COMPREHENSIVE ANNUAL FINANCIAL REPORT

GREENE COUNTY *Ohio*

— Year Ending December 31, 2015 —

INTRODUCTORY SECTION

AUDITOR'S OFFICE
GREENE COUNTY, OHIO
MAKING A DIFFERENCE
FOR GREENE COUNTY

GREENE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2015

MAKING A DIFFERENCE
FOR GREENE COUNTY

Prepared by

The Greene County Auditor

David A. Graham

GREENE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015
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GREENE COUNTY, OHIO
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MAKING A DIFFERENCE
FOR GREENE COUNTY

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Greene County Auditor
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Homestead Info	562-5039
Real Estate	562-5072/5073
Accounting/Payroll	562-5076
Manufactured Home	562-5074

June 28, 2016

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

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2015. The CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. This report provides the taxpayers of Greene County with comprehensive financial data in a format that enables them to gain a thorough understanding of the County's financial status. It assists County officials in management decisions and allows financial statement users and the general public to compare Greene County's financial position and its results of operations with those of similar governmental entities.

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

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

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

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

Included in this report are the unmodified opinions rendered on the County's basic financial statements for the year ending December 31, 2015. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit will be continually reviewed and commented on, thereby strengthening the County's accounting and budgetary controls.

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

PROFILE OF THE GOVERNMENT

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

The County has started to put the recession that affected the national and state economy behind it. New construction in the County began to rebound. Unemployment decreased from a high of 10.6% in 2009 to 4.8% in 2015. Wright Patterson Air Force Base has been a stabilizing factor not just for the County but for the entire region over the past several years. Its impact will only grow as operations are consolidated there. As the economy rebounds, the County is in position to quickly benefit from economic growth by having retail and office space that is available to companies looking to expand or to new business ventures looking to get started.

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

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

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

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

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

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

RELEVANT FINANCIAL POLICIES

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

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

MAJOR INITIATIVES

The County continues to closely monitor the budget. Starting in 2015, the County and began taking steps to replace HVAC systems throughout the County. This project is expected to take several years and cost up to $6 million.

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

GFOA CERTIFICATE OF ACHIEVEMENT

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Greene County for its CAFR for the fiscal year ended December 31, 2014. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such CAFR must satisfy both GAAP and applicable legal requirements. A Certificate of

Achievement is valid for a period of one year only. Greene County has received a Certificate of Achievement for the last twenty-nine consecutive years (fiscal years ended 1986 - 2014). 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

David A. Graham
Greene County Auditor

GREENE COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 2015

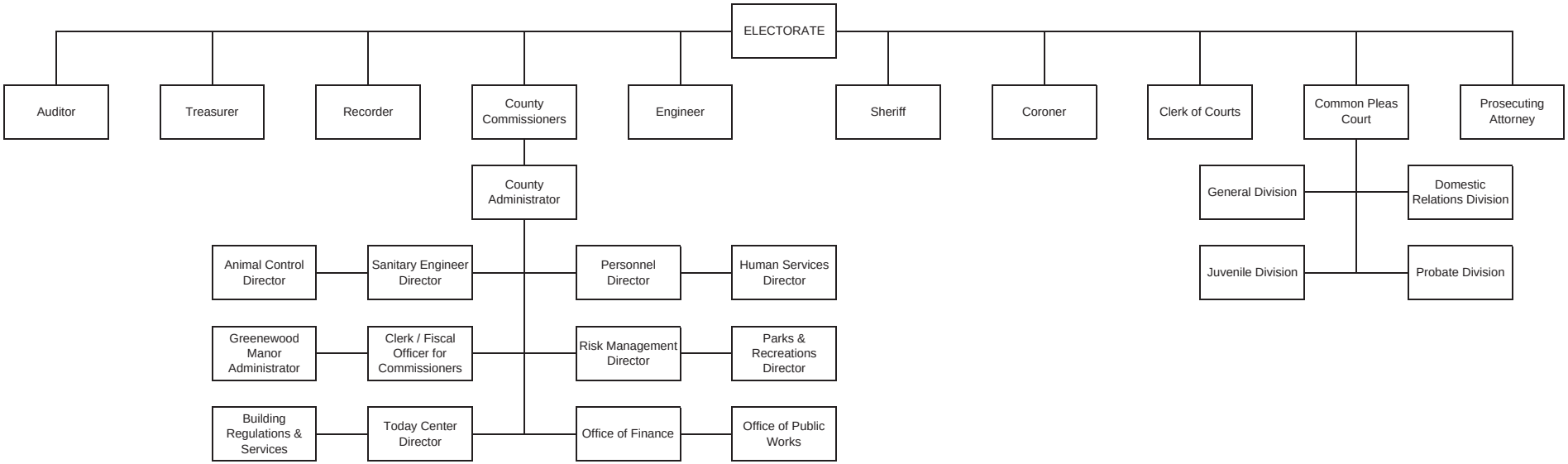
County Elected Officials:

Alan G. Anderson.	Commission President
Thomas R. Koogler	Commissioner
Robert J. Glaser, Jr	Commissioner
David A. Graham	Auditor
Richard D. Gould, CPA	Treasurer
Stephen K. Haller	Prosecutor
Terri A. Mazur	Clerk of Courts
Kevin L. Sharrett	Coroner
Gene C. Fischer	Sheriff
Eric C. Sears	Recorder
Robert N. Geyer	Engineer

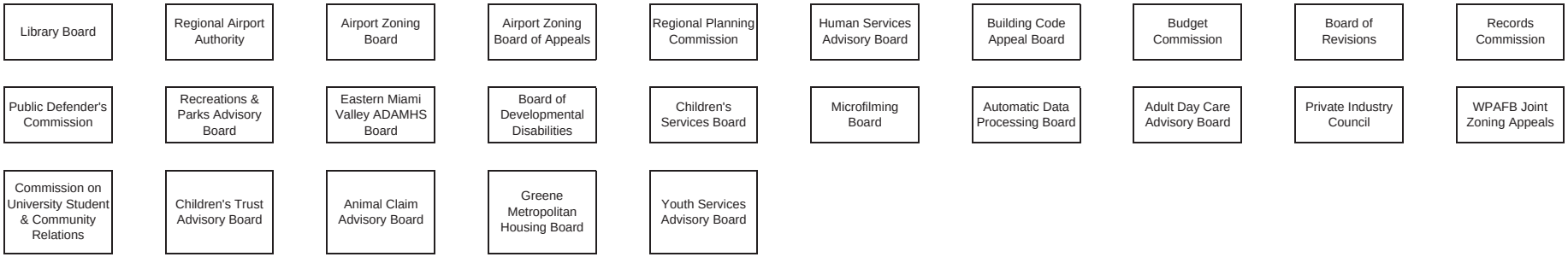
Common Pleas Court Judges:

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

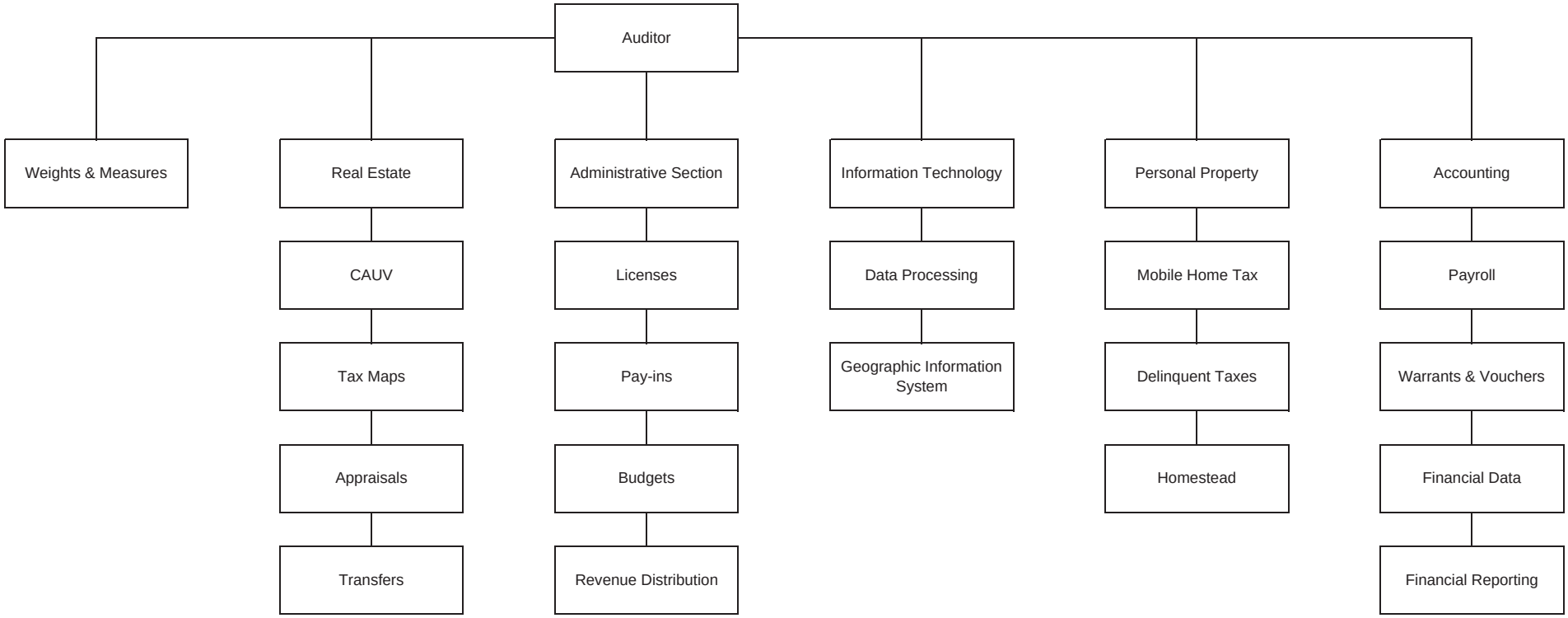
GREENE COUNTY ORGANIZATIONAL CHART



RELATED COUNTY BOARDS:



GREENE COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Greene County

Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

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AUDITOR'S OFFICE
GREENE COUNTY, OHIO
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FINANCIAL SECTION

AUDITOR'S OFFICE
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INDEPENDENT AUDITORS' REPORT

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

Report of the Financial Statements
We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio (the "County") as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

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

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

Opinions
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Motor Vehicle Road and Bridge, Department of Job and Family Services, Children Services Board and Board of Developmental Disabilities funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle
As discussed in Note P to the financial statements, during the year ended December 31, 2015, the County adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and related GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* – an amendment of GASB Statement No. 68. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 15 through 21), schedules for infrastructure assets accounted for using the modified approach (pages 70 through 71) and schedules of proportionate share of net pension liability and pension contributions (pages 72 through 73) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

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

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2016 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 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 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 the County's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 28, 2016

As management of Greene County (the County), we offer readers of the County's financial statement this narrative overview and analysis of the financial activities of the County for the year ended December 31, 2015. 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, 2015, by $352,183,229. Of this amount, governmental activities have ($9,052,123) in unrestricted net position due to the implementation of Governmental Accounting Standards Board (GASB) Statement No. 68.
- The net position of the governmental activities increased 4.5% while the business type activities increased 6.2%
- The revenue of the governmental activities increased $2.4 million from the amounts reported in 2014. Of this, program revenues decreased $.6 million while general revenues increased $3 million from amounts reported in the prior year. During this same period, governmental activities' expenses increased .1%.
- In the business-type activities revenues increased $3 million from the amounts reported in 2014, which was the result of an increase in program revenues of $3.1 million and a decrease in general revenues of $.2 million. During this time expenses increased $.7 million or 2.9%.
- As of December 31, 2015, the County's governmental funds reported combined ending fund balances of $99.6 million, an increase of $9.4 million in comparison with the prior year. Of the ending fund balance $25.7 million is available for spending at the County's discretion.
- Revenues in the County's governmental fund financial statements increased $2.8 million from what they had been in the previous year, while expenditures decreased $5.2 million or 4.5% of what had been expended in 2014.
- The County's outstanding debt decreased by $.6 million or 2.4% in governmental activities and decreased $12.2 million or 7.3% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 7.1% higher than they were budgeted and expenditures were 93.8% of the amounts budgeted.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 $352,183,229 as of December 31, 2015.

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

	Government Activities		Business-type Activities		Total	
		Restated		Restated		Restated
	2015	2014	2015	2014	2015	2014
Current and Other Assets	$ 159,785	$ 147,989	$ 39,691	$ 36,952	$ 199,476	$ 184,941
Capital Assets	163,064	163,804	255,900	261,407	418,964	425,211
Total Assets	322,849	311,793	295,591	298,359	618,440	610,152
Deferred Outflows	8,627	5,888	8,843	9,275	17,470	15,163
Long-term Liabilities	71,588	69,858	159,440	158,065	231,028	227,923
Other Liabilities	12,616	10,284	1,280	14,278	13,896	24,562
Total Liabilities	84,204	80,142	160,720	172,343	244,924	252,485
Deferred Inflows	38,749	37,944	54	-	38,803	37,944
Net Investment in Capital Assets	151,518	151,976	108,197	103,660	259,715	255,636
Restricted	66,057	60,983	8,631	9,531	74,688	70,514
Unrestricted	(9,052)	(13,364)	26,832	22,100	17,780	8,736
Total Net Position	$ 208,523	$ 199,595	$ 143,660	$ 135,291	$ 352,183	$ 334,886

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

An additional portion of the County's net position is resources that are subject to external restriction on how they may be used. The remaining balance is unrestricted net position and may be used to meet the County's ongoing obligations to citizens and creditors. However, during 2015 the County implemented GASB 68 and GASB 71 which requires governments to report a liability for its share of pension obligations which directly affects unrestricted net position. Therefore, the County presented negative unrestricted net position at December 31, 2015 and 2014 (restated) for governmental activities.

As of December 31, 2015, as in 2014, the County is able to report positive balances in total net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

For governmental activities, total assets increased approximately $11.1 million. This increase was primarily the result of increase in Equity in Pooled Cash and Cash Equivalents which is directly related to the positive financial operations of governmental activities and an increase in Due from Other Governments due to timing in receiving grant monies for public safety activities. Total liabilities increased $4.1 million primarily due to the increase in the net pension liability for the current year. As of December 31, 2015, the county had claims payable of $6.7 million which is about $4.7 million more than the amount reported in the prior year. This increase was the result of the county's health insurance not being billed timely by the provider. This also had a direct impact on the county's cash position at year end.

For business-type activities, net position increased $8.4 million during 2015. This increase was the result of positive operations for the year and restructuring of outstanding debt.

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

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program Revenues:						
Charges for Services	$ 18,559	$ 18,464	$ 30,277	$ 29,856	$ 48,836	$ 48,320
Operating Grants/Contributions	30,106	31,194	-	-	30,106	31,194
Capital Grants/Contributions	1,278	869	2,695	-	3,973	869
General Revenues:						
Property Taxes	37,608	35,607	-	-	37,608	35,607
Sales Tax	26,352	24,607	-	-	26,352	24,607
Other Taxes	987	1,008	-	-	987	1,008
Unrestricted Grants	4,572	5,552	-	-	4,572	5,552
Investment Earnings	1,022	1,430	47	59	1,069	1,489
Other	1,172	526	642	792	1,814	1,318
Total Revenues	121,656	119,257	33,661	30,707	155,317	149,964
Expenses:						
Legislative and Executive	16,709	16,180	-	-	16,709	16,180
Judicial	8,072	7,997	-	-	8,072	7,997
Public Safety	20,908	21,191	-	-	20,908	21,191
Public Works	8,564	9,672	-	-	8,564	9,672
Health	25,929	26,179	-	-	25,929	26,179
Human Services	26,876	25,424	-	-	26,876	25,424
Conservation and Recreation	3,033	3,168	-	-	3,033	3,168
Community and Economic Development	1,678	1,763	-	-	1,678	1,763
Interest and Fiscal Charges	940	1,058	-	-	940	1,058
Water	-	-	9,338	8,699	9,338	8,699
Sewer	-	-	15,973	15,890	15,973	15,890
Total Expenses	112,709	112,632	25,311	24,589	138,020	137,221
Changes in Net Position Before Transfers	8,947	6,625	8,350	6,118	17,297	12,743
Transfers	(19)	(18)	19	18	-	-
Change in Net Position	8,928	6,607	8,369	6,136	17,297	12,743
Net Position January 1 (Restated)	199,595	N/A	135,291	N/A	334,886	N/A
Net Position December 31	$ 208,523	$ 199,595	$ 143,660	$ 135,291	$ 352,183	$ 334,886

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of $5,563,706 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of $4,701,677. Consequently, in order to compare 2015 program expenses to 2014, the following adjustments are needed:

	Governmental Activities	Business-Type Activities	Total
Total 2015 program expenses under GASB 68	$ 112,708,882	$ 25,311,219	$ 138,020,101
Pension expense under GASB 68	(4,643,277)	(58,400)	(4,701,677)
2015 contractually required contribution	5,261,265	378,240	5,639,505
Adjusted 2015 program expenses	113,326,870	25,631,059	138,957,929
Total 2014 program expenses under GASB 27	112,631,924	24,589,571	137,221,495
Increase in program expenses not related to pension	$ 694,946	$ 1,041,488	$ 1,736,434

Analysis of the County's Operations: The table on page 18 provides a summary of the County's operations for 2015 and 2014. The County's financial position improved for both governmental and business-type activities. Some of the more significant changes included:

- Property taxes increase $2 million, $1.5 million of which can be attributed directly to voter approval of an additional senior citizen levy. The remaining increase is attributable to taxes generated from new construction.

