$1,596,276 on deposit with various money market funds (sweep accounts). These investments are included in the "Equity in Pooled Cash and Cash Equivalents" amounts on the statements of net position. Additionally, both investments are measured at amortized cost; therefore, they are not included in the table above.

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NOTE E -- INTERFUND TRANSERS AND BALANCES

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

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

Interfund transfers for the year ended December 31, 2021 consisted of the following:

Transfers To	Transfers From			Total
	General	Other Governmental Funds	Water	
General		\$ 162		\$ 162
Job & Family Services	\$ 267,481			267,481
American Rescue Plan	4,443			4,443
Water	5,339			5,339
Sewer	16,122		\$ 45,650	61,772
Internal Service	1,726			1,726
Other Governmental Funds	17,116,080	45,009		17,161,089
Total	\$ 17,411,191	\$ 45,171	\$ 45,650	\$ 17,502,012

Interfund balances for the year ended December 31, 2021 consisted of the following amounts.

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

The balances in the Interfund receivable schedule resulted from short-term interfund loans to cover cash flow issues in certain funds, and principal outstanding on manuscript debt securities that were issued in 2021 by the County and self-acquired by the County Treasurer. All are expected to be repaid within one year.

The manuscript debt component consists of:

- \$33,000 note with a 1.0% interest rate that was issued on October 23, 2021 and maturing on October 22, 2022. The purpose of the issue was to refund a portion of the outstanding principal amount of an existing series of bond anticipation notes, issued on October 23, 2020 and matured on October 22, 2021, which the original proceeds were used to finance ice arena improvements at the Nutter Center.
- \$725,000 taxable sewer system limited tax special assessment anticipation note with a 1.0% interest rate that was issued on July 9, 2021 and maturing on July 10, 2022. The purpose of the issue was to rollover the outstanding principal amount of an existing series of special assessment anticipation notes issued on July 10, 2020 and matured on July 9, 2021, which the original proceeds were used to finance a sewer system improvement project known as Nathaniel's Grove Lift State Project, No. S18-1.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General	\$ 71,016	\$ 110
Motor Vehicle, Road and Bridge		12,357
Job and Family Services	132	61,942
Board of Developmental Disabilities		1,048
Other Governmental Funds	15,396	7,076
Total Governmental Funds	86,544	82,533
Proprietary Funds:		
Water		1,699
Sewer		2,312
Total Proprietary Funds	-	4,011
Total Due To/From Other Funds	\$ 86,544	\$ 86,544

	Interfund Receivable	Interfund Payable
Governmental Funds:		
General	\$ 4,277,924	
Other Governmental Funds		\$ 552,924
Total Governmental Funds	4,277,924	552,924
Proprietary Funds:		
Sewer		3,725,000
Total Proprietary Funds		3,725,000
Total Interfund Receivable/Payable	\$ 4,277,924	\$ 4,277,924

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

NOTE F -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021 was as follows:

	Balance at 12/31/20	Additions	Deductions	Balance at 12/31/21
<u>Governmental Activities</u>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,764,258			\$2,764,258
Infrastructure	131,337,294			131,337,294
Total Capital Assets, Not Being Depreciated	<u>134,101,552</u>	<u>0</u>	<u>0</u>	<u>134,101,552</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	45,787,902	280,358		46,068,260
Equipment, Furniture and Fixtures	17,809,828	382,938	(252,402)	17,940,364
Total Capital Assets, Being Depreciated	<u>63,597,730</u>	<u>663,296</u>	<u>(252,402)</u>	<u>64,008,624</u>
<i>Less Accumulated Depreciation</i>				
Buildings, Structures and Improvements	(20,055,839)	(902,789)		(20,958,628)
Equipment, Furniture and Fixtures	(11,273,149)	(1,358,648)	179,734	(12,452,063)
Total Accumulated Depreciation	<u>(31,328,988)</u>	<u>(2,261,437) *</u>	<u>179,734</u>	<u>(33,410,691)</u>
Total Capital Assets, Being Depreciated, Net	<u>32,268,742</u>	<u>(1,598,141)</u>	<u>(72,668)</u>	<u>30,597,933</u>
Governmental Activities Capital Assets, Net	<u>\$166,370,294</u>	<u>(\$1,598,141)</u>	<u>(\$72,668)</u>	<u>\$164,699,485</u>

* Depreciation expense was charged to governmental functions as follows:

Legislative and Executive	\$724,277
Judicial	153,546
Public Safety	546,472
Public Works	543,280
Health	31,170
Human Services	48,324
Conservation and Recreation	183,789
Community and Economic Development	30,579
Total Depreciation Expense	<u>\$2,261,437</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

	Balance at 12/31/20	Additions	Deductions	Balance at 12/31/21
<u>Business-Type Activities</u>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,471,105			\$2,471,105
Construction in Progress	1,699,162	4,649,391		6,348,553
Total Capital Assets, Not Being Depreciated	<u>4,170,267</u>	<u>4,649,391</u>	<u>0</u>	<u>8,819,658</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	14,218,410			14,218,410
Improvements Other Than Buildings	374,069,542	3,032,850		377,102,392
Equipment, Furniture and Fixtures	14,461,897	463,120	(287,332)	14,637,685
Total Capital Assets, Being Depreciated	<u>402,749,849</u>	<u>3,495,970</u>	<u>(287,332)</u>	<u>405,958,487</u>
<i>Less Accumulated Depreciation:</i>				
Buildings, Structures and Improvements	(9,008,031)	(284,144)		(9,292,175)
Improvements Other Than Buildings	(140,967,362)	(7,413,552)		(148,380,914)
Equipment, Furniture and Fixtures	(12,692,943)	(365,537)	287,332	(12,771,148)
Total Accumulated Depreciation	<u>(162,668,336)</u>	<u>(8,063,233) *</u>	<u>287,332</u>	<u>(170,444,237)</u>
Total Capital Assets, Being Depreciated, Net	<u>240,081,513</u>	<u>(4,567,263)</u>	<u>0</u>	<u>235,514,250</u>
Business-Type Activities Capital Assets, Net	<u>\$244,251,780</u>	<u>\$82,128</u>	<u>\$0</u>	<u>\$244,333,908</u>

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

Water	\$2,700,212
Sewer	5,363,021
Total Depreciation Expense	<u>\$8,063,233</u>

NOTE G -- LONG TERM DEBT AND OTHER OBLIGATIONS

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

General obligation bonds currently outstanding are as follows:

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

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

Governmental Activities			
Year	Principal	Premium	Interest
2022	\$1,315,000	\$67,816	\$513,352
2023	1,330,000	70,222	464,303
2024	1,380,000	73,257	413,952
2025	1,435,000	76,885	361,553
2026	1,445,000	79,465	304,566
2027-2031	5,705,000	186,269	680,501
2032	405,000		19,238
Total	<u>\$13,015,000</u>	<u>\$553,914</u>	<u>\$2,757,465</u>

Business-type Activities			
Year	Principal	Premium	Interest
2022	\$6,015,000	\$408,801	\$1,453,293
2023	6,160,000	415,459	1,194,904
2024	6,325,000	429,232	929,035
2025	6,105,000	361,145	454,968
2026	3,090,000	194,570	458,851
2027-2031	12,330,000	653,444	1,384,399
2032-2036	6,005,000	134,165	602,087
2037-2039	2,445,000	60,064	85,837
Total	<u>\$48,475,000</u>	<u>\$2,656,880</u>	<u>\$6,563,374</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

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

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

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

Business-type Activities		
Year	Principal	Interest
2022	\$281,536	\$102,988
2023	282,530	91,480
2024	255,060	80,020
2025	256,127	69,805
2026	187,234	59,551
2027-2031	750,241	184,491
2032-2036	438,680	73,242
2037-2038	118,013	6,019
Total	<u>\$2,569,421</u>	<u>\$667,596</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, 2021 was \$4,119,700 for the sewer fund. Principal and interest paid during 2021 and total net revenues for the water fund were \$910,412 and \$6,605,162 respectively. Principal and interest paid during the current year and total net revenues for the sewer fund were \$557,725 and \$14,351,182 respectively. Revenue bonds currently outstanding are as follows:

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

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

Business-type Activities			
Year	Principal	Premium	Interest
2022	\$390,000	\$29,247	\$164,425
2023	410,000	30,942	145,375
2024	425,000	32,214	125,325
2025	445,000	33,909	104,525
2026	790,000	35,605	82,725
2027-2030	980,000	37,723	57,325
Total	<u>\$3,440,000</u>	<u>\$199,640</u>	<u>\$679,700</u>

Ohio Water Development Authority (OWDA) Loans and Ohio Public Works Commission (OPWC) Loans: The County has direct borrowings from the Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) for the acquisition and construction of water and sewer facilities and infrastructure related to business-type activities. During 2021, the County started 10 projects partially funded by OWDA loans. The total amount awarded as of December 31, 2021 is reported as OWDA Construction Commitments on the proprietary fund level statements and as a Non-current Liability Due in More than One Year on the entity wide statements. When the projects are completed they will be reported with other OWDA projects. OWDA and OPWC loans currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
<u>Ohio Water Development Authority Loans (OWDA)</u>			
Shawnee Hills Sewer	2007	3.250%	\$5,813,772
Cedarville Sewer	2007	3.650%	5,517,997
Beavercreek WRRF	2009	3.340%	7,803,589
Sugarcreek WRRF Force Main	2010	3.400%	4,486,498
NWRWTP Expansion	2012	3.530%	5,875,522
Sugarcreek Sewer	2012	3.110%	40,233,969
<u>Ohio Public Works Commission Loans (OPWC)</u>			
CIPP Sanitary Sewer Lining	2013	0.000%	217,000
Lift Station No. 15 Elimination	2016	0.000%	389,914
Public Water Well No. 4 Replacement	2016	0.000%	98,975
Gerspacher Storage Tank Recoating	2018	0.000%	302,589
Greene Co Airport Water & Sewer Main	2019	0.000%	177,394
<u>OWDA Construction Commitments:</u>			
Grange Hall & Indian Ripple Pump Station	2020	0.000%	130,145
Northwest Regional WTP Expansion	2020	0.000%	1,898,723
Grange Hall Booster Station Watermain Im	2021	0.000%	103,925
Watermain Imp-Darst, Sunbeam, Beaver V:	2021	0.000%	122,884
Oleva Dr Watermain Imp	2021	0.000%	56,857
Wagner, Feedwire and Clyo Waterlines	2021	0.000%	11,740
WTP Membrane Concentrate Line	2021	0.000%	36,497
Tara Trail Watermain Imp	2021	0.000%	102,835
Wellfield Imp, Bundle 3	2021	0.000%	15,118
Wellfield Imp, Bundle 4	2021	0.000%	104,674
Watermain Imp Bundle 6: Wagner & Kemp	2021	0.000%	31,536
Advanced Meterine Infra Meter Replace	2021	0.000%	1,085,719

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

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

Year	OWDA		OPWC
	Principal	Interest	Principal
2022	\$3,885,363	\$1,034,670	\$44,571
2023	4,012,778	907,253	44,572
2024	4,144,387	775,643	44,571
2025	3,846,969	643,622	44,572
2026	3,547,390	522,587	44,571
2027-2031	13,704,734	963,842	222,858
2032-2036			222,857
2037-2041			185,033
2042-2046			115,414
2047-2050			20,699
Total	<u>\$33,141,621</u>	<u>\$4,847,617</u>	<u>\$989,718</u>

Long term debt and other obligations of the county at December 31, 2021 consist of the following:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

Types/Issues	Balance January 1, 2021	Increases	Decreases	Balance December 31, 2021	Due Within One Year
Governmental Activities:					
<u>General Obligation Bonds</u>					
2007 Greene Towne Center	\$800,000			\$800,000	
2011 Greene Towne Center	4,840,000		(\$370,000)	4,470,000	\$385,000
2007 Various Purpose	5,700,000		(595,000)	5,105,000	630,000
Premium	556,676		(58,109)	498,567	61,527
Net GO Bond	6,256,676		(653,109)	5,603,567	691,527
2015 Greene Towne Center	2,920,000		(280,000)	2,640,000	300,000
Premium	61,217		(5,870)	55,347	6,289
Net GO Bond	2,981,217		(285,870)	2,695,347	306,289
Total General Obligation Bonds	14,877,893		(1,308,979)	13,568,914	1,382,816
Compensated Absences	4,988,943	517,041	(620,566)	4,885,418	590,580
Capital Lease	132,542		(42,017)	90,525	44,145
Net Pension Liability	65,844,177		(17,693,944)	48,150,233	
Net OPEB Liability	43,954,669		(43,954,669)		
Total - Governmental Activities	\$129,798,224	\$517,041	(\$63,620,175)	\$66,695,090	\$2,017,541
Business-type Activities:					
<u>General Obligation Bonds</u>					
2013 Sewer System	\$3,670,000		(\$685,000)	\$2,985,000	\$705,000
2013 Water System	1,655,000		(1,655,000)		
Premium	33,283		(33,283)		
Net General Obligation Bond	1,688,283		(1,688,283)		
2016 Water System	5,615,000			5,615,000	585,000
Premium	141,895			141,895	14,783
Net General Obligation Bond	5,756,895			5,756,895	599,783
2017 Water System	6,935,000		(345,000)	6,590,000	350,000
Premium	100,662		(5,008)	95,654	5,080
Net General Obligation Bond	7,035,662		(350,008)	6,685,654	355,080
2019 Sewer System	22,180,000		(3,580,000)	18,600,000	3,430,000
Premium	1,988,903		(321,022)	1,667,881	307,572
Net General Obligation Bond	24,168,903		(3,901,022)	20,267,881	3,737,572
2020 Water System	9,375,000		(140,000)	9,235,000	85,000
Premium	254,218		(3,796)	250,422	2,305
Net General Obligation Bond	9,629,218		(143,796)	9,485,422	87,305
2020 Sewer System	5,970,000		(520,000)	5,450,000	860,000
Premium	548,832		(47,804)	501,028	79,061
Net General Obligation Bond	6,518,832		(567,804)	5,951,028	939,061
Total General Obligation Bonds	58,467,793		(7,335,913)	51,131,880	6,423,801

(continued)

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

Types/Issues	Balance January 1, 2021	Increases	Decreases	Balance December 31, 2021	Due Within One Year
<u>O.W.D.A. Loans - Direct Borrowing</u>					
2007 Shawnee Hills Sewer	1,926,708		(360,905)	1,565,803	372,730
2007 Cedarville Sewer	1,584,858		(374,983)	1,209,875	388,796
Sugarcreek WRRF	24,080,714		(2,087,626)	21,993,088	2,153,057
Sugarcreek WRRF Force Main	2,279,167		(235,497)	2,043,670	243,572
NWRWTP Expansion	3,488,621		(279,809)	3,208,812	289,773
Beavercreek WRRF	3,543,556		(423,183)	3,120,373	437,435
Total O.W.D.A. Loans	36,903,624		(3,762,003)	33,141,621	3,885,363
<u>O.W.D.A. Construction Commitments - Direct Borrowing</u>					
Grange Hall & Indian Ripple Pump Station	41,306	88,839		130,145	
Northwest Regional WTP Expansion	590,085	1,308,638		1,898,723	
Grange Hall Booster Station Watermain Imp		103,925	(17,345)	86,580	
Watermain Imp-Darst, Sunbeam, Beaver Val		122,884	(17,508)	105,376	
Oleva Dr Watermain Imp		56,857	(6,964)	49,893	
Wagner, Feedwire and Clio Waterlines		11,740		11,740	
WTP Membrane Concentrate Line		36,497		36,497	
Tara Trail Watermain Imp		102,835		102,835	
Wellfield Imp, Bundle 3		15,118		15,118	
Wellfield Imp, Bundle 4		104,674		104,674	
Watermain Imp Bundle 6: Wagner & Kemp		31,536		31,536	
Advanced Meterine Infra Meter Replace		1,085,719		1,085,719	
Total O.W.D.A Construction Commitments	631,391	3,069,262	(41,817)	3,658,836	
<u>O.P.W.C. - Direct Borrowing</u>					
CCIP Sanitary Sewer Lining 2012	162,752		(7,233)	155,519	7,233
2015 Lift Station No. 15 Elimination	331,427		(12,997)	318,430	12,997
2015 Public Water Well No. 4 Replace	85,779		(3,299)	82,480	3,299
Gerspacher #2 Elevated Tank Recoating	279,895		(15,130)	264,765	15,129
Greene Co Airport Water & Sewer Main	174,437		(5,913)	168,524	5,913
Total O.P.W.C Loans	1,034,290		(44,572)	989,718	44,571
<u>Special Assessment Bonds with Governmental Commitment</u>					
2003 Water & Sewer Improv.	95,000		(30,000)	65,000	35,000
2005 Sewer Improvments	375,000		(75,000)	300,000	75,000
2007 Sewer Improvments	7,000		(1,000)	6,000	1,000
2008 Water & Sewer Improv.	435,000		(55,000)	380,000	55,000
2013 Water Improvement	10,300		(3,300)	7,000	3,500
2015 Water & Sewer Improv.	680,000		(60,000)	620,000	60,000
2017 Water Improv.	577,500		(26,079)	551,421	27,036
2018 Water Improv.	665,000		(25,000)	640,000	25,000
Total Special Assessment Bonds	2,844,800		(275,379)	2,569,421	281,536

(continued)

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

Types/Issues	Balance January 1, 2021	Increases	Decreases	Balance December 31, 2021	Due Within One Year
<u>Revenue Bonds</u>					
2010 Sewer System	475,000		(45,000)	430,000	45,000
2010 Sewer System	655,000			655,000	
2007 Sewer System	2,685,000		(330,000)	2,355,000	345,000
Premium	227,615		(27,975)	199,640	29,247
Net Revenue Bond	2,912,615		(357,975)	2,554,640	374,247
2007 Water System	865,000		(865,000)		
Premium	76,279		(76,279)		
Net Revenue Bond	941,279		(941,279)		
Total Revenue Bonds	4,983,894		(1,344,254)	3,639,640	419,247
Compensated Absences	401,672	8,988	(50,065)	360,595	42,720
Net Pension Liability	4,630,251		(1,315,069)	3,315,182	
Net OPEB Liability	3,348,436		(3,348,436)		
Total - Business-type Activities	<u>\$113,246,151</u>	<u>\$3,069,262</u>	<u>(\$17,517,508)</u>	<u>\$98,806,893</u>	<u>\$11,097,238</u>

(concluded)

Capital Lease Obligations: During 2019, the County entered into a capital lease agreement for certain data processing equipment related to governmental activities. The gross amount of these leased assets, which totaled \$221,262 are included with equipment, furniture and fixtures class of capital assets. The assets and related obligations are included with those of governmental activities in the Government-Wide Statement of Net Position. The following is a schedule of the future minimum lease payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2021:

Year	Governmental Activities	
	Principal	Interest
2022	\$ 44,145	\$ 4,584
2023	46,380	2,349
	<u>\$ 90,525</u>	<u>\$ 6,933</u>

Operating Lease Obligations: The County has entered into an agreement to lease a building for the department of developmental disabilities for a term of twenty-four years. When such agreements are, in substance, purchases they are classified as capital lease obligations in the financial statements. Leases that are not de facto purchases are classified as operating leases. Operating lease payments are recorded as an expense in the period they are paid. The cost for operating leases for 2021 was \$54,600 for governmental activities. The County's future minimum lease payments under operating leases as of December 31, 2021, are as follows:

Year	Governmental Operating Lease
2022	\$ 54,600
2023	54,600
2024	54,600
2025	54,600
2026	54,600
Total Lease Payments	<u>\$ 273,000</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Legal Debt Limit: The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$118,665,835. With total exempt debt of \$54,484,421 the County has an unvoted legal debt margin of \$105,650,835.

Defeased Debt: The following is a summary of outstanding defeased debt at December 31, 2021. Through the process of advance refunding, this debt has been defeased in substance, and fully funded, in escrow, through the purchase of United States Treasury Obligations, pursuant to Escrow Deposit Agreements. The investments have amounts and maturities to generate cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. All monies and investments in the Escrow Funds are irrevocably pledged to the payment of principal and interest on the defeased bonds for their remaining life. Accordingly, the Escrow Accounts, and corresponding debt, are not included in the financial statements.

Year Defeased	Description	Outstanding December 31, 2021
2013	Sewer System General Obligation Bonds	\$1,010,000
2013	Sewer System Revenue Bonds	19,510,000
2019	Sewer System Refunding GO Bonds	14,990,000
2019	Sewer System Refunding GO Bonds	2,435,000

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, 2021, there were 3 series of industrial development bonds outstanding. The original issue amount totaled \$37,395,000 and the aggregate principal amount payable as of December 31, 2021 was \$29,810,000.

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 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.

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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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.

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2021 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2021 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$6,971,140 for 2021. Of this amount, \$808,598 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, 2020, 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	\$51,465,415
Proportion of the Net Pension Liability	0.347556%
Change in Proportion	-0.008993%
Pension Expense	(\$537,986)

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At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources

County contributions subsequent to the measurement date	\$6,971,140
Total Deferred Outflows of Resources	<u>\$6,971,140</u>

Deferred Inflows of Resources

Differences between expected and actual experience	(\$2,152,842)
Net difference between projected and actual earnings on pension plan investments	(20,059,716)
Change in County's proportionate share and difference in employer contributions	<u>(1,606,134)</u>
Total Deferred Inflows of Resources	<u>(\$23,818,692)</u>

The \$6,971,140 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, 2022. 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>
2022	(\$9,674,625)
2023	(3,231,194)
2024	(8,177,021)
2025	<u>(2,735,852)</u>
Total	<u>(\$23,818,692)</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, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Assumptions	December 31, 2020 Valuation
Wage inflation	3.25%
Future salary increases, Including inflation	3.25% to 10.75%
COLA or Ad Hoc COLA	Pre 1/7/2013 retirees: 3% simple; Post 1/7/2013 retirees: 0.5% simple through 2021, then 2.15% simple
Investment rate of return	7.20%
Actuarial cost method	Individual entry age

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

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

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

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00 %	5.64 %
Real Estate	10.00 %	5.39 %
Private Equity	12.00 %	10.42 %
International Equities	23.00 %	7.36 %
Other investments	9.00 %	4.75 %
Total	100.00 %	5.43 %

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

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

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	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability	\$98,169,376	\$51,465,415	\$12,630,019

Changes Subsequent to the Measurement Date. In September 2021, the Board approved several changes to the pension plan based on the completed five-year experience study covering the period 2016-2020. In addition to other changes, the Board approved to decrease the assumed pension investment rate of return from 7.20% to 6.90%. These changes are not reflected in the current measurement period but are expected to increase the associated pension liability.

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

Net OPEB Liability/(Asset)

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

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

GASB Statement No. 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio Revised Code permits, but does not require the retirement systems to provide health care to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability/(asset) would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

Plan Description—Ohio Public Employees Retirement System (OPERS)

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the Traditional Pension and Combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by

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OPERS meets the definition of an other post employment benefit (OPEB) as described in GASB Statement No. 75. See OPERS' ACFR referenced below for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0% of earnable salary and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of Traditional Pension and Combined plans' employer contributions allocated to health care was zero in 2021. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2021 was 4.0%.

For the year ended December 31, 2021, OPERS did not allocate any employer contributions to postemployment health care.

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

The total net OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability/(asset) was based on the County's share of contributions to OPERS relative to the contributions of all participating entities. The following is information related to the proportionate share and OPEB expense:

Proportion of the Net OPEB Liability/(Asset):	
Current Measurement Date	0.334716%
Prior Measurement Date	<u>0.342464%</u>
Change in Proportionate Share	(0.007748%)
Proportionate Share of the Net OPEB Liability/(Asset)	(\$5,963,233)
OPEB Expense	(\$36,938,173)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources	
Change of assumptions	\$2,931,595
Change in County's proportionate share and	
Difference in employer contributions	<u>2,569</u>
Total Deferred Outflows of Resources	<u>\$2,934,164</u>

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Deferred Inflows of Resources

Difference between expected and actual	
Experience	(\$5,381,785)
Net difference between projected and actual	
Earnings on OPEB plan investments	(3,176,101)
Change in assumptions	(9,662,228)
Change in County's proportionate share and	
Difference in employer contributions	<u>(907,299)</u>
Total Deferred Inflows of Resources	<u>(\$19,127,413)</u>

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

Year Ending December 31,	
2022	(\$8,637,359)
2023	(5,801,443)
2024	(1,380,204)
2025	<u>(374,243)</u>
	<u>(\$16,193,249)</u>

Actuarial Assumptions—OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan and include the types of coverages provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability/(asset) was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74:

Wage inflation	3.25%
Projected salary increases	3.25% to 10.75%, including wage inflation
Single discount rate:	
Current measurement period	6.00%
Prior measurement period	3.16%
Investment rate of return:	
Current measurement period	6.00%
Municipal bond rate:	
Current measurement period	2.00%
Prior measurement period	2.75%
Health care cost trend rate:	
Current measurement period	8.50% initial, 3.50% ultimate in 2035
Prior measurement period	10.50% initial, 3.50% ultimate in 2030
Actuarial cost method	Individual entry age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement

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

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

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

The allocation of investment assets within the Health Care portfolio is approved by the Board as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. The System's primary goal is to achieve and maintain a fully funded status for benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00%	1.07%
Domestic Equities	25.00%	5.64%
REITs	7.00%	6.48%
International Equities	25.00%	7.36%
Other Investments	<u>9.00%</u>	4.02%
Total	<u>100.00%</u>	4.43%

Discount Rate. A single discount rate of 6.00% was used to measure the OPEB liability on the measurement date of December 31, 2020. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 2.00%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate. The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00%, as well as what the County's proportionate share of the net OPEB asset if it were calculated using a discount rate that is 1.0% point lower (5.00%) or 1.0% point higher (7.00%) than the current rate:

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	1% Decrease <u>(5.0%)</u>	Current Discount <u>Rate of 6.00%</u>	1% Increase <u>(7.0%)</u>
County's proportionate share of the net OPEB asset	\$1,483,275	\$5,963,233	\$9,649,656

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate <u>Assumption</u>	1% Increase
County's proportionate share of the net OPEB asset	\$6,110,556	\$5,963,233	\$5,802,517

NOTE J -- PROPERTY TAX REVENUES

Property taxes include amounts levied against real and public utility personal property. The assessed value, by property classification, upon which taxes were levied in 2020 and collectable in 2021 are as follows:

	<u>Assessed Value</u>
Real Property	\$ 4,539,266,920
Public Utility Personal	<u>153,241,660</u>
Total Assessed Value	<u><u>\$ 4,692,508,580</u></u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. In tax year 2020, the County levied 2.50 mills of the 10 mill limit for the General Fund. In addition to the 2.50 mills, 9.15 mills have been levied for voted millage. A summary of voted millage for tax year 2020 collected in 2021 follows:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

Effective Tax Rate (a)

Purpose	Voter Authorized	Agricultural/ Residential	Other	Final Levy Year	Final Collection Year
Developmental Disabilities	3.50	2.694713	3.214915	2023	2024
Hospital Operating	0.50	0.384959	0.459274	2023	2024
Hospital Operating	0.50	0.386246	0.459274	2021	2022
Community Mental Health	1.50	0.952475	1.243155	2022	2023
Road and Bridge	0.25	0.205710	0.232916	2020	2021
Children Services	1.50	1.286679	1.397496	2023	2024
Council on Aging	1.00	0.857786	0.931664	2023	2024
Council on Aging	0.40	0.343114	0.372666	2023	2024

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

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

For taxes collected in 2021, real property taxes were levied in October 2020 on the assessed values as of January 1, 2020, 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 2022 operations (collected within 60 days after the fiscal year end) were recorded as 2021 revenue, with the remaining taxes receivable being offset by deferred inflow in the governmental funds financial statements.

NOTE K -- RECONCILIATION OF GAAP BASIS TO BUDGET BASIS

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

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	Job and Family Services	Board of Developmental Disabilities	American Rescue Plan
GAAP Basis	(\$5,282,749)	\$1,057,137	\$3,999,819	\$4,311,283	\$4,443
Revenue Accruals	(2,215,800)	(18,464)	(284,799)	201,993	16,407,016
Expenditure Accruals	2,045,111	51,390	194,154	432,270	0
Encumbrances	(1,697,539)	(1,483,355)	(29,170)	0	(80,000)
Decrease in Fair Market Value - 2020	(71,637)				
Increase in Fair Market Value - 2021	2,262,691				
Agency Fund Cash Allocation - 2020	254,996	22,369	133,268	284,377	
Agency Fund Cash Allocation - 2021	(320,962)	(27,927)	(167,857)	(359,457)	
Advances	(3,360,123)				
Perspective Budgeting Difference**	662,892				
Budget Basis	<u>(\$7,723,120)</u>	<u>(\$398,850)</u>	<u>\$3,845,415</u>	<u>\$4,870,466</u>	<u>\$16,331,459</u>

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

NOTE L – SIGNIFICANT COMMITMENTS

Encumbrances

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

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

Governmental Funds	
General Fund	\$ 1,697,539
Motor Vehicle Road & Bridge	1,483,355
Job and Family Services	29,170
American Rescue Plan	80,000
Other Governmental Funds	1,186,374
Total Governmental Funds	<u>\$ 4,476,438</u>
Business-Type Funds	
Water Fund	\$ 4,409,800
Sewer Fund	3,779,072
Total Enterprise Funds	<u>\$ 8,188,873</u>
Total	<u>\$ 12,665,311</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

Contractual Commitments

As of December 31, 2021, the County had contractual commitments outstanding for the following projects:

	Spent through December 31, 2021	Remaining Commitment
Enterprise Funds:		
Water Fund:		
AMI Meter Replacement	\$ 394,451	\$ 83,708
HVAC Upgrade & Replacement	179,801	161,722
NWR Softening Treatment Plant Upgrade	1,209,355	307,545
Professional Services Various Projects	920,290	180,487
Radio Replacement/Upgrade Project	-	481,950
TERRAN Well Replacement	512,080	107,920
Water Treatment Design/Building	1,200,152	683,963
Sewer Fund:		
Clifton Water Treatment Plant Upgrade	\$ 21,445	\$ 209,824
HVAC Upgrade & Replacement	219,757	197,659
Professional Services Various Projects	132,786	481,437
Radio Replacement/Upgrade Project	-	481,950
Water Treatment Design/Building	554	136,946

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 2021 for litigation settled were not material.

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

NOTE N -- RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. In 1986, the County joined the Public Entities Pool of Ohio (PEP) a local government risk-sharing pool. The pool consists of over 500 local governments who pool risk for property, liability and public official liability.