- Sales tax increased $1.7 million due to the recovering economy and additional commercial development in the County.

- Operating grants decreased $1.1 million which was due to cuts in a number of state grant programs including Children Services, Developmental Disabilities, Community Development Block Grants and Juvenile Rehabilitation Grants. All of these programs are funded based on services provided. Each of these programs saw a similar decrease in their expenses.

- Unrestricted grants decreased $1 million due primarily to a decrease in casino revenue. In 2012, the state constitutional amendment allowed casinos to operate in the state and a portion of the tax revenue generated from the casinos is shared with local governments. Overtime the novelty of the casinos has worn off and the state has allowed racinos to open which compete directly with the casinos, but do not have the revenue sharing component that the casinos had.

- Overall governmental expenses increased less than .1% in 2015. Significant changes within the expenses included a $1.1 million decrease in public works due to a decrease in major road and bridge projects in the county and a $1.5 million increase in human services due to the passage of the senior citizens levy.

- The business-type activities continued its positive operations in 2015. Significant changes included a $2.7 million increase in capital grants and contributions related to several commercial and residential developments. These developments also resulted in an increase in expenses related to the construction activity.

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 $99.6 million, an increase of $9.4 million in comparison with the prior year. Of this, $25.7 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, 2015, the general fund reported $25.7 million in unassigned fund balance and a $33.9 million in total fund balance. This is an increase of $5.4 million from amounts reported in the prior year. Within the general fund, the most significant changes were the increases to pooled cash and cash equivalents and unassigned fund balance, both were the result of revenues exceeding expenditures during the year.

Within the General Fund, revenues in 2015 were up $.9 million or 1.8%. Sales tax revenue was up $1.7 million or 7% from the prior year, but this increase was offset by a decrease in intergovernmental revenue due in large part to the decrease in casino revenue discussed earlier. Expenditures decreased by $.1 million or .3% during 2015. The decrease is the result of no major capital projects being funded in 2015 from the general fund. In 2014, expenditures included the purchase of a $3.8 million communication system acquired by the County. The decrease in capital expenditures was offset by a similar increase in salaries and benefits.

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

The Motor Vehicle, Road and Bridge Fund saw its expenditures decrease $1.5 million while its intergovernmental revenue increased $.4 million, resulting in a change in fund balance of $1.6 million compared to a $.3 million decrease in the prior year. This was the result of there being no major projects during 2015 accounting for the decrease in expenditures, but reimbursement from some of the 2014 project expenditures were received in 2015.

Department of Job and Family Services saw an increase in intergovernmental revenues of $.8 million. This increase in funding was the result of an increase in community need for services provided by the department. Expenditures for this fund saw a similar increase.

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 2015, the water fund saw an increase in net position of $2.2 million while net position in the sewer fund grew by $6.3 million. In each fund, operating revenues and operating expenses remained consistent with that seen in 2014.

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 $.4 million. The County's budgeted revenues were increased $.1 million during the year. Even after this revision to the budget, actual revenue came in $3.2 million or 7.1% more than the final budgeted amount. The County spent 93.8% of the amount appropriated in the general fund during 2015, resulting in the overall general fund's financial position being $9.2 million better than budgeted for the year.

Capital Assets:

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

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	$ 2,452	$ 2,510	$ 2,093	$ 2,093	$ 4,545	$ 4,603
Infrastructure	131,271	131,271			131,271	131,271
Construction in Progress	321	694	1,346	1,691	1,667	2,385
Buildings and Improvements	24,870	25,055	6,631	6,915	31,501	31,970
Water and Sewer Lines			244,965	249,795	244,965	249,795
Equipment	4,149	4,274	865	913	5,014	5,187
Total	$ 163,063	$ 163,804	$ 255,900	$ 261,407	$ 418,963	$ 425,211

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 2015, the County Engineer budgeted $3,437,698 for maintaining the roads of the County at an acceptable level. Actual expenditures were $2,785,254.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being excellent, to evaluate all County bridges. It is the policy of the Greene County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of five or more. The most recent assessment found that 99% of the County bridges have a General Appraisal Rating of five or better. The three bridges that are rated below five are covered bridges, which are registered historical landmarks and therefore cannot be removed or improved to increase the bridge rating. For 2015, the County Engineer budgeted $48,430 for maintaining the bridges of the County at an acceptable level. Actual expenditures were $34,797.

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

Debt:

Outstanding Debt
(Expressed in Thousands of Dollars)

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
General Obligation Bonds	$ 23,801	$ 24,378	$ 74,966	$ 78,778	$ 98,767	$ 103,156
Revenue Bonds	-	-	23,256	27,958	23,256	27,958
OWDA/OPWC Related Debt	-	-	54,588	57,818	54,588	57,818
Bond Anticipation Notes	110	133	-	1,148	110	1,281
Special Assessment Bonds	-	-	2,812	2,086	2,812	2,086
Total	$ 23,911	$ 24,511	$ 155,622	$ 167,788	$ 179,533	$ 192,299

During 2015, the County refunded a portion of the 2007 Greene Town Center Infrastructure general obligation bonds. Additionally, the 2005 Sewer System revenue bond was fully retired.

On March 31, 2015, Moody's Investors Services upgraded the County's long-term general obligations debt from Aa2 to Aa1. For more information regarding the County's debt, see footnote E and F of the Notes to the Basic Financial Statements.

Economic Factors and Next Year's Budgets and Rates

The County's budgeted revenues for the general fund in 2016 are consistent with those appearing in the final budget for 2015. The Board of County Commissioners will review the County's financial position throughout 2016 to determine if the final appropriations for the year need to be adjusted.

As a result of the current economic climate most revenues are expected to remain unchanged from 2015. Sales tax revenue is expected to increase due to additional commercial construction, while property tax revenue is expected to increase slightly due to additional residential construction.

Requests for Information

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

GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF NET POSITION
DECEMBER 31, 2015

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	$ 104,144,056	$ 19,014,012	$ 123,158,068
Cash and Cash Equivalents in Segregated Accounts	81,550	2,347,739	2,429,289
Receivables (Net of Allowances for Uncollectibles)			
Taxes	42,527,660		42,527,660
Accounts	698,597	3,816,831	4,515,428
Special Assessments		5,021,776	5,021,776
Accrued Interest	100,030		100,030
Internal Balances	270,568	(270,568)	0
Due from Other Governments	11,962,939		11,962,939
Materials and Supplies Inventory		952,393	952,393
Prepaid Items		178,391	178,391
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents		6,926,893	6,926,893
Cash and Cash Equivalents with Escrow Agents		1,703,946	1,703,946
Capital Assets Not Being Depreciated	134,043,525	3,438,801	137,482,326
Capital Assets (Net of Accumulated Depreciation)	29,019,921	252,460,677	281,480,598
Total Assets	322,848,846	295,590,891	618,439,737
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred Charge on Refunding	1,100,988	8,302,045	9,403,033
Pension	7,525,751	541,037	8,066,788
Total Deferred Outflows of Resources	8,626,739	8,843,082	17,469,821
LIABILITIES:			
Accounts Payable	2,265,860	724,633	2,990,493
Accrued Wages and Benefits	3,357,510	248,324	3,605,834
Due to Other Governments	127,805		127,805
Accrued Interest Payable	73,576	263,717	337,293
Notes Payable	110,000		110,000
Claims Payable	6,681,119		6,681,119
Payable from Restricted Assets:			
Matured General Obligation Bonds		5,000	5,000
Matured General Obligation Bond Interest		5,981	5,981
Matured Special Assessment Bonds with Governmental Commitment		15,000	15,000
Matured Special Assessment Bond Interest with Governmental Commitment		16,997	16,997
Long-Term Liabilities:			
Due Within One Year	1,687,006	12,756,660	14,443,666
Due in More Than One Year:			
Net Pension Liability (See Note G)	42,552,505	2,947,481	45,499,986
Other Amounts Due in More than One Year	27,348,593	143,736,253	171,084,846
Total Liabilities	84,203,974	160,720,046	244,924,020
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes	38,003,115		38,003,115
Pension	745,593	53,601	799,194
Total Deferred Inflows of Resources	38,748,708	53,601	38,802,309
NET POSITION:			
Net Investment in Capital Assets	151,517,853	108,197,018	259,714,871
Restricted for:			
Debt Service	1,060,881	8,630,839	9,691,720
Other Purposes	729,671		729,671
Road and Bridge Maintenance	12,162,261		12,162,261
Human and Social Services	12,849,775		12,849,775
Health Care Assistance	24,784,127		24,784,127
Public Safety Programs	4,386,030		4,386,030
General Administrative Services	5,871,001		5,871,001
Community and Economic Programs	1,322,718		1,322,718
Conservation Programs	2,593,483		2,593,483
Unclaimed Monies	208,727		208,727
Trust Fund - Expendable	17,699		17,699
Trust Fund - Nonexpendable	70,800		70,800
Unrestricted	(9,052,123)	26,832,469	17,780,346
Total Net Position	$ 208,522,903	$ 143,660,326	$ 352,183,229

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, 2015

	Program Revenues				Net(Expense)Revenue and Changes in Net Position		
					Primary Government		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
Legislative and Executive	$ 16,708,608	$ 5,479,066	$ 312,301	$ 134,793	$ (10,782,448)		$ (10,782,448)
Judicial	8,071,770	2,028,410	456,643		(5,586,717)		(5,586,717)
Public Safety	20,907,748	3,173,005	3,750,114	392,564	(13,592,065)		(13,592,065)
Public Works	8,564,111	464,590	6,886,740	750,435	(462,346)		(462,346)
Health	25,928,609	909,566	5,905,205		(19,113,838)		(19,113,838)
Human Services	26,875,768	5,322,285	11,706,144		(9,847,339)		(9,847,339)
Conservation and Recreation	3,033,427	1,176,745	110,746		(1,745,936)		(1,745,936)
Community and Economic Development	1,678,489	5,000	978,032		(695,457)		(695,457)
Interest and Fiscal Charges	940,352				(940,352)		(940,352)
Total Governmental Activities	112,708,882	18,558,667	30,105,925	1,277,792	(62,766,498)		(62,766,498)
Business-Type Activities:							
Water	9,338,165	10,131,651		1,044,584		1,838,070	1,838,070
Sewer	15,973,054	20,145,679		1,650,771		5,823,396	5,823,396
Total Business-Type Activities	25,311,219	30,277,330		2,695,355		7,661,466	7,661,466
Total - Primary Government	$ 138,020,101	$ 48,835,997	$ 30,105,925	$ 3,973,147	$ (62,766,498)	$ 7,661,466	$ (55,105,032)
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes					8,498,898		8,498,898
Property Taxes, Levied for Road and Bridge Maintenance					823,454		823,454
Property Taxes, Levied for Community Mental Health					3,978,443		3,978,443
Property Taxes, Levied for Developmental Disability Services					10,937,836		10,937,836
Property Taxes, Levied for County Hospital Services					3,128,956		3,128,956
Property Taxes, Levied for Children's Services					5,097,926		5,097,926
Property Taxes, Levied for Senior Citizen Services					4,873,450		4,873,450
Property Taxes, Levied for Debt Service					269,003		269,003
Sales Taxes					26,351,943		26,351,943
County Hotel Lodging Tax					987,072		987,072
Grants and Entitlements not Restricted to Specific Programs					4,571,615		4,571,615
Investment Earnings					1,022,404	46,997	1,069,401
Gain on Sale of Capital Assets					473,059	19,542	492,601
Other Revenues					699,130	621,870	1,321,000
Transfers					(19,266)	19,266	
Total General Revenues and Transfers					71,693,923	707,675	72,401,598
Change in Net Position					8,927,425	8,369,141	17,296,566
Net Position - Beginning of Year (Restated)					199,595,478	135,291,185	334,886,663
Net Position - End of Year					$ 208,522,903	$ 143,660,326	$ 352,183,229

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

GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	General	Motor Vehicle Road & Bridge	Department of Job and Family Services	Children Services Board	Board of Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
ASSETS:							
Equity in Pooled Cash and Cash Equivalents	$ 30,355,213	$ 9,409,848	$ 1,367,715	$ 8,172,710	$ 23,072,068	$ 23,065,057	$ 95,442,611
Cash and Cash Equivalents in Segregated Accounts						81,550	81,550
Receivables (Net of Allowance for Uncollectibles)							
Taxes	12,921,257	836,489		5,178,414	11,111,858	12,479,642	42,527,660
Accounts	256,064	49,311	5,537	8,922	7,720	371,043	698,597
Accrued Interest	98,530	1,000				500	100,030
Due from Other Funds	76,346					33,282	109,628
Interfund Receivable	333,438						333,438
Due from Other Governments	2,571,547	3,510,840	316,689	422,622	2,335,302	2,805,939	11,962,939
Total Assets	$ 46,612,395	$ 13,807,488	$ 1,689,941	$ 13,782,668	$ 36,526,948	$ 38,837,013	$ 151,256,453
LIABILITIES:							
Accounts Payable	$ 468,942	$ 313,215	$ 158,290	$ 478,104	$ 253,167	$ 512,954	$ 2,184,672
Accrued Wages and Benefits	1,737,493	153,534	368,908	17,635	504,402	575,538	3,357,510
Due to Other Governments					33,361	94,444	127,805
Interfund Payable						333,438	333,438
Due to Other Funds	3,409	4,830	40,973		8,695	45,049	102,956
Notes Payable						110,000	110,000
Total Liabilities	2,209,844	471,579	568,171	495,739	799,625	1,671,423	6,216,381
DEFERRED INFLOWS OF RESOURCES:							
Property Taxes	8,609,156	830,510		5,140,775	11,033,963	12,388,711	38,003,115
Unavailable Revenue	1,915,415	2,243,032		413,387	865,398	1,989,728	7,426,960
Total Deferred Inflows of Resources	10,524,571	3,073,542		5,554,162	11,899,361	14,378,439	45,430,075
FUND BALANCES:							
Nonspendable	618,511					104,082	722,593
Restricted		10,262,367	1,121,770	7,732,767	23,827,962	19,403,984	62,348,850
Committed						3,279,085	3,279,085
Assigned	7,516,117						7,516,117
Unassigned	25,743,352						25,743,352
Total Fund Balances	33,877,980	10,262,367	1,121,770	7,732,767	23,827,962	22,787,151	99,609,997
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 46,612,395	$ 13,807,488	$ 1,689,941	$ 13,782,668	$ 36,526,948	$ 38,837,013	$ 151,256,453

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

GREENE COUNTY, OHIO
RECONCILIATION OF THE TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2015

Total Governmental Fund Balances	$ 99,609,997
Amounts reported for governmental activities in the statement of net position are different because:	
Internal service funds are used by the County to charge the costs of providing health care insurance to County employees. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position……	2,203,034
Long term debts are not due and payable in the current period and, therefore, are not reported as a fund liability……	(23,157,948)
The unamortized loss on the refunding of debt is not due and payable in the current period and, therefore, is not reported as a fund liability……..	1,100,988
The unamortized discount on the refunding of debt is not due and payable in the current period and , therefore, is not reported as a fund liability……	49,999
The unamortized premium on the refunding debt is not recognized in the current period and, therefore, is not reported as a fund liability……..	(892,221)
Accrued interest on bonds are not due and payable in the current period and, therefore, are not reported as a fund liability……	(73,576)
Accrued compensated absences obligations are not due and payable in the current period, and therefore, are not reported as a fund liability……	(5,035,429)
The difference in net position between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods……	7,426,960
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds……	163,063,446
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds……	(35,772,347)
Total net position of governmental activities……	$ 208,522,903

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, 2015

	General	Motor Vehicle Road & Bridge	Department of Job and Family Services	Children Services Board	Board of Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
REVENUES:							
Taxes	$ 34,939,416	$ 829,091		$ 5,131,778	$ 11,015,493	$ 13,289,862	$ 65,205,640
Special Assessments		41,687					41,687
Charges for Services	7,181,371	271,835		54,544	128,930	8,994,820	16,631,500
Licenses and Permits	918,594					177,578	1,096,172
Fines and Forfeitures	299,738	154,933				396,001	850,672
Intergovernmental	4,993,553	7,538,190	$ 5,486,139	4,015,734	4,740,625	7,863,809	34,638,050
Investment Earnings	995,846	14,494				127,152	1,137,492
Other	227,061	54,887	231,045	36,422	283,867	291,344	1,124,626
Total Revenues	49,555,579	8,905,117	5,717,184	9,238,478	16,168,915	31,140,566	120,725,839
EXPENDITURES:							
Current:							
General Government:							
Legislative and Executive	14,772,899					1,608,312	16,381,211
Judicial	7,893,029						7,893,029
Public Safety	14,592,759					6,185,080	20,777,839
Public Works	697,074	7,348,565					8,045,639
Health	301,239				16,614,947	8,652,745	25,568,931
Human Services	710,826		5,626,859	9,102,885		11,422,399	26,862,969
Conservation and Recreation	2,304,104					749,910	3,054,014
Community and Economic Development	303,182					1,339,373	1,642,555
Capital Outlay						22,946	22,946
Debt Service:							
Principal Retirements						995,000	995,000
Interest and Fiscal Charges						971,963	971,963
Total Expenditures	41,575,112	7,348,565	5,626,859	9,102,885	16,614,947	31,947,728	112,216,096
Excess of Revenues Over (Under) Expenditures	7,980,467	1,556,552	90,325	135,593	(446,032)	(807,162)	8,509,743
OTHER FINANCING SOURCES AND USES:							
Transfers In	626		276,098		2,166	2,968,933	3,247,823
Refunding Bonds Issued						3,955,000	3,955,000
Premium on Refuding Bonds						82,913	82,913
Payment to refunded bond escrow agent						(4,015,681)	(4,015,681)
Inception of Capital Lease						249,401	249,401
Proceeds from Sale of Capital Assets	385,630	71		222,005		27,623	635,329
Transfers Out	(2,958,070)					(309,520)	(3,267,590)
Total Other Financing Sources and Uses	(2,571,814)	71	276,098	222,005	2,166	2,958,669	887,195
Net Change in Fund Balance	5,408,653	1,556,623	366,423	357,598	(443,866)	2,151,507	9,396,938
Fund Balance (Deficit) at Beginning of Year	28,469,327	8,705,744	755,347	7,375,169	24,271,828	20,635,644	90,213,059
Fund Balance (Deficit) at End of Year	$ 33,877,980	$ 10,262,367	$ 1,121,770	$ 7,732,767	$ 23,827,962	$ 22,787,151	$ 99,609,997

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

GREENE COUNTY, OHIO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

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

Net change in fund balances - total governmental funds	$ 9,396,938
The change in net position of certain activities within the internal service fund is reported with governmental activities	(1,614,023)
The compensated absences portion of accrued wages and benefits in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	487,495
The issuance of long-term debt provides current financial resources to government funds, but has no effect on net position	(4,287,314)
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position	5,060,561
The amortization of a loss on the refunding of debt or the premium/discount on the issuance of debt do not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds	20,693
Accrued interest expense in the statement of activities does not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds	10,918
The difference in the change in net position between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two accounting methods	(24,940)
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements	(1,701,872)
The acquisition of capital assets is reported as an expense on the fund level statements, but is capitalized as an asset on the entity wide statements	1,123,251
Disposal of capital assets is only reported to the extent proceeds are received from the sale of the capital asset on the fund level statements. On the entity wide statements the gain or loss from the disposal of the asset is determined and reflected in the statements	(162,270)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows	5,261,265
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities	(4,643,277)
Change in net position of governmental activities	$ 8,927,425

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes	$ 32,268,500	$ 32,268,500	$ 34,737,410	$ 2,468,910
Charges for Services	6,141,100	6,232,780	7,120,389	887,609
Licenses and Permits	746,500	746,500	921,528	175,028
Fines and Forfeitures	312,600	312,600	295,052	(17,548)
Intergovernmental	4,537,100	4,537,100	4,974,102	437,002
Investment Earnings	844,600	844,600	906,679	62,079
Other	941,940	968,292	213,262	(755,030)
Total Revenues	45,792,340	45,910,372	49,168,422	3,258,050
EXPENDITURES:				
General Government:				
Legislative and Executive	17,763,750	17,526,453	15,505,756	2,020,697
Judicial	8,121,687	8,163,810	8,000,255	163,555
Public Safety	14,693,050	14,897,612	14,820,988	76,624
Public Works	939,680	975,355	704,498	270,857
Health	439,197	439,197	336,681	102,516
Human Services	801,453	806,886	728,558	78,328
Conservation and Recreation	2,427,730	2,420,176	2,396,463	23,713
Community and Economic Development	377,558	377,558	300,762	76,796
Total Expenditures	45,564,105	45,607,047	42,793,961	2,813,086
Excess of Revenues Over (Under) Expenditures	228,235	303,325	6,374,461	6,071,136
OTHER FINANCING SOURCES AND USES:				
Transfers In	316,300	316,300	626	(315,674)
Proceeds from Sale of Capital Assets	8,300	8,300	385,630	377,330
Advances In			153,618	153,618
Transfers Out	(5,324,270)	(5,691,399)	(2,996,084)	2,695,315
Advances Out	(50,000)	(79,222)	(69,222)	10,000
Repayment of Loans to Other Governments			130,000	130,000
Loans to Other Governments	(251,500)	(201,108)	(115,000)	86,108
Total Other Financing Sources and Uses	(5,301,170)	(5,647,129)	(2,510,432)	3,136,697
Net Change in Fund Balance	(5,072,935)	(5,343,804)	3,864,029	9,207,833
Fund Balance (Deficit) at Beginning of Year	23,396,116	23,396,116	23,396,116	
Prior Year Encumbrances Appropriated	1,901,224	1,901,224	1,901,224	
Fund Balance (Deficit) at End of Year	$ 20,224,405	$ 19,953,536	$ 29,161,369	$ 9,207,833

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
MOTOR VEHICLE ROAD AND BRIDGE
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes	$ 815,850	$ 815,850	$ 822,254	$ 6,404
Special Assessments	40,000	43,208	43,208	
Charges for Services	300,000	300,000	275,349	(24,651)
Fines and Forfeitures	140,000	140,000	152,043	12,043
Intergovernmental	6,595,807	7,087,969	7,314,091	226,122
Investment Earnings	15,000	15,000	14,886	(114)
Other	35,500	35,514	54,887	19,373
Total Revenues	7,942,157	8,437,541	8,676,718	239,177
EXPENDITURES:				
Public Works	9,035,240	9,690,301	7,404,680	2,285,621
Total Expenditures	9,035,240	9,690,301	7,404,680	2,285,621
Excess of Revenues Over (Under) Expenditures	(1,093,083)	(1,252,760)	1,272,038	2,524,798
OTHER FINANCING SOURCES AND USES:				
Transfers In	5,500			
Proceeds from Sale of Capital Assets	5,000	5,000	71	(4,929)
Total Other Financing Sources and Uses	10,500	5,000	71	(4,929)
Net Change in Fund Balance	(1,082,583)	(1,247,760)	1,272,109	2,519,869
Fund Balance (Deficit) at Beginning of Year	7,585,707	7,585,707	7,585,707	
Prior Year Encumbrances Appropriated	248,724	248,724	248,724	
Fund Balance (Deficit) at End of Year	$ 6,751,848	$ 6,586,671	$ 9,106,540	$ 2,519,869

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
DEPARTMENT OF JOB AND FAMILY SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Intergovernmental	$ 4,770,000	$ 4,770,000	$ 5,284,918	$ 514,918
Other	5,726,000	5,726,000	388,252	(5,337,748)
Total Revenues	10,496,000	10,496,000	5,673,170	(4,822,830)
EXPENDITURES:				
Human Services	10,835,146	10,825,603	5,804,413	5,021,190
Total Expenditures	10,835,146	10,825,603	5,804,413	5,021,190
Excess of Revenues Over (Under) Expenditures	(339,146)	(329,603)	(131,243)	198,360
OTHER FINANCING SOURCES AND USES:				
Transfers In	401,000	401,000	276,098	(124,902)
Proceeds from Sale of Capital Assets	1,000	1,000		(1,000)
Total Other Financing Sources and Uses	402,000	402,000	276,098	(125,902)
Net Change in Fund Balance	62,854	72,397	144,855	72,458
Fund Balance (Deficit) at Beginning of Year	1,204,885	1,204,885	1,204,885	
Prior Year Encumbrances Appropriated	17,675	17,675	17,675	
Fund Balance (Deficit) at End of Year	$ 1,285,414	$ 1,294,957	$ 1,367,415	$ 72,458

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
CHILDREN SERVICES BOARD
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes	$ 5,260,500	$ 5,260,500	$ 5,090,794	$ (169,706)
Charges for Services	70,000	70,000	53,718	(16,282)
Intergovernmental	4,901,000	5,556,000	4,484,483	(1,071,517)
Other	31,000	31,000	31,611	611
Total Revenues	10,262,500	10,917,500	9,660,606	(1,256,894)
EXPENDITURES:				
Human Services	10,737,263	11,312,059	9,658,324	1,653,735
Total Expenditures	10,737,263	11,312,059	9,658,324	1,653,735
Excess of Revenues Over (Under) Expenditures	(474,763)	(394,559)	2,282	396,841
OTHER FINANCING SOURCES AND USES:				
Proceeds from Sale of Capital Assets	5,000	5,000	222,005	217,005
Total Other Financing Sources and Uses	5,000	5,000	222,005	217,005
Net Change in Fund Balance	(469,763)	(389,559)	224,287	613,846
Fund Balance (Deficit) at Beginning of Year	7,121,711	7,121,711	7,121,711	
Prior Year Encumbrances Appropriated	151,263	151,263	151,263	
Fund Balance (Deficit) at End of Year	$ 6,803,211	$ 6,883,415	$ 7,497,261	$ 613,846

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes	$ 10,953,453	$ 10,953,453	$ 10,920,860	$ (32,593)
Charges for Services	205,000	205,000	162,246	(42,754)
Intergovernmental	4,519,955	4,519,955	3,659,434	(860,521)
Other	135,000	135,000	283,867	148,867
Total Revenues	15,813,408	15,813,408	15,026,407	(787,001)
EXPENDITURES:				
Health	20,318,703	20,141,753	18,082,122	2,059,631
Total Expenditures	20,318,703	20,141,753	18,082,122	2,059,631
Excess of Revenues Over (Under) Expenditures	(4,505,295)	(4,328,345)	(3,055,715)	1,272,630
OTHER FINANCING SOURCES AND USES:				
Transfers In			2,166	2,166
Total Other Financing Sources and Uses			2,166	2,166
Net Change in Fund Balance	(4,505,295)	(4,328,345)	(3,053,549)	1,274,796
Fund Balance (Deficit) at Beginning of Year	23,751,478	23,751,478	23,751,478	
Prior Year Encumbrances Appropriated	963,680	963,680	963,680	
Fund Balance (Deficit) at End of Year	$ 20,209,863	$ 20,386,813	$ 21,661,609	$ 1,274,796

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

GREENE COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2015

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	$ 8,646,362	$ 10,367,650	$ 19,014,012	$ 8,701,445
Cash and Cash Equivalents in Segregated Accounts	912,472	1,435,267	2,347,739	
Accounts Receivable	1,382,337	2,434,494	3,816,831	
Special Assessments Receivable	1,076,473	3,945,303	5,021,776	
Prepaid Items	74,410	103,981	178,391	
Materials and Supplies Inventory	556,865	395,528	952,393	
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	4,190,892	2,736,001	6,926,893	
Debt Service Deposits	517,864	1,186,082	1,703,946	
Total Current Assets	17,357,675	22,604,306	39,961,981	8,701,445
Noncurrent Assets:				
Capital Assets, net	73,832,028	182,067,450	255,899,478	
Total Noncurrent Assets	73,832,028	182,067,450	255,899,478	
Total Assets	91,189,703	204,671,756	295,861,459	8,701,445
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding	1,919,009	6,383,036	8,302,045	
Pension	240,303	300,734	541,037	
Total Deferred Outflows of Resources	2,159,312	6,683,770	8,843,082	
LIABILITIES:				
Current Liabilities:				
Accounts Payable	269,019	455,614	724,633	81,188
Claims Payable				6,681,119
Accrued Wages and Benefits	377,164	379,568	756,732	
Accrued Interest Payable	97,127	166,590	263,717	
Due to Other Funds	2,958	3,714	6,672	
General Obligation Bonds Payable	1,803,653	5,695,326	7,498,979	
Special Assessment Bonds Payable	112,007	146,693	258,700	
OWDA/OPWC Loans Payable	241,673	3,097,508	3,339,181	
Current Liabilities Payable from Restricted Assets:				
Revenue Bonds Payable	1,059,054	549,373	1,608,427	
Matured General Obligation Bonds		5,000	5,000	
Matured General Obligation Bonds Interest	469	5,512	5,981	
Matured Special Assessment Bonds with Governmental Commitment	15,000		15,000	
Matured Special Assessment Bonds Interest with Governmental Commitment	16,691	306	16,997	
Total Current Liabilities	3,994,815	10,505,204	14,500,019	6,762,307
Long-Term Liabilities: (Net of Current Portions)				
General Obligation Bonds Payable	18,733,929	48,733,192	67,467,121	
Revenue Bonds Payable	9,772,730	11,874,585	21,647,315	
Special Assessment Bonds Payable	758,215	1,795,085	2,553,300	
OWDA/OPWC Loans Payable	4,645,126	46,603,382	51,248,508	
OPWC Construction Commitments	41,445	321,529	362,974	
Net Pension Liability	1,330,305	1,617,176	2,947,481	
Total Long-Term Liabilities	35,281,750	110,944,949	146,226,699	
Total Liabilities	39,276,565	121,450,153	160,726,718	6,762,307
DEFERRED INFLOWS OF RESOURCES:				
Pension	23,807	29,794	53,601	
NET POSITION:				
Net Investment in Capital Assets	38,568,205	69,628,813	108,197,018	
Restricted for Debt Service	4,708,756	3,922,083	8,630,839	
Unrestricted	10,771,682	16,324,683	27,096,365	1,939,138
Total Net Position	$ 54,048,643	$ 89,875,579	143,924,222	$ 1,939,138
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(263,896)	
Total Net Position of Business-type Activites			$ 143,660,326	

The notes to the financial statements are an intergral 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, 2015

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
OPERATING REVENUES:				
Charges for Services	$ 10,131,651	$ 20,145,679	$ 30,277,330	$ 13,630,202
Other	229,455	392,415	621,870	476,255
Total Operating Revenues	10,361,106	20,538,094	30,899,200	14,106,457
OPERATING EXPENSES:				
Personal Services	2,068,350	2,528,121	4,596,471	
Contractual Services	1,116,163	1,634,507	2,750,670	15,907,739
Materials and Supplies	2,118,206	2,233,017	4,351,223	
Depreciation	2,389,076	5,287,693	7,676,769	
Other	94,054	126,435	220,489	
Total Operating Expenses	7,785,849	11,809,773	19,595,622	15,907,739
Operating Income (Loss)	2,575,257	8,728,321	11,303,578	(1,801,282)
NON-OPERATING REVENUES (EXPENSES):				
Investment Income	46,997		46,997	
Special Assessments	205,220	1,236,164	1,441,384	
Intergovernmental	27,630		27,630	
Gain on Sale of Capital Assets	4,309	15,233	19,542	
Interest and Fiscal Charges	(1,465,314)	(4,063,525)	(5,528,839)	
Total Non-Operating Revenues (Expenses)	(1,181,158)	(2,812,128)	(3,993,286)	
Income (Loss) Before Contributions and Transfers	1,394,099	5,916,193	7,310,292	(1,801,282)
Capital Contributions from Developers	811,734	414,607	1,226,341	
Transfers In	14,191	9,497	23,688	501
Transfers Out		(4,422)	(4,422)	
Change in Net Position	2,220,024	6,335,875	8,555,899	(1,800,781)
Net Position at Beginning of Year (Restated)	51,828,619	83,539,704		3,739,919
Net Position at End of Year	$ 54,048,643	$ 89,875,579		$ 1,939,138
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(186,758)	
Change in Net Position of Business-type Activities			$ 8,369,141	

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

GREENE COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
Cash Flows from Operating Activities:				
Received from Charges for Services	$ 10,027,415	$ 19,914,901	$ 29,942,316	$ 13,630,202
Received from Other Operating Sources	229,455	392,424	621,879	476,255
Payments to Suppliers for Goods and Services	(2,075,719)	(2,247,906)	(4,323,625)	
Payments for Contract Services	(1,098,766)	(1,615,428)	(2,714,194)	(11,138,940)
Payments to Employees for Services	(2,129,254)	(2,615,150)	(4,744,404)	
Payments for Other Operating Expenses	(93,374)	(123,458)	(216,832)	
Net Cash Provided by (Used for) Operating Activities	4,859,757	13,705,383	18,565,140	2,967,517
Cash Flows from Noncapital Financing Activities:				
Transfers In	14,191	9,497	23,688	501
Transfers Out		(4,422)	(4,422)	
Net Cash Provided by (Used for) Noncapital Financing Activities	14,191	5,075	19,266	501
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Capital Related Debt	191,445	805,000	996,445	
Capital Grants from OPWC	27,630		27,630	
Cash Received from Escrow	4,156	910,022	914,178	
Special Assessments Received	168,262	505,166	673,428	
Payments for Capital Acquisitions	(272,114)	(245,199)	(517,313)	
Payments for Capital Related Debt Principal	(2,941,552)	(9,851,348)	(12,792,900)	
Payments for Capital Related Interest	(1,416,667)	(3,849,330)	(5,265,997)	
Proceeds from Sales of Capital Assets	4,309	15,233	19,542	
Net Cash Provided by (Used for) Capital and Related Financing Activities	(4,234,531)	(11,710,456)	(15,944,987)	
Cash Flows from Investing Activities:				
Received for Interest on Investments	46,994		46,994	
Net Cash Provided by (Used for) Investing Activities	46,994		46,994	
Net Increase (Decrease) in Cash and Cash Equivalents	686,411	2,000,002	2,686,413	2,968,018
Cash and Cash Equivalents Beginning of Year	13,063,315	12,538,916	25,602,231	5,733,427
Cash and Cash Equivalents End of Year	$ 13,749,726	$ 14,538,918	$ 28,288,644	$ 8,701,445
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	2,575,257	8,728,321	11,303,578	(1,801,282)
Adjustments:				
Depreciation	2,389,076	5,287,693	7,676,769	
(Increase) Decrease in Assets and Deferred Outflows:				
Account Receivable	(104,236)	(230,778)	(335,014)	
Prepaid Items	(1,915)	(2,584)	(4,499)	
Materials and Supplies Inventory	3,989	(43,637)	(39,648)	
Deferred Outflows of Resources - Pension	(77,705)	(103,210)	(180,915)	
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	59,575	58,360	117,935	81,188
Claims Payable				4,687,611
Accrued Wages and Benefits	(37,614)	(51,919)	(89,533)	
Net Pension Liability	30,608	38,306	68,914	
Deferred Inflows of Resources - Pension	23,807	29,794	53,601	
Due to Other Funds	(1,085)	(4,963)	(6,048)	
Net Cash Provided by (Used for) Operating Activities	$ 4,859,757	$ 13,705,383	$ 18,565,140	$ 2,967,517
Noncash investing, capital and financing activities				
Contributions of capital assets from developers	811,734	414,607	1,226,341	
Reconciliation of cash and cash equivalents:				
Equity in Pooled Cash and Cash Equivalents	8,646,362	10,367,650	19,014,012	8,701,445
Cash and Cash Equivalents in Segregated Accounts	912,472	1,435,267	2,347,739	
Restricted Equity in Pooled Cash and Cash Equivalents	4,190,892	2,736,001	6,926,893	
Total Cash and Cash Equivalents	$ 13,749,726	$ 14,538,918	$ 28,288,644	$ 8,701,445

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

GREENE COUNTY, OHIO
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2015

	Agency Funds
ASSETS:	
Equity in Pooled Cash and Cash Equivalents	$ 17,150,100
Cash and Cash Equivalents in Segregated Accounts	2,900,095
Taxes Levied for Other Governments	211,384,318
Total Assets	$ 231,434,513
LIABILITIES:	
Due to Other Governments	$ 215,285,162
Payroll Withholdings	1,791
Other Liabilities	16,147,560
Total Liabilities	$ 231,434,513

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

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

> **Greene County Park District** - The three Park Commissioners are appointed by the Probate Judge. During 2015, 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 2015, 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 2015, the County paid the Transit Board $2,095,366 for services provided under this contract.
>
> **Metropolitan Housing Authority** - Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court, and Board of County Commissioners appoint one board member each. The County provided the Housing Authority with $4,479 in 2015. This amount represented rent payments made on behalf of qualifying individuals.
>
> **Greene County Regional Airport Authority (Authority):** The County Commissioners appoint all seven members of the Authority's Board. In 2015, the County provided $59,500 in operating grants to the Authority to assist in its operations.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Additionally, the government reports the following fund types:

Internal service fund - The County's internal service fund accounts for the self-funded health insurance for County employees' and agencies of the County on a cost reimbursement basis.