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

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

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

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

Year	January 1 Liability	Current Claims	Claim Payments	December 31 Liability
2020	\$1,120,541	\$15,129,852	(\$15,117,952)	\$1,132,441
2021	1,132,441	14,677,382	(14,895,057)	914,766

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 2021, 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.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

Southwest Ohio Council of Governments: The Southwest Ohio Council of Governments (the Council) was created by the Board of Developmental Disabilities of Butler, Hamilton, Clermont and Warren Counties. Any other County Board of Developmental Disabilities (BODD) may petition for membership to the Council however membership must be approved by two-thirds vote of the Council members. The Council consists of six members, one member for each participating County BODD. The role of the Council is to coordinate the power and duties of the member BODDs to better serve and benefit persons with developmental disabilities within the participating counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. The County paid \$979,132 to the Council during 2021. Financial information may be obtained from the Council at 1910 Fairgrove Avenue Suite E, Hamilton, Ohio 45011.

NOTE Q - FUND BALANCE

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

Fund Balances	General	Motor Vehicle Road & Bridge	Job & Family Services	Board of Developmental Disabilities	American Rescue Plan	Other Governmental	Total
<i>Nonspendable</i>							
Trust Funds	\$399,918					\$70,800	\$470,718
Prepaid Items	306,472	\$96,607		\$4,206,873		15,512	4,625,464
<i>Total Nonspendable</i>	<u>706,390</u>	<u>96,607</u>		<u>4,206,873</u>		<u>86,312</u>	<u>5,096,182</u>
<i>Restricted For</i>							
Road and Bridge		15,726,252					15,726,252
Public Assistance			23,160,117				23,160,117
Developmental Disabilities				29,678,795			29,678,795
Dog and Kennel						1,455,205	1,455,205
Other Legislative & Executive Programs						4,013,586	4,013,586
Conservation & Recreation Programs						5,621,390	5,621,390
Community & Economic Development						2,710,684	2,710,684
Mental Health Services						54,633	54,633
Public Safety Programs						2,966,648	2,966,648
Hospital Support						43,455	43,455
Court Programs						5,184,626	5,184,626
General Government					4,443		4,443
Other Programs						280,127	280,127
Debt Service Payments						1,548,516	1,548,516
<i>Total Restricted</i>		<u>15,726,252</u>	<u>23,160,117</u>	<u>29,678,795</u>	<u>4,443</u>	<u>23,878,870</u>	<u>92,448,477</u>
<i>Committed For</i>							
County Home						45,095	45,095
Debt Service Payments						4	4
Capital Projects						20,578,169	20,578,169
<i>Total Committed</i>						<u>20,623,268</u>	<u>20,623,268</u>
<i>Assigned For</i>							
Outstanding Encumbrances:							
Parks and Trails	271,997						271,997
Court Services	29,965						29,965
Engineers Services	1,120						1,120
General Government	1,033,211						1,033,211
Health Grants	4,740						4,740
Law Enforcement	59,531						59,531
Veteran Services	2,411						2,411
Subsequent Appropriations	223,831						223,831
<i>Total Assigned</i>	<u>1,626,806</u>						<u>1,626,806</u>
<i>Unassigned</i>	<u>51,216,610</u>						<u>51,216,610</u>
Total Fund Balances	<u>\$53,549,806</u>	<u>\$15,822,859</u>	<u>\$23,160,117</u>	<u>\$33,885,668</u>	<u>\$4,443</u>	<u>\$44,588,450</u>	<u>\$171,011,343</u>

Stabilization Arrangement: The Commissioners previously established a budget stabilization fund, permitted by the Ohio Revised Code. The fund is designed to accumulate currently available resources to stabilize budgets against cyclical changes in revenues and expenditure. The budget stabilization fund is only an insulator against short-term economic changes and, because of the limitations imposed by the Ohio Revised Code, it could not reasonably protect the County from long-term economic factors. The balance in the stabilization fund at December 31, 2021 was \$6,250,000.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021
(CONTINUED)

NOTE R – ASSET RETIREMENT OBLIGATION

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

NOTE S – SUBSEQUENT EVENTS

County issued \$30 million in sales tax revenue bonds on 5/11/2022, the sale tax revenue bonds will pay for construction of a new adult detention center. The county will utilize \$20 million of local funds to cover the remaining costs. Construction of the facility is expected to begin in 2023.

**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, 2021**

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

County Roads

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

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

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

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

It is the policy of the County Engineer that 90% of County roads are to be maintained in a condition of fair or better using the Physical Condition Rating and that a condition assessment using the Physical Condition Rating for County roads is performed annually. An assessment of County roads using the Financial Condition Ranking is to be performed at least once every three years. The following summarizes the Physical Condition Rating of County roads as of December 31, 2021, 2020 and 2019:

<u>Condition Assessment</u>	<u>2021</u>		<u>2020</u>		<u>2019</u>	
	<u>Lane Miles</u>	<u>% of Lane Miles</u>	<u>Lane Miles</u>	<u>% of Lane Miles</u>	<u>Lane Miles</u>	<u>% of Lane Miles</u>
Fair or Better	324	100%	324	100%	324	100%
Less than Fair	0	0%	0	0%	0	0%

**GREENE COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE
REPORTED USING THE MODIFIED APPROACH
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021
(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>
2017	\$3,691,668	\$3,157,384	\$534,284
2018	4,234,422	3,824,772	409,650
2019	4,241,778	3,707,713	534,065
2020	7,140,230	4,997,618	2,142,612
2021	6,331,646	6,482,764	(151,118)

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, 2021, 2020 and 2019:

<u>Condition Assessment</u>	2021		2020		2019	
	<u>Number of Bridges</u>	<u>% of Bridges</u>	<u>Number of Bridges</u>	<u>% of Bridges</u>	<u>Number of Bridges</u>	<u>% of Bridges</u>
Fair or Better	278	98%	282	99%	282	99%
Less than Fair	5	2%	1	1%	1	1%

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>
2017	\$95,800	\$24,867	\$70,933
2018	422,180	305,869	116,311
2019	582,825	257,960	324,865
2020	2,207,825	1,224,805	983,020
2021	707,825	142,354	565,471

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

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

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

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

Notes to Schedule:

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

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

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

	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
2013	\$ 5,420,268	\$ (5,420,268)		\$ 41,694,369	13.00%
2014	5,563,706	(5,563,706)		46,364,217	12.00%
2015	5,639,505	(5,639,505)		46,995,875	12.00%
2016	5,696,579	(5,696,579)		47,471,492	12.00%
2017	6,212,647	(6,212,647)		47,789,592	13.00%
2018	6,907,017	(6,907,017)		49,335,836	14.00%
2019	7,018,817	(7,018,817)		50,134,407	14.00%
2020	6,860,182	(6,860,182)		49,001,300	14.00%
2021	6,971,140	(6,971,140)		49,793,857	14.00%

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

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

	County's Proportion of the Net OPEB Liability/(Asset)	County's Proportionate Share of the Net OPEB Liability/(Asset)	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2017	0.366949%	\$ 37,016,443	\$ 47,471,492	77.98%	54.05%
2018	0.348279%	37,820,557	47,789,592	79.14%	54.14%
2019	0.350772%	45,732,369	49,335,836	92.70%	46.33%
2020	0.342464%	47,303,105	50,134,407	94.35%	47.80%
2021	0.334716%	(5,963,233)	49,001,300	(12.17%)	115.57%

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

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

Notes to Schedule:

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

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

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

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

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

	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	County's Covered Payroll (2)	Contributions as a Percentage of Covered Payroll
2016	\$ 954,548	\$ (954,548)		\$ 47,471,492	2.00%
2017	477,896	(477,896)		47,789,592	1.00%
2018				49,335,836	0.00%
2019				50,134,407	0.00%
2020				49,001,300	0.00%
2021				49,793,857	0.00%

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

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

**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

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

The following are the County's non-major governmental funds, for the year ending December 31, 2021:

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

FEMA – To account for revenue and expenditures reimbursed by the grantor for state or federal declared disasters within the County. There was no activity in this fund for 2021, there was only budgetary entries performed for the fund throughout 2021.

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

SPECIAL REVENUE FUNDS – CONTINUED

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

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

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

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

DEBT SERVICE FUNDS

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

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

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

CAPITAL PROJECTS FUND

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

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

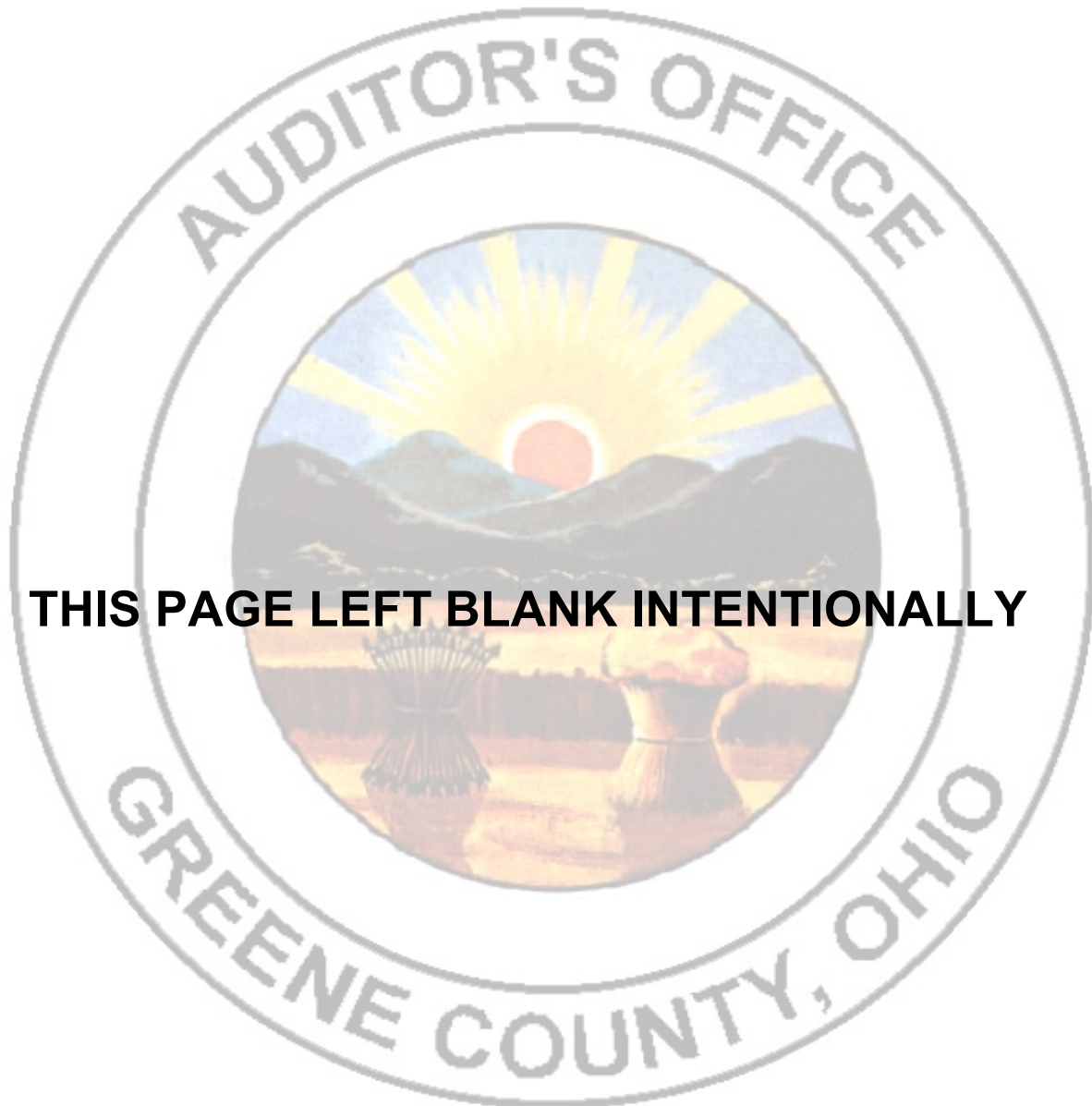
PERMANENT FUND

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

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

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE
 DECEMBER 31, 2021

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Fund		Permanent Fund	Total Non-major Governmental Funds
			General Purpose Capital Improvement	Chase Stewart		
ASSETS:						
Equity in Pooled Cash and Cash Equivalents	\$ 22,354,053	\$ 1,319,443	\$ 20,652,835	\$ 91,484	\$	\$ 44,417,815
Cash and Cash Equivalents in Segregated Accounts	1,224,869					1,224,869
Receivables (Net of Allowance for Uncollectibles)						
Taxes	13,402,185	331,811				13,733,996
Accounts	123,538					123,538
Accrued Interest	257			71		328
Due from Other Funds	15,396					15,396
Prepaid Items	15,512					15,512
Due from Other Governments	2,647,972	458,154				3,106,126
Total Assets	\$ 39,783,782	\$ 2,109,408	\$ 20,652,835	\$ 91,555	\$	\$ 62,637,580
LIABILITIES:						
Accounts Payable	\$ 244,252					\$ 244,252
Accrued Wages and Benefits	300,469					300,469
Due to Other Governments	680,614		\$ 41,666			722,280
Interfund Payable	519,924		33,000			552,924
Due to Other Funds	7,076					7,076
Total Liabilities	1,752,335		74,666			1,827,001
DEFERRED INFLOWS OF RESOURCES:						
Property Taxes	\$ 13,423,695	\$ 331,811			\$	\$ 13,755,506
Unavailable Revenue	2,237,538	229,077			\$ 8	2,466,623
Total Deferred Inflows of Resources	15,661,233	560,888			8	16,222,129
FUND BALANCES:						
Nonspendable	15,512				70,800	86,312
Restricted	22,309,607	1,548,516			20,747	23,878,870
Committed	45,095	4	20,578,169			20,623,268
Total Fund Balances	22,370,214	1,548,520	20,578,169	91,547		44,588,450
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 39,783,782	\$ 2,109,408	\$ 20,652,835	\$ 91,555	\$	\$ 62,637,580



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021**

	<u>Dog and Kennel</u>	<u>Other Legislative and Executive Programs</u>	<u>Conservation and Recreation Programs</u>	<u>Community Mental Health</u>
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,480,555	\$ 4,071,900	\$ 5,576,781	\$ 375,344
Cash and Cash Equivalents in Segregated Accounts		800	93,546	
Receivables (Net of Allowance for Uncollectibles)				
Taxes				4,455,132
Accounts	7,291	300	400	
Accrued Interest				
Due from Other Funds				
Prepaid Items			8,736	
Due from Other Governments				247,973
Total Assets	<u>\$ 1,487,846</u>	<u>\$ 4,073,000</u>	<u>\$ 5,679,463</u>	<u>\$ 5,078,449</u>
LIABILITIES:				
Accounts Payable	\$ 3,643	\$ 35,324	\$ 36,969	
Accrued Wages and Benefits	27,561	24,053	11,734	
Due to Other Governments				\$ 245,356
Interfund Payable				
Due to Other Funds	1,437	37	634	
Total Liabilities	<u>32,641</u>	<u>59,414</u>	<u>49,337</u>	<u>245,356</u>
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes				4,465,084
Unavailable Revenue				313,376
Total Deferred Inflows of Resources				<u>4,778,460</u>
FUND BALANCES:				
Nonspendable			8,736	
Restricted	1,455,205	4,013,586	5,621,390	54,633
Committed				
Total Fund Balances	<u>1,455,205</u>	<u>4,013,586</u>	<u>5,630,126</u>	<u>54,633</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,487,846</u>	<u>\$ 4,073,000</u>	<u>\$ 5,679,463</u>	<u>\$ 5,078,449</u>

Community and Economic Development Programs	Public Safety Programs	County Home	Hospital Levy	Juvenile Court Programs	Common Pleas Court Programs
\$ 2,756,422	\$ 1,953,756 1,084,905	\$ 261,133	\$ 301,485	\$ 1,379,858 3,637	\$ 3,626,162 41,981
	67,715 257 15,396		3,493,183		47,832
1,741 31,060	138,260		200,779	5,035 895,942	827,196
<u>\$ 2,789,223</u>	<u>\$ 3,260,289</u>	<u>\$ 261,133</u>	<u>\$ 3,995,447</u>	<u>\$ 2,284,472</u>	<u>\$ 4,543,171</u>
\$ 56,195 19,707	\$ 58,116 58,048	\$ 367 671		\$ 20,073 79,913	\$ 29,794 52,033
	175,774 1,675	215,000	\$ 198,654	65,000 2,397	39,150
896 76,798	293,613	216,038	198,654	167,383	120,977
	28 28		3,500,364 252,974	662,917	686,705
			3,753,338	662,917	686,705
1,741 2,710,684	2,966,648		43,455	5,035 1,449,137	3,735,489
<u>2,712,425</u>	<u>2,966,648</u>	<u>45,095</u> <u>45,095</u>	<u>43,455</u>	<u>1,454,172</u>	<u>3,735,489</u>
<u>\$ 2,789,223</u>	<u>\$ 3,260,289</u>	<u>\$ 261,133</u>	<u>\$ 3,995,447</u>	<u>\$ 2,284,472</u>	<u>\$ 4,543,171</u>

(Continued)

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021**

	<u>Family and Children First Council</u>	<u>Council on Aging</u>	<u>Total Nonmajor Special Revenue</u>
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 177,387	\$ 393,270	\$22,354,053
Cash and Cash Equivalents in Segregated Accounts			1,224,869
Receivables (Net of Allowance for Uncollectibles)			
Taxes		5,453,870	13,402,185
Accounts			123,538
Accrued Interest			257
Due from Other Funds			15,396
Prepaid Items			15,512
Due from Other Governments	68,010	238,752	2,647,972
Total Assets	<u>\$ 245,397</u>	<u>\$ 6,085,892</u>	<u>\$39,783,782</u>
LIABILITIES:			
Accounts Payable	\$ 3,771		\$ 244,252
Accrued Wages and Benefits	26,749		300,469
		\$ 236,604	680,614
Interfund Payable	25,000		519,924
Due to Other Funds			7,076
Total Liabilities	<u>55,520</u>	<u>236,604</u>	<u>1,752,335</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes		5,458,247	13,423,695
Unavailable Revenue		321,538	2,237,538
Total Deferred Inflows of Resources		<u>5,779,785</u>	<u>15,661,233</u>
FUND BALANCES:			
Nonspendable			15,512
Restricted	189,877	69,503	22,309,607
Committed			45,095
Total Fund Balances	<u>189,877</u>	<u>69,503</u>	<u>22,370,214</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 245,397</u>	<u>\$ 6,085,892</u>	<u>\$39,783,782</u>

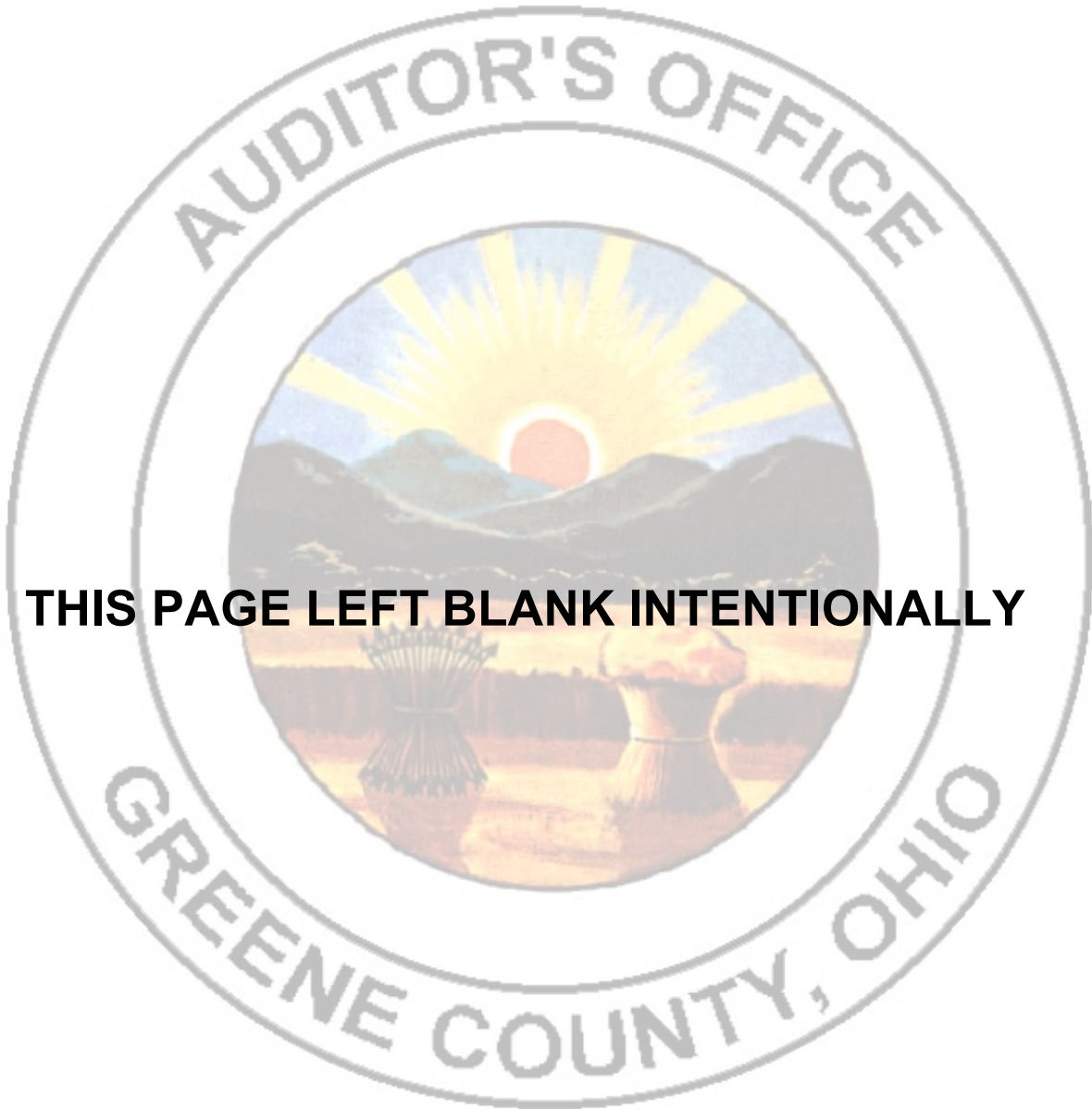
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**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2021**

	Various Purpose Long-Term Obligation Bonds	Tax Incentive Project Debt	Total Nonmajor Debt Service
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 4	\$ 1,319,439	\$ 1,319,443
Receivables (Net of Allowance for Uncollectibles)			
Taxes		331,811	331,811
Due from Other Governments		458,154	458,154
Total Assets	\$ 4	\$ 2,109,404	\$ 2,109,408
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes		\$ 331,811	\$ 331,811
Unavailable Revenue		229,077	229,077
Total Deferred Inflows of Resources		560,888	560,888
FUND BALANCES:			
Restricted		1,548,516	1,548,516
Committed	\$ 4		4
Total Fund Balances	4	1,548,516	1,548,520
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 4	\$ 2,109,404	\$ 2,109,408

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, 2021

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Fund		Permanent Fund	Total Non-major Governmental Funds
			General Purpose Capital Improvement	Chase Stewart		
REVENUES:						
Property Taxes	\$ 12,874,858	\$ 333,339				\$ 13,208,197
Other Local Taxes	1,087,468					1,087,468
Charges for Services	6,223,026					6,223,026
Licenses and Permits	431,503					431,503
Fines and Forfeitures	429,960	459,795				429,960
Intergovernmental	6,244,593					6,704,388
Investment Earnings	38,309		\$ 1,881	\$ 447		40,637
Other	538,474		219,200			757,674
Total Revenues	27,868,191	793,134	221,081	447		28,882,853
EXPENDITURES:						
Current:						
General Government:						
Legislative and Executive	1,324,695	26,849	67,656			1,419,200
Public Safety	7,135,501					7,135,501
Health	9,272,399					9,272,399
Human Services	8,475,073					8,475,073
Conservation and Recreation	1,765,674					1,765,674
Community and Economic Development	1,088,052		250			1,088,052
Capital Outlay						250
Debt Service:						
Principal Retirements		1,245,000				1,245,000
Interest and Fiscal Charges		558,874	329			559,203
Total Expenditures	29,061,394	1,830,723	68,235			30,960,352
	(1,193,203)	(1,037,589)	152,846	447		(2,077,499)
Excess of Revenues Over (Under) Expenditures						
OTHER FINANCING SOURCES AND USES:						
Transfers In	566,518	1,194,571	15,400,000			17,161,089
Transfers Out		(45,171)				(45,171)
Total Other Financing Sources and Uses	566,518	1,149,400	15,400,000			17,115,918
Net Change in Fund Balance	(626,685)	111,811	15,552,846	447		15,038,419
Fund Balance (Deficit) at Beginning of Year	22,996,899	1,436,709	5,025,323	91,100		29,550,031
Fund Balance (Deficit) at End of Year	\$ 22,370,214	\$ 1,548,520	\$ 20,578,169	\$ 91,547		\$ 44,588,450



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Dog and Kennel	Other Legislative and Executive Programs	Conservation and Recreation Programs	Community Mental Health
REVENUES:				
Property Taxes				\$ 4,275,747
Other Local Taxes				
Charges for Services	\$ 714,584	\$ 1,459,159	\$ 1,014,687	
Licenses and Permits		50		
Fines and Forfeitures	16,469	347,935		
Intergovernmental	25,927		10,158	492,922
Investment Earnings			36,845	
Other	45,794	7,183	84,476	
Total Revenues	<u>802,774</u>	<u>1,814,327</u>	<u>1,146,166</u>	<u>4,768,669</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	50,948	1,270,419		
Public Safety				
Health	699,004			4,796,120
Human Services				
Conservation and Recreation			1,765,674	
Community and Economic Development				
Total Expenditures	<u>749,952</u>	<u>1,270,419</u>	<u>1,765,674</u>	<u>4,796,120</u>
Excess of Revenues Over (Under) Expenditures	52,822	543,908	(619,508)	(27,451)
OTHER FINANCING SOURCES AND USES:				
Transfers In		26	45,009	
Total Other Financing Sources and Uses		<u>26</u>	<u>45,009</u>	
Net Change in Fund Balance	52,822	543,934	(574,499)	(27,451)
Fund Balance (Deficit) at Beginning of Year	1,402,383	3,469,652	6,204,625	82,084
Fund Balance (Deficit) at End of Year	<u>\$ 1,455,205</u>	<u>\$ 4,013,586</u>	<u>\$ 5,630,126</u>	<u>\$ 54,633</u>

Community and Economic Development Programs	Public Safety Programs	County Home	Hospital Levy	Juvenile Court Programs	Common Pleas Court Programs
\$ 1,087,468			\$ 3,356,559		
	\$ 908,417	\$ 1,192,801		\$ 27,968	\$ 901,280
	431,453				
	53,606			11,292	658
279,253	1,075,831		399,440	2,002,091	1,022,398
	1,464				
47,079	292,102	8,474		3,562	37,304
<u>1,413,800</u>	<u>2,762,873</u>	<u>1,201,275</u>	<u>3,755,999</u>	<u>2,044,913</u>	<u>1,961,640</u>
	2,643,104			2,446,605	1,929,463
		2,086,265	3,777,275		
1,088,052					
<u>1,088,052</u>	<u>2,643,104</u>	<u>2,086,265</u>	<u>3,777,275</u>	<u>2,446,605</u>	<u>1,929,463</u>
325,748	119,769	(884,990)	(21,276)	(401,692)	32,177
503	265,732			2,101	
<u>503</u>	<u>265,732</u>			<u>2,101</u>	
326,251	385,501	(884,990)	(21,276)	(399,591)	32,177
2,386,174	2,581,147	930,085	64,731	1,853,763	3,703,312
<u>\$ 2,712,425</u>	<u>\$ 2,966,648</u>	<u>\$ 45,095</u>	<u>\$ 43,455</u>	<u>\$ 1,454,172</u>	<u>\$ 3,735,489</u>

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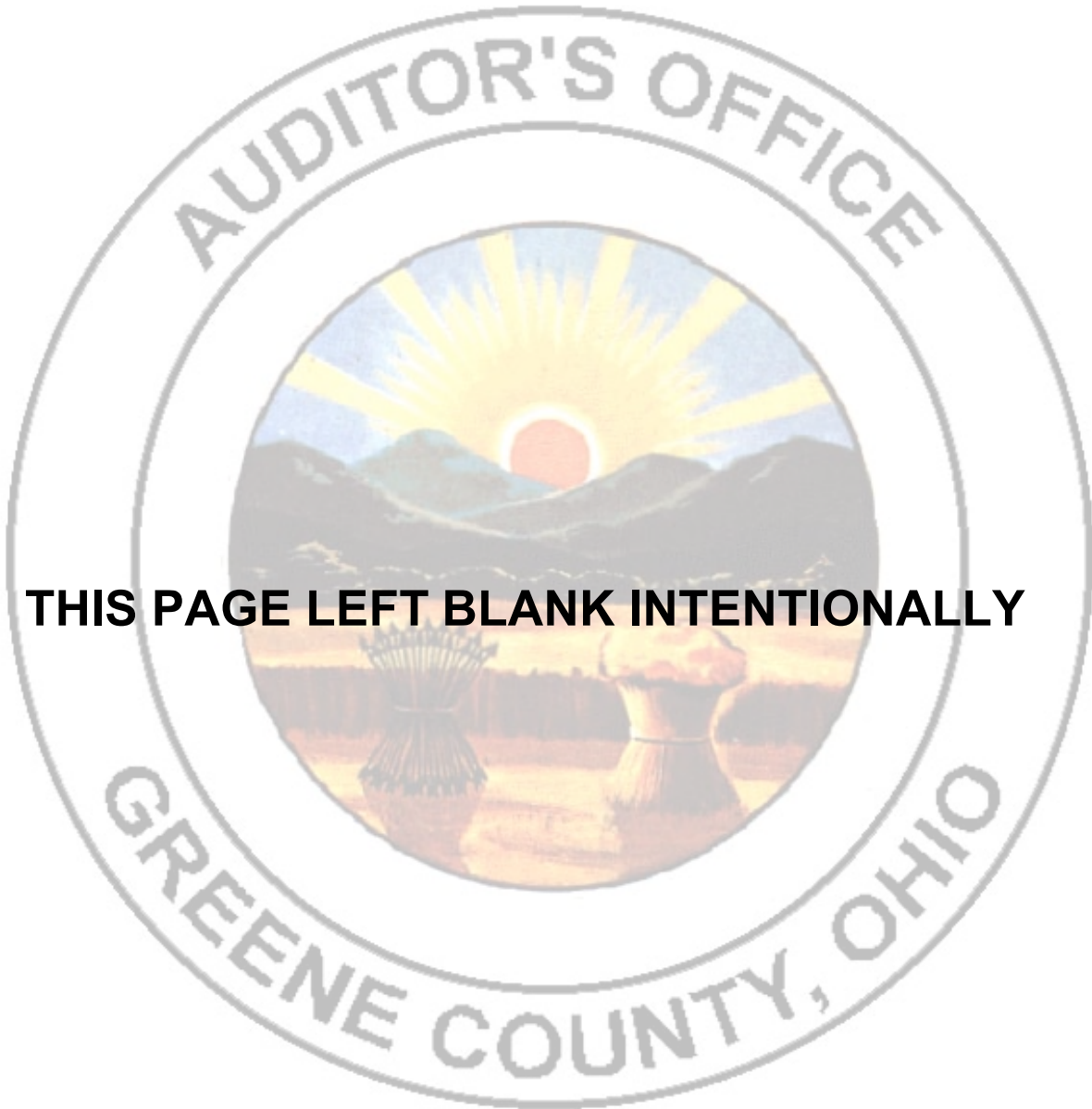
GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Family and Children First Council	Council on Aging	Local Coronavirus Relief	Total Nonmajor Special Revenue
REVENUES:				
Property Taxes		\$ 5,242,552		\$ 12,874,858
Other Local Taxes				1,087,468
Charges for Services	\$ 4,130			6,223,026
Licenses and Permits				431,503
Fines and Forfeitures				429,960
Intergovernmental	344,702	475,542	\$ 116,329	6,244,593
Investment Earnings				38,309
Other	12,500			538,474
Total Revenues	<u>361,332</u>	<u>5,718,094</u>	<u>116,329</u>	<u>27,868,191</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive			3,328	1,324,695
Public Safety			116,329	7,135,501
Health				9,272,399
Human Services	639,192	5,749,616		8,475,073
Conservation and Recreation				1,765,674
Community and Economic Development				1,088,052
Total Expenditures	<u>639,192</u>	<u>5,749,616</u>	<u>119,657</u>	<u>29,061,394</u>
Excess of Revenues Over (Under) Expenditure	(277,860)	(31,522)	(3,328)	(1,193,203)
OTHER FINANCING SOURCES AND USES:				
Transfers In	249,819		3,328	566,518
Total Other Financing Sources and Uses	<u>249,819</u>		<u>3,328</u>	<u>566,518</u>
Net Change in Fund Balance	(28,041)	(31,522)		(626,685)
Fund Balance (Deficit) at Beginning of Year	217,918	101,025		22,996,899
Fund Balance (Deficit) at End of Year	<u>\$ 189,877</u>	<u>\$ 69,503</u>		<u>\$ 22,370,214</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, 2021