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

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

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

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

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

Budgetary Accounting and Control: Under Ohio Law, the Board of County Commissioners must adopt an appropriation budget by January 1 of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1, for all funds except Fiduciary Fund types. Each County department prepares an original budget that is approved by the Board of County Commissioners. All modifications to the original budget must be requested by departmental management and approved by the Board of County Commissioners throughout the year. The original budget and all budgetary amendments and supplemental appropriations necessary during 2015 are included in the final budget amounts presented in the budget to actual comparisons.

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

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

The actual results of operations compared to the original and revised appropriation as approved by the Board of County Commissioners for the General Fund and all major Special Revenue Funds by expenditure function and revenue sources are presented in the Statement of Revenues, Expenditures and Changes in Fund Balances-Budget 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 which is based on quoted market prices. 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 2015. 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 does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1904. Investments in STAR Ohio are valued at STAR Ohio's net asset per share price, which is the price the investment could be sold for on December 31, 2015.

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

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

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

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

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

Capitalization of Interest: The County's policy is to capitalize net interest cost on Enterprise Fund construction projects until substantial completion of the project. For 2015, no such interest costs were capitalized on construction projects for Enterprise Funds.

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

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

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

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance year 2016 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, permissive sales taxes, special assessments, grants and entitlements, interest, and other miscellaneous accounts receivables. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows related to pension are reported in the government-wide statement of net position. (See Note G)

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

Special Assessments: The County applies the provisions of GASB Statements No. 6 and 33 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the government-wide financial statements as Matured Special Assessment with Governmental Commitment Bonds and Current and Noncurrent Liabilities in the appropriate column 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, 2015 is $85,428.

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

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

Interest Income: Per the Ohio Revised Code, the County has specified the funds to receive an allocation of interest earnings. In 2015, investment earnings credited to the General Fund amounted to $995,846, including $825,345 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to $14,494. Other non-major governmental funds earned $127,152 in investment earnings.

Compensated Absences: Effective January 1, 1994, the County adopted GASB Statement No. 16, "Accounting for Compensated Absences." For Governmental Fund Financial Statements, the portion of the liability which is currently due and payable is recorded as a liability in the appropriate fund. Proprietary Fund Financial Statements and the Government-wide Financial Statements record unused vacation, and sick leave and compensation as expenses and liabilities when earned by employees. Compensated absences will be paid from the fund from which the employee is paid.

Self-Insurance: As of September 1, 1994, the County is self-insured for employee health care benefits. See Note M 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 interfund loans and the principal of trust funds.

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

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

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

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

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

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

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

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

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

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

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

Deposits

Deposits include amounts held in demand accounts and savings accounts. At year-end, the carrying amount of the County's deposits was $66,498,519, which includes $3,000 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents". The bank balances totaled $68,508,418.

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, $22,659,667 was insured by FDIC. The remaining balance of $45,848,751 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;

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, 2015, the County had the following investments:

		Investment Maturities (in Years)			Percent of Total
	Fair Value	Less than 1	1-3	Greater than 3	Investments
Federal National Mortgage Association Notes	$5,978,990		$3,982,870	$1,996,120	6.81%
Federal Home Loan Bank Notes	28,538,776	1,999,380	11,456,391	15,083,005	32.52%
Federal Home Loan Mortgage Notes	39,934,160		6,992,750	32,941,410	45.50%
Federal Farm Credit Bank Notes	4,960,570		4,960,570		5.65%
Greene County Bonds	24,992			24,992	0.02%
STAROhio	576,538	576,538			0.66%
Money Market Funds	7,755,846	7,755,846			8.84%
Total Investments	$87,769,872	$10,331,764	$27,392,581	$50,045,527	

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

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

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

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	$154,268,391	$0
Investments:		
Federal Agency Instrustments	(79,412,496)	79,412,496
Greene County Bond	(24,992)	24,992
STAR Ohio	(576,538)	576,538
Money Market Funds-Sweep Account	(7,755,846)	7,755,846
GASB Statement No. 3	$66,498,519	$87,769,872

NOTE C -- INTERFUND TRANSACTIONS

During the normal course of operations the County has numerous transactions between funds. Transfers represent movement of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in Governmental funds and as transfers in Proprietary Funds. Interfund transactions that would be treated as revenues and expenditures/expenses if they involved organizations external to the County are treated similarly when involving other funds of the County.

Activity between funds that is referred to as “due to/from other funds” represents transactions when one fund incurs expenditures/expenses for the benefit of another fund and expects repayment of funds from the beneficiary fund. Interfund receivables or payables represent the current portion of a loan made by one fund to another fund. Advances to/from other funds are the non-current portion of interfund loans. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Interfund receivables and payables balances on the fund financial statements as of December 31, 2015 follows:

	Due From Other Funds	Due To Other Funds
Governmental:		
General	$ 76,346	$ 3,409
Motor Vehicle, Road and Bridge		4,830
Department of Job and Family Services		40,973
Board of Developmental Disabilities		8,695
Other Governmental Funds	33,282	45,049
Total Governmental Activities	109,628	102,956
Proprietary Funds:		
Water		2,958
Sewer		3,714
Total Proprietary Funds		6,672
Total Due To/From Other Funds	$ 109,628	$ 109,628

NOTE D -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2015 was as follows:

	Balance at 12/31/14	Additions	Deductions	Balance at 12/31/15
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	$2,509,680		($58,152)	$2,451,528
Infrastructure	131,270,828			131,270,828
Construction in Progress	694,377	321,169	(694,377)	321,169
Total Capital Assets, Not Being Depreciated	134,474,885	321,169	(752,529)	134,043,525
Capital Assets, Being Depreciated				
Buildings, Structures and Improvements	40,724,431	727,273	(176,580)	41,275,124
Equipment, Furniture and Fixtures	12,421,987	769,186	(635,885)	12,555,288
Total Capital Assets, Being Depreciated	53,146,418	1,496,459	(812,465)	53,830,412
Less Accumulated Depreciation				
Buildings, Structures and Improvements	(15,669,277)	(839,827)	104,153	(16,404,951)
Equipment, Furniture and Fixtures	(8,147,689)	(862,045)	604,194	(8,405,540)
Total Accumulated Depreciation	(23,816,966)	(1,701,872) *	708,347	(24,810,491)
Total Capital Assets, Being Depreciated, Net	29,329,452	(205,413)	(104,118)	29,019,921
Governmental Activities Capital Assets, Net	$163,804,337	$115,756	($856,647)	$163,063,446

* Depreciation expense was charged to governmental functions as follows:

Legislative and Executive	$425,963
Judicial	165,435
Public Safety	459,084
Public Works	395,491
Health	71,348
Human Services	73,386
Conservation and Recreation	74,040
Community and Economic Development	37,125
Total Depreciation Expense	$1,701,872

	Balance at 12/31/14	Additions	Deductions	Balance at 12/31/15
Business-Type Activities				
Capital Assets, Not Being Depreciated				
Land	$2,093,282			$2,093,282
Construction in Progress	1,690,995	790,067	(1,135,543)	1,345,519
Total Capital Assets, Not Being Depreciated	3,784,277	790,067	(1,135,543)	3,438,801
Capital Assets, Being Depreciated				
Buildings, Structures and Improvements	14,218,410			14,218,410
Improvements Other Than Buildings	346,975,825	2,361,884		349,337,709
Equipment, Furniture and Fixtures	12,456,495	153,246	(134,668)	12,475,073
Total Capital Assets, Being Depreciated	373,650,730	2,515,130	(134,668)	376,031,192
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	(7,303,167)	(284,143)		(7,587,310)
Improvements Other Than Buildings	(97,181,549)	(7,191,400)		(104,372,949)
Equipment, Furniture and Fixtures	(11,543,698)	(201,226)	134,668	(11,610,256)
Total Accumulated Depreciation	(116,028,414)	(7,676,769) *	134,668	(123,570,515)
Total Capital Assets, Being Depreciated, Net	257,622,316	(5,161,639)	0	252,460,677
Business-Type Activities Capital Assets, Net	$261,406,593	($4,371,572)	($1,135,543)	$255,899,478

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

Water	$2,389,076
Sewer	5,287,693
Total Depreciation Expense	$7,676,769

NOTE E -- BOND ANTICIPATION NOTES

Bond anticipation notes in governmental funds were used to construct building improvements. Bond anticipation notes in the proprietary funds were used to construct water and sewer extensions. The notes outstanding are due within one year. These notes will be paid off as cash flows warrant or when long term bonds are issued at the completion of the project. Bond anticipation note activity for the year ended December 31, 2015 follows:

	Interest Rate	Balance 1/1/2015	Issued	Retired	Balance 12/31/2015
Governmental Funds:					
Ice Arena Nutter Center	1.24%	$ 133,000	$ 110,000	$ 133,000	$ 110,000
Proprietary Funds:					
Fox Ridge Water Extension	1.25%	$126,000		$126,000	$0
Cornerstone Sewer Extension	1.25%	1,022,000		1,022,000	0
Total Proprietary Funds		$1,148,000	$0	$1,148,000	$0

The governmental bond anticipation note outstanding as of December 31, 2015 is to be reissued during 2016. Therefore, all of the County's outstanding notes payable are current.

NOTE F -- 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. The original amount of general obligation bonds issued in prior years is $108,788,427, with $26,568,427 issued for governmental activities and $82,220,000 issued for business-type activities

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

During 2015, the County issued $3,955,000 in general obligation refunding bonds related to governmental activities. The proceeds were used to refund $3,575,000 of outstanding 2007 Greene Town Center Infrastructure bonds which had interest rates ranging from 4.25% - 5.0%. At the date of refunding, $4,015,681 (including premium, and after discount, underwriting fees, and other issuance costs) was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 2007 bonds. As a result, the refunded portion of the 2007 bonds are considered defeased and the liability for those bonds has been removed from the statement of net position. The County refunded the 2007 bonds to reduce its total debt service payments over the next 18 years by $607,347 and to obtain an economic gain of $410,571.

General obligation bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Governmental Activities:			
Greene Town Center - Infrastructure	2007	4.25% - 5.0%	6,000,000
Various Purpose	2007	4.25% - 5.25%	9,610,000
Various Purpose	2010	3.25% - 5.0%	2,958,427
Greene Town Center - Infrastructure	2011	2.0% - 3.7%	7,800,000
Courthouse Roof Replacement	2011	1.25% - 1.8%	200,000
Greene Town Center - Infrastructure	2015	1.5-3.0%	3,955,000
Business-type Activities:			
Water System Bonds	2010	3.25 - 5.0%	10,945,000
Sewer System Bonds	2010	3.25% - 5.0%	1,855,000
Sewer System Bonds	2013	1.00% - 3.42%	51,015,000
Sewer System Bonds	2013	1.00% - 3.625%	7,115,000
Water System Bonds	2013	5.00%	11,290,000

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

Governmental Activities

Year	Principal	Discount	Premium	Interest
2016	1,070,000	0	47,368	882,915
2017	1,548,427	(7,436)	50,298	845,705
2018	1,360,000	(3,634)	55,888	791,505
2019	1,230,000	(676)	58,922	737,931
2020	1,350,000	(2,113)	61,852	696,228
2021-2025	7,690,000	(16,648)	352,159	2,702,625
2026-2030	7,390,000	(19,492)	265,734	1,027,278
2031-2032	1,320,000	0	0	76,478
Total	22,958,427	(49,999)	892,221	7,760,665

Business-type Activities

Year	Principal	Discount	Premium	Interest
2016	7,430,000	(2,016)	70,995	2,062,771
2017	7,280,000	(2,500)	69,480	1,927,033
2018	7,325,000	(2,097)	70,470	1,791,134
2019	7,110,000	(2,500)	68,560	1,649,433
2020	7,550,000	(5,526)	69,966	1,502,584
2021-2025	28,300,000	(14,487)	212,098	4,914,545
2026-2030	2,040,000	(21,017)	0	1,943,163
2031-2035	4,410,000	(35,567)	0	1,232,611
2036-2039	3,070,000	(24,759)	0	362,600
Total	74,515,000	(110,469)	561,569	17,385,874

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 have been issued for both governmental and business-type activities. The original amount of special assessment bonds issued in prior years is $4,545,200, all of which was issued for business-type activities. Business-type activities issued special assessment bonds for $955,000 related to water and sewer improvements. Special assessment bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Business-type Activities:			
Water and Sewer Improvements	1995	5.8%	295,000
Water and Sewer Improvements	1996	5.625% - 5.7%	250,000
Water and Sewer Improvements	1997	5.25% - 5.5%	570,000
Water and Sewer Improvements	1999	5.7%	210,000
Water and Sewer Improvements	2003	4.1% - 4.75%	640,000
Sewer Improvements	2005	3.25% - 4.25%	1,435,000
Water Improvements	2007	6.0%	20,000
Water and Sewer Improvements	2008	5.0%	1,095,000
Water Improvements	2013	3.75%	30,200
Water and Sewer Improvements	2015	2.0-4.0%	955,000

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

Business-type Activities		
Year	Principal	Interest
2016	258,700	129,424
2017	258,900	104,381
2018	223,900	93,803
2019	239,100	84,988
2020	229,100	75,582
2021-2025	1,075,300	241,680
2026-2028	527,000	60,330
Total	2,812,000	790,188

Revenue Bonds: The County issues revenue bonds where the County pledges income derived from the operations of the water and sewer systems to pay debt service. Revenue bonds have been issued for business-type activities. The original amount of business-type activity revenue bonds issued in prior years is $88,535,000. During 2015, none of these bonds were issued. Revenue bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Sewer System	2005	3.0% - 5.0%	60,955,000
Water System	2007	3.75% - 5.25%	7,285,000
Sewer System	2007	3.75% - 5.0%	4,875,000
Water System	2010	3.0% - 4.0%	7,220,000
Sewer System	2010	3.5% - 4.5%	6,695,000
Sewer System	2010	4.0%	850,000
Sewer System	2010	4.0% - 5.0%	655,000

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

	Business-type Activities			
Year	Principal	Discount	Premium	Interest
2016	1,525,000	(3,092)	86,519	972,410
2017	1,440,000	(1,237)	90,141	909,547
2018	1,790,000	(5,291)	94,564	848,547
2019	2,025,000	(7,627)	99,869	769,960
2020	1,725,000	(2,680)	104,732	682,159
2021-2025	8,215,000	(47,133)	254,903	2,191,532
2026-2030	5,795,000	(24,941)	102,015	753,650
Total	22,515,000	(92,001)	832,743	7,127,805

Ohio Water Development Authority (OWDA) Loans and Ohio Public Works Commission (OPWC) Loans: The County has borrowed funds from the Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) for the acquisition and construction of water and sewer facilities and infrastructure related to business-type activities. The original amount of OWDA and OPWC loans obtained in prior years is $72,276,843 and $217,000 respectively, all of which relates to business-type activities. During 2015, the County started two projects partially funded by OPWC loans. The total amount awarded as of December 31, 2015 on these projects, $362,974, is reported as OPWC Construction Commitments on the proprietary fund level statements and as a Non-current Liability Due in More than One Year on the entity wide statements. When the project is completed it will be reported with other OWDA/OPWC projects. OWDA and OPWC loans currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Sugarcreek WWTP 1977	1984	5.250%	2,270,498
Clifton Sewer	1997	4.800%	274,998
Shawnee Hills Sewer	2007	3.250%	5,813,772
Cedarville Sewer	2007	3.650%	5,517,997
Beavercreek WRRF	2009	3.340%	7,803,589
Sugarcreek WRRF Force Main	2010	3.400%	4,486,498
NWRWTP Expansion	2012	3.530%	5,875,522
Sugarcreek Sewer	2012	3.110%	40,233,969
CIPP Sanitary Sewer Lining	2013	0.000%	217,000
Construction Commitments:			
Lift Station No. 15 Elimination	2015	0.000%	321,529
Public Water Well No. 4 Replacement	2015	0.000%	41,445