	Various Purpose Long- Term Obligation Bonds	Tax Incentive Project Debt	Total Nonmajor Debt Service
	<u> </u>	<u> </u>	<u> </u>
REVENUES:			
Property Taxes		\$ 333,339	\$ 333,339
Intergovernmental		459,795	459,795
Total Revenues		<u>793,134</u>	<u>793,134</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive		26,849	26,849
Debt Service:			
Principal Retirements	\$ 595,000	650,000	1,245,000
Interest and Fiscal Charges	292,809	266,065	558,874
Total Expenditures	<u>887,809</u>	<u>942,914</u>	<u>1,830,723</u>
Excess of Revenues Over (Under) Expenditures	<u>(887,809)</u>	<u>(149,780)</u>	<u>(1,037,589)</u>
OTHER FINANCING SOURCES AND USES:			
Transfers In	887,921	306,650	1,194,571
Transfers Out	(45,171)		(45,171)
Total Other Financing Sources and Uses	<u>842,750</u>	<u>306,650</u>	<u>1,149,400</u>
Net Change in Fund Balance	(45,059)	156,870	111,811
Fund Balance (Deficit) at Beginning of Year	<u>45,063</u>	<u>1,391,646</u>	<u>1,436,709</u>
Fund Balance (Deficit) at End of Year	<u>\$ 4</u>	<u>\$ 1,548,516</u>	<u>\$ 1,548,520</u>



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

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

CUSTODIAL FUNDS

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

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

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

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

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

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

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

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

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

**GREENE COUNTY, OHIO
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 DECEMBER 31, 2021**

	Undivided Tax	District Board of Health	Park District
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 7,651,597	\$ 12,275,065	\$ 3,442,413
Cash and Cash Equivalents in Segregated Accounts			
Taxes Receivable	271,901,603		
Special Assessments Receivable	7,942,486		
Due from Other Governments	6,671,088		
Total Assets	294,166,774	12,275,065	3,442,413
LIABILITIES:			
Due to Other Governments	7,879,769		
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes	271,901,603		
Special Assessments	7,942,486		
Total Deferred Inflows of Resources	279,844,089		
NET POSITION:			
Restricted for Individuals, Organizations and Other Governments	\$ 6,442,916	\$ 12,275,065	\$ 3,442,413

Soil & Water Conservation	Regional Planning Commission	Family and Children First Council	Segregated Custodial	Other Custodial	Total
\$ 470,652	\$ 236,031	\$ 458,545	\$ 1,605,992	\$ 242,614	\$ 24,776,917
					1,605,992
					271,901,603
					7,942,486
					6,671,088
<u>470,652</u>	<u>236,031</u>	<u>458,545</u>	<u>1,605,992</u>	<u>242,614</u>	<u>312,898,086</u>
				232,676	8,112,445
					271,901,603
					7,942,486
					<u>279,844,089</u>
<u>\$ 470,652</u>	<u>\$ 236,031</u>	<u>\$ 458,545</u>	<u>\$ 1,605,992</u>	<u>\$ 9,938</u>	<u>\$ 24,941,552</u>

GREENE COUNTY, OHIO
COMBINING STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Undivided Tax</u>	<u>District Board of Health</u>	<u>Park District</u>
ADDITIONS:			
Amounts Received as Fiscal Agent		\$ 10,191,696	\$ 4,229,471
Property Taxes Collections for Other Governments	\$ 259,021,223		
Special Assessments Collections for Other Governments	3,875,772		
Intergovernmental	13,707,284		
License, Permits and Fees for Other Governments			
Fines and Forfeitures for Other Governments			
Sheriff Sales Collections for Others			
Other			
Total Additions	<u>276,604,279</u>	<u>10,191,696</u>	<u>4,229,471</u>
DEDUCTIONS			
Distributions as Fiscal Agent		8,266,748	3,446,942
Property Tax Distributions to Other Governments	257,183,309		
Special Assessments Distributions to Other Governments	3,850,053		
Distributions of State Funds to Other Governments	15,077,457		
Licenses, Permits, and Fees of Distributions to Other Governments			
Fines and Forfeitures Distributions to Other Governments			
Sheriff Sales Distributions to Other Governments			
Distributions to Individuals			
Total Deductions	<u>276,110,819</u>	<u>8,266,748</u>	<u>3,446,942</u>
Change in Net Position	493,460	1,924,948	782,529
Net Position Beginning of Year	<u>5,949,456</u>	<u>10,350,117</u>	<u>2,659,884</u>
Net Position End of Year	<u>\$ 6,442,916</u>	<u>\$ 12,275,065</u>	<u>\$ 3,442,413</u>

<u>Soil & Water Conservation</u>	<u>Regional Planning Commission</u>	<u>Family and Children First Council</u>	<u>Segregated Custodial</u>	<u>Other Custodial</u>	<u>Total</u>
\$ 487,633	\$ 249,221	\$ 1,333,343			\$ 16,491,364
					259,021,223
					3,875,772
					13,707,284
			\$ 24,609,183	\$ 1,084,992	25,694,175
			2,390,073		2,390,073
			3,105,297		3,105,297
			896,742		896,742
<u>487,633</u>	<u>249,221</u>	<u>1,333,343</u>	<u>31,001,295</u>	<u>1,084,992</u>	<u>325,181,930</u>
406,048	192,518	1,228,631			13,540,887
					257,183,309
					3,850,053
					15,077,457
			24,550,873	1,084,992	25,635,865
			2,385,340		2,385,340
			3,231,281		3,231,281
			946,123		946,123
<u>406,048</u>	<u>192,518</u>	<u>1,228,631</u>	<u>31,113,617</u>	<u>1,084,992</u>	<u>321,850,315</u>
81,585	56,703	104,712	(112,322)	0	3,331,615
<u>389,067</u>	<u>179,328</u>	<u>353,833</u>	<u>1,718,314</u>	<u>9,938</u>	<u>21,609,937</u>
<u>\$ 470,652</u>	<u>\$ 236,031</u>	<u>\$ 458,545</u>	<u>\$ 1,605,992</u>	<u>\$ 9,938</u>	<u>\$ 24,941,552</u>

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

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 37,062,500	\$ 37,062,500	\$ 43,784,785	\$ 6,722,285
Charges for Services	7,774,000	7,774,000	8,414,768	640,768
Licenses and Permits	1,019,500	1,019,500	1,291,099	271,599
Fines and Forfeitures	225,000	225,000	303,934	78,934
Intergovernmental	5,354,000	5,354,000	6,185,337	831,337
Interest	1,969,300	1,969,300	1,310,243	(659,057)
Other	223,350	223,350	1,145,036	921,686
Total Revenues	53,627,650	53,627,650	62,435,202	8,807,552
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	906,134	896,534	842,115	54,419
Contractual Services	809,307	937,204	927,178	10,026
Materials and Supplies	4,000	4,000	684	3,316
Capital Outlay	9,750	9,750	9,112	638
Other	51,823	56,821	46,160	10,661
Total - Commissioners	1,781,014	1,904,309	1,825,249	79,060
Auditor				
Personal Services	842,077	841,077	804,498	36,579
Contractual Services	42,610	42,420	40,770	1,650
Materials and Supplies	5,500	7,428	6,814	614
Capital Outlay	2,500	2,500		2,500
Other	10,910	9,982	8,777	1,205
Total - Auditor	903,597	903,407	860,859	42,548
Treasurer				
Personal Services	429,947	429,947	421,957	7,990
Contractual Services	16,356	16,356	16,105	251
Materials and Supplies	4,136	4,136	4,136	
Capital Outlay	1,750	1,750	20	1,730
Other	28,810	78,310	71,106	7,204
Total - Treasurer	480,999	530,499	513,324	17,175
Prosecuting Attorney				
Personal Services	2,150,886	2,150,606	2,103,068	47,538
Contractual Services	34,970	34,232	33,532	700
Materials and Supplies	19,149	23,992	23,629	363
Capital Outlay	11,567	12,676	12,676	
Other	86,377	81,328	78,678	2,650
Total - Prosecuting Attorney	2,302,949	2,302,834	2,251,583	51,251
Budget Commission				
Other	500	500	323	177
Total - Budget Commission	500	500	323	177
Bureau of Inspection				
Contractual Services	85,201	85,000	80,896	4,104
Total - Bureau of Inspection	85,201	85,000	80,896	4,104
Data Processing				
Personal Services	999,923	999,923	964,977	34,946
Contractual Services	718,628	732,809	728,287	4,522
Materials and Supplies	11,000	11,000	9,905	1,095
Capital Outlay	144,840	139,569	134,906	4,663
Other	12,500	2,500	2,500	
Total - Data Processing	1,886,891	1,885,801	1,840,575	45,226

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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Personnel				
Personal Services	353,127	353,127	295,241	57,886
Contractual Services	52,900	53,100	47,072	6,028
Materials and Supplies	1,250	1,250	1,210	40
Capital Outlay	6,123	5,832	5,517	315
Other	9,575	9,375	3,242	6,133
Total - Personnel	<u>422,975</u>	<u>422,684</u>	<u>352,282</u>	<u>70,402</u>
Microfilm				
Personal Services	246,363	246,363	234,761	11,602
Total - Microfilm	<u>246,363</u>	<u>246,363</u>	<u>234,761</u>	<u>11,602</u>
Service Garage				
Personal Services	213,216	213,216	208,800	4,416
Contractual Services	13,990	13,941	12,773	1,168
Materials and Supplies	61,305	61,186	60,981	205
Capital Outlay	4,995	4,471	4,366	105
Other	600			
Total - Service Garage	<u>294,106</u>	<u>292,814</u>	<u>286,920</u>	<u>5,894</u>
Utilities				
Materials and Supplies	1,739,668	1,659,713	1,386,346	273,367
Total - Utilities	<u>1,739,668</u>	<u>1,659,713</u>	<u>1,386,346</u>	<u>273,367</u>
Records and Information				
Personal Services	262,802	262,802	255,537	7,265
Contractual Services	11,200	11,200	10,395	805
Materials and Supplies	1,500	2,500	2,451	49
Capital Outlay	600	900	661	239
Other	3,726	2,426	2,008	418
Total - Records and Information	<u>279,828</u>	<u>279,828</u>	<u>271,052</u>	<u>8,776</u>
Risk Management				
Personal Services	392,069	392,069	317,261	74,808
Contractual Services	24,500	24,500	18,700	5,800
Materials and Supplies	2,665	2,660	2,658	2
Capital Outlay	1,000	1,000		1,000
Other	2,200	2,200	800	1,400
Total - Risk Management	<u>422,434</u>	<u>422,429</u>	<u>339,419</u>	<u>83,010</u>
Insurance				
Contractual Services	457,800	457,800	400,059	57,741
Other	300	300		300
Total - Insurance	<u>458,100</u>	<u>458,100</u>	<u>400,059</u>	<u>58,041</u>
Miscellaneous				
Personal Services		252,500	240,656	11,844
Contractual Services	455,225	551,194	546,064	5,130
Materials and Supplies	10,000	17,990	12,299	5,691
Capital Outlay	301,098	206,621	159,492	47,129
Other	923,041	644,541	619,842	24,699
Total - Miscellaneous	<u>1,689,364</u>	<u>1,672,846</u>	<u>1,578,353</u>	<u>94,493</u>
Unclaimed Funds				
Other	269,552	269,552	58,262	211,290
Total - Unclaimed Funds	<u>269,552</u>	<u>269,552</u>	<u>58,262</u>	<u>211,290</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Board of Elections				
Personal Services	642,131	642,131	590,927	51,204
Contractual Services	243,049	266,974	264,086	2,888
Materials and Supplies	30,469	26,399	24,826	1,573
Capital Outlay	9,730	9,730	5,997	3,733
Other	111,155	91,280	82,849	8,431
Total - Board of Elections	<u>1,036,534</u>	<u>1,036,514</u>	<u>968,685</u>	<u>67,829</u>
Building and Grounds				
Capital Outlay	2,617,839	3,090,890	2,413,417	677,473
Total - Building and Grounds	<u>2,617,839</u>	<u>3,090,890</u>	<u>2,413,417</u>	<u>677,473</u>
Maintenance and Operations				
Personal Services	1,484,837	1,485,337	1,266,235	219,102
Contractual Services	654,609	651,656	606,943	44,713
Materials and Supplies	392,589	374,912	361,853	13,059
Capital Outlay	102,131	101,375	90,838	10,537
Other	12,700	12,700	3,096	9,604
Total - Maintenance and Operations	<u>2,646,866</u>	<u>2,625,980</u>	<u>2,328,965</u>	<u>297,015</u>
Recorder				
Personal Services	408,288	408,288	392,010	16,278
Contractual Services	1,000	1,000	911	89
Materials and Supplies	1,500	1,500	979	521
Other	1,150	1,150	573	577
Total - Recorder	<u>411,938</u>	<u>411,938</u>	<u>394,473</u>	<u>17,465</u>
Total - Legislative and Executive	<u>19,976,718</u>	<u>20,502,001</u>	<u>18,385,803</u>	<u>2,116,198</u>
Judicial				
Court of Appeals				
Other	46,000	46,000	40,683	5,317
Total - Court of Appeals	<u>46,000</u>	<u>46,000</u>	<u>40,683</u>	<u>5,317</u>
Common Pleas Court				
Personal Services	1,886,771	1,885,270	1,830,986	54,284
Contractual Services	10,935	10,808	9,441	1,367
Materials and Supplies	8,000	8,000	7,728	272
Other	74,687	73,103	28,299	44,804
Total - Common Pleas Court	<u>1,980,393</u>	<u>1,977,181</u>	<u>1,876,454</u>	<u>100,727</u>
Juvenile Court				
Personal Services	2,542,432	2,542,432	2,335,852	206,580
Contractual Services	192,748	168,468	135,590	32,878
Materials and Supplies	22,740	28,660	27,763	897
Capital Outlay	66,004	70,248	69,634	614
Other	40,697	40,890	26,869	14,021
Total - Juvenile Court	<u>2,864,621</u>	<u>2,850,698</u>	<u>2,595,708</u>	<u>254,990</u>
Probate Court				
Personal Services	453,745	453,670	431,436	22,234
Contractual Services	15,600	17,800	16,267	1,533
Materials and Supplies	5,000	5,000	4,749	251
Other	3,311	3,386	3,199	187
Total - Probate Court	<u>477,656</u>	<u>479,856</u>	<u>455,651</u>	<u>24,205</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Clerk of Courts				
Personal Services	1,025,423	1,025,423	974,853	50,570
Contractual Services	23,354	22,748	10,603	12,145
Materials and Supplies	18,020	18,020	13,153	4,867
Capital Outlay	3,177	2,322	1,832	490
Other	4,101	4,101	3,570	531
Total - Clerk of Courts	<u>1,074,075</u>	<u>1,072,614</u>	<u>1,004,011</u>	<u>68,603</u>
Xenia Municipal Court				
Personal Services	129,140	138,376	138,373	3
Contractual Services	49,000	49,000	45,000	4,000
Other	11,325	8,152	5,736	2,416
Total - Xenia Municipal Court	<u>189,465</u>	<u>195,528</u>	<u>189,109</u>	<u>6,419</u>
Fairborn Municipal Court				
Personal Services	184,024	177,961	138,583	39,378
Contractual Services	57,846	57,846	55,845	2,001
Other	28,690	17,090	191	16,899
Total - Fairborn Municipal Court	<u>270,560</u>	<u>252,897</u>	<u>194,619</u>	<u>58,278</u>
Domestic Relations Court				
Personal Services	923,381	911,381	896,865	14,516
Contractual Services	67,506	99,498	99,315	183
Materials and Supplies	5,500	6,640	6,569	71
Capital Outlay	5,774	9,874	9,791	83
Other	15,507	6,343	5,724	619
Total - Domestic Relations Court	<u>1,017,668</u>	<u>1,033,736</u>	<u>1,018,264</u>	<u>15,472</u>
Public Defender				
Contractual Services	210,000	210,000	185,973	24,027
Total - Public Defender	<u>210,000</u>	<u>210,000</u>	<u>185,973</u>	<u>24,027</u>
Total - Judicial	<u>8,130,438</u>	<u>8,118,510</u>	<u>7,560,472</u>	<u>558,038</u>
Total - General Government:	<u>28,107,156</u>	<u>28,620,511</u>	<u>25,946,275</u>	<u>2,674,236</u>
Public Safety				
Coroner				
Personal Services	458,120	458,120	449,757	8,363
Contractual Services	236,550	234,950	219,426	15,524
Materials and Supplies	4,750	4,750	2,234	2,516
Capital Outlay	2,000	2,000		2,000
Other	7,350	7,350	6,129	1,221
Total - Coroner	<u>708,770</u>	<u>707,170</u>	<u>677,546</u>	<u>29,624</u>
Juvenile Detention				
Personal Services	1,169,616	1,169,871	1,051,952	117,919
Contractual Services	26,058	20,048	20,047	1
Materials and Supplies	20,425	23,959	23,939	20
Capital Outlay	750	3,645	3,645	
Other	5,473	5,395	5,395	
Total - Juvenile Detention	<u>1,222,322</u>	<u>1,222,918</u>	<u>1,104,978</u>	<u>117,940</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Sheriff - Administration				
Personal Services	2,011,118	2,011,118	1,909,290	101,828
Contractual Services	107,520	122,779	115,490	7,289
Materials and Supplies	65,518	52,943	46,278	6,665
Capital Outlay	2,400	9,500	9,489	11
Other	107,806	102,806	101,342	1,464
Total - Sheriff - Administration	<u>2,294,362</u>	<u>2,299,146</u>	<u>2,181,889</u>	<u>117,257</u>
Building Regulations				
Personal Services	1,170,168	1,217,659	1,200,998	16,661
Contractual Services	223,876	265,406	251,137	14,269
Materials and Supplies	6,490	4,600	3,514	1,086
Capital Outlay	58,750	60,700	59,426	1,274
Other	8,776	10,811	8,474	2,337
Total - Building Regulations	<u>1,468,060</u>	<u>1,559,176</u>	<u>1,523,549</u>	<u>35,627</u>
Sheriff - Law Enforcement				
Personal Services	4,668,336	4,668,336	4,431,045	237,291
Contractual Services	203,255	202,493	192,988	9,505
Materials and Supplies	84,409	110,946	90,096	20,850
Capital Outlay	212,957	212,744	212,209	535
Other	48,601	42,203	41,601	602
Total - Sheriff - Law Enforcement	<u>5,217,558</u>	<u>5,236,722</u>	<u>4,967,939</u>	<u>268,783</u>
Sheriff - Corrections				
Personal Services	8,312,043	8,312,043	7,558,255	753,788
Contractual Services	920,198	899,308	858,229	41,079
Materials and Supplies	121,781	93,573	93,225	348
Capital Outlay	23,081	39,081	38,213	868
Other	27,641	29,641	28,204	1,437
Total - Sheriff - Corrections	<u>9,404,744</u>	<u>9,373,646</u>	<u>8,576,126</u>	<u>797,520</u>
Total - Public Safety	<u>20,315,816</u>	<u>20,398,778</u>	<u>19,032,027</u>	<u>1,366,751</u>
Public Works				
County Engineer				
Personal Services	94,315	94,315	92,142	2,173
Capital Outlay	14,970	14,970	12,927	2,043
Other	500	500		500
Total - County Engineer	<u>109,785</u>	<u>109,785</u>	<u>105,069</u>	<u>4,716</u>
Total - Public Works	<u>109,785</u>	<u>109,785</u>	<u>105,069</u>	<u>4,716</u>
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	452,760	452,760	452,760	
Total - Other Health	<u>452,760</u>	<u>452,760</u>	<u>452,760</u>	
Total - Health	<u>454,060</u>	<u>454,060</u>	<u>452,760</u>	<u>1,300</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Human Services				
Veteran's Service Commission				
Personal Services	725,445	725,445	684,375	41,070
Contractual Services	129,028	132,792	67,564	65,228
Materials and Supplies	15,835	15,711	13,435	2,276
Capital Outlay	57,901	54,051	44,018	10,033
Other	102,646	102,596	86,316	16,280
Total - Veteran's Service Commission	<u>1,030,855</u>	<u>1,030,595</u>	<u>895,708</u>	<u>134,887</u>
Total - Human Services	<u>1,030,855</u>	<u>1,030,595</u>	<u>895,708</u>	<u>134,887</u>
Conservation and Recreation				
Parks and Trails				
Personal Services	2,132,503	2,123,503	1,788,144	335,359
Contractual Services	377,083	390,099	389,460	639
Materials and Supplies	111,250	110,102	109,690	412
Capital Outlay	80,511	79,223	79,223	
Other	22,205	8,786	8,011	775
Total - Parks and Trails	<u>2,723,552</u>	<u>2,711,713</u>	<u>2,374,528</u>	<u>337,185</u>
Agriculture				
Contractual Services	49,500	53,977	52,339	1,638
Other	531,072	531,072	529,843	1,229
Total - Agriculture	<u>580,572</u>	<u>585,049</u>	<u>582,182</u>	<u>2,867</u>
Total - Conservation and Recreation	<u>3,304,124</u>	<u>3,296,762</u>	<u>2,956,710</u>	<u>340,052</u>
Community and Economic Development				
Department of Development				
Personal Services	421,612	421,612	392,217	29,395
Contractual Services	8,075	38,075	35,833	2,242
Materials and Supplies	4,000	4,000	3,370	630
Capital Outlay	4,800	8,400	6,983	1,417
Other	32,800	803,300	296,400	506,900
Total - Department of Development	<u>471,287</u>	<u>1,275,387</u>	<u>734,803</u>	<u>540,584</u>
Total - Community and Economic Development	<u>471,287</u>	<u>1,275,387</u>	<u>734,803</u>	<u>540,584</u>
Total Expenditures	<u>53,793,083</u>	<u>55,185,878</u>	<u>50,123,352</u>	<u>5,062,526</u>
Excess of Revenues Over (Under) Expenditures	(165,433)	(1,558,228)	12,311,850	13,870,078
OTHER FINANCING SOURCES AND USES:				
Transfers In			967,054	967,054
Proceeds from Sale of Capital Assets			73,290	73,290
Advances In			40,000	40,000
Transfers Out	(5,853,881)	(18,265,177)	(17,730,191)	534,986
Advances Out	(145,000)	(3,432,355)	(3,400,123)	32,232
Repayment of Loans to Other Governments			25,000	25,000
Loans to Other Governments		(10,000)	(10,000)	
Total Other Financing Sources and Uses	<u>(5,998,881)</u>	<u>(21,707,532)</u>	<u>(20,034,970)</u>	<u>1,672,562</u>
Net Change in Fund Balance	(6,164,314)	(23,265,760)	(7,723,120)	15,542,640
Fund Balance (Deficit) at Beginning of Year	49,820,270	49,820,270	49,820,270	
Prior Year Encumbrances Appropriated	1,326,685	1,326,685	1,326,685	
Fund Balance (Deficit) at End of Year	<u>\$ 44,982,641</u>	<u>\$ 27,881,195</u>	<u>\$ 43,423,835</u>	<u>\$ 15,542,640</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
MOTOR VEHICLE, ROAD AND BRIDGE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 853,750	\$ 853,750	\$ 888,378	\$ 34,628
Special Assessments	22,631	22,631	23,479	848
Charges for Services	150,000	150,000	282,923	132,923
Fines and Forfeitures	120,000	120,000	118,703	(1,297)
Intergovernmental	8,708,000	9,400,000	9,211,665	(188,335)
Interest	40,000	40,000	48,198	8,198
Other	46,000	46,000	39,101	(6,899)
Total Revenues	9,940,381	10,632,381	10,612,447	(19,934)
EXPENDITURES:				
Current:				
Public Works				
County Engineer - MVGT				
Personal Services	3,495,283	3,495,283	2,989,240	506,043
Contractual Services	612,920	626,414	578,903	47,511
Materials and Supplies	1,982,632	1,887,449	1,137,555	749,894
Capital Outlay	5,308,305	5,997,936	5,257,496	740,440
Other	106,008	741,067	757,862	(16,795)
Total - County Engineer - MVGT	11,505,148	12,748,149	10,721,056	2,027,093
County Engineer - Bridge				
Personal Services	350,275	350,275	273,084	77,191
Contractual Services	65,000	65,000	22,130	42,870
Materials and Supplies	250,000	250,000	883	249,117
Capital Outlay	1,156,000	1,156,000	9,173	1,146,827
Other	1,000	1,000		1,000
Total - County Engineer - Bridge	1,822,275	1,822,275	305,270	1,517,005
County Engineer - Ditches				
Contractual Services	98,533	98,533	35,401	63,132
Materials and Supplies	19,000	19,000	570	18,430
Capital Outlay	5,000	5,000		5,000
Other	7,144	7,144		7,144
Total - County Engineer - Ditches	129,677	129,677	35,971	93,706
Total Expenditures	13,457,100	14,700,101	11,062,297	3,637,804
Excess of Revenues Over (Under) Expenditures	(3,516,719)	(4,067,720)	(449,850)	3,617,870
OTHER FINANCING SOURCES AND USES:				
Proceeds from Sale of Capital Assets			51,000	51,000
Total Other Financing Sources and Uses			51,000	51,000
Net Change in Fund Balance	(3,516,719)	(4,067,720)	(398,850)	3,668,870
Fund Balance (Deficit) at Beginning of Year	12,982,853	12,982,853	12,982,853	
Prior Year Encumbrances Appropriated	350,765	350,765	350,765	
Fund Balance (Deficit) at End of Year	\$ 9,816,899	\$ 9,265,898	\$ 12,934,768	\$ 3,668,870

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
JOB AND FAMILY SERVICES - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 5,104,000	\$ 5,104,000	\$ 5,497,539	\$ 393,539
Charges for Services	715,000	715,000	657,936	(57,064)
Intergovernmental	12,811,000	12,811,000	14,308,455	1,497,455
Other	4,227,400	4,227,400	170,510	(4,056,890)
Total Revenues	22,857,400	22,857,400	20,634,440	(2,222,960)
EXPENDITURES:				
Current:				
Human Services				
Work Force Investment				
Contractual Services	583,000	645,198	571,223	73,975
Materials and Supplies	1,000	1,000	441	559
Capital Outlay	1,000			
Other	100	1,000	870	130
Total - Work Force Investment	585,100	647,198	572,534	74,664
Public Assistance				
Personal Services	9,388,936	8,288,936	7,698,365	590,571
Contractual Services	2,704,531	2,667,031	2,254,907	412,124
Materials and Supplies	66,683	66,607	55,877	10,730
Capital Outlay	41,603	78,603	68,224	10,379
Other	111,442	111,667	76,476	35,191
Total - Public Assistance	12,313,195	11,212,844	10,153,849	1,058,995
Childrens Services				
Personal Services	359,530	359,530	321,002	38,528
Contractual Services	9,594,400	9,600,119	5,848,901	3,751,218
Materials and Supplies	74,000	68,281	34,429	33,852
Capital Outlay	9,000	9,000	8,270	730
Other	67,200	124,200	118,246	5,954
Total - Childrens Services	10,104,130	10,161,130	6,330,848	3,830,282
Total Expenditures	23,002,425	22,021,172	17,057,231	4,963,941
Excess of Revenues Over (Under) Expenditures	(145,025)	836,228	3,577,209	2,740,981
OTHER FINANCING SOURCES AND USES:				
Transfers In	270,000	270,000	267,481	(2,519)
Proceeds from Sale of Capital Assets			725	725
Total Other Financing Sources and Uses	270,000	270,000	268,206	(1,794)
Net Change in Fund Balance	124,975	1,106,228	3,845,415	2,739,187
Fund Balance (Deficit) at Beginning of Year	19,099,908	19,099,908	19,099,908	
Prior Year Encumbrances Appropriated	1,027	1,027	1,027	
Fund Balance (Deficit) at End of Year	\$ 19,225,910	\$ 20,207,163	\$ 22,946,350	\$ 2,739,187