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

Year	Principal	Interest
2016	3,339,181	1,736,516
2017	3,452,689	1,623,008
2018	3,429,504	1,509,314
2019	3,541,707	1,397,110
2020	3,657,601	1,281,217
2021-2025	19,731,000	4,533,647
2026-2030	17,143,127	1,489,101
2031-2035	238,623	3,573
2036-2040	36,165	0
2041-2043	18,092	0
Total	54,587,689	13,573,486

Long term debt and other obligations of the county at December 31, 2015 consist of the following:

Types/Issues	Restated Balance January 1, 2015	Increases	Decreases	Balance December 31, 2015	Due Within One Year
Governmental Activities:					
2007 Greene Towne Center	$4,975,000	$0	($3,775,000)	$1,200,000	$200,000
2011 Greene Towne Center	6,890,000	0	(320,000)	6,570,000	330,000
2007 Various Purpose	8,750,000	0	(460,000)	8,290,000	470,000
Premium	854,547	0	(44,925)	809,622	45,901
Net GO Bond	9,604,547	0	(504,925)	9,099,622	515,901
2010 Various Purpose	2,958,427	0	0	2,958,427	0
Discount	(49,999)	0	0	(49,999)	0
Net GO Bond	2,908,428	0	0	2,908,428	0
2015 Greene Towne Center	0	3,955,000	(15,000)	3,940,000	70,000
Premium	0	82,913	(314)	82,599	1,467
Net GO Bond	0	4,037,913	(15,314)	4,022,599	71,467
Total General Obligation Bonds	24,377,975	4,037,913	(4,615,239)	23,800,649	1,117,368
Compensated Absences	5,522,924	124,287	(611,782)	5,035,429	519,758
Capital Lease	0	249,401	(49,880)	199,521	49,880
Net Pension Liability	41,593,919	958,586	0	42,552,505	0
Total - Governmental Activities	$71,494,818	$5,370,187	($5,276,901)	$71,588,104	$1,687,006
Business-type Activities:					
General Obligation Bonds:					
2010 Water System	$10,945,000	$0	$0	$10,945,000	$250,000
Discount	(88,271)	0	0	(88,271)	(2,016)
Net General Obligation Bond	10,856,729	0	0	10,856,729	247,984
2010 Sewer System	1,855,000	0	0	1,855,000	0
Discount	(22,198)	0	0	(22,198)	0
Net General Obligation Bond	1,832,802	0	0	1,832,802	0
2013 Sewer System	48,800,000	0	(1,440,000)	47,360,000	4,915,000
Premium	342,473	0	(10,106)	332,367	34,493
Net General Obligation Bond	49,142,473	0	(1,450,106)	47,692,367	4,949,493
2013 Water System	11,000,000	0	(1,510,000)	9,490,000	1,525,000
Premium	221,221	0	(30,368)	190,853	30,669
Net General Obligation Bond	11,221,221	0	(1,540,368)	9,680,853	1,555,669
2013 Sewer System	5,680,000	0	(815,000)	4,865,000	740,000
Premium	44,773	0	(6,424)	38,349	5,833
Net General Obligation Bond	5,724,773	0	(821,424)	4,903,349	745,833
Total General Obligation Bonds	78,777,998	0	(3,811,898)	74,966,100	7,498,979

(continued)

Types/Issues	Restated Balance January 1, 2015	Increases	Decreases	Balance December 31, 2015	Due Within One Year
O.W.D.A. & O.P.W.C. Loans:					
1984 Wastewater Treatment	372,611	0	(117,318)	255,293	123,477
2007 Shawnee Hills Sewer	3,864,013	0	(297,431)	3,566,582	307,176
2007 Cedarville Sewer	3,571,001	0	(301,828)	3,269,173	312,945
Sugarcreek WRRF	35,339,665	0	(1,734,751)	33,604,914	1,789,121
2013 O.P.W.C.	206,150	0	(7,233)	198,917	7,233
Sugarcreek WRRF Force Main	3,536,962	0	(192,369)	3,344,593	198,965
NWRWTP Expansion	5,120,161	0	(233,362)	4,886,799	241,673
Beavercreek WRRF	5,808,326	0	(346,908)	5,461,418	358,591
Total O.W.D.A. & O.P.W.C. Loans	57,818,889	0	(3,231,200)	54,587,689	3,339,181
O.P.W.C Construction Commitments:					
2015 Lift Station No. 15 Elimination	0	321,529	0	321,529	0
2015 Public Water Well No. 4 Replace	0	41,445	0	41,445	0
	0	362,974	0	362,974	0
Special Assessment Bonds with Governmental Commitment:					
1995 Water & Sewer Improv.	15,000	0	(15,000)	0	0
1996 Water & Sewer Improv.	25,000	0	(10,000)	15,000	15,000
1997 Water & Sewer Improv.	90,000	0	(30,000)	60,000	30,000
1999 Water & Sewer Improv.	55,000	0	(10,000)	45,000	10,000
2003 Water & Sewer Improv.	290,000	0	(35,000)	255,000	30,000
2005 Sewer Improvments	805,000	0	(70,000)	735,000	70,000
2007 Sewer Improvments	13,000	0	(1,000)	12,000	1,000
2008 Water & Sewer Improv.	765,000	0	(55,000)	710,000	55,000
2013 Water Improvement	27,700	0	(2,700)	25,000	2,700
2015 Water & Sewer Improv.	0	955,000	0	955,000	45,000
Total Special Assessment Bonds	2,085,700	955,000	(228,700)	2,812,000	258,700
Revenue Bonds:					
2010 Sewer System	710,000	0	(35,000)	675,000	40,000
2010 Sewer System	655,000	0	0	655,000	0
2005 Sewer System	3,175,000	0	(3,175,000)	0	0
Premium	199,593	0	(199,593)	0	0
Net Revenue Bond	3,374,593	0	(3,374,593)	0	0
2007 Sewer System	4,395,000	0	(255,000)	4,140,000	265,000
Premium	372,576	0	(21,617)	350,959	22,465
Net Revenue Bond	4,767,576	0	(276,617)	4,490,959	287,465
2007 Water System	5,265,000	0	(645,000)	4,620,000	680,000
Premium	464,286	0	(56,878)	407,408	59,965
Net Revenue Bond	5,729,286	0	(701,878)	5,027,408	739,965
2010 Sewer System	6,695,000	0	0	6,695,000	225,000
Discount	(92,001)	0	0	(92,001)	(3,092)
Net Revenue Bond	6,602,999	0	0	6,602,999	221,908
2010 Water System	6,040,000	0	(310,000)	5,730,000	315,000
Premium	78,400	0	(4,024)	74,376	4,089
Net Revenue Bond	6,118,400	0	(314,024)	5,804,376	319,089
Total Revenue Bonds	27,957,854	0	(4,702,112)	23,255,742	1,608,427
Compensated Absences	581,530	10,784	(83,906)	508,408	51,373
Net Pension Liability	2,878,567	68,914	0	2,947,481	0
Total Long-term Liabilities	$170,100,538	$1,397,672	($12,057,816)	$159,440,394	$12,756,660

Accrued Wages & Benefits and Compensated Absences: Upon retirement after a minimum of ten (10) years 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. Also included in this liability is the portion of contractually required pension contributions not paid with current expendable available financial resources. Compensated absences will be paid from the fund from which the employee is paid. This would include all major funds as well as a significant number of non-major special revenue funds presented for the County.

At December 31, 2015, liabilities totaling $8,392,939 for Governmental activities and $756,732 for Business-type activities for total unpaid vacation leave, sick leave, and required employer pension contributions were recorded. For Governmental activities, a liability of $3,357,510 was recorded as accrued wages and benefits with the remaining $5,035,429 recorded as a noncurrent liability, with $519,758 being due within one year and the balance of $4,515,671 being due in more than one year. For Business-type activities, a liability for accrued pension obligation of $248,324 was recorded as accrued wages and benefits with the remaining $508,408 recorded as a noncurrent liability, with $51,373 being due within one year and the balance of $457,035 being due in more than one year. The total liability as of December 31, 2015, stated as both a dollar amount and in hours, follows:

	Governmental Activities		Business-type Activities	
	Dollars	Hours	Dollars	Hours
Vacation	$3,100,262	130,482	$282,531	13,221
Sick	1,501,131	500,151	186,322	58,194
Accrued PERS	434,036	N/A	39,555	N/A
Subtotal	5,035,429		508,408	
Accrued Wages & Benefits	3,357,510		248,324	
Total	$ 8,392,939	N/A	$ 756,732	N/A

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

Year	Governmental Capital Lease
2016	$ 49,880
2017	49,880
2018	49,880
2019	49,881
Total Lease Payments	$ 199,521

Operating Lease Obligations: The County has entered into three agreements to lease buildings for the department of developmental disabilities. When such agreements are, in substance, purchases they are classified as capital lease obligations in the financial statements. Leases that are not de facto purchases are classified as operating leases. The operating lease agreements range in length from five years to twenty-four years. Operating lease payments are recorded as an expense in the period they are paid. The cost for operating leases for 2015 was $667,278 for governmental activities. The County's future minimum lease payments under operating leases as of December 31, 2015, are as follows:

Year	Governmental Operating Lease
2016	662,351
2017	608,150
2018	608,150
2019	608,150
2020	579,150
Total Lease Payments	$ 3,065,951

Legal Debt Limit: The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is $95,684,797. With total exempt debt of $101,033,842, the County has an unvoted legal debt margin of $71,774,148.

Defeased Debt: The following is a summary of outstanding defeased debt at December 31, 2015. 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, 2015
2003	Sewer System Revenue Bonds	$7,285,000
2004	Water System Revenue Bonds	9,130,000
2005	Sewer System Revenue Bonds	42,330,000
2007	Various Purpose General Obligation Bonds	8,565,000
2007	Water System Revenue Bonds	4,740,000
2007	Sewer System Revenue Bonds	4,175,000
2010	Water System General Obligation Bonds	3,255,000
2010	Water System General Obligation Bonds	3,635,000
2010	Sewer System General Obligation Bonds	730,000
2010	Sewer System Revenue Bonds	2,475,000
2010	Various Purpose General Obligation Bonds	1,485,000
2010	Various Purpose General Obligation Bonds	295,000
2013	Water System Revenue Bonds	9,200,000
2013	Sewer System General Obligation Bonds	2,240,000
2013	Sewer System Revenue Bonds	42,195,000
2013	Sewer System General Obligation Bonds	7,385,000
2015	Greene Towne Center General Obligation Bonds	3,575,000

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, 2015, there were 25 series of industrial development bonds outstanding. The aggregate principal amount payable as of December 31, 2014 for the 10 series issued after July 1, 1995, was $51,460,000. These 10 issues had an original issue amount of $80,105,000. The aggregate principal amount payable for the 15 series issued prior to July 1, 1995, could not be determined; however, their original issue amount totaled $27.1 million.

NOTE G – DEFINED BENEFIT PENSION PLANS

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

referenced above for additional information):

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

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

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

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

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

	State and Local	Public Safety	Law Enforcement
2015 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2015 Actual Contribution Rates			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0	2.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.
** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was $5,639,505 for 2015. Of this amount, $523,787 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, 2014, 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	$45,499,986
Proportion of the Net Pension Liability	0.381537%
Pension Expense	$4,701,677

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources	
Net difference between projected and actual earnings on pension plan investments	$2,427,283
County contributions subsequent to the measurement date	5,639,505
Total Deferred Outflows of Resources	$8,066,788
Deferred Inflows of Resources	
Differences between expected and actual experience	$799,194

The $5,639,505 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, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS
Year Ending December 31:	
2016	$238,064
2017	238,064
2018	545,117
2019	606,844
Total	$1,628,089

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, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

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

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other investments	18.00	4.59
Total	100.00 %	5.28 %

Discount Rate The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	$83,706,936	$45,499,986	$13,320,527

NOTE H -- PROPERTY TAX REVENUES

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value, by property classification, upon which taxes were levied in 2014 and collectable in 2015 are as follows:

	Assessed Value
Real Property	$ 3,754,655,740
Public Utility Personal	114,838,370
Total Assessed Value	$ 3,869,494,110

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.50 mills of the 10 mill limit for the General Fund. In addition to the 2.50 mills, 9.15 mills have been levied for voted millage. A summary of voted millage for tax year 2014 collected in 2015 follows:

	Rate Levied for Current Year Collection (b)	Effective Tax Rate (a)			
Purpose	Voter Authorized	Agricultural/ Residential	Other	Final Levy Year	Final Collection Year
Developmental Disabilities	3.50	3.141474	3.450717	2018	2019
Hospital Operating	0.50	0.448782	0.49296	2018	2019
Hospital Operating	0.50	0.450282	0.49296	2016	2017
Community Mental Health	1.50	1.110384	1.334337	2022	2023
Road and Bridge	0.25	0.239815	0.250000	2015	2016
Children Services	1.50	1.500000	1.500000	2018	2019
Council on Aging	1.00	1.000000	1.000000	2018	2019
Council on Aging	0.40	0.400000	0.400000	2018	2019

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

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

For taxes collected in 2015, real property taxes were levied in October 2014 on the assessed values as of January 1, 2014, 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.

Through an act of the State legislature, tangible personal property tax has been eliminated. The state phased out this tax over four years starting with 2006.

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 2016 operations (collected within 60 days after the fiscal year end) were recorded as 2015 revenue, with the remaining taxes receivable being offset by deferred inflow in the governmental funds financial statements.

NOTE I -- RECONCILIATION OF GAAP BASIS TO BUDGET BASIS

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).

2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).

3. Encumbrances are treated as expenditures (budget basis) rather than restricted, committed or assigned fund balance (GAAP basis).

4. Investments are reported at fair value (GAAP basis) rather than at cost (budget basis).

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

	Net Change in Fund Balance				
	General Fund	Motor Vehicle Road and Bridge	Dept of Job and Family Services	Children Services Board	Board of Developmental Disabilities
GAAP Basis	$5,408,653	$1,556,623	$366,423	$357,598	($443,866)
Revenue Accruals	(658,302)	(212,145)	(44,014)	509,165	(950,290)
Expenditure Accruals	(208,648)	212,270	(177,254)	(76,005)	(482,652)
Encumbrances	(1,010,201)	(268,385)	(300)	(479,434)	(984,523)
COGS Activity - 2015	0	0	0	0	425,481
COGS Activity - 2014	0	0	0	0	(425,481)
Decrease in Fair Market Value - 2015	148,165	0	0	0	0
Decrease in Fair Market Value - 2014	277,924	0	0	0	0
Agency Fund Cash Allocation - 2015	(331,810)	(34,924)	0	(196,015)	(425,939)
Agency Fund Cash Allocation - 2014	191,866	18,670	0	108,978	233,721
Transfers	(38,014)	0	0	0	0
Advances	84,396	0	0	0	0
Budget Basis	$3,864,029	$1,272,109	$144,855	$224,287	($3,053,549)

NOTE J -- INTERFUND TRANSFERS

The following is a schedule of transfers made during 2015:

		Transfers From			
		General	Sewer	Non-Major Fund	Total
Transfers In	General	$0	$0	$626	$626
	Job & Family Services	276,098	0	0	276,098
	Board of Developmental Disabilities	0	0	2,166	2,166
	Water	9,769	4,422	0	14,191
	Sewer	9,497	0	0	9,497
	Internal Service	501	0	0	501
	Nonmajor Funds	2,662,205	0	306,728	2,968,933
	Total	$2,958,070	$4,422	$309,520	$3,272,012

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, and moving monies that are unclaimed from the Private Purpose Trust Fund once the prescribed time period has lapsed.

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.

NOTE K – 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	$ 1,010,201
Motor Vehicle Road & Bridge	268,385
Department of Job and Family Services	300
Children Services Board	479,434
Board of Developmental Disabilities	984,523
Other Governmental Funds	1,137,549
Total Governmental Funds	$ 3,880,392
Business-Type Funds	
Water Fund	$ 688,742
Sewer Fund	1,117,795
Total Enterprise Funds	$ 1,806,537
Total	$ 5,686,929

Contractual Commitments

As of December 31, 2015, the County had contractual commitments outstanding for the following projects:

	Spent through December 31, 2015	Remaining Commitment
Governmental Funds:		
Juvenile Court Grants Fund		
Juvenile Security System	$ 278,392	$ 47,159
Enterprise Funds:		
Water Fund:		
GIS/Cityworks	314,818	49,058
Public Water Well Replacement	232,922	396,273
OPWC LS#15 Elimination	17,300	520,200
Upper Bellbrook Water Main Ext.	20,821	129,249
Sewer Fund:		
GIS/Cityworks	314,818	49,059

NOTE L -- 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 2015 for litigation settled were not material.