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
BOARD OF DEVELOPMENTAL DISABILITIES - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 11,363,000	\$ 11,363,000	\$ 11,808,045	\$ 445,045
Intergovernmental	2,895,000	2,895,000	5,911,924	3,016,924
Other	100,348	100,348	56,020	(44,328)
Total Revenues	<u>14,358,348</u>	<u>14,358,348</u>	<u>17,775,989</u>	<u>3,417,641</u>
EXPENDITURES:				
Current:				
Health				
Developmental Disabilities				
Personal Services	7,162,879	7,162,879	6,606,943	555,936
Contractual Services	7,595,000	7,595,000	6,079,844	1,515,156
Materials and Supplies	275,000	275,000	103,993	171,007
Capital Outlay	150,000	150,000	35,849	114,151
Other	296,000	296,000	78,894	217,106
Total Expenditures	<u>15,478,879</u>	<u>15,478,879</u>	<u>12,905,523</u>	<u>2,573,356</u>
Excess of Revenues Over (Under) Expenditures	(1,120,531)	(1,120,531)	4,870,466	5,990,997
OTHER FINANCING SOURCES AND USES:				
Transfers Out	(153,682)	(2,615,848)		2,615,848
Total Other Financing Sources and Uses	<u>(153,682)</u>	<u>(2,615,848)</u>		<u>2,615,848</u>
Net Change in Fund Balance	(1,274,213)	(3,736,379)	4,870,466	8,606,845
Fund Balance (Deficit) at Beginning of Year	<u>24,874,098</u>	<u>24,874,098</u>	<u>24,874,098</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 23,599,885</u>	<u>\$ 21,137,719</u>	<u>\$ 29,744,564</u>	<u>\$ 8,606,845</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
AMERICAN RESCUE PLAN - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 16,407,016	\$ 16,407,016	\$ 16,407,016	
Total Revenues	<u>16,407,016</u>	<u>16,407,016</u>	<u>16,407,016</u>	
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive Commissioners				
Contractual Services	80,000	80,000	80,000	
Total Expenditures	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	
Excess of Revenues Over (Under) Expenditures	<u>16,327,016</u>	<u>16,327,016</u>	<u>16,327,016</u>	
OTHER FINANCING SOURCES AND USES:				
Transfer In			4,443	4,443
Total Other Financing Sources and Uses			<u>4,443</u>	<u>4,443</u>
Net Change In Fund Balance	16,327,016	16,327,016	16,331,459	4,443
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u>\$ 16,327,016</u>	<u>\$ 16,327,016</u>	<u>\$ 16,331,459</u>	<u>\$ 4,443</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
WATER - ENTERPRISE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 10,979,000	\$ 10,979,000	\$ 11,471,684	\$ 492,684
Intergovernmental		18,122	18,122	
Special Assessments	183,594	183,594	179,065	(4,529)
Interest	50,000	50,000	54,568	4,568
Other	265,000	265,000	388,437	123,437
Total Revenues	<u>11,477,594</u>	<u>11,495,716</u>	<u>12,111,876</u>	<u>616,160</u>
EXPENSES:				
Public Works:				
Sanitary Engineer:				
Personal Services	3,113,533	3,113,533	2,480,270	633,263
Contractual Services	5,601,651	7,283,337	6,357,894	925,443
Materials and Supplies	2,165,959	1,902,085	1,652,762	249,323
Capital Outlay	21,407,004	8,317,281	3,859,543	4,457,738
Other	94,251	102,896	65,935	36,961
Debt Service:				
Principal Retirement	3,433,366	3,475,182	3,463,140	12,042
Interest and Fiscal Charges	765,009	783,131	783,129	2
Total Expenses	<u>36,580,773</u>	<u>24,977,445</u>	<u>18,662,673</u>	<u>6,314,772</u>
Excess of Revenues Over (Under) Expenses	<u>(25,103,179)</u>	<u>(13,481,729)</u>	<u>(6,550,797)</u>	<u>6,930,932</u>
OTHER FINANCING SOURCES AND USES:				
Proceeds on Sale of Capital Assets			14,523	14,523
OWDA Loan Proceeds	18,554,051	18,554,051	3,032,765	(15,521,286)
Transfers In	4,012,388	4,012,388	5,339	(4,007,049)
Transfers Out	(4,214,702)	(5,413,781)	(45,650)	5,368,131
Total Other Financing Sources and Uses	<u>18,351,737</u>	<u>17,152,658</u>	<u>3,006,977</u>	<u>(14,145,681)</u>
Net Change in Fund Balance	(6,751,442)	3,670,929	(3,543,820)	(7,214,749)
Fund Balance (Deficit) at Beginning of Year	13,988,751	13,988,751	13,988,751	
Prior Year Encumbrances Appropriated	<u>3,477,968</u>	<u>3,477,968</u>	<u>3,477,968</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 10,715,277</u>	<u>\$ 21,137,648</u>	<u>\$ 13,922,899</u>	<u>\$ (7,214,749)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
SEWER - ENTERPRISE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 20,673,000	\$ 20,673,000	\$ 21,269,259	\$ 596,259
Intergovernmental	2,294	63,078	60,784	(2,294)
Special Assessments	325,082	325,082	320,290	(4,792)
Other	349,156	349,156	420,675	71,519
Total Revenues	<u>21,349,532</u>	<u>21,410,316</u>	<u>22,071,008</u>	<u>660,692</u>
EXPENSES:				
Public Works:				
Sanitary Engineer:				
Personal Services	3,786,908	3,786,908	3,396,348	390,560
Contractual Services	4,528,992	5,785,683	4,021,311	1,764,372
Materials and Supplies	3,491,862	3,191,517	2,956,471	235,046
Capital Outlay	5,816,207	5,833,361	3,023,879	2,809,482
Other	122,373	127,190	112,225	14,965
Debt Service:				
Principal Retirement	9,406,622	9,507,675	9,495,631	12,044
Interest and Fiscal Charges	2,477,246	2,553,382	2,553,462	(80)
Total Expenses	<u>29,630,210</u>	<u>30,785,716</u>	<u>25,559,327</u>	<u>5,226,389</u>
Excess of Revenues Over (Under) Expenses	<u>(8,280,678)</u>	<u>(9,375,400)</u>	<u>(3,488,319)</u>	<u>5,887,081</u>
OTHER FINANCING SOURCES AND USES:				
Proceeds on Sale of Capital Assets			17,753	17,753
OWDA Loan Proceeds	2,662,521	2,662,521	36,497	(2,626,024)
Notes Issued	755,648	755,648	725,000	(30,648)
Advances In	2,294	2,294	3,000,000	2,997,706
Transfers In	7,773,131	7,773,131	63,519	(7,709,612)
Transfers Out	(7,836,522)	(9,835,944)		9,835,944
Total Other Financing Sources and Uses	<u>3,357,072</u>	<u>1,357,650</u>	<u>3,842,769</u>	<u>2,485,119</u>
Net Change in Fund Balance	(4,923,606)	(8,017,750)	354,450	8,372,200
Fund Balance (Deficit) at Beginning of Year	19,335,717	19,335,717	19,335,717	
Prior Year Encumbrances Appropriated	2,302,300	2,302,300	2,302,300	
Fund Balance (Deficit) at End of Year	<u>\$ 16,714,411</u>	<u>\$ 13,620,267</u>	<u>\$ 21,992,467</u>	<u>\$ 8,372,200</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
DOG AND KENNEL - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<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	\$ 810,000	\$ 810,000	\$ 714,322	\$ (95,678)
Fines and Forfeitures	10,000	10,000	16,479	6,479
Intergovernmental	2,500	27,500	25,927	(1,573)
Other	23,000	23,000	46,446	23,446
Total Revenues	<u>845,500</u>	<u>870,500</u>	<u>803,174</u>	<u>(67,326)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Auditor				
Personal Services	32,675	32,675	32,114	561
Contractual Services		3,500	3,060	440
Materials and Supplies	9,375	15,875	15,751	124
Other	9,800	4,300	1,886	2,414
Total - Auditor	<u>51,850</u>	<u>56,350</u>	<u>52,811</u>	<u>3,539</u>
Health				
Dog and Kennel				
Personal Services	665,757	660,891	631,981	28,910
Contractual Services	38,262	41,041	31,162	9,879
Materials and Supplies	39,347	52,654	28,425	24,229
Capital Outlay	5,000	16,427	5,871	10,556
Other	10,390	11,190	7,029	4,161
Total - Dog and Kennel	<u>758,756</u>	<u>782,203</u>	<u>704,468</u>	<u>77,735</u>
Total Expenditures	<u>810,606</u>	<u>838,553</u>	<u>757,279</u>	<u>81,274</u>
Excess of Revenues Over (Under) Expenditures	34,894	31,947	45,895	13,948
OTHER FINANCING SOURCES AND USES:				
Transfers Out		(307,768)		307,768
Total Other Financing Sources and Uses		<u>(307,768)</u>		<u>307,768</u>
Net Change in Fund Balance	34,894	(275,821)	45,895	321,716
Fund Balance (Deficit) at Beginning of Year	1,409,411	1,409,411	1,409,411	
Prior Year Encumbrances Appropriated	6,587	6,587	6,587	
Fund Balance (Deficit) at End of Year	<u>\$ 1,450,892</u>	<u>\$ 1,140,177</u>	<u>\$ 1,461,893</u>	<u>\$ 321,716</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
OTHER LEGISLATIVE AND EXECUTIVE PROGRAMS -
SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<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	\$ 1,600,500	\$ 1,600,500	\$ 1,459,159	\$ (141,341)
Licenses and Permits			50	50
Fines and Forfeitures	345,000	345,000	347,935	2,935
Other	14,000	14,000	6,083	(7,917)
Total Revenues	<u>1,959,500</u>	<u>1,959,500</u>	<u>1,813,227</u>	<u>(146,273)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Auditor				
Personal Services	183,937	193,887	185,635	8,252
Contractual Services	1,113,673	1,143,273	1,139,588	3,685
Materials and Supplies	28,265	28,052	11,716	16,336
Capital Outlay	15,000	10,000	10,000	10,000
Other	51,000	46,000	24,670	21,330
Total - Auditor	<u>1,391,875</u>	<u>1,421,212</u>	<u>1,361,609</u>	<u>59,603</u>
Treasurer				
Personal Services	79,382	79,382	77,273	2,109
Contractual Services	5,725	5,725	3,105	2,620
Materials and Supplies	6,950	6,950	6,950	6,950
Other	32,410	32,410	12,538	19,872
Total - Treasurer	<u>124,467</u>	<u>124,467</u>	<u>92,916</u>	<u>31,551</u>
Prosecuting Attorney				
Personal Services	81,187	80,344	75,970	4,374
Contractual Services	107,592	126,272	120,773	5,499
Materials and Supplies	2,500	111	111	
Capital Outlay	3,298	3,298	3,298	
Other	12,000	6,000	5,200	800
Total - Prosecuting Attorney	<u>206,577</u>	<u>216,025</u>	<u>205,352</u>	<u>10,673</u>
Board of Revision				
Contractual Services	10,000	10,000	1,262	8,738
Materials and Supplies	5,039	5,000	4,689	311
Other	6,000	6,000		6,000
Total - Board of Revision	<u>21,039</u>	<u>21,000</u>	<u>5,951</u>	<u>15,049</u>
Geographic Information Systems				
Personal Services	271,064	271,114	248,431	22,683
Contractual Services	196,000	196,000	137,723	58,277
Materials and Supplies	6,000	6,000		6,000
Capital Outlay	35,000	35,000	12,403	22,597
Other	12,500	12,500	598	11,902
Total - Geographic Information Systems	<u>520,564</u>	<u>520,614</u>	<u>399,155</u>	<u>121,459</u>
Board of Elections				
Contractual Services	7,434			
Materials and Supplies	1,281	500	165	335
Other	723	8,946	8,946	
Total - Board of Elections	<u>9,438</u>	<u>9,446</u>	<u>9,111</u>	<u>335</u>
Total Expenditures	<u>2,273,960</u>	<u>2,312,764</u>	<u>2,074,094</u>	<u>238,670</u>
Excess of Revenues Over (Under) Expenditures	(314,460)	(353,264)	(260,867)	92,397

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
OTHER LEGISLATIVE AND EXECUTIVE PROGRAMS - CONTINUED
SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<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 In		9	26	17
Total Other Financing Sources and Uses		<u>9</u>	<u>26</u>	<u>17</u>
Net Change in Fund Balance	(314,460)	(353,255)	(260,841)	92,414
Fund Balance (Deficit) at Beginning of Year	3,224,458	3,224,458	3,224,458	
Prior Year Encumbrances Appropriated	<u>328,623</u>	<u>328,623</u>	<u>328,623</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 3,238,621</u>	<u>\$ 3,199,826</u>	<u>\$ 3,292,240</u>	<u>\$ 92,414</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CONSERVATION AND RECREATION PROGRAMS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<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	\$ 1,005,000	\$ 1,006,000	\$ 1,020,115	\$ 14,115
Intergovernmental	1,002,673	1,009,158	10,158	(999,000)
Interest			36,845	36,845
Other	37,000	43,936	80,628	36,692
Total Revenues	<u>2,044,673</u>	<u>2,059,094</u>	<u>1,147,746</u>	<u>(911,348)</u>
EXPENDITURES:				
Current:				
Conservation and Recreation				
Environmental Services				
Personal Services	426,132	426,132	293,137	132,995
Contractual Services	326,480	402,261	359,492	42,769
Materials and Supplies	95,851	82,626	63,495	19,131
Capital Outlay	5,322	8,341	7,192	1,149
Other	15,020	15,794	824	14,970
Total - Environmental Services	<u>868,805</u>	<u>935,154</u>	<u>724,140</u>	<u>211,014</u>
Parks and Trails				
Contractual Services	421,658	1,274,923	1,133,998	140,925
Materials and Supplies	54,063	124,540	53,724	70,816
Capital Outlay	102,434	55,934		55,934
Other	4,926	3,526	470	3,056
Total - Parks and Trails	<u>583,081</u>	<u>1,458,923</u>	<u>1,188,192</u>	<u>270,731</u>
Total Expenditures	<u>1,451,886</u>	<u>2,394,077</u>	<u>1,912,332</u>	<u>481,745</u>
Excess of Revenues Over (Under) Expenditures	592,787	(334,983)	(764,586)	(429,603)
OTHER FINANCING SOURCES AND USES:				
Transfers In			45,009	45,009
Advances In	5,250	9,500		(9,500)
Transfers Out	(2,200)	(1,426)		1,426
Advances Out	(4,250)	(8,500)		8,500
Total Other Financing Sources and Uses	<u>(1,200)</u>	<u>(426)</u>	<u>45,009</u>	<u>45,435</u>
Net Change in Fund Balance	591,587	(335,409)	(719,577)	(384,168)
Fund Balance (Deficit) at Beginning of Year	6,023,008	6,023,008	6,023,008	
Prior Year Encumbrances Appropriated	123,616	123,616	123,616	
Fund Balance (Deficit) at End of Year	<u>\$ 6,738,211</u>	<u>\$ 5,811,215</u>	<u>\$ 5,427,047</u>	<u>\$ (384,168)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMUNITY MENTAL HEALTH - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 4,142,000	\$ 4,142,000	\$ 4,303,198	\$ 161,198
Intergovernmental	502,000	502,000	492,922	(9,078)
Total Revenues	<u>4,644,000</u>	<u>4,644,000</u>	<u>4,796,120</u>	<u>152,120</u>
EXPENDITURES:				
Current:				
Health				
Community Mental Health				
Contractual Services	47,000	47,000	44,595	2,405
Other	4,589,000	4,589,000	4,506,169	82,831
Total Expenditures	<u>4,636,000</u>	<u>4,636,000</u>	<u>4,550,764</u>	<u>85,236</u>
Net Change in Fund Balance	8,000	8,000	245,356	237,356
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 245,356</u>	<u>\$ 237,356</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMUNITY AND ECONOMIC DEVELOPMENT - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 1,000,000	\$ 1,000,000	\$ 1,054,801	\$ 54,801
Intergovernmental	556,190	556,190	277,440	(278,750)
Other	28,900	31,400	47,549	16,149
Total Revenues	<u>1,585,090</u>	<u>1,587,590</u>	<u>1,379,790</u>	<u>(207,800)</u>
EXPENDITURES:				
Current:				
Community and Economic Development				
Department of Development				
Contractual Services	635,529	486,677	298,701	187,976
Materials and Supplies	700	700		700
Capital Outlay	1,500	1,500		1,500
Other	38,100	39,100	32,210	6,890
Total - Department of Development	<u>675,829</u>	<u>527,977</u>	<u>330,911</u>	<u>197,066</u>
Convention and Visitor Bureau				
Personal Services	504,665	499,655	495,441	4,214
Contractual Services	93,209	98,999	96,826	2,173
Materials and Supplies	30,187	30,139	21,788	8,351
Capital Outlay	25,436	25,052	21,134	3,918
Other	236,261	222,719	193,403	29,316
Total - Convention and Visitor Bureau	<u>889,758</u>	<u>876,564</u>	<u>828,592</u>	<u>47,972</u>
Total Expenditures	<u>1,565,587</u>	<u>1,404,541</u>	<u>1,159,503</u>	<u>245,038</u>
Excess of Revenues Over (Under) Expenditures	19,503	183,049	220,287	37,238
OTHER FINANCING SOURCES AND USES:				
Transfers In	31,500	31,500	503	(30,997)
Total Other Financing Sources and Uses	<u>31,500</u>	<u>31,500</u>	<u>503</u>	<u>(30,997)</u>
Net Change in Fund Balance	51,003	214,549	220,790	6,241
Fund Balance (Deficit) at Beginning of Year	2,258,081	2,258,081	2,258,081	
Prior Year Encumbrances Appropriated	<u>93,074</u>	<u>93,074</u>	<u>93,074</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 2,402,158</u>	<u>\$ 2,565,704</u>	<u>\$ 2,571,945</u>	<u>\$ 6,241</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
PUBLIC SAFETY PROGRAMS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<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	\$ 979,000	\$ 1,073,000	\$ 896,116	\$ (176,884)
Licenses and Permits	250,000	480,000	440,679	(39,321)
Fines and Forfeitures	35,400	50,400	51,024	624
Intergovernmental	781,000	1,197,342	1,082,360	(114,982)
Interest			1,529	1,529
Other	41,000	49,140	94,753	45,613
Total Revenues	2,086,400	2,849,882	2,566,461	(283,421)
EXPENDITURES:				
Current:				
Public Safety				
Wireless 9-1-1				
Other	350,000	350,000	310,886	39,114
Total - Wireless 9-1-1	350,000	350,000	310,886	39,114
Prosecuting Attorney				
Personal Services	425,793	484,664	475,785	8,879
Contractual Services	10,000	18,704	8,400	10,304
Capital Outlay	13,000	13,000	1,122	11,878
Other	22,000	22,000		22,000
Total - Prosecuting Attorney	470,793	538,368	485,307	53,061
Drug Law Enforcement				
Contractual Services	33,250	33,250	8,256	24,994
Materials and Supplies	7,576	7,576		7,576
Capital Outlay	85,217	85,217		85,217
Other	1,350	1,350		1,350
Total - Drug Law Enforcement	127,393	127,393	8,256	119,137
Home Arrest				
Contractual Services	6,000	6,000	271	5,729
Total - Home Arrest	6,000	6,000	271	5,729
Probate Court				
Other	32,000	32,000	30,737	1,263
Total - Probate Court	32,000	32,000	30,737	1,263
Emergency Management Agency				
Personal Services	195,520	195,520	124,138	71,382
Contractual Services	44,563	43,913	36,964	6,949
Materials and Supplies	2,221	2,115	1,615	500
Capital Outlay	3,000	11,468	8,254	3,214
Other	8,800	28,509	10,286	18,223
Total - Emergency Management Agency	254,104	281,525	181,257	100,268
Sheriff - Administration				
Personal Services	566,613	796,219	673,965	122,254
Contractual Services	190,633	652,580	519,039	133,541
Materials and Supplies	114,335	141,234	82,916	58,318
Capital Outlay	141,966	156,393	467	155,926
Other	290,055	396,811	58,159	338,652
Total - Sheriff - Administration	1,303,602	2,143,237	1,334,546	808,691

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
PUBLIC SAFETY PROGRAMS - SPECIAL REVENUE FUND- CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
ACE Taskforce				
Personal Services	118,097	346,302	209,858	136,444
Contractual Services	26,982	73,167	34,453	38,714
Materials and Supplies	6,370	37,217	13,681	23,536
Capital Outlay	29,600	122,250	84,160	38,090
Other	14,056	43,327	15,265	28,062
Total - ACE Taskforce	<u>195,105</u>	<u>622,263</u>	<u>357,417</u>	<u>264,846</u>
Total Expenditures	<u>2,738,997</u>	<u>4,100,786</u>	<u>2,708,677</u>	<u>1,392,109</u>
Excess of Revenues Over (Under) Expenditures	(652,597)	(1,250,904)	(142,216)	1,108,688
OTHER FINANCING SOURCES AND USES:				
Transfers In	308,130	385,236	265,732	(119,504)
Advances In		120,483	55,973	(64,510)
Transfers Out	(6,200)	(104,813)		104,813
Advances Out	(31,000)	(122,439)		122,439
Total Other Financing Sources and Uses	<u>270,930</u>	<u>278,467</u>	<u>321,705</u>	<u>43,238</u>
Net Change in Fund Balance	(381,667)	(972,437)	179,489	1,151,926
Fund Balance (Deficit) at Beginning of Year	1,633,165	1,633,165	1,633,165	
Prior Year Encumbrances Appropriated	<u>53,741</u>	<u>53,741</u>	<u>53,741</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 1,305,239</u>	<u>\$ 714,469</u>	<u>\$ 1,866,395</u>	<u>\$ 1,151,926</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HOME - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 3,961,236	\$ 3,961,236	\$ 1,344,092	\$ (2,617,144)
Other	11,800	11,800	8,474	(3,326)
Total Revenues	<u>3,973,036</u>	<u>3,973,036</u>	<u>1,352,566</u>	<u>(2,620,470)</u>
EXPENDITURES:				
Current:				
Human Services				
County Home Adult Day Care Today Center				
Contractual Services	4,500	4,500	2,364	2,136
Purchased Power			(9,900)	9,900
Materials and Supplies	12,360	12,360	10,896	1,464
Other	800	800	241	559
Total - County Home Adult Day Care Today Center	<u>17,660</u>	<u>17,660</u>	<u>3,601</u>	<u>14,059</u>
Greenwood Manor				
Personal Services	2,527,320	1,607,820	1,607,557	263
Contractual Services	460,694	400,694	400,406	288
Materials and Supplies	619,118	256,920	256,725	195
Capital Outlay	1,000			
Other	77,099	47,099	32,841	14,258
Total - Greenwood Manor	<u>3,685,231</u>	<u>2,312,533</u>	<u>2,297,529</u>	<u>15,004</u>
Total Expenditures	<u>3,702,891</u>	<u>2,330,193</u>	<u>2,301,130</u>	<u>29,063</u>
Excess of Revenues Over (Under) Expenditures	270,145	1,642,843	(948,564)	(2,591,407)
OTHER FINANCING SOURCES AND USES:				
Advances In			215,000	215,000
Total Other Financing Sources and Uses			<u>215,000</u>	<u>215,000</u>
Net Change in Fund Balance	270,145	1,642,843	(733,564)	(2,376,407)
Fund Balance (Deficit) at Beginning of Year	992,487	992,487	992,487	
Prior Year Encumbrances Appropriated	1,838	1,838	1,838	
Fund Balance (Deficit) at End of Year	<u>\$ 1,264,470</u>	<u>\$ 2,637,168</u>	<u>\$ 260,761</u>	<u>\$ (2,376,407)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
HOSPITAL LEVY - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 3,247,000	\$ 3,247,000	\$ 3,377,835	\$ 130,835
Intergovernmental	406,000	406,000	399,440	(6,560)
Total Revenues	<u>3,653,000</u>	<u>3,653,000</u>	<u>3,777,275</u>	<u>124,275</u>
EXPENDITURES:				
Current:				
Health				
Hospital Operating				
Contractual Services	37,000	37,000	35,120	1,880
Other	3,612,000	3,612,000	3,543,501	68,499
Total Expenditures	<u>3,649,000</u>	<u>3,649,000</u>	<u>3,578,621</u>	<u>70,379</u>
Net Change in Fund Balance	4,000	4,000	198,654	194,654
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 198,654</u>	<u>\$ 194,654</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
JUVENILE COURT PROGRAMS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<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	\$ 277,500	\$ 277,500	\$ 28,080	\$ (249,420)
Fines and Forfeitures	14,500	14,800	11,475	(3,325)
Intergovernmental	1,884,475	2,804,475	2,393,560	(410,915)
Other	40,500	40,500	3,562	(36,938)
Total Revenues	<u>2,216,975</u>	<u>3,137,275</u>	<u>2,436,677</u>	<u>(700,598)</u>
EXPENDITURES:				
Current:				
Public Safety				
Juvenile Court				
Personal Services	398,193	705,162	620,844	84,318
Contractual Services	249,852	240,065	44,441	195,624
Materials and Supplies	66,237	94,847	57,268	37,579
Capital Outlay	155,369	145,250	88,545	56,705
Other	47,937	43,428	28,774	14,654
Total - Juvenile Court	<u>917,588</u>	<u>1,228,752</u>	<u>839,872</u>	<u>388,880</u>
Juvenile Detention				
Materials and Supplies	17,695	33,182	10,433	22,749
Capital Outlay	6,444	14,725	14,724	1
Total - Juvenile Detention	<u>24,139</u>	<u>47,907</u>	<u>25,157</u>	<u>22,750</u>
Juvenile Rehab				
Personal Services	902,042	1,602,059	1,375,890	226,169
Contractual Services	47,432	89,115	61,393	27,722
Materials and Supplies	97,937	115,588	104,925	10,663
Capital Outlay	96,566	160,592	74,375	86,217
Other	7,411	11,384	10,964	420
Total - Juvenile Rehab	<u>1,151,388</u>	<u>1,978,738</u>	<u>1,627,547</u>	<u>351,191</u>
Total Expenditures	<u>2,093,115</u>	<u>3,255,397</u>	<u>2,492,576</u>	<u>762,821</u>
Excess of Revenues Over (Under) Expenditures	123,860	(118,122)	(55,899)	62,223
OTHER FINANCING SOURCES AND USES:				
Transfers In			2,101	2,101
Advances In		65,000	65,000	
Transfers Out		(93,331)		93,331
Total Other Financing Sources and Uses		<u>(28,331)</u>	<u>67,101</u>	<u>95,432</u>
Net Change in Fund Balance	123,860	(146,453)	11,202	157,655
Fund Balance (Deficit) at Beginning of Year	1,186,005	1,186,005	1,186,005	
Prior Year Encumbrances Appropriated	142,827	142,827	142,827	
Fund Balance (Deficit) at End of Year	<u>\$ 1,452,692</u>	<u>\$ 1,182,379</u>	<u>\$ 1,340,034</u>	<u>\$ 157,655</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMON PLEAS COURT PROGRAMS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<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	\$ 953,000	\$ 953,290	\$ 835,024	\$ (118,266)
Fines and Forfeitures	700	700	633	(67)
Intergovernmental	1,160,596	1,715,384	1,126,365	(589,019)
Other	97,000	97,000	37,304	(59,696)
Total Revenues	2,211,296	2,766,374	1,999,326	(767,048)
EXPENDITURES:				
Current:				
Public Safety				
Law Library				
Personal Services	115,038	115,038	113,073	1,965
Contractual Services	7,397	7,397		7,397
Materials and Supplies	1,507	1,500	231	1,269
Capital Outlay	2,114	2,000	1,522	478
Other	189,036	215,000	192,435	22,565
Total - Law Library	315,092	340,935	307,261	33,674
Common Pleas Court				
Personal Services	896,348	1,442,655	990,800	451,855
Contractual Services	178,674	205,406	176,623	28,783
Materials and Supplies	39,340	74,135	42,586	31,549
Capital Outlay	118,991	159,215	105,050	54,165
Other	106,177	118,538	49,819	68,719
Total - Common Pleas Court	1,339,530	1,999,949	1,364,878	635,071
Probate Court				
Contractual Services	204,972	204,972	28,560	176,412
Materials and Supplies	15,000	15,000	1,455	13,545
Capital Outlay	10,000	10,000	1,444	8,556
Other	38,842	38,902	3,024	35,878
Total - Probate Court	268,814	268,874	34,483	234,391
Clerk of Courts				
Contractual Services	90,000	90,000	67,076	22,924
Capital Outlay	5,770	5,300	300	5,000
Other	5,383	5,479	5,479	
Total - Clerk of Courts	101,153	100,779	72,855	27,924
Xenia Municipal Court				
Capital Outlay	3,569	3,569		3,569
Other	17,527	17,527	13,698	3,829
Total - Xenia Municipal Court	21,096	21,096	13,698	7,398
Fairborn Municipal Court				
Capital Outlay	5,639	5,639		5,639
Other	16,270	16,270	14,713	1,557
Total - Fairborn Municipal Court	21,909	21,909	14,713	7,196
Domestic Relations Court				
Personal Services	107,394	118,381	117,406	975
Contractual Services	2,250	2,250		2,250
Materials and Supplies	2,000	2,000	246	1,754
Capital Outlay	41,424	41,298	33,322	7,976
Other	3,000	3,000		3,000
Total - Domestic Relations Court	156,068	166,929	150,974	15,955
Total Expenditures	2,223,662	2,920,471	1,958,862	961,609
Excess of Revenues Over (Under) Expenditures	(12,366)	(154,097)	40,464	194,561

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMON PLEAS COURT PROGRAMS - SPECIAL REVENUE FUND-CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2021