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

NOTE M -- RISK MANAGEMENT

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

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

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

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

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

Year	January 1 Liability	Current Accruals	Current Payments	December 31 Liability
2011	1,819,873	10,668,708	(10,833,835)	1,654,746
2012	1,654,746	12,084,892	(11,814,638)	1,925,000
2013	1,925,000	12,043,068	(12,158,068)	1,810,000
2014	1,810,000	13,608,357	(13,424,849)	1,993,508
2015	1,993,508	15,826,551	(11,138,940)	6,681,119

NOTE N -- 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 O -- 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 State 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 2015, 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.

NOTE P – CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET POSITION

For 2015, the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68." GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure. The implementation of this pronouncement had the following effect on net position as reported December 31, 2014:

Fund Balance	Water	Sewer
Ending Net Position December 31, 2014	$ 52,965,718	$ 84,921,050
Adjustments:		
Net Pension Liability	(1,299,697)	(1,578,870)
Deferred Outflow - Payments Subsequent to Measurement Date	162,598	197,524
Restated Net Position December 31, 2014	$ 51,828,619	$ 83,539,704

Fund Balance	Governmental Activities	Business-Type Activities
Ending Net Position December 31, 2014	$ 235,985,813	$ 137,809,630
Adjustments:		
Net Pension Liability	(41,593,919)	(2,878,567)
Deferred Outflow - Payments Subsequent to Measurement Date	5,203,584	360,122
Restated Net Position December 31, 2014	$ 199,595,478	$ 135,291,185

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

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:

Fund Balances	General	Motor Vehicle Road & Bridge	Job & Family Services	Children Services	Board of Developmental Disabilities	Other Governmental	Total
Nonspendable							
Due From Other Funds	$76,346					$33,282	$109,628
Interfund Receivables	333,438						333,438
Trust Funds	208,727					70,800	279,527
Total Nonspendable	618,511	0	0	0	0	104,082	722,593
Restricted For							
Road and Bridge		10,262,367					10,262,367
Public Assistance			1,121,770			48,101	1,169,871
Children's Services				7,732,767		3,488,957	11,221,724
Developmental Disabilities					23,827,962		23,827,962
Dog and Kennel						659,793	659,793
Real Estate Assessment						5,946,206	5,946,206
Environmental Services						2,633,781	2,633,781
Community & Economic Development						1,354,311	1,354,311
Court Services						2,730,401	2,730,401
Law Enforcement						1,123,688	1,123,688
Emergency Management						73,859	73,859
Senior Services						146,223	146,223
Mental Health Services						124,993	124,993
Hospital Support						96,265	96,265
Other Purposes						109,548	109,548
Debt Service Payments						867,858	867,858
Total Restricted	0	10,262,367	1,121,770	7,732,767	23,827,962	19,403,984	62,348,850
Committed To							
Adult Day Care						5,780	5,780
Parks and Trails						358,751	358,751
County Home						379,952	379,952
Inmate Medical Services						13,828	13,828
Debt Service Payments						972,884	972,884
Capital Projects						1,547,890	1,547,890
Total Committed	0	0	0	0	0	3,279,085	3,279,085
Assigned To							
Purchases on Order	725,988						725,988
Budgetary Resource	6,790,129						6,790,129
Total Assigned	7,516,117	0	0	0	0	0	7,516,117
Unassigned	25,743,352	0	0	0	0		25,743,352
Total Fund Balances	$33,877,980	$10,262,367	$1,121,770	$7,732,767	$23,827,962	$22,787,151	$99,609,997

Stabilization Arrangement: The Commissioners previously established a budget stabilization fund, permitted by the Ohio Revised Code. The fund is designed to accumulate currently available resources to stabilize budgets against cyclical changes in revenues and expenditure. The budget stabilization fund is only an insulator against short-term economic changes and, because of the limitations imposed by the Ohio Revised Code, it could not reasonable protect the County from long-term economic factors. The balance in the stabilization fund at December 31, 2015 was $2,750,000.

NOTE R - SUBSEQUENT EVENT

On June 16, 2016, the County issued a $1,420,000 bond anticipation note. This note will mature on June 16, 2017 and has a 1.25% interest rate.

On June 16, 2016, the county advertised for the sale of $5,615,000 in general obligation refunding bonds. The date of the sale will be June 28, 2016. These bonds are being issued to advance refund a portion of the County's water system revenue bonds dated November 2, 2010. It is expected that the bonds will be issued on or before July 12, 2016.

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

County Roads

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

Numeric Ranking	Condition Ranking	Criteria
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:

Numeric Ranking	Condition Ranking	Condition Description
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, 2015, 2014 and 2013:

	2015		2014		2013	
Condition Assessment	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	324	100%	324	100%	324	100%
Less than Fair	0	0%	0	0%	0	0%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2011	3,107,042	3,118,428	(11,386)
2012	3,163,355	3,066,571	96,784
2013	3,140,098	3,102,862	37,236
2014	3,113,523	3,342,500	(228,977)
2015	3,437,698	2,785,254	652,444

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:

Numerical Ranking	Condition Ranking
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, 2015, 2014 and 2013:

	2015		2014		2013	
Condition Assessment	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	280	99%	280	99%	279	99%
Less than Fair	3	1%	3	1%	4	1%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2011	40,000	36,816	3,184
2012	40,000	10,311	29,689
2013	37,725	19,301	18,424
2014	37,418	44,015	(6,597)
2015	48,430	34,797	13,633

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

	2014	2013
Ohio Public Employees Retirement System - Traditional Plan:		
County's Proportion of the Net Pension Liability	0.381537%	0.381537%
County's Proportionate Share of the Net Pension Liability	$ 45,499,986	$ 44,472,486
County's Covered-Employee Payroll	$ 46,364,217	$ 41,694,369
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	98.14%	106.66%
Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability	86.45%	86.36%

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

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

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

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

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

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AUDITOR'S OFFICE
GREENE COUNTY, OHIO
MAKING A DIFFERENCE
FOR GREENE COUNTY

COMBINING FINANCIAL

STATEMENTS

AND SCHEDULES

GREENE COUNTY, OHIO
NON-MAJOR FUNDS

The following are the County's non-major funds, for the year ending December 31, 2015:

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

Additional Special Revenue Funds presented in this report include:

Dog and Kennel
Spring Lakes Park
Adult Day Care
Home Arrest
Indigent Guardianship
D.A.R.E. Donations
Inmate Fees - Medical
Concealed Handgun License
Drug Law Enforcement
County Hotel Lodging
Parks & Trails Donations
Indigent Drivers
Victim Witness Grants
Family & Children First Council
Emergency Management Grants

DEBT SERVICE FUNDS

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

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

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

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

CAPITAL PROJECTS FUND

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

PERMANENT FUND

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

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

AGENCY FUNDS

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

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

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

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

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

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

GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE
DECEMBER 31, 2015

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Fund	Permanent Fund	Total Non-major Governmental Funds
			Building & Road Construction	Chase Stewart	
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	$ 19,606,201	$ 1,618,523	$ 1,752,334	$ 87,999	$ 23,065,057
Cash and Cash Equivalents in Segregated Accounts	81,550				81,550
Receivables (Net of Allowance for Uncollectibles)					
Taxes	12,198,723	280,919			12,479,642
Accounts	371,043				371,043
Accrued Interest				500	500
Due from Other Funds	33,282				33,282
Due from Other Governments	2,361,501	444,438			2,805,939
Total Assets	$ 34,652,300	$ 2,343,880	$ 1,752,334	$ 88,499	$ 38,837,013
LIABILITIES:					
Accounts Payable	$ 512,954				$ 512,954
Accrued Wages and Benefits	575,538				575,538
Due to Other Governments			$ 94,444		94,444
Interfund Payable	333,438				333,438
Due to Other Funds	45,049				45,049
Notes Payable			110,000		110,000
Total Liabilities	1,466,979		204,444		1,671,423
DEFERRED INFLOWS OF RESOURCES:					
Property Taxes	12,107,792	280,919			12,388,711
Unavailable Revenue	1,767,116	222,219		393	1,989,728
Total Deferred Inflows of Resources	13,874,908	503,138		393	14,378,439
FUND BALANCES:					
Nonspendable	33,282			70,800	104,082
Restricted	18,518,820	867,858		17,306	19,403,984
Committed	758,311	972,884	1,547,890		3,279,085
Total Fund Balances	19,310,413	1,840,742	1,547,890	88,106	22,787,151
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 34,652,300	$ 2,343,880	$ 1,752,334	$ 88,499	$ 38,837,013

GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Dog and Kennel	Real Estate Assessment	Environmental Services
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	$ 909,799	$ 6,075,294	$ 2,588,816
Cash and Cash Equivalents in Segregated Accounts			81,550
Receivables (Net of Allowance for Uncollectibles)			
Taxes			
Accounts	24,740	746	
Due from Other Funds			
Due from Other Governments			
Total Assets	$ 934,539	$ 6,076,040	$ 2,670,366
LIABILITIES:			
Accounts Payable	$ 2,579	$ 101,732	$ 19,335
Accrued Wages and Benefits	31,922	28,102	16,743
Interfund Payable	240,000		
Due to Other Funds	245		507
Total Liabilities	274,746	129,834	36,585
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes			
Unavailable Revenue			
Total Deferred Inflows of Resources			
FUND BALANCES:			
Nonspendable			
Restricted	659,793	5,946,206	2,633,781
Committed			
Total Fund Balances	659,793	5,946,206	2,633,781
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 934,539	$ 6,076,040	$ 2,670,366

Community Mental Health	Community Development Block Grant	Drug Law Enforcement	Child Support Enforcement Agency	County Home	Spring Lakes Park
$ 156,269	$ 343,426	$ 770,420	$ 3,481,125	$ 593,204	$ 463
4,042,609					
	7,500	980		242,858	
246,790		15,150	76,310		
$ 4,445,668	$ 350,926	$ 786,550	$ 3,557,435	$ 836,062	$ 463
	$ 9,850	$ 5,098	$ 40	$ 234,473	
		32,854	50,339	166,424	
	17,360		18,099	3,616	
	27,210	37,952	68,478	404,513	
4,014,735					
305,940				51,597	
4,320,675				51,597	
124,993	323,716	748,598	3,488,957		463
				379,952	
124,993	323,716	748,598	3,488,957	379,952	463
$ 4,445,668	$ 350,926	$ 786,550	$ 3,557,435	$ 836,062	$ 463

(Continued)

GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	County Hotel Lodging	Hospital Levy	Adult Day Care
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	$ 1,058,596	$ 121,818	$ 16,540
Cash and Cash Equivalents in Segregated Accounts			
Receivables (Net of Allowance for Uncollectibles)			
Taxes		3,178,732	
Accounts			7,700
Due from Other Funds			2,760
Due from Other Governments		199,820	
Total Assets	$ 1,058,596	$ 3,500,370	$ 27,000
LIABILITIES:			
Accounts Payable	$ 9,210		$ 5,644
Accrued Wages and Benefits	18,639		12,816
Interfund Payable			
Due to Other Funds	152		
Total Liabilities	28,001		18,460
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes		3,156,433	
Unavailable Revenue		247,672	
Total Deferred Inflows of Resources		3,404,105	
FUND BALANCES:			
Nonspendable			2,760
Restricted	1,030,595	96,265	
Committed			5,780
Total Fund Balances	1,030,595	96,265	8,540
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,058,596	$ 3,500,370	$ 27,000

Juvenile Court Grants	Parks and Trails Donations	Home Arrest	Indigent Drivers	Indigent Guardianship	Victim Witness Grants
$ 592,527	$ 359,273	$ 10,914	$ 23,316	$ 87,822	$ 93,640
2,646	1,202	950	2,779	1,280	2,140
855,940					71,281
$ 1,451,113	$ 360,475	$ 11,864	$ 26,095	$ 89,102	$ 167,061
$ 58,290	$ 1,724	$ 160	$ 1,039	$ 447	$ 1,800
120,988					21,849
27,466					25,972
5,070					
211,814	1,724	160	1,039	447	49,621
358,466					36,095
358,466					36,095
880,833		11,704	25,056	88,655	81,345
	358,751				
880,833	358,751	11,704	25,056	88,655	81,345
$ 1,451,113	$ 360,475	$ 11,864	$ 26,095	$ 89,102	$ 167,061

(Continued)

GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Equipment Acquisition	DARE Donations	Inmate Fees Medical
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	$ 79,765	$ 501	$ 13,828
Cash and Cash Equivalents in Segregated Accounts			
Receivables (Net of Allowance for Uncollectibles)			
Taxes			
Accounts			
Due from Other Funds			
Due from Other Governments	79,303		
Total Assets	$ 159,068	$ 501	$ 13,828
LIABILITIES:			
Accounts Payable	$ 15,653		
Accrued Wages and Benefits			
Interfund Payable			
Due to Other Funds			
Total Liabilities	15,653		
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes			
Unavailable Revenue	51,636		
Total Deferred Inflows of Resources	51,636		
FUND BALANCES:			
Nonspendable			
Restricted	91,779	501	
Committed			13,828
Total Fund Balances	91,779	501	13,828
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 159,068	$ 501	$ 13,828

Common Pleas Grants	Family and Children First Council	Emergency Management Grants	Concealed Handgun License	Council on Aging	Total Nonmajor Special Revenue
$ 1,684,683	$ 105,822	$ 79,175	$ 176,218	$ 182,947	$ 19,606,201
					81,550
				4,977,382	12,198,723
65,802	2,522		7,198		371,043
3,200	27,322				33,282
552,560		22,629		241,718	2,361,501
$ 2,306,245	$ 135,666	$ 101,804	$ 183,416	$ 5,402,047	$ 34,652,300
$ 33,252	$ 692	$ 30	$ 11,906		$ 512,954
46,344	19,551	5,286	3,681		575,538
	40,000				333,438
					45,049
79,596	60,243	5,316	15,587		1,466,979
				4,936,624	12,107,792
373,881		22,629		319,200	1,767,116
373,881		22,629		5,255,824	13,874,908
3,200	27,322				33,282
1,849,568	48,101	73,859	167,829	146,223	18,518,820
					758,311
1,852,768	75,423	73,859	167,829	146,223	19,310,413
$ 2,306,245	$ 135,666	$ 101,804	$ 183,416	$ 5,402,047	$ 34,652,300

(Concluded)

GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2015

	Road Assessment Debt Service	Various Purpose Long-Term Obligation Bonds	Tax Incentive Project Debt	Total
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	$ 10,887	$ 972,884	$ 634,752	$ 1,618,523
Receivables (Net of Allowance for Uncollectibles)				
Taxes			280,919	280,919
Due from Other Governments			444,438	444,438
Total Assets	$ 10,887	$ 972,884	$ 1,360,109	$ 2,343,880
LIABILITIES:				
Total Liabilities				
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes			280,919	280,919
Unavailable Revenue			222,219	222,219
Total Deferred Inflows of Resources			503,138	503,138
FUND BALANCES:				
Restricted	10,887		856,971	867,858
Committed		972,884		972,884
Total Fund Balances	10,887	972,884	856,971	1,840,742
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 10,887	$ 972,884	$ 1,360,109	$ 2,343,880

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, 2015

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Fund	Permanent Fund	Total Non-major Governmental Funds
			Building & Road Construction	Chase Stewart	
REVENUES:					
Taxes	$ 13,020,859	$ 269,003			$ 13,289,862
Charges for Services	8,994,820				8,994,820
Licenses and Permits	177,578				177,578
Fines and Forfeitures	396,001				396,001
Intergovernmental	7,392,474	471,335			7,863,809
Investment Earnings	46,319		$ 80,306	$ 527	127,152
Other	194,674	40,081	56,589		291,344
Total Revenues	30,222,725	780,419	136,895	527	31,140,566
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive	1,521,216	87,096			1,608,312
Public Safety	6,185,080				6,185,080
Health	8,652,745				8,652,745
Human Services	11,422,399				11,422,399
Conservation and Recreation	749,910				749,910
Community and Economic Development	1,339,373				1,339,373
Capital Outlay			22,946		22,946
Debt Service:					
Principal Retirements		995,000			995,000
Interest and Fiscal Charges		970,637	1,326		971,963
Total Expenditures	29,870,723	2,052,733	24,272		31,947,728
Excess of Revenues Over (Under) Expenditures	352,002	(1,272,314)	112,623	527	(807,162)
OTHER FINANCING SOURCES AND USES:					
Transfers In	461,538	1,487,047	1,020,348		2,968,933
Refunding Bonds Issued		3,955,000			3,955,000
Premium on Refunding Bonds		82,913			82,913
Payment to refunded bond escrow agent		(4,015,681)			(4,015,681)
Inception of Capital Lease	249,401				249,401
Proceeds from Sale of Capital Assets	27,623				27,623
Transfers Out	(230,717)		(78,803)		(309,520)
Total Other Financing Sources and Uses	507,845	1,509,279	941,545		2,958,669
Net Change in Fund Balance	859,847	236,965	1,054,168	527	2,151,507
Fund Balance (Deficit) at Beginning of Year	18,450,566	1,603,777	493,722	87,579	20,635,644
Fund Balance (Deficit) at End of Year	$ 19,310,413	$ 1,840,742	$ 1,547,890	$ 88,106	$ 22,787,151

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Dog and Kennel	Real Estate Assessment	Environmental Services
REVENUES:			
Taxes			
Charges for Services	$ 816,354	$ 81,011	$ 1,006,023
Licenses and Permits		30	
Fines and Forfeitures	14,110	312,834	
Intergovernmental			10,000
Investment Earnings			
Other	28,029	23,964	16,558
Total Revenues	858,493	417,839	1,032,581
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	47,950	1,141,335	
Public Safety			
Health	668,781		
Human Services			
Conservation and Recreation			593,317
Community and Economic Development			
Total Expenditures	716,731	1,141,335	593,317
Excess of Revenues Over (Under) Expenditures	141,762	(723,496)	439,264
OTHER FINANCING SOURCES AND USES:			
Transfers In			
Inception of Capital Lease			
Proceeds from Sale of Capital Assets			27,623
Transfers Out	(20,000)		(207,926)
Total Other Financing Sources and Uses	(20,000)		(180,303)
Net Change in Fund Balance	121,762	(723,496)	258,961
Fund Balance (Deficit) at Beginning of Year	538,031	6,669,702	2,374,820
Fund Balance (Deficit) at End of Year	$ 659,793	$ 5,946,206	$ 2,633,781

Community Mental Health	Community Development Block Grant	Drug Law Enforcement	Child Support Enforcement Agency	County Home	Spring Lakes Park
$ 4,008,255					
	$ 5,000	$ 542,012	$ 587,045	$ 4,375,843	
		53,774			
490,664	400,216	394,060	1,145,344		
	42,552	434	3,284	4,800	$ 24
4,498,919	447,768	990,280	1,735,673	4,380,643	24
		1,208,356			
4,461,715					
			1,406,725	4,037,874	
	17,360				1,229
	402,570				
4,461,715	419,930	1,208,359	1,406,725	4,037,874	1,229
37,204	27,838	(218,076)	328,948	342,769	(1,205)
	1,895	140,000			
		249,401			
				(2,166)	
	1,895	389,401		(2,166)	
37,204	29,733	171,325	328,948	340,603	(1,205)
87,789	293,983	577,273	3,160,009	39,349	1,668
$ 124,993	$ 323,716	$ 748,598	$ 3,488,957	$ 379,952	$ 463

(Continued)

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	County Hotel Lodging	Hospital Levy	Adult Day Care
REVENUES:			
Taxes	$ 955,079	$ 3,151,144	
Charges for Services			$ 293,981
Licenses and Permits			
Fines and Forfeitures			
Intergovernmental		398,142	
Investment Earnings			
Other	5,452		15,222
Total Revenues	960,531	3,549,286	309,203
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive			
Public Safety			
Health		3,522,249	
Human Services			297,635
Conservation and Recreation			
Community and Economic Development	936,803		
Total Expenditures	936,803	3,522,249	297,635
Excess of Revenues Over (Under) Expenditures	23,728	27,037	11,568
OTHER FINANCING SOURCES AND USES:			
Transfers In			
Inception of Capital Lease			
Proceeds from Sale of Capital Assets			
Transfers Out			
Total Other Financing Sources and Uses			
Net Change in Fund Balance	23,728	27,037	11,568
Fund Balance (Deficit) at Beginning of Year	1,006,867	69,228	(3,028)
Fund Balance (Deficit) at End of Year	$ 1,030,595	$ 96,265	$ 8,540

Juvenile Court Grants	Parks and Trails Donations	Home Arrest	Indigent Drivers	Indigent Guardianship	Victim Witness Grants
$ 26,674	$ 29,085	$ 4,766	$ 34,932	$ 16,940	$ 94,654
11,251	2,866		1,166		
2,583,843			636		195,573
	46,319				
2,944	33,598			3,839	257
2,624,712	111,868	4,766	36,734	20,779	290,484
2,862,478		2,520	32,843	9,409	385,390
	138,004				
2,862,478	138,004	2,520	32,843	9,409	385,390
(237,766)	(26,136)	2,246	3,891	11,370	(94,906)
40,000					77,974
					(625)
40,000					77,349
(197,766)	(26,136)	2,246	3,891	11,370	(17,557)
1,078,599	384,887	9,458	21,165	77,285	98,902
$ 880,833	$ 358,751	$ 11,704	$ 25,056	$ 88,655	$ 81,345

(Continued)

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Equipment Acquisition	DARE Donations	Inmate Fees Medical
REVENUES:			
Taxes			
Charges for Services	$ 2,000		$ 32,691
Licenses and Permits			
Fines and Forfeitures			
Intergovernmental	314,262		
Investment Earnings			
Other	3,356	$ 126	
Total Revenues	319,618	126	32,691
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	331,931		
Public Safety		264	32,452
Health			
Human Services			
Conservation and Recreation			
Community and Economic Development			
Total Expenditures	331,931	264	32,452
Excess of Revenues Over (Under) Expenditures	(12,313)	(138)	239
OTHER FINANCING SOURCES AND USES:			
Transfers In			
Inception of Capital Lease			
Proceeds from Sale of Capital Assets			
Transfers Out			
Total Other Financing Sources and Uses			
Net Change in Fund Balance	(12,313)	(138)	239
Fund Balance (Deficit) at Beginning of Year	104,092	639	13,589
Fund Balance (Deficit) at End of Year	$ 91,779	$ 501	$ 13,828

Common Pleas Grants	Family and Children First Council	Emergency Management Grants	Concealed Handgun License	Council on Aging	Total Nonmajor Special Revenue
				$ 4,906,381	$ 13,020,859
$ 1,027,848	$ 10,763		$ 7,198		8,994,820
			177,548		177,578
					396,001
700,028	176,996	$ 100,836		481,874	7,392,474
					46,319
3,992	6,126	68	49		194,674
1,731,868	193,885	100,904	184,795	5,388,255	30,222,725
					1,521,216
1,370,337		114,937	166,094		6,185,080
					8,652,745
	330,793			5,349,372	11,422,399
					749,910
					1,339,373
1,370,337	330,793	114,937	166,094	5,349,372	29,870,723
361,531	(136,908)	(14,033)	18,701	38,883	352,002
	172,586	29,083			461,538
					249,401
					27,623
					(230,717)
	172,586	29,083			507,845
361,531	35,678	15,050	18,701	38,883	859,847
1,491,237	39,745	58,809	149,128	107,340	18,450,566
$ 1,852,768	$ 75,423	$ 73,859	$ 167,829	$ 146,223	$ 19,310,413

(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, 2015

	Road Assessment Debt Service	Various Purpose Long-Term Obligation Bonds	Tax Incentive Project Debt	Total
REVENUES:				
Taxes			$ 269,003	$ 269,003
Intergovernmental			471,335	471,335
Other			40,081	40,081
Total Revenues			780,419	780,419
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive			87,096	87,096
Debt Service:				
Principal Retirements		$ 460,000	535,000	995,000
Interest and Fiscal Charges		550,966	419,671	970,637
Total Expenditures		1,010,966	1,041,767	2,052,733
Excess of Revenues Over (Under) Expenditures		(1,010,966)	(261,348)	(1,272,314)
OTHER FINANCING SOURCES AND USES:				
Transfers In		1,182,827	304,220	1,487,047
Refunding Bonds Issued			3,955,000	3,955,000
Premium on Refunding Bonds			82,913	82,913
Payment to refunded bond escrow agent			(4,015,681)	(4,015,681)
Total Other Financing Sources and Uses		1,182,827	326,452	1,509,279
Net Change in Fund Balance		171,861	65,104	236,965
Fund Balance (Deficit) at Beginning of Year	10,887	801,023	791,867	1,603,777
Fund Balance (Deficit) at End of Year	$ 10,887	$ 972,884	$ 856,971	$ 1,840,742

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes	$ 32,268,500	$ 32,268,500	$ 34,737,410	$ 2,468,910
Charges for Services	6,141,100	6,232,780	7,120,389	887,609
Licenses and Permits	746,500	746,500	921,528	175,028
Fines and Forfeitures	312,600	312,600	295,052	(17,548)
Intergovernmental	4,537,100	4,537,100	4,974,102	437,002
Investment Earnings	844,600	844,600	906,679	62,079
Other	941,940	968,292	213,262	(755,030)
Total Revenues	45,792,340	45,910,372	49,168,422	3,258,050
EXPENDITURES:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	602,194	615,456	578,462	36,994
Contractual Services	722,344	712,994	694,702	18,292
Materials and Supplies	3,407	3,970	3,967	3
Capital Outlay	57,154	57,154	56,895	259
Other	497,793	506,204	489,583	16,621
Total - Commissioners	1,882,892	1,895,778	1,823,609	72,169
Auditor				
Personal Services	953,754	953,754	822,560	131,194
Contractual Services	58,605	30,763	30,314	449
Materials and Supplies	8,022	12,022	8,246	3,776
Capital Outlay	12,000	11,749	8,000	3,749
Other	22,309	19,280	10,101	9,179
Total - Auditor	1,054,690	1,027,568	879,221	148,347
Treasurer				
Personal Services	399,142	399,142	385,180	13,962
Contractual Services	31,156	31,156	31,156	
Materials and Supplies	2,395	2,395	2,395	
Other	13,389	13,289	13,289	
Total - Treasurer	446,082	445,982	432,020	13,962
Prosecuting Attorney				
Personal Services	1,898,712	1,893,812	1,893,805	7
Contractual Services	15,031	11,481	11,481	
Materials and Supplies	6,130	11,514	11,514	
Capital Outlay	53,341	41,200	41,200	
Other	25,110	15,409	15,409	
Total - Prosecuting Attorney	1,998,324	1,973,416	1,973,409	7
Budget Commission				
Contractual Services	1,000	1,000		1,000
Other	500	500		500
Total - Budget Commission	1,500	1,500		1,500
Bureau of Inspection				
Contractual Services	93,465	90,000	78,429	11,571
Total - Bureau of Inspection	93,465	90,000	78,429	11,571

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 DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
Data Processing				
Personal Services	679,385	681,885	654,008	27,877
Contractual Services	192,200	187,800	180,849	6,951
Materials and Supplies	3,500	3,500	3,495	5
Capital Outlay	118,140	117,624	116,814	810
Other	10,000	11,900	10,285	1,615
Total - Data Processing	1,003,225	1,002,709	965,451	37,258
Personnel				
Personal Services	456,227	456,227	397,621	58,606
Contractual Services	44,680	55,180	49,512	5,668
Materials and Supplies	3,500	3,500	2,661	839
Capital Outlay	18,900	10,400	1,244	9,156
Other	9,880	7,880	3,586	4,294
Total - Personnel	533,187	533,187	454,624	78,563
Microfilm				
Personal Services	146,288	164,495	157,251	7,244
Total - Microfilm	146,288	164,495	157,251	7,244
Service Garage				
Personal Services	188,305	188,391	183,652	4,739
Contractual Services	7,850	7,511	6,627	884
Materials and Supplies	54,207	51,548	50,017	1,531
Capital Outlay	4,849	4,517	2,118	2,399
Other	1,825	1,825	750	1,075
Total - Service Garage	257,036	253,792	243,164	10,628
Utilities				
Materials and Supplies	2,239,597	2,227,854	1,549,314	678,540
Total - Utilities	2,239,597	2,227,854	1,549,314	678,540
Records and Information				
Personal Services	181,263	182,087	177,802	4,285
Contractual Services	1,000	1,295	1,294	1
Materials and Supplies	1,500	1,500	1,491	9
Capital Outlay	1,829	14,439	14,439	
Other	3,000	10,104	10,058	46
Total - Records and Information	188,592	209,425	205,084	4,341
Risk Management				
Personal Services	318,273	318,273	307,246	11,027
Contractual Services	12,750	13,500	6,639	6,861
Materials and Supplies	5,200	4,450	1,679	2,771
Other	26,930	26,915	23,475	3,440
Total - Risk Management	363,153	363,138	339,039	24,099
Insurance				
Contractual Services	350,000	350,137	349,734	403
Other		265	265	
Total - Insurance	350,000	350,402	349,999	403

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 DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
Office of Finance				
Personal Services	167,960	167,786	164,476	3,310
Contractual Services	45	45		45
Materials and Supplies	100	100		100
Capital Outlay	289	289		289
Other	771	945	779	166
Total - Office of Finance	169,165	169,165	165,255	3,910
Miscellaneous				
Personal Services	282,000	13,419		13,419
Contractual Services	315,450	311,808	311,358	450
Materials and Supplies	6,251	14,751	9,174	5,577
Capital Outlay	312,996	582,052	553,526	28,526
Other	502,937	389,549	353,520	36,029
Total - Miscellaneous	1,419,634	1,311,579	1,227,578	84,001
Unclaimed Funds				
Other	140,840	154,175	16,666	137,509
Total - Unclaimed Funds	140,840	154,175	16,666	137,509
Board of Elections				
Personal Services	555,773	556,073	538,162	17,911
Contractual Services	154,441	162,141	161,203	938
Materials and Supplies	41,906	59,300	56,690	2,610
Capital Outlay	235,993	218,830	175,085	43,745
Other	41,369	50,532	47,420	3,112
Total - Board of Elections	1,029,482	1,046,876	978,560	68,316
Maintenance and Operations				
Personal Services	1,667,395	1,667,395	1,535,695	131,700
Contractual Services	589,295	569,816	545,541	24,275
Materials and Supplies	494,557	466,641	378,169	88,472
Capital Outlay	856,323	780,738	760,750	19,988
Other	3,100	3,100	1,017	2,083
Total - Maintenance and Operations	3,610,670	3,487,690	3,221,172	266,518
Recorder				
Personal Services	419,593	401,387	371,461	29,926
Contractual Services	96,570	96,570	42,677	53,893
Materials and Supplies	70,251	70,251	2,472	67,779
Capital Outlay	235,000	231,500	26,480	205,020
Other	14,514	18,014	2,821	15,193
Total - Recorder	835,928	817,722	445,911	371,811
Total - Legislative and Executive	17,763,750	17,526,453	15,505,756	2,020,697
Judicial				
Court of Appeals				
Other	49,500	49,500	47,543	1,957
Total - Court of Appeals	49,500	49,500	47,543	1,957

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 DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
Common Pleas Court				
Personal Services	1,731,030	1,709,468	1,679,175	30,293
Contractual Services	5,359	5,663	4,945	718
Materials and Supplies	6,977	10,466	9,572	894
Other	27,641	50,870	40,930	9,940
Total - Common Pleas Court	1,771,007	1,776,467	1,734,622	41,845
Juvenile Court				
Personal Services	2,409,259	2,394,428	2,353,198	41,230
Contractual Services	57,250	79,720	79,720	
Materials and Supplies	7,454	19,264	19,264	
Capital Outlay	2,640	6,376	6,376	
Other	28,940	23,513	23,513	
Total - Juvenile Court	2,505,543	2,523,301	2,482,071	41,230
Probate Court				
Personal Services	322,350	336,602	334,897	1,705
Contractual Services	500	184		184
Materials and Supplies	2,464	5,464	5,208	256
Other	7,358	4,674	4,405	269
Total - Probate Court	332,672	346,924	344,510	2,414
Clerk of Courts				
Personal Services	1,103,859	1,104,028	1,084,415	19,613
Contractual Services	30,856	27,491	27,130	361
Materials and Supplies	34,014	30,574	30,521	53
Other	27,828	22,005	20,481	1,524
Total - Clerk of Courts	1,196,557	1,184,098	1,162,547	21,551
Xenia Municipal Court				
Personal Services	114,979	121,194	119,106	2,088
Contractual Services	57,156	55,156	55,156	
Other	12,152	10,739	10,373	366
Total - Xenia Municipal Court	184,287	187,089	184,635	2,454
Fairborn Municipal Court				
Personal Services	157,550	156,261	150,010	6,251
Contractual Services	57,156	55,156	55,156	
Other	23,800	20,475	18,266	2,209
Total - Fairborn Municipal Court	238,506	231,892	223,432	8,460
Domestic Relations Court				
Personal Services	852,290	854,790	848,782	6,008
Contractual Services	16,733	11,905	9,775	2,130
Materials and Supplies	7,650	6,799	6,449	350
Capital Outlay	5,198	5,198	3,331	1,867
Other	11,500	12,400	10,434	1,966
Total - Domestic Relations Court	893,371	891,092	878,771	12,321

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 DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
Public Defender				
Personal Services	357,302	363,488	359,968	3,520
Contractual Services	586,900	602,089	577,709	24,380
Materials and Supplies	2,592	3,295	3,294	1
Capital Outlay	500	2,400		2,400
Other	2,950	2,175	1,153	1,022
Total - Public Defender	950,244	973,447	942,124	31,323
Total - Judicial	8,121,687	8,163,810	8,000,255	163,555
Total - General Government:	25,885,437	25,690,263	23,506,011	2,184,252
Public Safety:				
Coroner				
Personal Services	378,613	395,308	394,028	1,280
Contractual Services	169,921	159,780	154,950	4,830
Materials and Supplies	3,372	4,250	3,955	295
Capital Outlay	19,412	19,412	19,412	
Other	6,120	5,192	4,616	576
Total - Coroner	577,438	583,942	576,961	6,981
Juvenile Detention				
Personal Services	1,071,617	1,071,617	1,029,173	42,444
Contractual Services	43,759	44,562	44,008	554
Materials and Supplies	35,924	31,594	31,319	275
Capital Outlay	11,331	13,441	12,055	1,386
Other	3,331	3,331	3,235	96
Total - Juvenile Detention	1,165,962	1,164,545	1,119,790	44,755
Sheriff				
Personal Services	10,751,924	11,264,053	11,261,607	2,446
Contractual Services	916,364	866,952	864,820	2,132
Materials and Supplies	144,521	118,304	117,705	599
Capital Outlay	77,423	35,055	35,055	
Other	216,660	28,665	28,665	
Total - Sheriff	12,106,892	12,313,029	12,307,852	5,177
Building Regulations				
Personal Services	736,973	711,724	699,871	11,853
Contractual Services	79,939	100,477	97,850	2,627
Materials and Supplies	3,750	3,750	3,711	39
Capital Outlay	12,500	12,500	9,159	3,341
Other	9,596	7,645	5,794	1,851
Total - Building Regulations	842,758	836,096	816,385	19,711
Total - Public Safety	14,693,050	14,897,612	14,820,988	76,624
Public Works:				
County Engineer - Tax Maps				
Personal Services	106,735	106,735	104,505	2,230
Capital Outlay	3,501	3,501	2,727	774
Total - County Engineer - Tax Maps	110,236	110,236	107,232	3,004