	<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 In	10,000	10,000		(10,000)
Advances In			39,150	39,150
Transfers Out	(14,729)	(15,112)		15,112
Total Other Financing Sources and Uses	<u>(4,729)</u>	<u>(5,112)</u>	<u>39,150</u>	<u>44,262</u>
Net Change in Fund Balance	(17,095)	(159,209)	79,614	238,823
Fund Balance (Deficit) at Beginning of Year	3,448,860	3,448,860	3,448,860	
Prior Year Encumbrances Appropriated	<u>77,936</u>	<u>77,936</u>	<u>77,936</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 3,509,701</u>	<u>\$ 3,367,587</u>	<u>\$ 3,606,410</u>	<u>\$ 238,823</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FAMILY AND CHILDREN FIRST COUNCIL - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 3,000	\$ 3,000	\$ 4,130	\$ 1,130
Intergovernmental	382,000	382,000	320,775	(61,225)
Other			12,500	12,500
Total Revenues	<u>385,000</u>	<u>385,000</u>	<u>337,405</u>	<u>(47,595)</u>
EXPENDITURES:				
Current:				
Human Services				
Family Children First Council				
Personal Services	267,471	276,021	242,030	33,991
Contractual Services	100	100	15	85
Materials and Supplies	750	1,100	590	510
Other	600	4,100	2,598	1,502
Total - Family Children First Council	<u>268,921</u>	<u>281,321</u>	<u>245,233</u>	<u>36,088</u>
Family Relation Services				
Personal Services	142,548	143,573	139,682	3,891
Contractual Services	100	100		100
Materials and Supplies	750	1,250	758	492
Other	640	914	440	474
Total - Family Relation Services	<u>144,038</u>	<u>145,837</u>	<u>140,880</u>	<u>4,957</u>
Parent Support				
Personal Services	117,400	126,400	100,962	25,438
Contractual Services	740	732	434	298
Materials and Supplies	7,504	7,066	4,454	2,612
Other	15,000	13,900	12,977	923
Total - Parent Support	<u>140,644</u>	<u>148,098</u>	<u>118,827</u>	<u>29,271</u>
FFR Visitation Center				
Personal Services	134,333	134,333	125,310	9,023
Contractual Services	2,988	2,944	1,108	1,836
Materials and Supplies	5,200	5,116	3,229	1,887
Other	750	740	330	410
Total - FFR Visitation Center	<u>143,271</u>	<u>143,133</u>	<u>129,977</u>	<u>13,156</u>
Total Expenditures	<u>696,874</u>	<u>718,389</u>	<u>634,917</u>	<u>83,472</u>
Excess of Revenues Over (Under) Expenditures	(311,874)	(333,389)	(297,512)	35,877
OTHER FINANCING SOURCES AND USES:				
Transfers In	235,000	235,000	249,819	14,819
Advances In	45,000	45,000	25,000	(20,000)
Advances Out		(45,000)	(40,000)	5,000
Total Other Financing Sources and Uses	<u>280,000</u>	<u>235,000</u>	<u>234,819</u>	<u>(181)</u>
Net Change in Fund Balance	(31,874)	(98,389)	(62,693)	35,696
Fund Balance (Deficit) at Beginning of Year	237,234	237,234	237,234	
Prior Year Encumbrances Appropriated	1,297	1,297	1,297	
Fund Balance (Deficit) at End of Year	<u>\$ 206,657</u>	<u>\$ 140,142</u>	<u>\$ 175,838</u>	<u>\$ 35,696</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNCIL ON AGING - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 5,079,500	\$ 5,079,500	\$ 5,274,074	\$ 194,574
Intergovernmental	488,450	488,450	475,542	(12,908)
Total Revenues	<u>5,567,950</u>	<u>5,567,950</u>	<u>5,749,616</u>	<u>181,666</u>
EXPENDITURES:				
Current:				
Human Services				
Political Subdivisions				
Contractual Services	55,000	55,000	53,600	1,400
Other	5,501,000	5,501,000	5,459,412	41,588
Total Expenditures	<u>5,556,000</u>	<u>5,556,000</u>	<u>5,513,012</u>	<u>42,988</u>
Excess of Revenues Over (Under) Expenditures	<u>11,950</u>	<u>11,950</u>	<u>236,604</u>	<u>224,654</u>
Net Change in Fund Balance	11,950	11,950	236,604	224,654
Fund Balance (Deficit) at Beginning of Year	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balance (Deficit) at End of Year	<u>\$ 11,950</u>	<u>\$ 11,950</u>	<u>\$ 236,604</u>	<u>\$ 224,654</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FEMA - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental		\$ 49,816	\$ 24,815	\$ (25,001)
Total Revenues		<u>49,816</u>	<u>24,815</u>	<u>(25,001)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive Commissioners				
Other		24,815	24,815	
Total Expenditures		<u>24,815</u>	<u>24,815</u>	
Net Change in Fund Balance		25,001		(25,001)
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year		<u>\$ 25,001</u>		<u>\$ (25,001)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
LOCAL CORONAVIRUS RELIEF - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 120,000	\$ 120,000	\$ 116,329	\$ (3,671)
Total Revenues	<u>120,000</u>	<u>120,000</u>	<u>116,329</u>	<u>(3,671)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive Commissioners				
Other		3,328	3,328	
Total - Legislative and Executive		<u>3,328</u>	<u>3,328</u>	
Public Safety				
Other		116,329	116,329	
Total - Public Safety		<u>116,329</u>	<u>116,329</u>	
Total Expenditures		<u>119,657</u>	<u>119,657</u>	
Excess of Revenues Over (Under) Expenditures	120,000	343	(3,328)	(3,671)
OTHER FINANCING SOURCES AND USES:				
Transfers In			3,328	3,328
Total Other Financing Sources and Uses			<u>3,328</u>	<u>3,328</u>
Net Change in Fund Balance	120,000	343		(343)
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u>\$ 120,000</u>	<u>\$ 343</u>		<u>\$ (343)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS - DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<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	\$ 595,000	\$ 595,000	\$ 595,000	
Interest and Fiscal Charges	292,813	292,813	292,809	\$ 4
Total Expenditures	<u>887,813</u>	<u>887,813</u>	<u>887,809</u>	<u>4</u>
Excess of Revenues Over (Under) Expenditures	<u>(887,813)</u>	<u>(887,813)</u>	<u>(887,809)</u>	<u>4</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	887,813	887,921	887,921	
Transfers Out		(45,171)	(45,171)	
Total Other Financing Sources and Uses	<u>887,813</u>	<u>842,750</u>	<u>842,750</u>	
Net Change in Fund Balance		(45,063)	(45,059)	4
Fund Balance (Deficit) at Beginning of Year	<u>45,059</u>	<u>45,059</u>	<u>45,059</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 45,059</u>	<u>\$ (4)</u>	<u></u>	<u>\$ 4</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
TAX INCENTIVE PROJECT DEBT - DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 340,000	\$ 340,000	\$ 333,339	\$ (6,661)
Intergovernmental	439,000	439,000	467,643	28,643
Total Revenues	<u>779,000</u>	<u>779,000</u>	<u>800,982</u>	<u>21,982</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive Commissioners				
Contractual Services	30,000	30,000	26,849	3,151
Total - General Government:	<u>30,000</u>	<u>30,000</u>	<u>26,849</u>	<u>3,151</u>
Debt Service:				
Principal Retirement	650,000	650,000	650,000	
Interest and Fiscal Charges	266,065	266,065	266,065	
Total - Debt Service:	<u>916,065</u>	<u>916,065</u>	<u>916,065</u>	
Total Expenditures	<u>946,065</u>	<u>946,065</u>	<u>942,914</u>	<u>3,151</u>
Excess of Revenues Over (Under) Expenditures	(167,065)	(167,065)	(141,932)	25,133
OTHER FINANCING SOURCES AND USES:				
Transfers In	837,115	837,115	306,650	(530,465)
Transfers Out	(550,000)	(550,000)		550,000
Total Other Financing Sources and Uses	<u>287,115</u>	<u>287,115</u>	<u>306,650</u>	<u>19,535</u>
Net Change in Fund Balance	120,050	120,050	164,718	44,668
Fund Balance (Deficit) at Beginning of Year	<u>1,154,721</u>	<u>1,154,721</u>	<u>1,154,721</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 1,274,771</u>	<u>\$ 1,274,771</u>	<u>\$ 1,319,439</u>	<u>\$ 44,668</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL PURPOSE CAPITAL IMPROVEMENT - CAPITAL PROJECT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Interest			\$ 1,881	\$ 1,881
Other			219,200	219,200
Total Revenues			<u>221,081</u>	<u>221,081</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Other		67,656	67,656	
Total - Legislative and Executive		<u>67,656</u>	<u>67,656</u>	
Total - General Government:		<u>67,656</u>	<u>67,656</u>	
Capital Outlay				
Contractual Services		500	500	
Total - Capital Outlay		<u>500</u>	<u>500</u>	
Debt Service:				
Principal Retirement	33,000	33,000	33,000	
Interest and Fiscal Charges	330	330	329	1
Total - Debt Service:	<u>33,330</u>	<u>33,330</u>	<u>33,329</u>	<u>1</u>
Total Expenditures	<u>33,330</u>	<u>101,486</u>	<u>101,485</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	<u>(33,330)</u>	<u>(101,486)</u>	<u>119,596</u>	<u>221,082</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	32,000	32,000	15,400,000	15,368,000
Notes Issued		1,000	33,000	32,000
Total Other Financing Sources and Uses	<u>32,000</u>	<u>33,000</u>	<u>15,433,000</u>	<u>15,400,000</u>
Net Change in Fund Balance	(1,330)	(68,486)	15,552,596	15,621,082
Fund Balance (Deficit) at Beginning of Year	<u>5,099,990</u>	<u>5,099,990</u>	<u>5,099,990</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 5,098,660</u>	<u>\$ 5,031,504</u>	<u>\$ 20,652,586</u>	<u>\$ 15,621,082</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHASE STEWART TRUST - PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Interest			\$ 474	\$ 474
Total Revenues			474	474
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Trust Funds				
Other	14,576	14,576		14,576
Total Expenditures	14,576	14,576		14,576
Excess of Revenues Over (Under) Expenditures	(14,576)	(14,576)	474	15,050
Net Change in Fund Balance	(14,576)	(14,576)	474	15,050
Fund Balance (Deficit) at Beginning of Year	91,010	91,010	91,010	
Fund Balance (Deficit) at End of Year	\$ 76,434	\$ 76,434	\$ 91,484	\$ 15,050

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
PUBLIC DEFENDER - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<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	\$ 40,000	\$ 40,000	\$ 35,689	\$ (4,311)
Intergovernmental	670,000	670,000	833,552	163,552
Other			10	10
Total Revenues	<u>710,000</u>	<u>710,000</u>	<u>869,251</u>	<u>159,251</u>
EXPENDITURES:				
Current:				
General Government				
Judicial				
Public Defender				
Personal Services	861,732	835,918	827,303	8,615
Contractual Services	163,150	76,650	74,678	1,972
Materials and Supplies	21,229	26,000	21,069	4,931
Capital Outlay	5,000	5,000	221	4,779
Other	11,567	10,250	5,547	4,703
Total Expenditures	<u>1,062,678</u>	<u>953,818</u>	<u>928,818</u>	<u>25,000</u>
Excess of Revenues Over (Under) Expenditures	(352,678)	(243,818)	(59,567)	184,251
OTHER FINANCING SOURCES AND USES:				
Transfers In	<u>300,000</u>	<u>300,000</u>	<u>89,000</u>	<u>(211,000)</u>
Total Other Financing Sources and Uses	<u>300,000</u>	<u>300,000</u>	<u>89,000</u>	<u>(211,000)</u>
Net Change in Fund Balance	(52,678)	56,182	29,433	(26,749)
Fund Balance (Deficit) at Beginning of Year	48,817	48,817	48,817	
Prior Year Encumbrances Appropriated	<u>13,046</u>	<u>13,046</u>	<u>13,046</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 9,185</u>	<u>\$ 118,045</u>	<u>\$ 91,296</u>	<u>\$ (26,749)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
RECORDER EQUIPMENT - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<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	\$ 120,000	\$ 120,000	\$ 155,910	\$ 35,910
Other	253,000	253,000		(253,000)
Total Revenues	<u>373,000</u>	<u>373,000</u>	<u>155,910</u>	<u>(217,090)</u>
EXPENDITURES:				
Current:				
General Government				
Legislative and Executive				
Recorder				
Contractual Services	118,386	118,386	74,738	43,648
Materials and Supplies	2,000	2,000	878	1,122
Capital Outlay	23,000	23,000	16,744	6,256
Other	259,495	259,495	257,074	2,421
Total Expenditures	<u>402,881</u>	<u>402,881</u>	<u>349,434</u>	<u>53,447</u>
Excess of Revenues Over (Under) Expenditures	(29,881)	(29,881)	(193,524)	(163,643)
OTHER FINANCING SOURCES AND USES:				
Transfers In			230,000	230,000
Total Other Financing Sources and Uses			<u>230,000</u>	<u>230,000</u>
Net Change in Fund Balance	(29,881)	(29,881)	36,476	66,357
Fund Balance (Deficit) at Beginning of Year	245,837	245,837	245,837	
Prior Year Encumbrances Appropriated	12,516	12,516	12,516	
Fund Balance (Deficit) at End of Year	<u>\$ 228,472</u>	<u>\$ 228,472</u>	<u>\$ 294,829</u>	<u>\$ 66,357</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CERTIFICATE OF TITLE ADMINISTRATIVE FUND - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<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	\$ 800,000	\$ 965,842	\$ 965,842	
Total Revenues	<u>800,000</u>	<u>965,842</u>	<u>965,842</u>	
EXPENDITURES:				
Current:				
General Government				
Judicial				
Clerk of Courts				
Other	2,550			
Total Expenditures	<u>2,550</u>			
Excess of Revenues Over (Under) Expenditures	797,450	965,842	965,842	
OTHER FINANCING SOURCES AND USES:				
Transfers Out	<u>(700,000)</u>	<u>(966,892)</u>	<u>(966,892)</u>	
Total Other Financing Sources and Uses	<u>(700,000)</u>	<u>(966,892)</u>	<u>(966,892)</u>	
Net Change in Fund Balance	97,450	(1,050)	(1,050)	
Fund Balance (Deficit) at Beginning of Year				
Prior Year Encumbrances Appropriated	<u>1,050</u>	<u>1,050</u>	<u>1,050</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 98,500</u>			

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
WORKER'S COMPENSATION - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<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	\$ 600,000	\$ 600,000		
Other			\$ 388,638	\$ 388,638
Total Revenues	<u>600,000</u>	<u>600,000</u>	<u>388,638</u>	<u>388,638</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Commissioners-Workers Compensation		350,000	342,308	7,692
Personal Services		800,000	733,615	66,385
Other	600,000			
Total Expenditures	<u>600,000</u>	<u>1,150,000</u>	<u>1,075,923</u>	<u>74,077</u>
Net Change In Fund Balance		(550,000)	(687,285)	(137,285)
Fund Balance (Deficit) at Beginning of Year	<u>1,268,412</u>	<u>1,268,412</u>	<u>1,268,412</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 1,268,412</u>	<u>\$ 718,412</u>	<u>\$ 581,127</u>	<u>\$ (137,285)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HEALTH CARE - INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 14,950,000	\$ 14,950,000	\$ 14,393,541	\$ (556,459)
Other	600,000	600,000	1,036,152	436,152
Total Revenues	<u>15,550,000</u>	<u>15,550,000</u>	<u>15,429,693</u>	<u>(120,307)</u>
EXPENSES:				
Contractual Services	16,185,134	16,185,134	14,895,057	1,290,077
Total Expenses	<u>16,185,134</u>	<u>16,185,134</u>	<u>14,895,057</u>	<u>1,290,077</u>
Excess of Revenues Over (Under) Expenses	(635,134)	(635,134)	534,636	1,169,770
OTHER FINANCING SOURCES AND USES:				
Transfers In			1,726	1,726
Total Other Financing Sources and Uses			<u>1,726</u>	<u>1,726</u>
Net Change in Fund Balance	(635,134)	(635,134)	536,362	1,171,496
Fund Balance (Deficit) at Beginning of Year	<u>6,422,045</u>	<u>6,422,045</u>	<u>6,422,045</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 5,786,911</u>	<u>\$ 5,786,911</u>	<u>\$ 6,958,407</u>	<u>\$ 1,171,496</u>

**GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2021**

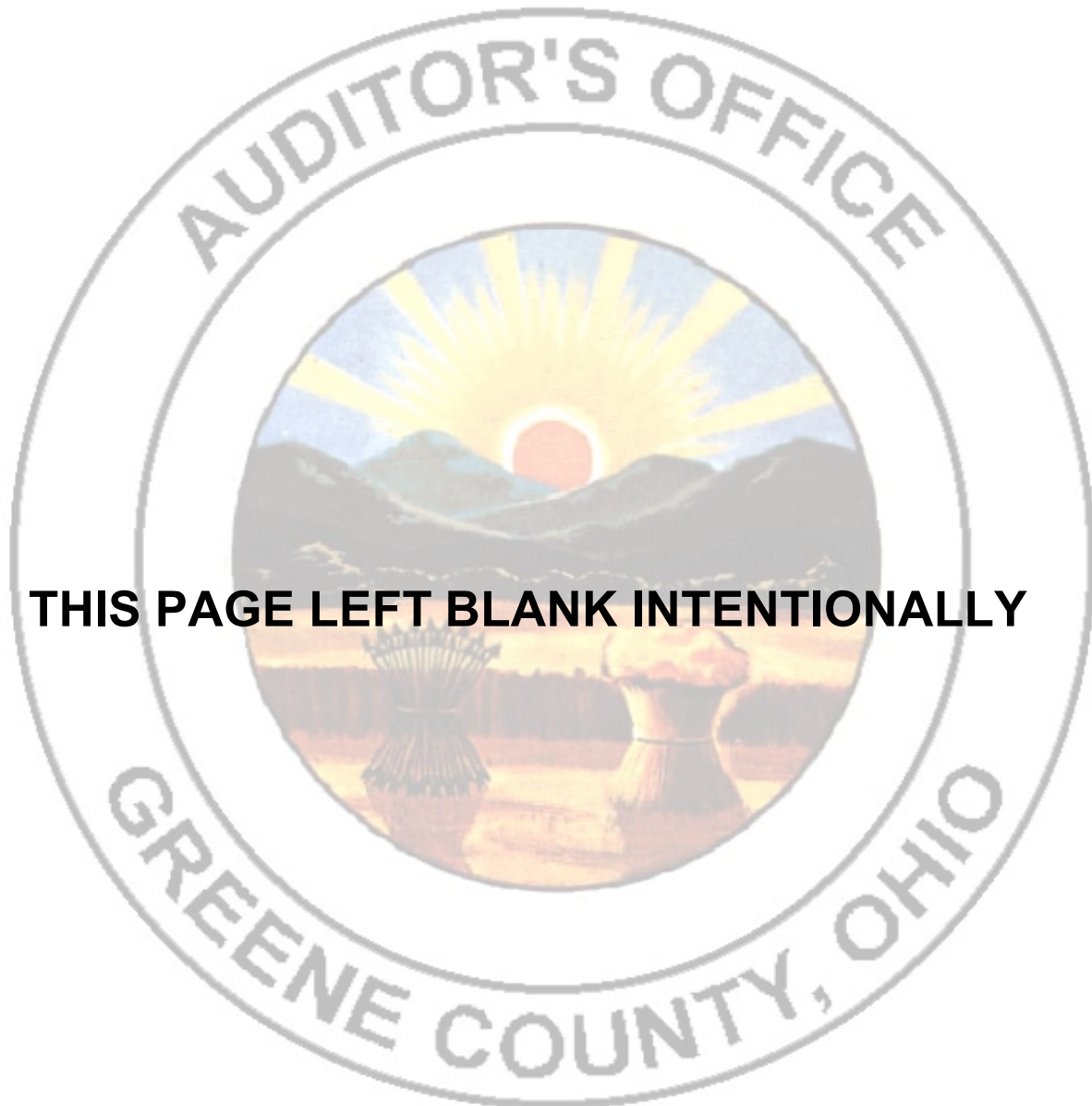
Governmental funds capital assets:	
Land.....	\$ 2,764,258
Buildings, Structures & Improvements.....	46,068,260
Equipment, Furniture and Fixtures.....	17,940,364
Infrastructure.....	<u>131,337,294</u>
 Total governmental funds capital assets.....	 <u><u>\$ 198,110,176</u></u>
 Investment in governmental funds capital assets by source:	
General Fund.....	\$ 51,631,736
Special Revenue Funds.....	<u>146,478,440</u>
 Total governmental funds capital assets.....	 <u><u>\$ 198,110,176</u></u>

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2021

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Infrastructure	Total
General Government					
Legislative and Executive					
Commissioners.....		\$ 3,800,000	\$ 29,735		\$ 3,829,735
Auditor.....			370,077		370,077
Data Processing.....			765,867		765,867
Building Maintenance.....			824,926		824,926
Other Legislative and Executive.....			3,438,981		3,438,981
Land & Buildings.....	1,058,004	7,079,248			8,137,253
Judicial					
Common Pleas Court.....			360,076		360,076
Probate Court.....			60,407		60,407
Clerk of Courts.....			56,840		56,840
Juvenile Court.....			233,191		233,191
Other Judicial.....			126,559		126,559
Land & Buildings.....	25,920	6,203,903			6,229,823
Total General Government.....	1,083,924	17,083,152	6,266,660		24,433,735
Public Safety					
Coroner.....			102,845		102,845
Sheriff.....		12,586	2,072,342		2,084,928
Adult Probation.....			57,688		57,688
Building Inspection.....			160,520		160,520
Ace Task Force.....			12,500		12,500
Juvenile Detention.....			76,927		76,927
Emergency Management.....			35,228		35,228
Land & Buildings.....	5,910	15,900,882			15,906,792
Total Public Safety.....	5,910	15,913,468	2,518,048		18,437,427
Public Works					
Engineer and Highways.....			5,438,483	131,337,294	136,775,777
WAN Group.....			720,959		720,959
Garbage & Refuse.....			475,674		475,674
Land & Buildings.....	23,867	2,657,379			2,681,247
Total Public Works.....	23,867	2,657,379	6,635,116	131,337,294	140,653,657
Health					
Animal Control.....			114,785		114,785
Developmental Disabilities.....			390,478		390,478
Land & Buildings.....	38,800	1,577,123			1,615,923
Total Health.....	38,800	1,577,123	505,263		2,121,186
Human Services					
County Home.....			111,489		111,489
Children Services.....			181,823		181,823
Public Assistance.....			135,816		135,816
Veterans Service Commission.....			108,404		108,404
Land & Buildings.....	426,710	2,073,636			2,500,346
Total Human Services.....	426,710	2,073,636	537,532		3,037,878
Community and Economic Development					
Convention & Visitors Bureau.....			94,058		94,058
Department of Development.....			39,815		39,815
Land & Buildings.....	121,030	1,279,993			1,401,023
Total Community & Economic Development.....	121,030	1,279,993	133,873		1,534,896
Conservation & Recreation					
Recreation & Parks.....		280,358	1,343,872		1,624,229
Land & Buildings.....	1,064,017	5,203,151			6,267,167
Total Conservation & Recreation.....	1,064,017	5,483,508	1,343,872		7,891,397
Total General Capital Assets.....	\$ 2,764,258	\$ 46,068,260	\$ 17,940,364	\$ 131,337,294	\$ 198,110,176

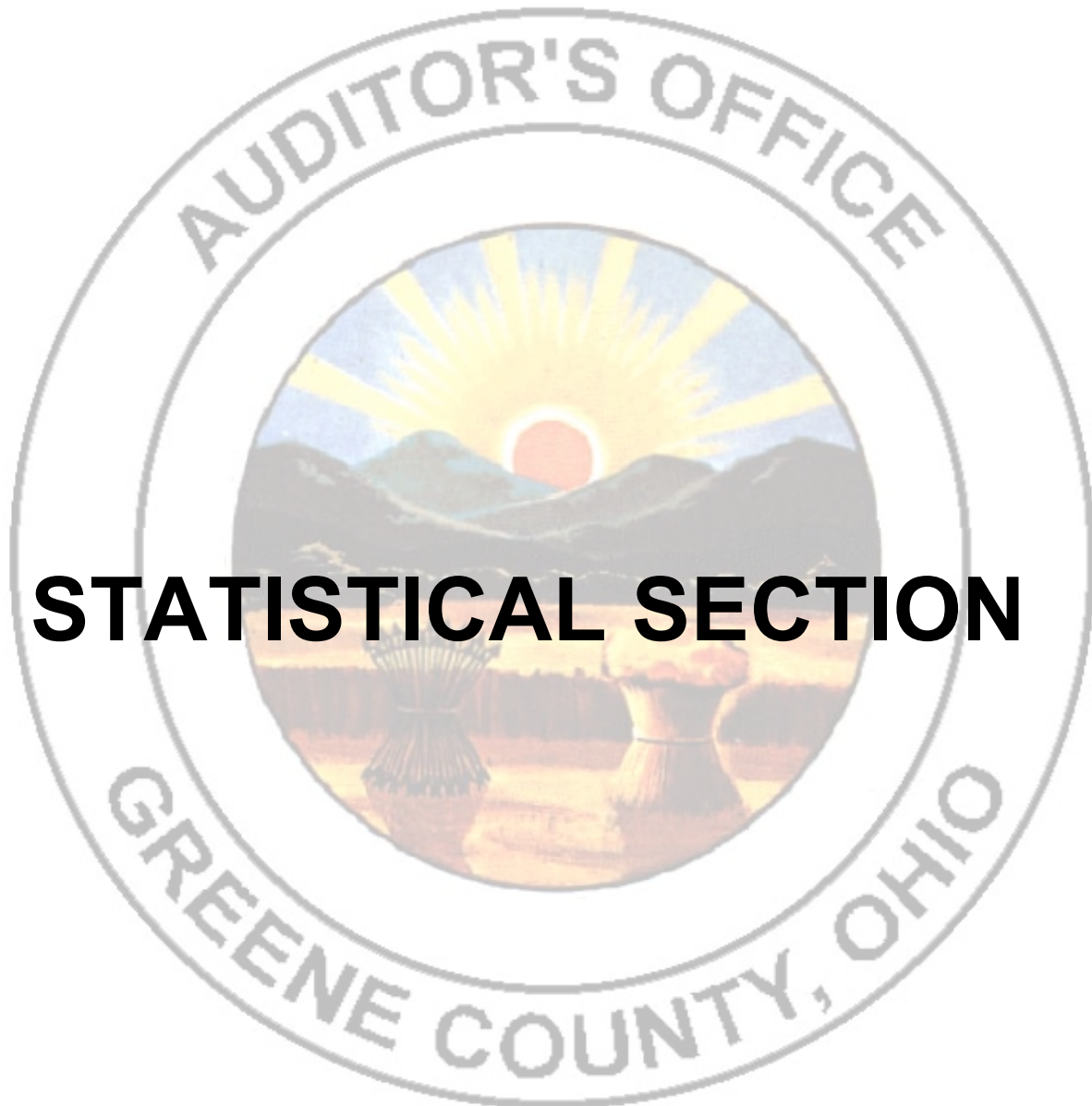
GREENE COUNTY, OHIO
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2021

Function and Activity	Governmental Fund Capital Assets January 1, 2021	Additions	Deductions	Governmental Fund Capital Assets December 31, 2021
General Government				
Legislative and Executive				
Commissioners.....	\$ 3,829,735			\$ 3,829,735
Auditor.....	370,077			370,077
Data Processing.....	765,868			765,867
Building Maintenance.....	824,926			824,926
Other Legislative and Executive.....	3,438,981			3,438,981
Land & Buildings.....	8,137,251			8,137,253
Judicial				
Common Pleas Court.....	360,076			360,076
Probate Court.....	60,407			60,407
Clerk of Courts.....	56,840			56,840
Juvenile Court.....	233,191			233,191
Other Judicial.....	126,559			126,559
Land & Buildings.....	6,229,823			6,229,823
Total General Government.....	24,433,734	-	-	24,433,735
Public Safety				
Coroner.....	102,845			102,845
Sheriff.....	2,097,173	19,135	31,380	2,084,928
Adult Probation.....	57,688			57,688
Building Inspection.....	160,520			160,520
Ace Task Force.....	12,500			12,500
Juvenile Detention.....	76,927			76,927
Emergency Management.....	35,228			35,228
Land & Buildings.....	15,906,792			15,906,792
Total Public Safety.....	18,449,672	19,135	31,380	18,437,427
Public Works				
Engineer and Highways.....	136,632,996	363,803	221,022	136,775,777
WAN Group.....	720,959			720,959
Environmental Services.....	475,674			475,674
Land & Buildings.....	2,681,247			2,681,247
Total Public Works.....	140,510,875	363,803	221,022	140,653,657
Health				
Animal Control.....	114,785			114,785
Developmental Disabilities.....	390,478			390,478
Land & Buildings.....	1,615,923			1,615,923
Total Health.....	2,121,186	-	-	2,121,186
Human Services				
County Home.....	111,489			111,489
Children Services.....	181,823			181,823
Public Assistance.....	135,816			135,816
Veterans Service Commission.....	108,403			108,404
Land & Buildings.....	2,500,346			2,500,346
Total Human Services.....	3,037,877	-	-	3,037,878
Community and Economic Development				
Convention & Visitor's Bureau.....	94,058			94,058
Department of Development.....	39,815			39,815
Land & Buildings.....	1,401,024			1,401,023
Total Community & Economic Development.....	1,534,897	-	-	1,534,896
Conservation & Recreation				
Recreation & Parks.....	1,343,873	280,358		1,624,229
Land & Buildings.....	6,267,168			6,267,167
Total Conservation & Recreation.....	7,611,041	280,358	-	7,891,397
Total General Capital Assets.....	\$ 197,699,282	\$ 663,296	\$ 252,402	\$ 198,110,176



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**



STATISTICAL SECTION

MAKING A DIFFERENCE
FOR GREENE COUNTY

Backside of Section Divider

**GREENE COUNTY, OHIO
STATISTICAL SECTION - TABLE OF CONTENTS
DECEMBER 31, 2021**

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	150 - 157
<p>These schedules contain trend information to help the reader understand how the County's financial position has changed over time.</p>	
Revenue Capacity	158 - 163
<p>These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.</p>	
Debt Capacity	164 - 169
<p>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</p>	
Demographic and Economic Information	170 - 173
<p>These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.</p>	
Operating Information	174 - 176
<p>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</p>	

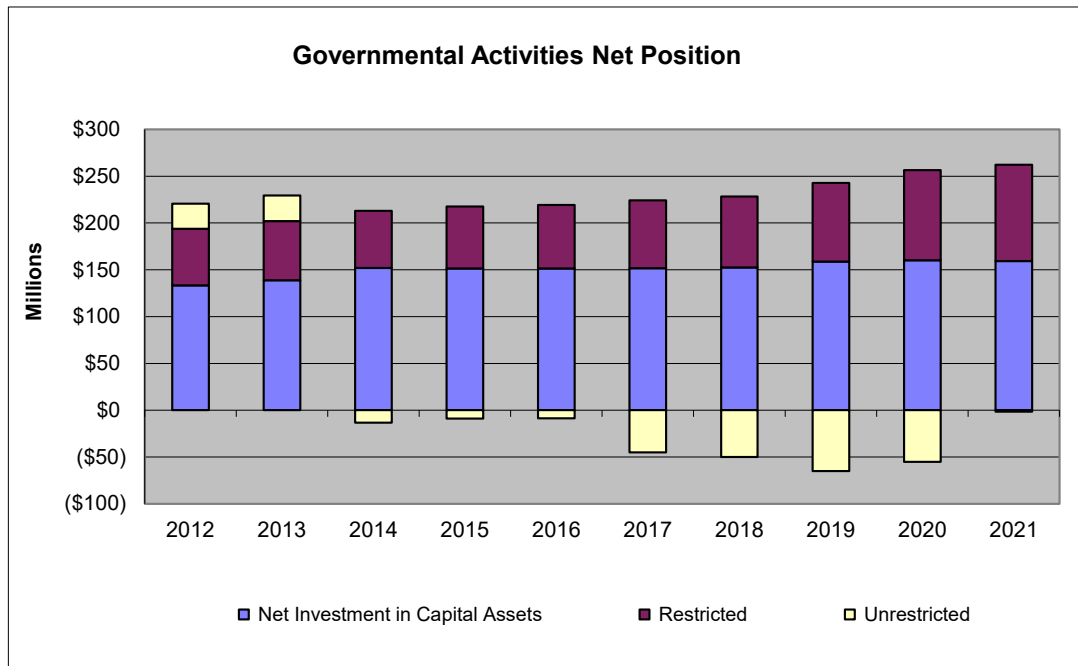
Sources:

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

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

	2012	2013	2014(a)	2015
Governmental Activities				
Net investment in capital assets.....	\$ 133,455,943	\$ 138,857,976	\$ 151,976,215	\$ 151,517,853
Restricted.....	60,329,538	63,196,051	60,982,816	66,057,173
Unrestricted.....	26,860,601	27,325,592	(13,363,553)	(9,052,123)
Total Governmental Activities Net Position.....	\$ 220,646,082	\$ 229,379,619	\$ 199,595,478	\$ 208,522,903
Business-type Activities				
Net investment in capital assets.....	\$ 90,885,709	\$ 99,567,512	\$ 103,660,266	\$ 108,197,018
Restricted.....	8,606,969	2,643,753	9,531,013	8,630,839
Unrestricted.....	30,419,735	29,461,992	22,099,906	26,832,469
Total Business-type Activities Net Position.....	\$ 129,912,413	\$ 131,673,257	\$ 135,291,185	\$ 143,660,326
Primary Government				
Net investment in capital assets.....	\$ 224,341,652	\$ 238,425,488	\$ 255,636,481	\$ 259,714,871
Restricted.....	68,936,507	65,839,804	70,513,829	74,688,012
Unrestricted.....	57,280,336	56,787,584	8,736,353	17,780,346
Total Primary Government Net Position.....	\$ 350,558,495	\$ 361,052,876	\$ 334,886,663	\$ 352,183,229

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



2016	2017(b)	2018(c)	2019	2020	2021
\$ 151,356,072	\$ 151,595,956	\$ 152,433,542	\$ 158,781,791	\$ 160,264,532	\$ 159,259,260
67,801,893	72,506,082	75,780,499	84,142,671	96,128,818	102,879,096
(8,616,978)	(45,117,391)	(50,019,605)	(64,898,089)	(55,052,506)	(1,565,918)
<u>\$ 210,540,987</u>	<u>\$ 178,984,647</u>	<u>\$ 178,194,436</u>	<u>\$ 178,026,373</u>	<u>\$ 201,340,844</u>	<u>\$ 260,572,438</u>
\$ 115,363,241	\$ 124,715,210	\$ 128,771,844	\$ 137,254,493	\$ 147,181,186	\$ 155,995,761
17,311,731	17,430,571	18,511,145	23,760,922	23,449,314	28,638,269
18,738,841	16,286,148	18,168,357	15,646,643	14,567,711	13,547,400
<u>\$ 151,413,813</u>	<u>\$ 158,431,929</u>	<u>\$ 165,451,346</u>	<u>\$ 176,662,058</u>	<u>\$ 185,198,211</u>	<u>\$ 198,181,430</u>
\$ 266,719,313	\$ 276,311,166	\$ 281,205,386	\$ 296,036,284	\$ 307,445,718	\$ 315,255,021
85,113,624	89,936,653	94,291,644	107,903,593	119,578,132	131,517,365
10,121,863	(28,831,243)	(31,851,248)	(49,251,446)	(40,484,795)	11,981,482
<u>\$ 361,954,800</u>	<u>\$ 337,416,576</u>	<u>\$ 343,645,782</u>	<u>\$ 354,688,431</u>	<u>\$ 386,539,055</u>	<u>\$ 458,753,868</u>

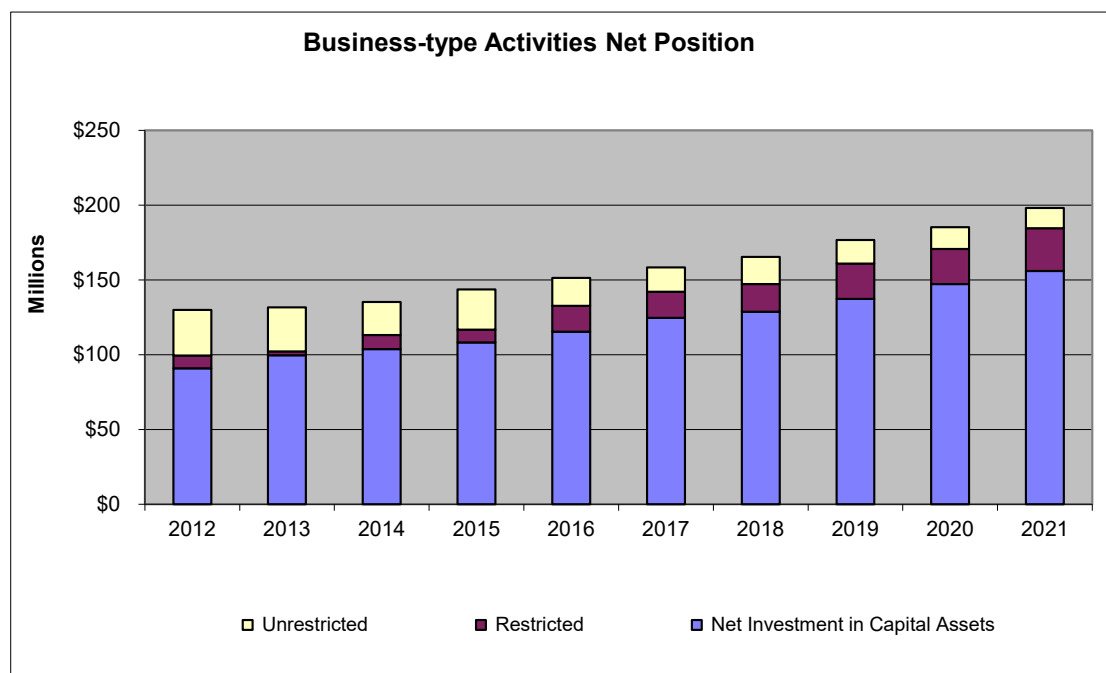


Table 2

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Fund				
Nonspendable:				
Due From Other Funds.....	\$ 121,483	\$ 102,503	\$ 98,701	\$ 76,346
Interfund Receivables.....	140,466	105,216	417,834	333,438
Unclaimed Funds.....	472,883	403,747	332,820	208,727
Prepaid Expenses.....				
Assigned for Encumbrances.....	2,144,837	1,195,023	1,901,221	725,988
Assigned for Budgetary Resource.....	6,793,065	4,747,479	2,950,311	6,790,129
Unassigned.....	15,824,344	20,998,399	22,768,440	25,743,352
Total Fund Balance: General Fund.....	<u>\$ 25,497,078</u>	<u>\$ 27,552,367</u>	<u>\$ 28,469,327</u>	<u>\$ 33,877,980</u>
All Other Governmental Funds				
Nonspendable:				
Due From Other Funds.....	\$ 57,385	\$ 2,307	\$ 174,842	\$ 33,282
Interfund Receivables.....			20,000	
Principal of Trust Funds.....	92,595	91,493	70,800	70,800
Prepaid Expenses.....				
Restricted:				
Job and Family Services.....	6,626,968	7,771,633	7,980,516	8,854,537
Developmental Disabilities.....	24,858,755	25,138,814	24,271,828	23,827,962
Motor Vehicle, Road & Bridge.....	8,852,854	9,001,740	8,700,977	10,262,367
American Rescue Plan.....				
Other Purposes.....	22,432,205	19,229,391	19,198,974	19,776,563
Committed:				
County Home.....	256,015	282,867	34,078	385,732
Capital Projects.....			493,722	1,547,890
Long Term Debt Obligations.....	461,511	626,437	801,023	972,884
Unassigned.....			(3,028)	
Total All Other Governmental Funds.....	<u>\$ 63,638,288</u>	<u>\$ 62,144,682</u>	<u>\$ 61,743,732</u>	<u>\$ 65,732,017</u>

2016	2017	2018	2019	2020	2021
\$ 34,014	\$ 21,515	\$ 48,456	\$ 232,942	\$ 364,736	\$ 399,918
	544,507	620,385	510,963	563,071	306,472
1,122,345	3,458,270	3,571,145	1,022,428	708,907	1,402,975
5,666,947	9,111,525	6,257,982	1,524,589	4,668,077	223,831
27,461,194	26,392,385	28,805,310	39,861,515	52,527,764	51,216,610
<u>\$ 34,284,500</u>	<u>\$ 39,528,202</u>	<u>\$ 39,303,278</u>	<u>\$ 43,152,437</u>	<u>\$ 58,832,555</u>	<u>\$ 53,549,806</u>

\$ 70,800	\$ 70,800	\$ 70,800	\$ 70,800	\$ 70,800	\$ 70,800
	357,179	5,665,584	5,205,133	4,869,334	4,318,992
10,156,785	11,327,409	16,527,627	16,104,282	19,102,921	23,160,117
23,142,051	23,597,991	23,447,659	21,765,002	24,968,463	29,678,795
9,737,869	10,603,117	12,242,582	12,521,958	14,647,670	15,726,252
					4,443
21,756,135	23,166,993	14,722,121	22,338,352	23,411,132	23,878,870
511,484	746,409	525,290	713,469	909,730	45,095
1,146,387	2,741,659	3,300,271	2,976,468	5,025,323	20,578,169
2,011,040	868,032	941,868	1,034,136	45,063	4
<u>\$ 68,532,551</u>	<u>\$ 73,479,589</u>	<u>\$ 77,443,802</u>	<u>\$ 82,729,600</u>	<u>\$ 93,050,436</u>	<u>\$ 117,461,537</u>

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

	2012	2013	2014	2015
Expenses				
Governmental Activities				
Legislative and Executive.....	\$ 15,740,183	\$ 16,459,480	\$ 16,179,840	\$ 16,708,608
Judicial.....	7,094,528	7,115,444	7,996,955	8,071,770
Public Safety.....	21,705,271	19,516,784	21,191,299	20,907,748
Public Works.....	9,820,882	8,662,610	9,671,896	8,564,111
Health.....	23,789,422	23,912,910	26,179,437	25,928,609
Human Services.....	25,297,987	21,810,906	25,424,076	26,875,768
Conservation and Recreation.....	2,988,548	4,229,680	3,167,588	3,033,427
Community and Economic Development.....	1,722,645	2,088,390	1,762,988	1,678,489
Other				
Interest and Fiscal Charges.....	1,088,463	1,798,532	1,057,845	940,352
Total Governmental Activities Expenses.....	<u>109,247,929</u>	<u>105,594,736</u>	<u>112,631,924</u>	<u>112,708,882</u>
Business-type Activities				
Water.....	8,929,982	10,081,321	8,699,215	9,338,165
Sewer.....	18,786,322	19,374,602	15,890,356	15,973,054
Total Business-type Activities Expenses.....	<u>27,716,304</u>	<u>29,455,923</u>	<u>24,589,571</u>	<u>25,311,219</u>
Total Primary Government Expenses.....	<u>\$ 136,964,233</u>	<u>\$ 135,050,659</u>	<u>\$ 137,221,495</u>	<u>\$ 138,020,101</u>
Program Revenues				
Governmental Activities				
Charges for Services				
Legislative and Executive.....	\$ 4,614,166	\$ 5,598,656	\$ 5,873,400	\$ 5,479,066
Judicial.....	1,882,639	2,001,833	1,952,005	2,028,410
Public Safety.....	2,924,024	2,815,668	2,967,040	3,173,005
Public Works.....	1,283,095	235,223	562,501	464,590
Health.....	878,961	850,170	1,046,014	909,566
Human Services.....	5,368,515	4,786,148	4,784,388	5,322,285
Conservation and Recreation.....	321,962	133,094	1,278,254	1,176,745
Community and Economic Development.....	31,422	1,618,479		5,000
Operating Grants and Contributions.....	32,520,700	28,521,561	31,193,575	30,105,925
Capital Grants and Contributions.....	271,939	409,193	869,430	1,277,792
Total Governmental Activities Program Revenues.....	<u>50,097,423</u>	<u>46,970,025</u>	<u>50,526,607</u>	<u>49,942,384</u>
Business-type Activities				
Charges for Services				
Water.....	10,592,163	9,529,534	9,929,260	10,131,651
Sewer.....	20,531,571	19,694,664	19,926,907	20,145,679
Capital Grants and Contributions.....	175,788	477,389	-	2,695,355
Total Business-type Activities Program Revenues.....	<u>31,299,522</u>	<u>29,701,587</u>	<u>29,856,167</u>	<u>32,972,685</u>
Total Primary Government Program Revenues.....	<u>\$ 81,396,945</u>	<u>\$ 76,671,612</u>	<u>\$ 80,382,774</u>	<u>\$ 82,915,069</u>
Net <Expense>/Revenue				
Governmental Activities.....	\$ (59,150,506)	\$ (58,624,711)	\$ (62,105,317)	\$ (62,766,498)
Business-type Activities.....	3,583,218	245,664	5,266,596	7,661,466
Total Primary Government Net <Expense>/Revenue.....	<u>\$ (55,567,288)</u>	<u>\$ (58,379,047)</u>	<u>\$ (56,838,721)</u>	<u>\$ (55,105,032)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes				
Real and Personal Property Taxes.....	\$ 34,771,884	\$ 36,370,688	\$ 35,606,743	\$ 37,607,966
County Hotel Lodging Taxes.....	937,708	919,495	1,007,884	987,072
Sales Taxes.....	22,576,311	22,962,447	24,606,952	26,351,943
Unrestricted Grants.....	1,702,893	4,753,574	5,552,659	4,571,615
Investment Earnings.....	522,613	773,697	1,429,891	1,022,404
Other Revenue.....	1,960,542	1,587,376	525,871	1,172,189
Transfers.....	(14,167)	(9,029)	(18,489)	(19,266)
Total Governmental Activities.....	<u>62,457,784</u>	<u>67,358,248</u>	<u>68,711,511</u>	<u>71,693,923</u>
Business-type Activities				
Investment Earnings.....	41,186	255,102	59,688	46,997
Other Revenue.....	899,361	1,251,049	791,600	641,412
Transfers.....	14,167	9,029	18,489	19,266
Total Business-type Activities.....	<u>954,714</u>	<u>1,515,180</u>	<u>869,777</u>	<u>707,675</u>
Total Primary Government.....	<u>\$ 63,412,498</u>	<u>\$ 68,873,428</u>	<u>\$ 69,581,288</u>	<u>\$ 72,401,598</u>
Change in Net Position				
Governmental Activities.....	\$ 3,307,278	\$ 8,733,537	\$ 6,606,194	\$ 8,927,425
Business-type Activities.....	4,537,932	1,760,844	6,136,373	8,369,141
Total Primary Government.....	<u>\$ 7,845,210</u>	<u>\$ 10,494,381</u>	<u>\$ 12,742,567</u>	<u>\$ 17,296,566</u>

2016	2017	2018	2019	2020	2021
\$ 21,062,096	\$ 20,484,414	\$ 22,213,612	\$ 22,529,358	\$ 19,841,881	\$ 15,199,144
8,595,676	9,015,511	9,268,013	10,296,578	9,768,992	4,601,831
23,022,264	26,232,826	26,660,763	32,669,878	28,521,616	14,137,291
9,470,211	8,983,856	9,835,282	10,612,280	9,528,537	8,086,108
25,569,399	25,564,792	26,119,243	24,826,008	21,804,702	22,745,548
29,625,809	32,036,157	31,921,834	36,468,256	30,685,781	9,666,043
3,333,687	3,594,508	4,509,091	4,910,170	4,408,366	3,109,439
1,895,927	1,596,981	2,052,055	2,062,809	3,285,306	1,421,161
				1,008,419	
859,118	869,651	819,655	741,934	914,613	552,218
<u>123,434,187</u>	<u>128,378,696</u>	<u>133,399,548</u>	<u>145,117,271</u>	<u>129,768,213</u>	<u>79,518,783</u>
9,080,292	9,628,120	9,982,806	11,028,370	10,404,514	8,843,948
16,121,099	16,645,315	16,795,474	17,209,675	17,829,978	15,345,243
<u>25,201,391</u>	<u>26,273,435</u>	<u>26,778,280</u>	<u>28,238,045</u>	<u>28,234,492</u>	<u>24,189,191</u>
<u>\$ 148,635,578</u>	<u>\$ 154,652,131</u>	<u>\$ 160,177,828</u>	<u>\$ 173,355,316</u>	<u>\$ 158,002,705</u>	<u>\$ 103,707,974</u>
\$ 6,535,020	\$ 7,414,588	\$ 6,843,562	\$ 8,662,092	\$ 9,784,977	\$ 9,802,636
1,791,453	1,312,344	1,732,523	1,754,574	1,499,977	1,864,833
3,554,754	3,269,414	3,768,748	3,980,869	3,453,901	3,745,709
447,717	404,176	441,181	581,207	423,305	396,788
877,151	839,322	1,109,663	2,093,020	715,341	673,300
5,281,420	5,308,868	4,608,235	4,690,778	4,225,924	1,617,234
1,422,609	1,498,403	1,083,089	1,024,044	1,026,516	1,040,767
30,363,206	32,305,508	33,226,475	37,229,521	49,608,218	36,471,324
3,235,232	2,716,413	1,873,048	3,717,323	1,638,732	583,828
<u>53,508,562</u>	<u>55,069,036</u>	<u>54,686,524</u>	<u>63,733,428</u>	<u>72,376,891</u>	<u>56,196,419</u>
10,602,474	10,389,075	10,753,445	11,818,693	10,987,923	11,556,750
19,917,037	20,978,480	20,600,736	21,590,564	20,828,957	21,264,921
1,704,850	3,967,797	1,797,595	3,933,588	4,287,900	3,478,932
<u>32,224,361</u>	<u>35,335,352</u>	<u>33,151,776</u>	<u>37,342,845</u>	<u>36,104,780</u>	<u>36,300,603</u>
<u>\$ 85,732,923</u>	<u>\$ 90,404,388</u>	<u>\$ 87,838,300</u>	<u>\$ 101,076,273</u>	<u>\$ 108,481,671</u>	<u>\$ 92,497,022</u>
\$ (69,925,625)	\$ (73,309,660)	\$ (78,713,024)	\$ (81,383,843)	\$ (57,391,322)	\$ (23,322,364)
7,022,970	9,061,917	6,373,496	9,104,800	7,870,288	12,111,412
<u>\$ (62,902,655)</u>	<u>\$ (64,247,743)</u>	<u>\$ (72,339,528)</u>	<u>\$ (72,279,043)</u>	<u>\$ (49,521,034)</u>	<u>\$ (11,210,952)</u>
\$ 38,529,210	\$ 38,520,117	\$ 37,468,525	\$ 39,718,943	\$ 40,183,212	\$ 41,545,266
1,080,080	1,214,473	1,229,004	1,398,917	804,760	1,121,102
27,322,202	27,343,714	27,507,549	29,055,376	29,343,957	34,092,272
4,844,649	5,941,160	5,227,671	6,858,036	6,286,667	6,079,531
(529,963)	1,629,209	2,432,081	3,148,003	2,444,793	(1,105,834)
733,457	1,147,161	1,955,900	2,242,091	1,722,765	843,082
(35,926)	(47,693)	(92,748)	(1,205,586)	(80,361)	(21,461)
<u>71,943,709</u>	<u>75,748,141</u>	<u>75,727,982</u>	<u>81,215,780</u>	<u>80,705,793</u>	<u>82,553,958</u>
55,370	37,351	50,029	97,673	66,226	48,096
639,221	414,881	503,144	802,653	519,278	802,250
35,926	47,693	92,748	1,205,586	80,361	21,461
<u>730,517</u>	<u>499,925</u>	<u>645,921</u>	<u>2,105,912</u>	<u>665,865</u>	<u>871,807</u>
<u>\$ 72,674,226</u>	<u>\$ 76,248,066</u>	<u>\$ 76,373,903</u>	<u>\$ 83,321,692</u>	<u>\$ 81,371,658</u>	<u>\$ 83,425,765</u>
\$ 2,018,084	\$ 2,438,481	\$ (2,985,042)	\$ (168,063)	\$ 23,314,471	\$ 59,231,594
7,753,487	9,561,842	7,019,417	11,210,712	8,536,153	12,983,219
<u>\$ 9,771,571</u>	<u>\$ 12,000,323</u>	<u>\$ 4,034,375</u>	<u>\$ 11,042,649</u>	<u>\$ 31,850,624</u>	<u>\$ 72,214,813</u>

Table 4

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

	2012	2013	2014	2015
Revenues				
Taxes.....	\$ 58,523,364	\$ 59,260,270	\$ 61,377,625	\$ 65,205,640
Charges for Services.....	15,165,075	14,530,413	16,212,150	16,631,500
Licenses & Permits.....	927,051	1,006,306	998,161	1,096,172
Fines & Forfeitures.....	1,113,241	1,003,289	1,009,358	850,672
Intergovernmental Revenues.....	34,224,265	38,110,961	35,611,393	34,638,050
Special Assessments.....	459,908	485,386	24,288	41,687
Investment Earnings.....	522,613	627,896	1,585,698	1,137,492
Other Revenues.....	1,458,749	1,309,512	1,113,536	1,124,626
Total Revenues	112,394,266	116,334,033	117,932,209	120,725,839
Expenditures				
Legislative and Executive.....	15,484,808	15,587,210	16,460,861	16,381,211
Judicial.....	6,683,577	7,092,786	7,862,119	7,893,029
Public Safety.....	20,143,735	20,267,224	20,788,104	20,777,839
Public Works.....	10,263,349	9,650,762	9,467,492	8,045,639
Health.....	23,542,942	24,055,646	25,989,182	25,568,931
Human Services.....	24,423,754	27,403,752	25,366,982	26,862,969
Conservation and Recreation.....	2,959,379	4,250,209	3,154,220	3,054,014
Community and Economic Development.....	1,612,409	2,131,577	1,751,522	1,642,555
Other.....				
Capital Outlay.....	919,428	2,530,963	905,955	22,946
Debt Service:				
Interest.....	1,133,006	1,005,000	1,083,082	995,000
Principal.....	945,000	1,819,796	4,630,000	971,963
Total Expenditures	108,111,387	115,794,925	117,459,519	112,216,096
Excess Revenue over Expenditures	4,282,879	539,108	472,690	8,509,743
Other Financing Sources/(Uses)				
Proceeds from Sale of Assets.....	347,600	32,569	62,329	635,329
Proceeds from Borrowing.....	3,700,000			3,955,000
Premium on Borrowing.....				82,913
Payments to Escrow Agent.....				(4,015,681)
Inception of Capital Lease.....				249,401
Transfers In.....	2,308,183	2,307,250	6,874,337	3,247,823
Transfers Out.....	(2,324,662)	(2,317,244)	(6,893,346)	(3,267,590)
Total Other Financing Sources/(Uses)	4,031,121	22,575	43,320	887,195
Net Change in Fund Balance	\$ 8,314,000	\$ 561,683	\$ 516,010	\$ 9,396,938
Capitalized Capital Outlay	1,794,283	733,044	905,955	873,850
Debt Service as a percentage of noncapital expenditures.....	1.9%	2.5%	4.9%	1.8%

2016	2017	2018	2019	2020	2021
\$ 66,680,972	\$ 67,094,050	\$ 66,211,613	\$ 70,274,369	\$ 70,269,480	\$ 76,877,558
17,065,917	17,737,605	16,970,237	20,143,118	18,613,673	16,703,909
1,283,131	1,396,373	1,608,374	1,704,336	1,569,334	1,719,992
1,056,794	885,508	821,062	779,274	770,323	857,361
37,625,248	39,535,977	39,160,377	44,100,653	53,510,480	43,624,137
39,716	32,859	27,158	24,934	22,711	19,197
(25,009)	1,708,516	2,594,933	5,175,785	2,745,635	(954,935)
939,305	1,746,156	2,932,147	2,757,837	2,932,953	1,800,921
<u>124,666,074</u>	<u>130,137,044</u>	<u>130,325,901</u>	<u>144,960,306</u>	<u>150,434,589</u>	<u>140,648,140</u>
19,869,072	19,038,830	21,039,457	24,891,916	18,340,062	19,517,722
8,141,179	7,912,334	8,496,963	8,490,149	8,696,486	8,504,827
21,838,544	23,169,359	24,085,881	26,609,301	25,616,778	26,245,208
9,891,384	8,282,322	8,947,711	9,469,990	8,979,421	9,735,143
25,601,103	25,591,256	26,171,355	24,850,254	21,726,424	23,058,212
28,494,895	28,765,317	29,764,890	31,114,414	28,408,484	26,552,559
3,219,330	3,429,751	4,371,963	4,277,719	4,218,654	4,370,588
1,830,124	1,468,585	1,937,108	1,821,760	3,179,450	1,832,904
				1,008,419	
92,820	250	1,632,132	2,221,566	250	250
884,288	847,132	793,229	740,556	697,349	559,203
1,070,000	1,550,000	1,360,000	1,230,000	3,490,000	1,245,000
<u>120,932,739</u>	<u>120,055,136</u>	<u>128,600,689</u>	<u>135,717,625</u>	<u>124,361,777</u>	<u>121,621,616</u>
3,733,335	10,081,908	1,725,212	9,242,681	26,072,812	19,026,524
110,278	156,984	111,332	878,134	11,165	125,015
			221,262		
2,587,693	2,787,301	4,479,960	2,298,475	5,345,836	17,433,175
(3,224,252)	(2,835,453)	(4,573,192)	(3,505,595)	(5,428,859)	(17,456,362)
<u>(526,281)</u>	<u>108,832</u>	<u>18,100</u>	<u>(107,724)</u>	<u>(71,858)</u>	<u>101,828</u>
<u>\$ 3,207,054</u>	<u>\$ 10,190,740</u>	<u>\$ 1,743,312</u>	<u>\$ 9,134,957</u>	<u>\$ 26,000,954</u>	<u>\$ 19,128,352</u>
1,590,387	1,111,261	2,144,067	8,001,028	1,130,348	663,296
1.6%	2.0%	1.7%	1.5%	3.4%	1.5%

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

Year	General Property Tax	Sales Tax	County Hotel Lodging Tax	Total
2012	\$ 35,009,345	\$ 22,576,311	\$ 937,708	\$ 58,523,364
2013	35,408,328	22,962,447	919,495	59,290,270
2014	35,762,789	24,606,952	1,007,884	61,377,625
2015	37,866,625	26,351,943	987,072	65,205,640
2016	38,278,690	27,322,202	1,080,080	66,680,972
2017	38,535,863	27,343,714	1,214,473	67,094,050
2018	37,475,060	27,507,549	1,229,004	66,211,613
2019	39,820,076	29,055,376	1,398,917	70,274,369
2020	40,120,763	29,343,957	804,760	70,269,480
2021	41,664,184	34,092,272	1,121,102	76,877,558
% Change 2012 to 2021	19.0%	51.0%	19.6%	31.4%

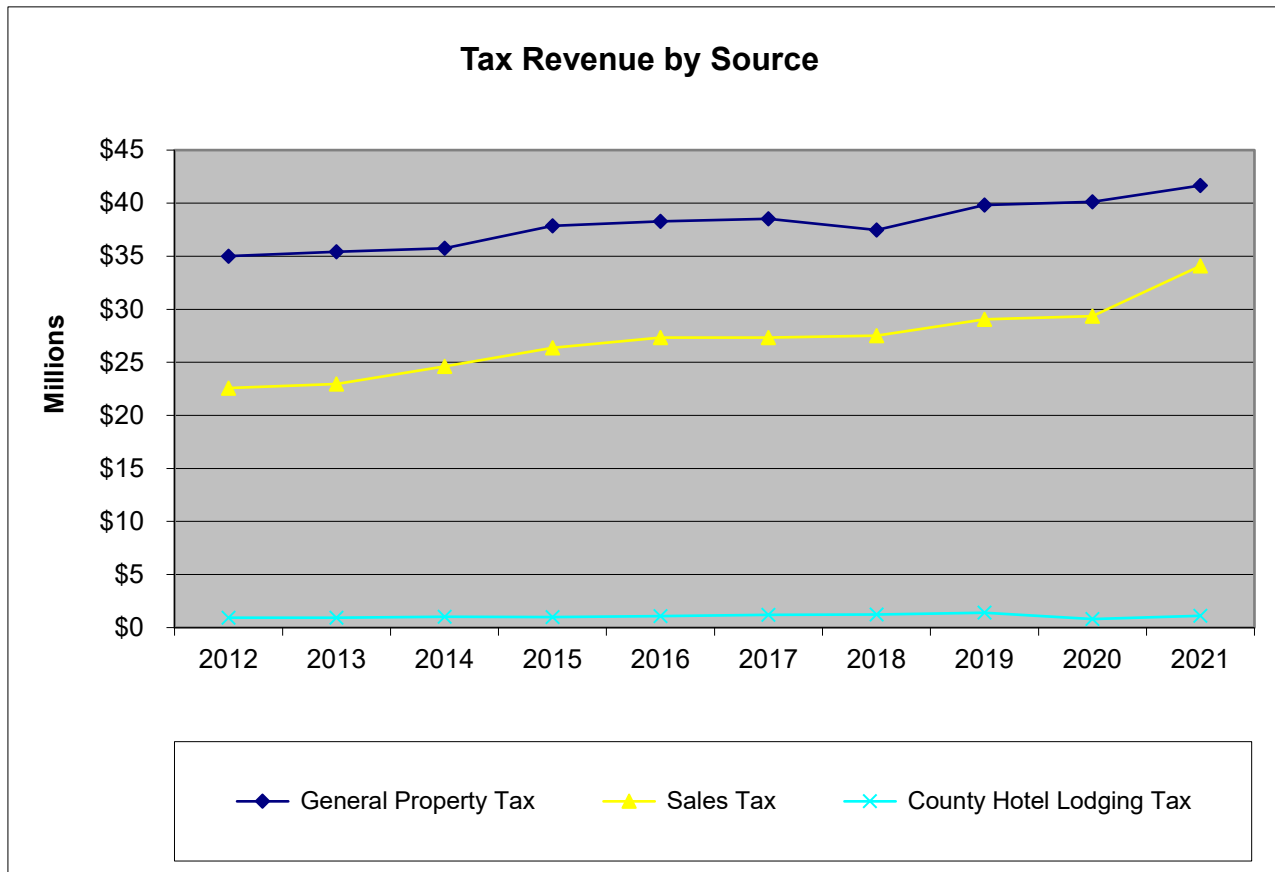


Table 6
Greene County, Ohio
Real and Personal Property Tax Revenues by Program
Last Ten Fiscal Years (Accrual Basis of Accounting)

Year	General Purposes	Road & Bridge Maintenance	Community Mental Health	Children's Services	Developmental Disabilities	County Hospital	Senior Citizen Services	Debt Retirement	Total
2012	\$ 7,694,062	\$ 799,754	\$ 3,847,493	\$ 4,960,635	\$ 10,587,915	\$ 3,015,202	\$ 3,307,089	\$ 559,734	\$ 34,771,884
2013	8,597,079	829,641	3,992,818	5,145,860	10,986,447	3,142,876	3,430,574	245,393	36,370,688
2014	8,375,989	810,913	3,909,511	5,025,564	10,755,519	3,076,833	3,417,115	235,299	35,606,743
2015	8,498,898	823,454	3,978,443	5,097,926	10,937,836	3,128,956	4,873,450	269,003	37,607,966
2016	8,729,882	842,083	4,074,606	5,211,181	11,191,107	3,201,355	4,998,077	280,919	38,529,210
2017	8,695,207	842,828	4,074,779	5,217,055	11,197,593	3,203,240	5,004,260	285,155	38,520,117
2018	7,343,572	851,533	4,116,450	5,268,325	11,309,685	3,235,299	5,053,595	290,066	37,468,525
2019	9,200,325	861,785	4,169,766	5,333,948	11,451,273	3,275,798	5,116,613	309,435	39,718,943
2020	9,343,677	870,163	4,212,524	5,385,834	11,563,278	3,307,842	5,166,330	333,564	40,183,212
2021	10,348,540	880,264	4,262,220	5,448,021	11,698,369	3,346,479	5,228,034	333,339	41,545,266

% Change
2012 to
2021

19.5%

-40.4%

58.1%

11.0%

10.5%

9.8%

10.8%

10.1%

34.5%

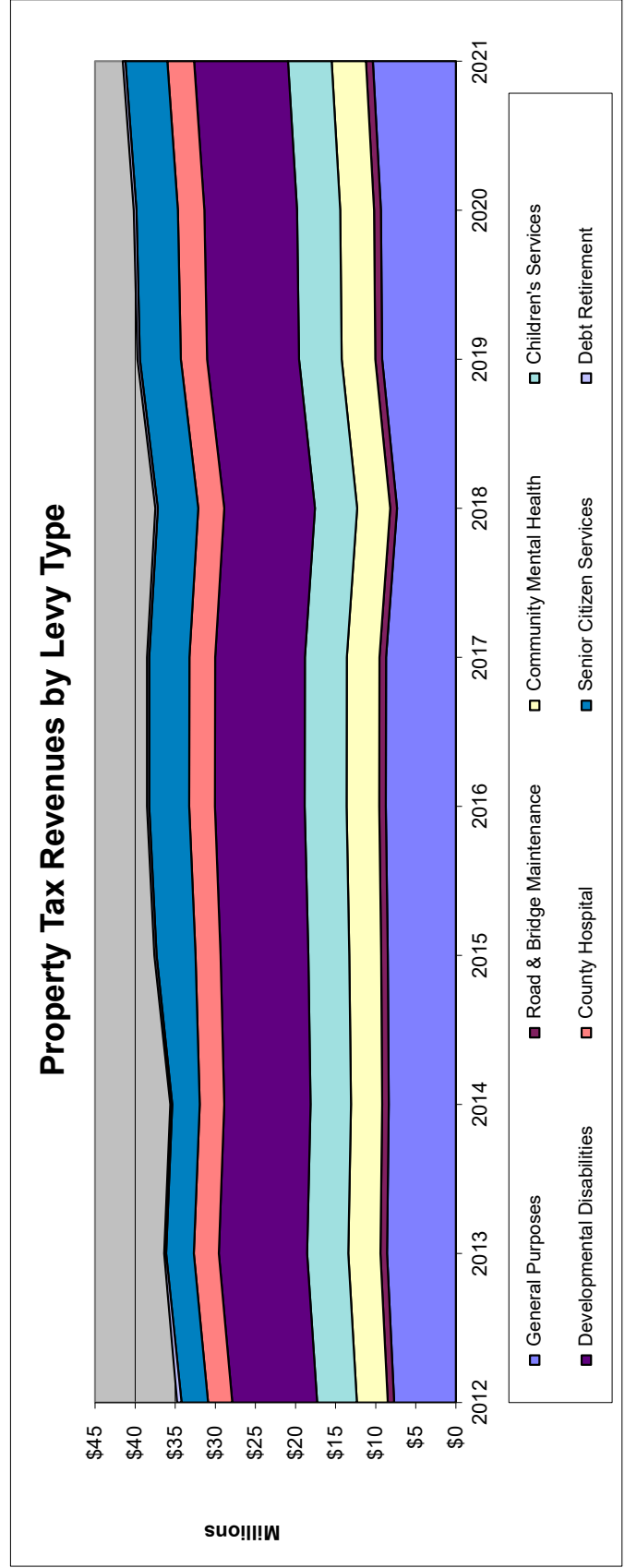


Table 7
Greene County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Tax Year	Collection Year	REAL PROPERTY				Public Utility Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual Value
		Agricultural & Residential	Commercial & Industrial	Public Utility Real	Public Utility Personal Property					
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%	
2017	2018	3,190,207,670 (T)	777,308,170	855,040	127,161,430	4,095,532,310	11.15%	11,701,520,886	35.00%	
2018	2019	3,226,563,710	779,305,580	820,610	136,706,880	4,143,396,780	11.65%	11,838,276,514	35.00%	
2019	2020	3,266,236,250	807,234,970	815,910	151,722,440	4,226,009,570	11.65%	12,074,313,057	35.00%	
2020	2021	3,698,093,490 (R)	840,883,380	290,050	153,241,660	4,692,508,580	11.65%	13,407,167,371	35.00%	
2021	2022	3,757,644,260	884,437,600	256,520	164,295,000	4,806,633,380	11.65%	13,733,238,229	35.00%	

Source: Greene County Auditor's Office

(R) - Real property is reappraised every six years
(T) - State mandated update of the current market value in the third year following each reappraisal

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

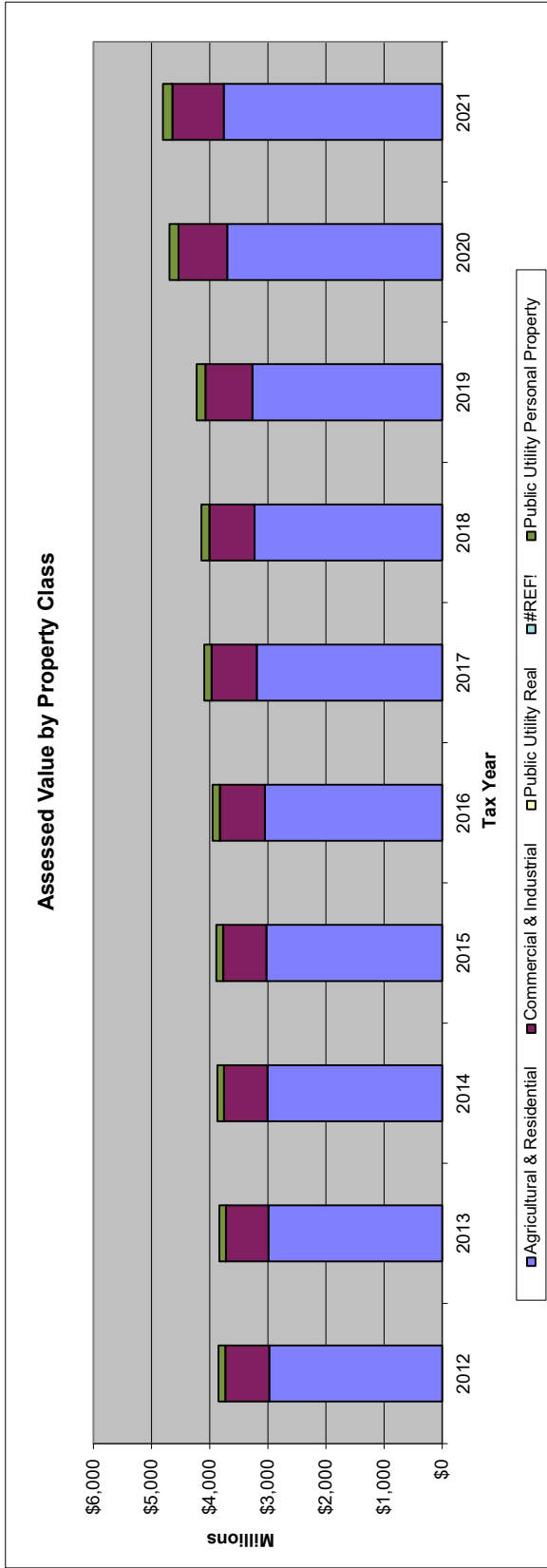


Table 8
Greene County, Ohio
Property Tax Levies and Collections - Real, Utility and Tangible Taxes
Last Ten Fiscal Years

Tax Year	Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Taxes Levied	Delinquent Taxes Levied	Delinquent Taxes Collected	Total Taxes Collected	Total Taxes Collected as a Percent of Total Taxes	Delinquent Taxes Collected as a Percent of Total Taxes	Total Collection as a Percentage of Total Taxes Levied	Accumulated Delinquencies
2011	2012	\$ 46,167,308	\$ 44,397,519	96.17%	\$ 2,613,999	\$ 1,660,599	\$ 46,058,118	3.61%	3.61%	94.42%	\$ 2,794,616
2012	2013	47,054,213	45,190,730	96.04%	2,236,146	1,364,876	46,555,606	2.93%	2.93%	94.45%	1,950,761
2013	2014	46,915,635	45,531,386	97.05%	2,194,419	1,206,440	46,737,826	2.58%	2.58%	95.17%	1,920,871
2014	2015	48,956,097	47,366,079	96.75%	1,920,871	1,162,076	48,528,155	2.39%	2.39%	95.38%	2,292,054
2015	2016	50,396,617	48,919,627	97.07%	2,292,054	1,881,659	50,801,286	3.70%	3.70%	96.42%	2,379,210
2016	2017	51,178,965	49,712,530	97.13%	2,514,222	1,653,005	51,365,535	3.22%	3.22%	95.66%	2,175,736
2017	2018	50,101,425	48,869,285	97.54%	2,175,736	1,334,474	50,203,759	2.66%	2.66%	96.03%	1,234,981
2018	2019	52,603,293	51,240,874	97.41%	2,071,987	1,253,478	52,494,352	2.39%	2.39%	96.01%	2,071,119
2019	2020	53,656,922	51,713,077	96.38%	2,071,119	1,344,749	53,057,826	2.53%	2.53%	95.21%	2,073,165
2020	2021	55,165,496	53,762,998	97.46%	2,073,165	1,319,775	55,082,773	2.40%	2.40%	96.23%	1,900,742

Source: Greene County Auditor's Office

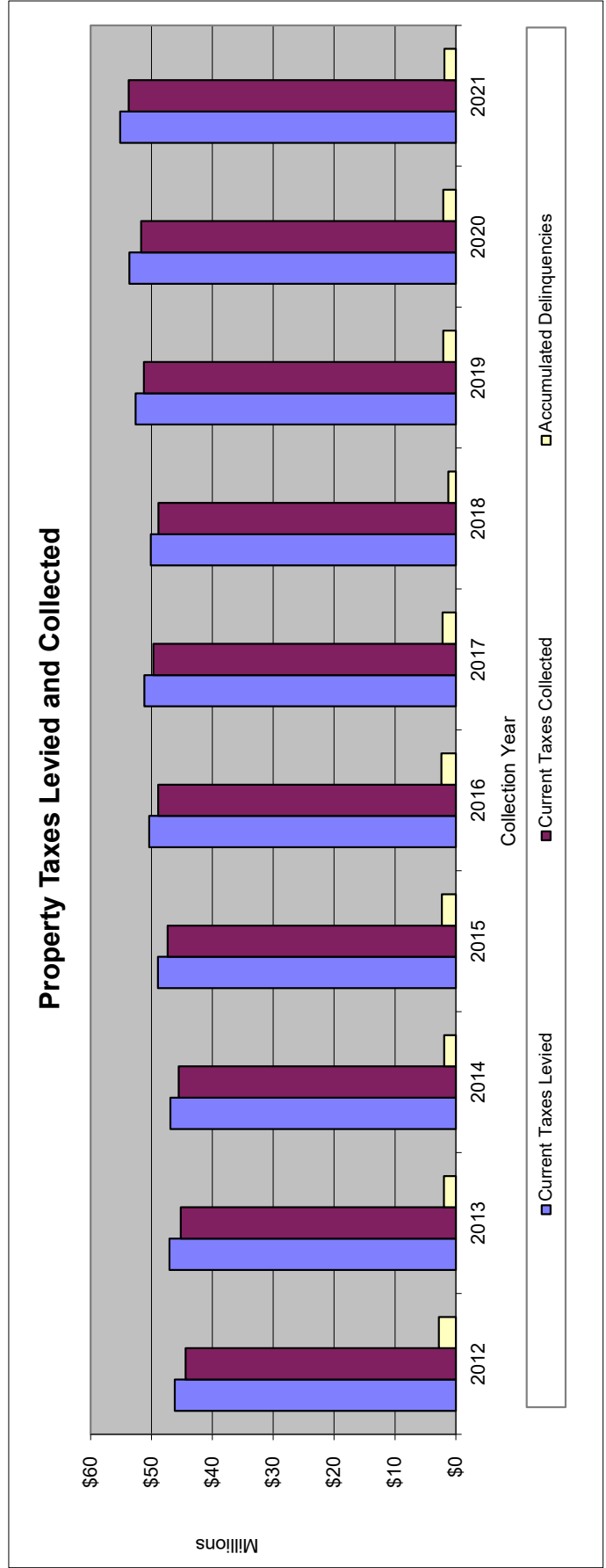


Table 9
 Greene County, Ohio
 Property Tax Rates - Direct and Overlapping Governments
 (Per \$1000 of Assessed Value)
 Last Ten Collection Years

County Units:	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Bridge.....	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
Children Services.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Community Mental Health.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
General.....	2.330	2.330	2.330	2.330	2.330	2.330	1.830	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.....	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170
Senior Council on Aging.....	1.000	1.000	1.400	1.400	1.400	1.400	1.400	1.400	1.400	1.400
Total Rates.....	11.250	11.250	11.650	11.650	11.650	11.650	11.150	11.650	11.650	11.650
School Districts:										
Beavercreek City.....	48.850	55.100	54.900	54.150	54.150	53.840	53.000	52.750	54.970	54.710
Cedar Cliff Local.....	41.600	42.700	42.200	40.200	40.200	40.330	40.860	40.810	40.330	40.620
Fairborn City.....	52.500	52.500	52.650	52.650	52.650	55.350	55.250	55.050	59.090	58.840
Greene County Career Center.....	3.450	3.450	3.450	3.450	3.450	3.450	3.450	4.480	4.320	4.320
Greeneview Local.....	33.300	33.250	32.650	32.750	32.750	32.950	32.750	32.750	32.530	32.570
Bellbrook-Sugarcreek Local.....	67.650	66.800	68.200	66.900	66.900	66.850	66.150	65.900	65.610	70.410
Xenia Community.....	46.800	46.800	47.250	47.750	47.750	47.600	46.350	46.380	45.030	47.190
Yellow Springs Exempted.....	70.950	70.950	70.600	71.000	71.000	69.900	69.150	68.920	66.580	66.430
Out-of-County School Districts:										
Clark County JVS.....	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Clinton Massie Local.....	30.250	30.250	30.250	30.000	30.000	30.000	30.260	30.250	29.200	29.050
Great Oaks Vocational.....	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Huber Height City.....	n/a	n/a	n/a	64.540	64.540	64.050	64.050	64.050	63.550	63.550
Kettering City.....	77.200	82.090	82.190	82.190	84.590	84.460	90.450	90.450	89.700	89.380
Miami Valley JVS.....	n/a	n/a	n/a	2.580	2.580	4.010	4.010	4.010	3.960	3.960
Southeastern Local.....	41.390	41.390	40.600	40.610	40.610	40.320	40.330	40.490	40.520	40.480
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.....	52.180	52.180	53.440	53.440	53.440	53.440	58.120	55.480	55.480	52.900
Wilmington City.....	26.375	26.375	26.300	26.300	26.300	26.300	26.300	26.200	24.800	24.800
Corporations:										
Beavercreek City.....	14.100	14.100	17.800	17.800	17.800	18.600	18.580	18.580	18.880	18.600
Bellbrook City.....	19.500	19.500	19.500	19.500	19.500	19.500	19.500	21.250	21.250	21.250
Bowersville Village.....	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400
Cedarville Village.....	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050
Centerville City.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Clifton Village.....	9.000	9.000	9.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000
Dayton City.....	n/a	n/a	n/a	n/a	9.800	9.800	9.800	9.800	9.800	9.800
Fairborn City.....	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300
Jamestown Village.....	18.900	20.700	20.700	20.700	20.700	20.700	20.700	20.700	20.700	23.000
Kettering City.....	6.790	6.790	6.790	6.790	6.790	6.790	6.790	6.790	6.630	6.630
Spring Valley Village.....	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.950
Xenia City.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Yellow Spring Village.....	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000
Townships:										
Bath.....	9.900	9.900	9.900	9.900	9.900	12.100	12.100	12.100	12.100	12.100
Beavercreek.....	16.550	14.550	14.550	14.950	14.950	14.950	15.850	15.850	19.350	19.350
Caesarcreek.....	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600
Cedarville.....	9.900	9.900	9.900	9.900	9.900	9.900	8.450	9.900	9.900	9.900
Jefferson.....	5.600	6.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600
Miami.....	5.900	5.900	5.900	5.900	5.900	5.900	8.300	7.850	7.400	7.400
New Jasper.....	6.200	7.700	7.700	7.700	7.700	9.200	9.200	9.200	9.200	11.200
Ross.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Silvercreek.....	6.400	6.400	6.400	6.650	6.650	7.650	7.650	7.650	7.650	9.650
Spring Valley.....	14.500	14.500	14.500	14.500	14.500	14.500	15.500	16.500	17.500	19.500
Sugarcreek.....	21.700	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000
Xenia.....	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000
Other Units:										
Beavercreek Township Park Dist.....	n/a	n/a	n/a	n/a	n/a	0.050	0.050	0.050	0.050	0.050
Bellbrook-Sugarcreek Park District....	1.700	1.700	1.700	1.700	1.700	1.700	1.700	2.300	2.300	2.300
District Health Fund.....	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800
Greene County Library.....	1.000	1.000	1.000	1.900	1.900	1.900	1.900	1.900	1.900	1.900
Greene County Park District.....	n/a	n/a	n/a	0.900	0.900	0.900	0.900	0.900	0.900	0.900

Source: Greene County Auditor's Office

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

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

Taxpayer	2021			2012		
	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	\$ 106,949,310	2.23%	1	\$ 90,540,482	2.35%	1
Greene Town Center LLC	44,988,190	0.94%	2	49,052,900	1.27%	2
MFC Beaver Creek LLC	38,126,580	0.79%	3	36,210,280	0.94%	3
Vectren Energy Delivery	29,950,130	0.62%	4	9,148,580	0.24%	9
Columbia Gas	15,084,460	0.31%	5			
Beaver Creek Medical Center	13,390,540	0.28%	6	22,989,540	0.60%	4
Beaver Creek Towne Station LLC	10,758,650	0.22%	7			
Ashton Brooke LLC	10,397,920	0.22%	8			
Wright Patt Credit Union Inc	10,166,950	0.21%	9			
Cole Mt Beaver Creek OH LLC	8,364,750	0.17%	10			
Kettering Adventist Healthcare				12,877,290	0.33%	5
Mills Morgan				12,779,220	0.33%	6
George Kontogiannis				10,535,180	0.27%	7
Antioch College				9,155,920	0.24%	8
Wal Mart Stores Inc				8,300,610	0.22%	10
Total	\$ 288,177,480	6.00%		\$ 261,590,002	6.79%	

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.
2012	12.62	4.31	23.83	7.45
2013	12.62	4.31	23.83	7.45
2014	13.13	4.49	23.83	7.45
2015	13.13	4.49	23.83	7.45
2016	13.13	4.49	23.83	7.45
2017	13.13	4.49	23.83	7.45
2018	13.13	4.49	23.83	7.45
2019	13.13	4.49	24.31	7.60
2020	13.13	4.49	24.31	7.60
2021	13.13	4.49	23.41	7.60

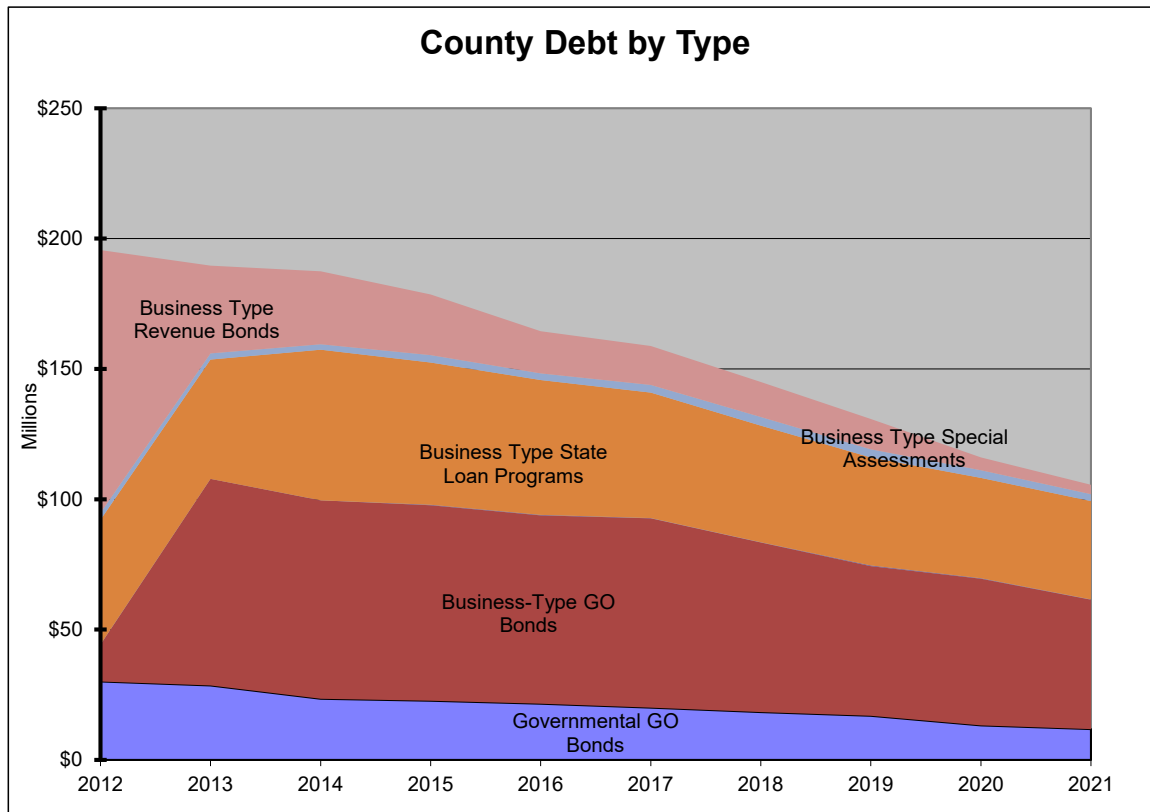
Source: Greene County Sanitary Engineer

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

Fiscal Year	Governmental Activities	Business-Type Activities	Total Net Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt Per Capita	Other Governmental Activities Debt
	(c) General Obligation Bonds	(c) General Obligation Bonds (b)				Capital Leases
2012	30,096,965	14,197,694	\$ 44,294,659	1.15%	269.43	-
2013	28,570,993	79,263,646	\$ 107,834,639	2.81%	657.51	-
2014	23,409,978	76,159,874	\$ 99,569,852	2.57%	604.20	-
2015	22,741,341	74,966,100	\$ 97,707,441	2.51%	594.25	199,521
2016	21,550,818	72,317,483	\$ 93,868,301	2.38%	567.20	149,641
2017	20,061,794	72,640,683	\$ 92,702,477	2.26%	556.04	99,761
2018	18,347,811	65,106,765	\$ 83,454,576	2.01%	497.81	49,881
2019	16,939,074	57,417,638	\$ 74,356,712	1.76%	439.06	221,262
2020	13,277,702	56,258,535	\$ 69,536,237	1.48%	413.99	132,542
2021	11,812,179	49,659,740	\$ 61,471,919	1.28%	365.01	90,525

Source: Personal Income from the Bureau of Economic Analysis

- (a) - 2020 information is the latest available
- (b) - Business-Type general obligation bonds are intended to be repaid with revenues generated from proprietary activities.
- (c) - Amounts for general bonded debt and revenue bonds are reported at carrying value, net of related premiums, discounts and adjustments.



Other Business-Type Activities Debt				Personal Income		
OWDA/OPWC Loans	Special Assessment Bonds	(c) Revenue Bonds	Total Primary Government	Total (in thousands)	Total Debt Outstanding as a Percentage of Personal Income	Total Debt Per Capita
47,847,162	2,625,000	100,834,871	195,601,692	6,821,572	2.87%	1,189.77
45,743,797	2,334,200	33,718,930	189,631,566	6,940,769	2.73%	1,156.26
57,818,889	2,085,700	27,957,854	187,432,295	7,250,757	2.59%	1,137.36
54,587,689	2,812,000	23,255,742	178,562,393	7,566,778	2.36%	1,086.01
51,730,898	2,553,300	16,162,028	164,464,168	7,799,258	2.11%	993.78
48,138,695	2,934,176	14,962,343	158,837,452	8,195,143	1.94%	952.72
44,700,162	3,392,418	13,417,353	145,014,390	8,462,332	1.71%	865.02
41,444,709	3,124,055	11,639,459	130,786,197	8,746,716	1.50%	772.27
38,569,305	2,844,800	4,983,894	116,066,778	9,296,265	1.25%	691.01
37,790,175	2,569,421	3,639,640	105,561,680	9,296,265 (a)	1.14%	626.81

Table 13

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

	2012	2013	2014	2015
Total of All County Bonded Debt (A)	\$ 156,361,499	\$ 146,362,985	\$ 133,199,527	\$ 124,834,491
Total of All County Bond Anticipation Notes.....	244,000	150,000	1,281,000	110,000
Total of All County Debt Outstanding.....	156,605,499	146,512,985	134,480,527	124,944,491
Debt Exempt From Computation:				
Business-type Activities:				
Special Assessment Bonds.....	2,625,000	2,334,200	2,085,700	2,812,000
Revenue Bonds.....	100,834,871	33,718,930	27,957,854	23,255,742
General Obligation Bonds.....	22,804,663	81,258,908	78,777,998	74,966,100
Bond Anticipation Notes.....	-	-	1,148,000	-
Total Exempt Debt.....	126,264,534	117,312,038	109,969,552	101,033,842
Net Debt.....	30,340,965	29,200,947	24,510,975	23,910,649
County Valuation.....	3,848,776,390	3,833,550,750	3,869,494,110	3,887,391,890
Direct Debt Limitation (Per O.R.C. Sections 133.02 & 133.05)				
	Range	Rate		
	\$0 - \$100,000,000	3.00%	3,000,000	3,000,000
	\$100,000,000 - \$300,000,000	1.50%	3,000,000	3,000,000
	More than \$300,000,000	2.50%	88,719,410	88,338,769
Total Direct Debt Limitation.....			94,719,410	94,338,769
Net Debt.....			30,340,965	29,200,947
Unvoted Legal Debt Margin.....	\$ 64,378,445	\$ 65,137,822	\$ 70,726,378	\$ 71,774,148
Net Debt as a Percentage of the Direct Debt Limit.....	32.03%	30.95%	25.74%	24.99%

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

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 112,583,629	\$ 110,598,996	\$ 100,264,347	\$ 89,120,226	\$ 77,184,800	\$ 67,499,421
2,410,000	990,000	-	-	-	-
<u>114,993,629</u>	<u>111,588,996</u>	<u>100,264,347</u>	<u>89,120,226</u>	<u>77,184,800</u>	<u>67,499,421</u>
2,553,300	2,934,176	3,392,418	3,124,055	2,844,800	2,569,421
16,162,028	14,962,343	13,417,353	11,639,459	4,680,000	3,440,000
72,317,483	72,640,683	65,106,765	57,417,638	55,400,000	48,475,000
2,410,000	990,000	-	-	-	-
<u>93,442,811</u>	<u>91,527,202</u>	<u>81,916,536</u>	<u>72,181,152</u>	<u>62,924,800</u>	<u>54,484,421</u>
21,550,818	20,061,794	18,347,811	16,939,074	14,260,000	13,015,000
3,950,931,210	4,095,532,310	4,143,396,780	4,226,009,570	4,692,508,580	4,806,633,380
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
91,273,280	94,888,308	96,084,920	98,150,239	109,812,715	112,665,835
<u>97,273,280</u>	<u>100,888,308</u>	<u>102,084,920</u>	<u>104,150,239</u>	<u>115,812,715</u>	<u>118,665,835</u>
21,550,818	20,061,794	18,347,811	16,939,074	14,260,000	13,015,000
<u>\$ 75,722,462</u>	<u>\$ 80,826,514</u>	<u>\$ 83,737,109</u>	<u>\$ 87,211,165</u>	<u>\$ 101,552,715</u>	<u>\$ 105,650,835</u>
22.15%	19.89%	17.97%	16.26%	12.31%	10.97%

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	
2012	\$ 10,982,741	\$ 6,713,456	\$ 4,269,285	\$ 2,020,000	\$ 1,240,386	1.31
2013	9,776,449	6,836,806	2,939,643	2,085,000	1,169,138	0.90
2014	10,091,994	7,109,255	2,982,739	2,175,000	561,563	1.09
2015	10,361,106	7,785,849	2,575,257	955,000	479,188	1.80
2016	10,859,750	7,742,312	3,117,438	680,000	338,351	3.06
2017	10,543,491	8,362,654	2,180,837	710,000	205,075	2.38
2018	11,009,312	8,529,999	2,479,313	745,000	169,575	2.71
2019	12,152,297	7,137,754	5,014,543	790,000	130,463	5.45
2020	11,104,836	6,426,004	4,678,832	830,000	88,987	5.09
2021	11,938,573	5,333,411	6,605,162	865,000	45,412	7.26

Sewer Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2012	\$ 21,040,356	\$ 10,361,451	\$ 10,678,905	\$ 3,780,000	\$ 3,559,772	1.45
2013	20,640,767	10,826,687	9,814,080	3,677,500	3,420,872	1.38
2014	20,474,354	11,734,158	8,740,196	3,315,000	859,236	2.09
2015	20,538,094	11,809,773	8,728,321	3,465,000	704,485	2.09
2016	20,291,076	11,994,904	8,296,172	530,000	534,772	7.79
2017	21,238,945	12,822,462	8,416,483	405,000	515,360	9.14
2018	20,848,013	13,210,905	7,637,108	715,000	499,610	6.29
2019	22,054,876	8,897,347	13,157,529	900,000	470,035	9.60
2020	21,213,003	9,541,906	11,671,097	5,800,000	433,760	1.87
2021	21,653,072	7,301,890	14,351,182	375,000	182,725	25.73

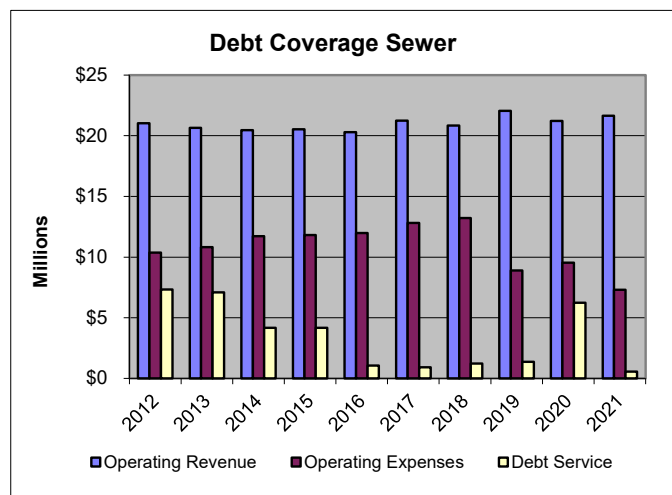
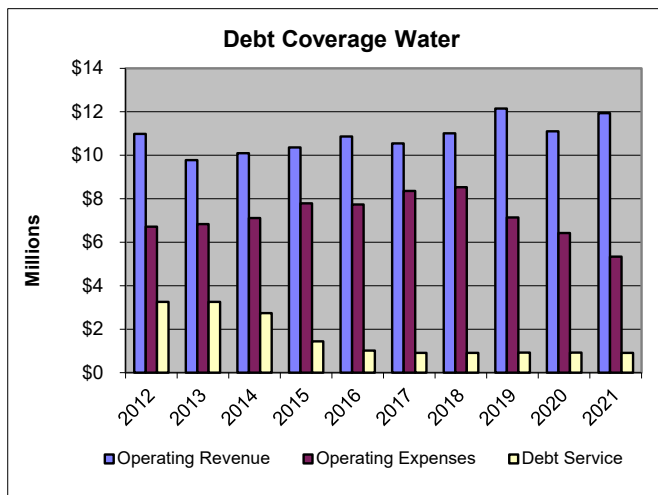
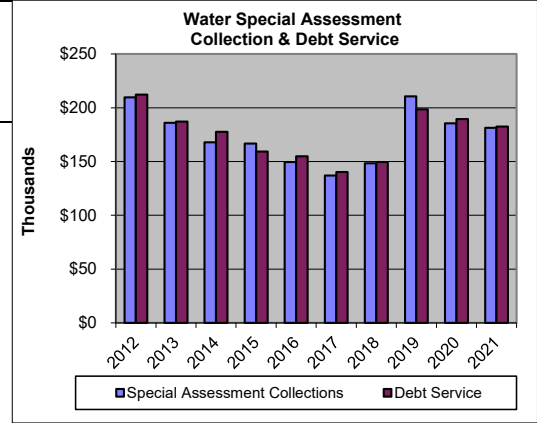


Table 15
 Greene County, Ohio
 Pledged Revenue Coverage - Special Assessment Bonds
 Last Ten Fiscal Years

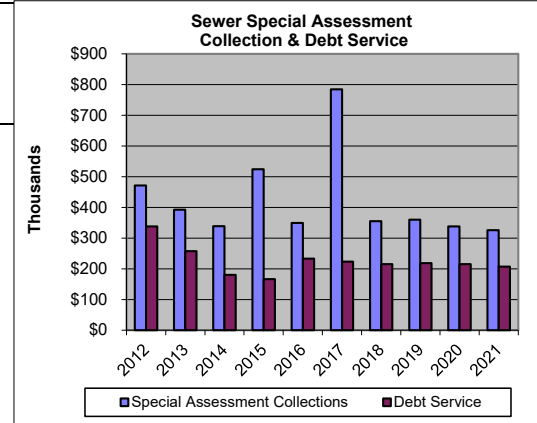
Water Special Assessment Bonds

Fiscal Year	(1) Special Assessment		Debt Service (2)		Coverage
	Collections		Principal	Interest	
2012	\$ 209,659	\$	149,651	\$ 62,539	0.99
2013	186,077		132,567	54,664	0.99
2014	167,956		128,574	49,091	0.95
2015	166,597		117,192	42,047	1.05
2016	149,442		112,007	42,904	0.96
2017	136,928		105,065	35,085	0.98
2018	148,452		85,508	64,021	0.99
2019	210,646		108,113	90,461	1.06
2020	185,480		117,130	72,231	0.98
2021	181,298		115,129	67,312	0.99



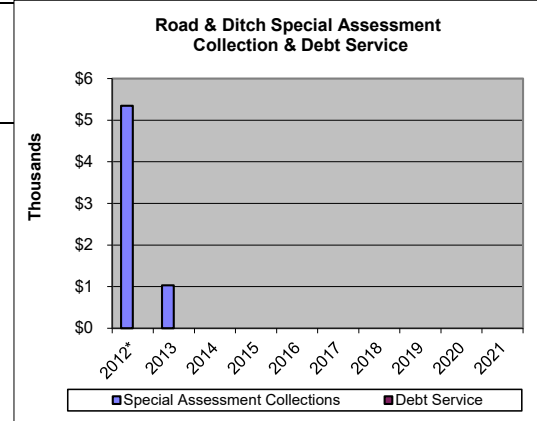
Sewer Special Assessment Bonds

Fiscal Year	(1) Special Assessment		Debt Service (2)		Coverage
	Collections		Principal	Interest	
2012	\$ 471,441	\$	256,349	\$ 81,374	1.40
2013	392,500		188,433	68,672	1.53
2014	339,090		119,926	60,046	1.88
2015	523,937		111,508	54,701	3.15
2016	349,424		146,693	86,520	1.50
2017	784,819		153,835	69,296	3.52
2018	354,971		151,250	63,789	1.65
2019	360,054		160,250	58,365	1.65
2020	338,344		162,125	52,661	1.58
2021	325,605		160,250	46,867	1.57



Road & Ditch Special Assessment Bonds

Fiscal Year	(1) Special Assessment		Debt Service (2)		Coverage
	Collections		Principal	Interest	
2012*	\$ 5,348	\$	-	\$ -	N/A
2013	1,032		-	-	N/A
2014	-		-	-	N/A
2015	-		-	-	N/A
2016	-		-	-	N/A
2017	-		-	-	N/A
2018	-		-	-	N/A
2019	-		-	-	N/A
2020	-		-	-	N/A
2021	-		-	-	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
2012	164,403	6,821,572	41,493	57,992	6.9%
2013	164,004	6,940,769	42,321	57,992	7.0%
2014	164,796	7,250,757	43,998	58,080	5.3%
2015	164,421	7,566,778	46,021	58,775	4.4%
2016	165,494	7,799,258	47,127	60,113	4.4%
2017	166,720	8,195,143	49,155	62,018	4.3%
2018	167,643	8,462,332	50,478	65,032	4.0%
2019	169,354	8,746,716	51,648	67,109	3.8%
2020	167,966	9,296,265	55,346	68,720	6.4%
2021	168,412	9,296,265 (d)	55,200 (d)	68,720	4.3%

Source: Ohio Bureau of Labor Statistics
 (d) - 2020 latest informaton available

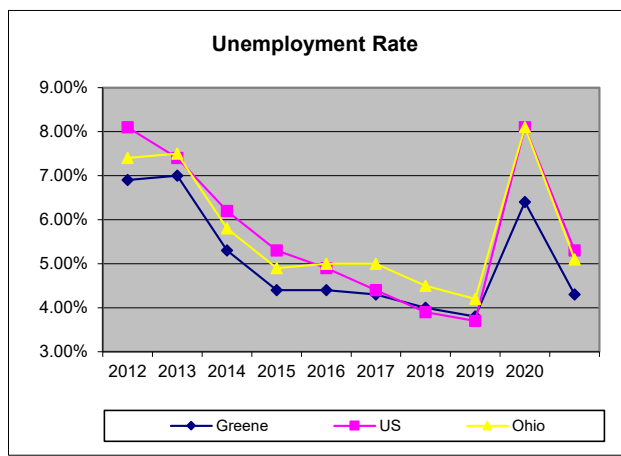
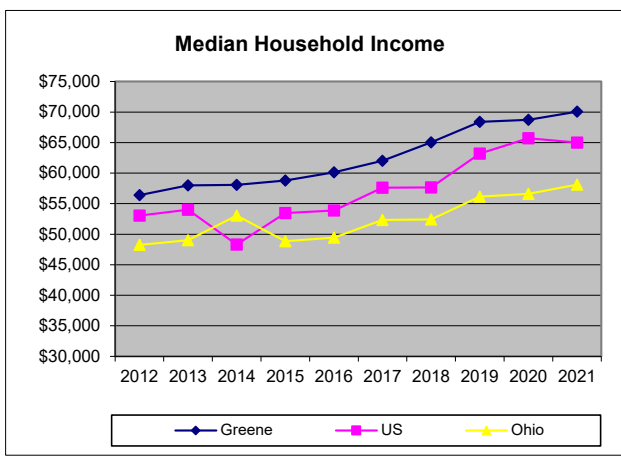
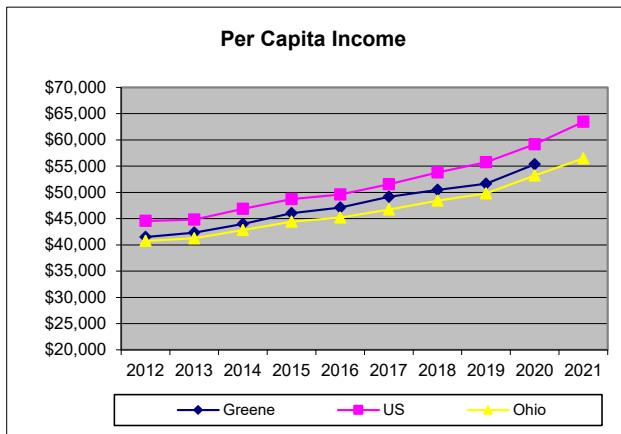
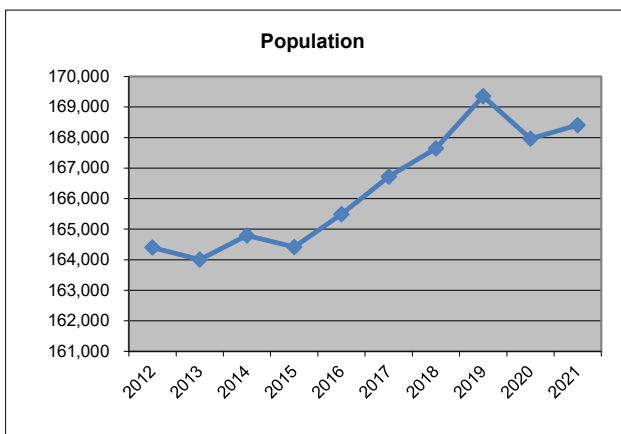


Table 17

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

	2021			2012		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
Wright-Patterson Air Force Base	32,000	39.17%	1	27,000	34.05%	1
Wright State University	1,945	2.38%	2	2,385	3.01%	3
Greene County	1,072	1.31%	3	985	1.24%	4
Wright-Patt Credit Union	1,029	1.26%	4	772	0.97%	6
Beavercreek City Schools	1,026	1.26%	5	980	1.24%	5
Unison Industries	1,000	1.22%	6	700	0.88%	7
Air Force Institute of Technology	735	0.90%	7	636	0.80%	8
Cedarville University	604	0.74%	8			
Central State University	425	0.52%	9			
Jeff Schmidt Auto Group	400	0.49%	10			
Kettering Health Network				2,476	3.12%	2
Teleperformance USA				650	0.96%	9
CACI				650	0.82%	10
Total	40,236	49.25%		36,584	46.27%	

Source: Greene County Auditor's Office

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities:										
Legislative & Executive:										
Commissioners.....	14	12	12	12	9	9	6	6	5	11
Auditor.....	21	21	19	17	12	16	14	16	17	15
Treasurer.....	6	9	6	6	6	6	6	6	6	7
Personnel.....	4	5	4	5	3	4	5	4	4	4
Risk Management.....	4	4	4	4	4	4	3	4	3	3
Data Processing**.....	6	8	7	7	8	7	12	12	10	11
Board of Elections.....	8	13	8	8	8	7	8	8	8	12
Prosecutor.....	29	31	29	31	28	26	31	28	28	32
Recorder.....	8	10	9	10	9	9	8	9	9	10
County Services.....	31	30	27	31	23	22	23	23	22	23
Service Garage.....	3	3	3	3	3	3	3	3	3	3
Records & Information.....	2	3	2	3	3	3	3	3	3	4
Judicial:										
Common Pleas Court.....	37	43	37	38	33	34	33	36	35	47
Probate Court.....	6	7	6	6	5	5	5	4	5	7
Juvenile Court.....	52	60	51	48	45	43	44	44	43	51
Xenia Municipal Court.....	4	4	4	3	3	3				
Fairborn Municipal Court.....	4	5	4	4	4	4				
Domestic Relations Court.....	14	16	14	13	12	12	11	11	11	13
Public Defender.....	5	5	5	5	6	6	9	9	10	10
Clerk of Courts.....	20	23	19	21	14	15	15	15	16	15
Public Safety:										
Sheriff.....	128	128	131	131	146	146	152	159	153	154
Juvenile Detention.....	37	51	39	39	40	39	37	38	38	47
Building Regulations.....	10	11	11	11	11	11	11	13	14	14
Coroner.....	5	5	5	5	4	4	4	4	4	5
Public Works:										
Engineer & Highway.....	42	46	39	39	37	37	38	36	36	38
Environmental Services.....	7	11	7	6	6	5	6	6	6	5
Wide Area Network**.....	4	3	4	5	5	5	-	-	-	-
Health:										
Animal Control.....	10	14	10	9	9	9	8	10	10	13
Developmental Disabilities.....	118	131	123	132	124	119	109	76	76	77
Human Services:										
County Home*.....	56	68	51	58	52	55	43	43	40	2
Children's Services.....	18	17	12	5	5	5	5	5	6	4
Family & Children First Council*.....	5	6	5	6	11	8	9	5	5	13
Job & Family Services.....	159	143	147	147	145	140	137	137	125	123
Today Center for Adults***.....	6	7	6	3	3	3	2	2	-	-
Veterans' Services.....	7	13	7	8	6	5	6	7	7	14
Conservation & Recreation:										
Parks & Trails.....	26	29	28	28	27	30	32	30	30	25
Community and Economic Development:										
Convention & Visitor's Bureau.....	5	6	5	5	5	5	5	6	6	7
Department of Development.....	7	6	5	6	6	5	6	6	5	6
Water.....	35	34	33	32	35	34	36	33	33	35
Sewer.....	40	40	40	43	41	41	43	42	46	46
Total.....	1,003	1,081	978	993	956	944	928	899	878	906

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

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Elected Officials										
Commissioners (3).....	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 72,346	\$ 72,346	\$ 72,346	\$ 72,346	\$ 72,346	\$ 81,157
Auditor.....	79,754	79,754	79,754	79,754	79,754	79,754	79,754	86,565	96,295	97,928
Clerk of Courts.....	61,247	61,247	61,247	61,247	67,525	67,525	67,525	67,525	67,525	75,749
Coroner.....	51,209	51,209	51,209	51,209	56,458	56,458	56,458	56,458	56,458	63,334
Engineer.....	95,193	95,193	95,193	95,193	104,950	104,950	104,950	104,950	115,707	137,732
Prosecutor.....	115,703	115,703	115,703	115,703	127,563	127,563	133,941	140,638	140,638	145,603
Recorder.....	57,232	57,232	57,232	57,232	63,098	63,098	63,098	63,098	63,098	70,783
Sheriff.....	84,522	84,522	84,522	84,522	93,186	93,186	97,846	102,737	102,737	106,364
Treasurer.....	61,247	61,247	61,247	61,247	67,525	67,525	67,525	70,706	74,446	75,749
Appointed Officials										
County Administrator.....	125,845	134,073	101,022	114,046	119,787	123,160	140,279	144,486	151,052	149,873
Sanitary Engineer / Director of Public Works.....	92,926	96,589	99,385	102,336	105,414	106,631	102,753	113,355	118,046	113,036
Developmental Disabilities Superintendent.....	150,634	158,005	144,187	147,430	150,010	155,283	158,779	162,170	167,194	166,860
Children's Services Executive Secretary.....	71,224	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Job and Family Services Director.....	64,190	83,653	85,726	88,275	90,917	91,966	95,308	99,899	105,971	105,970
Director of Greenwood Manor.....	79,859	80,180	78,542	78,042	82,722	83,676	86,994	86,336	94,194	88,870
Maintenance Director.....	55,094	59,910	65,000	69,618	71,698	71,698	77,969	49,147	75,610	73,662
Court Administrator.....	62,799	68,217	66,810	69,618	81,952	71,708	73,202	66,703	78,308	76,141
Director of Personnel.....	83,693	84,781	79,560	81,616	81,162	57,253	57,253	80,172	91,105	87,015
Director of Emergency Management.....	63,424	65,971	67,609	69,618	71,698	72,525	82,541	81,846	88,887	86,823
Director of Information Technology.....	86,747	92,348	92,936	94,806	97,656	98,406	101,603	102,024	107,617	105,652

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

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

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Elected Officials										
Commissioners (3).....	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Auditor.....	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Clerk of Courts.....	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Coroner.....	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Engineer.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Prosecutor.....	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000
Recorder.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sheriff.....	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Treasurer.....	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000

Source: Greene County Auditor's Office

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

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

N/A - Information was not readily available.

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

Source: Indicated County Department

2016	2017	2018	2019	2020	2021
981	973	704	982	1,303	1,253
71	332	314	298	305	395
29,033	27,955	29,247	29,539	26,076	24,572
5,930	5,939	6,022	6,076	6,386	7,048
12,248	12,058	11,522	11,290	10,964	11,001
828	1,000	1,037	1,058	1,078	1,108
115,243	115,345	117,958	112,802	118,938	106,330
83,842	33,688	79,364	25,847	89,627	30,376
72.75%	29.21%	67.28%	22.91%	75.36%	28.57%
4,561	4,892	4,976	6,039	4,882	5,521
15,638	16,278	19,927	21,464	18,973	20,156
1,425	1,573	1,211	1,008	834	709
128	257	203	213	180	169
131	98	70	70	65	56
16	15	14	21	12	9
69,063	57,987	58,100	60,305	54,719	57,746
5,714	6,938	6,529	6,478	7,836	7,846
726	760	741	765	716	753
52	52	52	52	50	52
859	819	784	855	648	584
657	783	1,056	897	810	676
832	797	741	763	540	510
43,470	50,980	50,000	55,000	22,000	39,000
745	912	989	1,013	1,220	1,269
115	143	120	122	120	122
180	283	283	284	283	283
277	235	258	272	163	240
317	356	329	348	250	342
312	345	319	332	261	287
215	190	231	207	197	223
277	191	284	312	282	319
13,117	18,156	16,920	15,605	12,109	12,194
1,840	1,665	1,601	1,909	1,216	1,332
196	102	318	208	102	229
21,505	21,404	18,718	18,431	15,928	
499	485	341	366	200	239
583	621	466	496	399	247
44	56	54	77	54	45
652	783	1,056	894	1,043	677
381	515	272	367	648	584
4,943	5,029	6,056	6,076	6,309	7,074
5,810	5,473	5,153	5,765	8,284	9,379
157	334	290	217	89	58
1,067	667	1,339	1,632	1,318	1,614
340	1,718	1,497	8,089	142	515
171	154	260	135	76	146
17,679	17,839	17,978	18,206	18,428	18,625
1,848	1,834	1,872	1,958	2,005	1,967
23,734	23,937	24,224	24,451	24,659	24,900
5,275	6,102	6,165	5,852	5,480	5,598
74,025	74,472	75,198	75,130	75,647	76,315
\$ 250,142,095	\$ 256,070,244	\$ 262,493,631	\$ 265,729,992	\$ 284,638,207	\$ 300,475,834
11,655	11,440	11,243	10,663	7,395	7,777
1,145	1,623	1,291	1,543	1,030	1,107
131	69	84	92	72	53

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
County Engineer										
Roads (in miles).....	325	324	324	324	324	324	324	324	324	324
Bridges.....	283	283	283	283	283	283	284	284	283	283
Parks & Trails										
Parks/Reserves.....	45	45	45	45	45	45	47	47	47	47
Bike Path (in miles).....	62	62	62	62	62	62	62	62	62	62
Water System										
Water Lines (in miles).....	366	366	366	366	366	394	397	406	414	418
Water Customers.....	17,077	17,181	17,297	17,453	17,679	17,839	17,978	18,206	18,248	18,625
Elevated Storage Tanks.....	14	14	13	13	13	13	13	13	13	13
Sewer System										
Sewer Lines (in miles).....	416	416	416	416	420	427	429	429	429	441
Sewer Customers.....	23,083	23,222	23,366	23,555	23,734	23,937	24,224	24,451	24,659	24,900

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

Source: Indicated county department



CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

Greene County
Greene County, Ohio

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2021

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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 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2022.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

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

County's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 30, 2022

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Greene County, Ohio's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated June 30, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with 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 30, 2022

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Assistance Listing Number	Passed Through to Subrecipients	2021 Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE: (Passed through Ohio Department of Education)				
Child Nutrition Cluster:				
School Breakfast Program	N/A	10.553		\$ 16,666
National School Lunch Program	N/A	10.555		34,148
COVID-19 - National School Lunch Program	N/A	10.555		4,179
Total National School Lunch Program				<u>38,327</u>
Total Child Nutrition Cluster				<u>54,993</u>
 (Passed through the Ohio Department of Job and Family Services)				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		10.561		663,281
Total SNAP Cluster	G-2021-11-5930/G-2223-11-6930			<u>663,281</u>
Total United States Department of Agriculture				<u>718,274</u>
UNITED STATES DEPARTMENT OF COMMERCE:				
Economic Development Administration:				
(Passed through Ohio Department of Development)				
Economic Development Cluster:				
Economic Adjustment Assistance	SE2001SA	11.307		366,668
Total Economic Development Cluster				<u>366,668</u>
Total United States Department of Commerce				<u>366,668</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT: (Passed through Ohio Department of Development)				
Community Development Block Grants (CDBG)/State's Program and Non-Entitlement Grants in Hawaii				
Total CDBG/State's Program and Non-Entitlement Grants in Hawaii	B-C-19-1BA-1 B-F-19-1BA-1	14.228		71,014
Home Investment Partnership Program	B-C-19-1BA-2	14.239		64,601
Total United States Department of Housing and Urban Development				<u>135,615</u>
				<u>138,470</u>
				<u>274,085</u>

(Continued)

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
(Continued)

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Assistance Listing Number	Passed Through to Subrecipients	2021 Disbursements
UNITED STATES DEPARTMENT OF JUSTICE:				
<i>(Passed through Ohio Office of Criminal Justice Services)</i>				
COVID-19 - Coronavirus Emergency Supplemental Funding Program	2020-CE-LEF-2172	16.034		\$ 21,033
Edward Byrne Memorial Justice Assistance Grant Program	2019-JG-A01-6258	16.738		34,319
<i>(Passed through Ohio Attorney General)</i>				
Crime Victim Assistance	2021-VOCA-133907577	16.575		142,366
	2021-VOCA-133917181			34,298
	2021-VOCA-133924255			49,076
	2022-VOCA-134715011			36,920
	2022-VOCA-134715004			5,718
	2022-VOCA-134715038			16,345
Total Crime Victim Assistance				<u>284,723</u>
Total United States Department of Justice				<u>340,075</u>
UNITED STATES DEPARTMENT OF LABOR:				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
Employment Service Cluster:				
Employment Service-Wagner-Peyser Funded Activities	N/A	17.207		8,616
Total Employment Service Cluster				<u>8,616</u>
Unemployment Insurance	N/A	17.225		42,350
Trade Adjustment Assistance	N/A	17.245		1,457
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	N/A	17.277		69,076
WIOA Cluster:				
WIA Adult Program	N/A	17.258		131,595
WIA Youth Activities	N/A	17.259	\$ 253,956	327,356
WIA Dislocated Worker Formula Grants	N/A	17.278		84,657
Total WIA Cluster			<u>253,956</u>	<u>543,608</u>
Total United States Department of Labor			<u>253,956</u>	<u>665,107</u>

(Continued)

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
(Continued)

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Assistance Listing Number	Passed Through to Subrecipients	2021 Disbursements
UNITED STATES DEPARTMENT OF TRANSPORTATION:				
<i>(Passed through Ohio Department of Transportation)</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	PID - 109170	20.205		\$ 345,930
Total Highway Planning and Construction Cluster				<u>345,930</u>
<i>(Passed through Ohio Department of Public Safety)</i>				
Highway Safety Cluster:				
State and Community Highway Safety	69A375193000040200H0 69A375203000040200H0	20.600		18,251
Total State and Community Highway Safety				<u>1,421</u>
National Priority Safety Programs	69A3751930000405DOHL	20.616		19,672
Total Highway Safety Cluster				<u>8,327</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	69A37519300001640OHA 69A37520300001640OHA	20.608		27,999
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				<u>20,539</u>
Total United States Department of Transportation				<u>1,937</u>
				<u>22,476</u>
				396,405
UNITED STATES DEPARTMENT OF EDUCATION:				
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Special Education - Grants for Infants and Families	H181A190024 H181A200024	84.181		75,491
Total Special Education - Grants for Infants and Families				<u>70,089</u>
Total United States Department of Education				<u>145,580</u>
UNITED STATES ELECTION ASSISTANCE COMMISSION:				
<i>(Passed through Ohio Secretary of State)</i>				
2018 HAVA Election Security Grants	N/A	90.404		9,111
Total United States Election Assistance Commission				<u>9,111</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<i>(Direct)</i>				
COVID-19 - Provider Relief Fund	N/A	93.498		488,049
<i>(Passed through Ohio Department of Job and Family Services)</i>				
CCDF Cluster:				
Child Care and Development Block Grant	G-2021-11-5930/G-2223-11-6930	93.575		257,537
Total CCDF Cluster				<u>257,537</u>

(Continued)

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
(Continued)

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Assistance Listing Number	Passed Through to Subrecipients	2021 Disbursements
Medicaid Cluster: Medical Assistance Program	G-2021-11-5930/G-2223-11-6930	93.778		\$ 1,280,015
(Passed through Ohio Department of Developmental Disabilities) Medical Assistance Program	2105OH5ADM 2205OH5ADM	93.778		491,437 150,440 <u>1,921,892</u>
Total Medicaid Cluster				313,563
(Passed through Ohio Department of Job and Family Services) Promoting Safe and Stable Families	G-2021-11-5930/G-2223-11-6930	93.556		969,464
Temporary Assistance for Needy Families (TANF)	G-2021-11-5930/G-2223-11-6930	93.558	\$ 455,496	795,786
Child Support Enforcement	G-2021-11-5930/G-2223-11-6930	93.563		170,773
Stephanie Tubbs Jones Child Welfare Services Program	G-2021-11-5930/G-2223-11-6930	93.645		2,062,725
Foster Care - Title IV-E	G-2021-11-5930/G-2223-11-6930	93.658		810,737
Adoption Assistance	G-2021-11-5930/G-2223-11-6930	93.659		1,202,409
Social Services Block Grant	G-2021-11-5930/G-2223-11-6930	93.667		103,778
(Passed through Ohio Department of Developmental Disabilities) Social Services Block Grant	2001OHSOSR	93.667		<u>1,306,187</u>
Total Social Services Block Grant				86,814
(Passed through Ohio Department of Job and Family Services) John H. Chafee Foster Care Program for Successful Transition to Adulthood	G-2021-11-5930/G-2223-11-6930	93.674		22,727
Elder Abuse Prevention Interventions Program	G-2021-11-5930/G-2223-11-6930	93.747		2,497
Children's Health Insurance Program	G-2021-11-5930/G-2223-11-6930	93.767		2,348
(Passed through Mental Health & Recovery Board of Clark, Greene and Madison Counties) Block Grants for Prevention and Treatment of Substance Abuse	T1010041-19	93.959		<u>455,496</u>
Total United States Department of Health and Human Services				9,211,099
UNITED STATES DEPARTMENT OF HOMELAND SECURITY: (Passed through Ohio Department of Public Safety) Hazard Mitigation Grant	FEMA-DR-4360-OH	97.039		7,813
(Passed through Ohio Emergency Management Agency) Emergency Management Performance Grants	EMC-2020-EP-00014 EMC-2021-EP-00002	97.042		18,132 45,154 <u>63,286</u>
Total Emergency Management Performance Grants				<u>71,099</u>
Total United States Department of Homeland Security				\$ 12,197,503
TOTAL FEDERAL ASSISTANCE			\$ 709,452	\$ 12,197,503 (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, 2021**

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, 2021. 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 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, 2021 is \$40,563.

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?	No
• Significant deficiency(ies) identified not considered to be material weakness(es)?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None reported
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major programs:	
CFDA 93.558 – Temporary Assistance for Needy Families	
CFDA 93.659 – Adoption Assistance-Title IV-E	
Medicaid Cluster:	
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

2021-001: Significant Deficiency – Audit Adjustments

The compilation and presentation of materially correct financial statements and the related footnotes is the responsibility of management of the County. Thus, it is important management develop control procedures related to drafting financial statements and footnotes that enable errors to be prevented, or detected and corrected, on a timely basis.

As a result of audit procedures performed, certain errors were noted within the County's financial statements prepared and presented for audit. An adjustment was required to revise various amounts within the basic financial statements. In addition, various corrections were made to the Management's Discussion and Analysis and Notes to the Financial Statements to enable that information to agree to the amounts reported within the basic financial statements.

The County should develop financial reporting procedures which would detect errors and omissions in the financial statements prior to presenting those for audit. Sufficient time should be allowed to properly review the financial statement amounts and disclosures to help ensure the accuracy of those statements prior to finalization.

County's Response: Please see response in County's Corrective Action Plan

Section III – Federal Awards Findings and Questioned Costs

None noted



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Manufactured Home 562-5074

**Corrective Action Plan
December 31, 2021**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2021-001	The Greene County Auditor's office will continue to develop and improve the financial reporting procedures to allow for sufficient time to properly review the financial statement amounts and disclosures in order to detect and correct errors and omissions and ensure the accuracy of the financial statements prior to presenting those for audit.	07/01/2022	David Graham, County Auditor

Sincerely,

David A. Graham
Greene County Auditor

OHIO AUDITOR OF STATE KEITH FABER



GREENE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 8/4/2022

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

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