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 DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
Department of Public Works				
Personal Services	376,887	376,887	322,432	54,455
Contractual Services	361,944	397,619	186,594	211,025
Materials and Supplies	15,000	15,000	13,273	1,727
Capital Outlay	68,563	67,825	67,182	643
Other	7,050	7,788	7,785	3
Total - Department of Public Works	829,444	865,119	597,266	267,853
Total - Public Works	939,680	975,355	704,498	270,857
Health:				
Vital Statistics				
Other	1,150	1,150	1,127	23
Total - Vital Statistics	1,150	1,150	1,127	23
Miscellaneous				
Other	438,047	438,047	335,554	102,493
Total - Miscellaneous	438,047	438,047	335,554	102,493
Total - Health	439,197	439,197	336,681	102,516
Human Services:				
Veteran's Service Commission				
Personal Services	541,654	547,339	530,445	16,894
Contractual Services	182,107	181,037	119,823	61,214
Materials and Supplies	9,594	9,594	9,444	150
Capital Outlay	3,600	6,400	6,374	26
Other	64,498	62,516	62,472	44
Total - Veteran's Service Commission	801,453	806,886	728,558	78,328
Total - Human Services	801,453	806,886	728,558	78,328
Conservation and Recreation:				
Parks and Trails				
Personal Services	1,683,997	1,635,397	1,618,358	17,039
Contractual Services	54,097	94,175	93,116	1,059
Materials and Supplies	95,517	79,237	79,000	237
Capital Outlay	120,820	139,964	139,164	800
Other	23,640	21,355	19,433	1,922
Total - Parks and Trails	1,978,071	1,970,128	1,949,071	21,057
Agriculture				
Contractual Services	37,199	37,588	36,448	1,140
Other	412,460	412,460	410,944	1,516
Total - Agriculture	449,659	450,048	447,392	2,656
Total - Conservation and Recreation	2,427,730	2,420,176	2,396,463	23,713

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 DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
Community and Economic Development:				
Department of Development				
Personal Services	365,613	365,613	292,860	72,753
Contractual Services	3,100	2,435	383	2,052
Materials and Supplies	1,000	1,255	1,029	226
Capital Outlay	3,415	415	395	20
Other	4,430	7,840	6,095	1,745
Total - Department of Development	377,558	377,558	300,762	76,796
Total - Community and Economic Development	377,558	377,558	300,762	76,796
Total Expenditures	45,564,105	45,607,047	42,793,961	2,813,086
Excess of Revenues Over (Under) Expenditures	228,235	303,325	6,374,461	6,071,136
OTHER FINANCING SOURCES AND USES:				
Transfers In	316,300	316,300	626	(315,674)
Proceeds from Sale of Capital Assets	8,300	8,300	385,630	377,330
Advances In			153,618	153,618
Transfers Out	(5,324,270)	(5,691,399)	(2,996,084)	2,695,315
Advances Out	(50,000)	(79,222)	(69,222)	10,000
Repayment of Loans to Other Governments			130,000	130,000
Loans to Other Governments	(251,500)	(201,108)	(115,000)	86,108
Total Other Financing Sources and Uses	(5,301,170)	(5,647,129)	(2,510,432)	3,136,697
Net Change in Fund Balance	(5,072,935)	(5,343,804)	3,864,029	9,207,833
Fund Balance (Deficit) at Beginning of Year	23,396,116	23,396,116	23,396,116	
Prior Year Encumbrances Appropriated	1,901,224	1,901,224	1,901,224	
Fund Balance (Deficit) at End of Year	$ 20,224,405	$ 19,953,536	$ 29,161,369	$ 9,207,833

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
MOTOR VEHCILE, ROAD AND BRIDGE
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes	$ 815,850	$ 815,850	$ 822,254	$ 6,404
Special Assessments	40,000	43,208	43,208	
Charges for Services	300,000	300,000	275,349	(24,651)
Fines and Forfeitures	140,000	140,000	152,043	12,043
Intergovernmental	6,595,807	7,087,969	7,314,091	226,122
Investment Earnings	15,000	15,000	14,886	(114)
Other	35,500	35,514	54,887	19,373
Total Revenues	7,942,157	8,437,541	8,676,718	239,177
EXPENDITURES:				
Public Works:				
County Engineer - MVGT:				
Personal Services	3,027,557	3,028,357	2,797,803	230,554
Contractual Services	511,287	543,539	392,346	151,193
Materials and Supplies	1,861,356	1,801,397	972,253	829,144
Capital Outlay	2,071,270	2,563,432	2,089,976	473,456
Other	89,439	92,879	82,791	10,088
Total - County Engineer - MVGT	7,560,909	8,029,604	6,335,169	1,694,435
County Engineer - Bridge:				
Personal Services	324,291	326,291	252,601	73,690
Contractual Services	123,375	131,275	44,957	86,318
Materials and Supplies	300,074	290,063	10,644	279,419
Other	632,480	818,907	744,311	74,596
Capital Outlay	1,000	1,000		
Total County Engineer - Bridge	1,381,220	1,567,536	1,052,513	514,023
County Engineer - Ditches:				
Contractual Services	64,111	64,161	11,338	52,823
Materials and Supplies	16,000	16,000	5,660	10,340
Other	2,000	2,000		2,000
Capital Outlay	11,000	11,000		
Total County Engineer - Ditches	93,111	93,161	16,998	65,163
Total - Public Works	9,035,240	9,690,301	7,404,680	2,285,621
Total Expenditures	9,035,240	9,690,301	7,404,680	2,285,621
Excess of Revenues Over (Under) Expenditures	(1,093,083)	(1,252,760)	1,272,038	2,524,798
OTHER FINANCING SOURCES AND USES:				
Transfers In	5,500			
Proceeds from Sale of Capital Assets	5,000	5,000	71	(4,929)
Total Other Financing Sources and Uses	10,500	5,000	71	(4,929)
Net Change in Fund Balance	(1,082,583)	(1,247,760)	1,272,109	2,519,869
Fund Balance (Deficit) at Beginning of Year	7,585,707	7,585,707	7,585,707	
Prior Year Encumbrances Appropriated	248,724	248,724	248,724	
Fund Balance (Deficit) at End of Year	$ 6,751,848	$ 6,586,671	$ 9,106,540	$ 2,519,869

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
DOG AND KENNEL
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Charges for Services	$ 900,000	$ 900,000	$ 797,154	$ (102,846)
Fines and Forfeitures	14,000	14,000	14,011	11
Other	11,000	11,000	28,384	17,384
Total Revenues	925,000	925,000	839,549	(85,451)
EXPENDITURES:				
Legislative and Executive				
Auditor:				
Personal Services	31,200	31,200	28,468	2,732
Contractual Services	1,000	1,000	710	290
Materials and Supplies	6,000	19,709	11,115	8,594
Capital Outlay	4,000	4,000	3,759	241
Other	140,000	133,000	4,492	128,508
Total - Auditor	182,200	188,909	48,544	140,365
Health				
Animal Control				
Personal Services	637,951	645,289	619,850	25,439
Contractual Services	11,345	9,572	9,314	258
Materials and Supplies	24,310	24,977	24,937	40
Capital Outlay	30,489	23,456	23,412	44
Other	14,021	14,101	8,010	6,091
Total - Animal Control	718,116	717,395	685,523	31,872
Total Expenditures	900,316	906,304	734,067	172,237
Excess of Revenues Over (Under) Expenditures	24,684	18,696	105,482	86,786
OTHER FINANCING SOURCES AND USES:				
Advances In			20,000	20,000
Transfers Out		(20,000)	(20,000)	
Advances Out	(60,000)	(60,000)	(60,000)	
Total Other Financing Sources and Uses	(60,000)	(80,000)	(60,000)	20,000
Net Change in Fund Balance	(35,316)	(61,304)	45,482	106,786
Fund Balance (Deficit) at Beginning of Year	856,169	856,169	856,169	
Prior Year Encumbrances Appropriated	4,952	4,952	4,952	
Fund Balance (Deficit) at End of Year	$ 825,805	$ 799,817	$ 906,603	$ 106,786

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
DEPARTMENT OF JOB AND FAMILY SERIVCES
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Intergovernmental	$ 4,770,000	$ 4,770,000	$ 5,284,918	$ 514,918
Other	5,726,000	5,726,000	388,252	(5,337,748)
Total Revenues	10,496,000	10,496,000	5,673,170	(4,822,830)
EXPENDITURES:				
Human Services				
Public Assistance:				
Personal Services	7,439,471	7,364,471	3,283,245	4,081,226
Contractual Services	1,774,916	1,853,066	1,582,660	270,406
Materials and Supplies	154,075	103,931	55,657	48,274
Capital Outlay	116,837	173,874	102,742	71,132
Other	228,477	209,221	38,915	170,306
Total - Public Assistance	9,713,776	9,704,563	5,063,219	4,641,344
Work Force Investment:				
Contractual Services	1,102,370	1,102,040	737,210	364,830
Materials and Supplies	10,000	10,000	1,233	8,767
Capital Outlay	5,000	5,000	1,825	3,175
Other	4,000	4,000	926	3,074
Total - Work Force Investment	1,121,370	1,121,040	741,194	379,846
Total Expenditures	10,835,146	10,825,603	5,804,413	5,021,190
Excess of Revenues Over (Under) Expenditures	(339,146)	(329,603)	(131,243)	198,360
OTHER FINANCING SOURCES AND USES:				
Transfers In	401,000	401,000	276,098	(124,902)
Proceeds from Sale of Capital Assets	1,000	1,000		(1,000)
Total Other Financing Sources and Uses	402,000	402,000	276,098	(125,902)
Net Change in Fund Balance	62,854	72,397	144,855	72,458
Fund Balance (Deficit) at Beginning of Year	1,204,885	1,204,885	1,204,885	
Prior Year Encumbrances Appropriated	17,675	17,675	17,675	
Fund Balance (Deficit) at End of Year	$ 1,285,414	$ 1,294,957	$ 1,367,415	$ 72,458

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
REAL ESTATE ASSESSMENT
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Charges for Services	$ 80,000	$ 80,000	$ 81,011	$ 1,011
Licenses and Permits			30	30
Fines and Forfeitures	302,000	302,000	312,834	10,834
Other	500	500	23,218	22,718
Total Revenues	382,500	382,500	417,093	34,593
EXPENDITURES:				
Legislative and Executive				
Auditor:				
Personal Services	171,300	197,500	191,516	5,984
Contractual Services	1,487,188	602,568	557,916	44,652
Materials and Supplies	21,004	20,772	9,487	11,285
Capital Outlay	7,000	7,000	1,053	5,947
Other	30,300	43,969	25,126	18,843
Total - Auditor	1,716,792	871,809	785,098	86,711
Board of Revision				
Contractual Services	21,100	20,000	8,558	11,442
Materials and Supplies		20,000	4,000	16,000
Other	25,824	25,000	1,000	24,000
Total - Board of Revision	46,924	65,000	13,558	51,442
Treasurer				
Personal Services	114,576	115,190	107,650	7,540
Contractual Services	21,013	21,013	20,844	169
Materials and Supplies	5,211	5,211	1,128	4,083
Other	10,111	10,132	4,970	5,162
Total - Treasurer	150,911	151,546	134,592	16,954
Prosecuting Attorney				
Personal Services	23,208	23,208	10,854	12,354
Contractual Services	55,000	81,520	75,765	5,755
Materials and Supplies	3,004	3,000	104	2,896
Capital Outlay	4,514	4,294	3,352	942
Other	23,755	23,755	8,259	15,496
Total - Prosecuting Attorney	109,481	135,777	98,334	37,443
Geographic Information Systems				
Personal Services	200,574	206,233	201,800	4,433
Contractual Services	138,257	544,702	461,097	83,605
Materials and Supplies	4,000	4,000	1,914	2,086
Capital Outlay	17,500	17,500	7,315	10,185
Other	7,500	7,500		7,500
Total - Geographic Information Systems	367,831	779,935	672,126	107,809
Total Expenditures	2,391,939	2,004,067	1,703,708	300,359
Excess of Revenues Over (Under) Expenditures	(2,009,439)	(1,621,567)	(1,286,615)	334,952
Fund Balance (Deficit) at Beginning of Year	5,670,697	5,670,697	5,670,697	
Prior Year Encumbrances Appropriated	1,062,202	1,062,202	1,062,202	
Fund Balance (Deficit) at End of Year	$ 4,723,460	$ 5,111,332	$ 5,446,284	$ 334,952

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
ENVIRONMENTAL SERVICES
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Charges for Services	$ 1,002,000	$ 1,002,000	$ 1,001,441	$ (559)
Intergovernmental	20,000	20,000	10,000	(10,000)
Other	25,000	25,000	16,369	(8,631)
Total Revenues	1,047,000	1,047,000	1,027,810	(19,190)
EXPENDITURES:				
Conservation and Recreation				
Sanitary Engineer				
Personal Services	383,743	383,743	344,551	39,192
Contractual Services	245,878	262,757	217,244	45,513
Materials and Supplies	91,215	71,420	52,872	18,548
Capital Outlay	4,832	4,832	182	4,650
Other	13,920	16,920	6,361	10,559
Total - Sanitary Engineer	739,588	739,672	621,210	118,462
Total Expenditures	739,588	739,672	621,210	118,462
Excess of Revenues Over (Under) Expenditures	307,412	307,328	406,600	99,272
OTHER FINANCING SOURCES AND USES:				
Transfers In	2,000	2,000		(2,000)
Proceeds from Sale of Capital Assets			27,623	27,623
Transfers Out	(219,926)	(219,926)	(207,926)	12,000
Advances Out		(12,000)		12,000
Total Other Financing Sources and Uses	(217,926)	(229,926)	(180,303)	49,623
Net Change in Fund Balance	89,486	77,402	226,297	148,895
Fund Balance (Deficit) at Beginning of Year	2,314,954	2,314,954	2,314,954	
Prior Year Encumbrances Appropriated	18,259	18,259	18,259	
Fund Balance (Deficit) at End of Year	$ 2,422,699	$ 2,410,615	$ 2,559,510	$ 148,895

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMUNITY MENTAL HEALTH
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Taxes	$ 3,824,000	$ 3,971,051	$ 3,971,051	
Intergovernmental	476,000	490,664	490,664	
Total Revenues	4,300,000	4,461,715	4,461,715	
EXPENDITURES:				
Health				
Community Mental Health				
Contractual Services		24,320	24,320	
Other	4,300,000	4,437,395	4,437,395	
Total - Community Mental Health	4,300,000	4,461,715	4,461,715	
Total Expenditures	4,300,000	4,461,715	4,461,715	
Excess of Revenues Over (Under) Expenditures				
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year				

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANT
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Intergovernmental	$ 1,181,000	$ 1,181,000	$ 427,871	$ (753,129)
Other	13,900	13,900	40,856	26,956
Total Revenues	1,194,900	1,194,900	468,727	(726,173)
EXPENDITURES:				
Community and Economic Development				
Department of Development				
Contractual Services	526,701	1,086,358	421,472	664,886
Materials and Supplies	5,560	6,227	2,326	3,901
Capital Outlay	3,500			
Other	152,820	209,944	42,496	167,448
Total - Department of Development	688,581	1,302,529	466,294	836,235
Total Expenditures	688,581	1,302,529	466,294	836,235
Excess of Revenues Over (Under) Expenditures	506,319	(107,629)	2,433	110,062
OTHER FINANCING SOURCES AND USES:				
Transfers In	1,950	1,950	1,895	(55)
Total Other Financing Sources and Uses	1,950	1,950	1,895	(55)
Net Change in Fund Balance	508,269	(105,679)	4,328	110,007
Fund Balance (Deficit) at Beginning of Year	288,665	288,665	288,665	
Prior Year Encumbrances Appropriated	34,051	34,051	34,051	
Fund Balance (Deficit) at End of Year	$ 830,985	$ 217,037	$ 327,044	$ 110,007

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
DRUG LAW ENFORCEMENT
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Charges for Services	$ 525,000	$ 576,500	$ 542,012	$ (34,488)
Fines and Forfeitures	77,400	78,400	53,630	(24,770)
Intergovernmental	398,420	422,207	382,692	(39,515)
Other	82,000		434	434
Total Revenues	1,082,820	1,077,107	978,768	(98,339)
EXPENDITURES:				
Public Safety				
Sheriff				
Personal Services	362,690	401,460	347,442	54,018
Contractual Services	54,114	382,843	272,676	110,167
Materials and Supplies	72,684	105,001	8,011	96,990
Capital Outlay	129,456	120,528	3,941	116,587
Other	1,217	13,036	8,756	4,280
Total - Sheriff	620,161	1,022,868	640,826	382,042
ACE Taskforce				
Personal Services	273,893	292,035	187,806	104,229
Contractual Services	24,777	51,422	31,592	19,830
Materials and Supplies	5,264	5,264	5,264	
Capital Outlay	35,000	42,500	40,931	1,569
Other	178,667	147,654	55,447	92,207
Total - ACE Taskforce	517,601	538,875	321,040	217,835
Total Expenditures	1,137,762	1,561,743	961,866	599,877
Excess of Revenues Over (Under) Expenditures	(54,942)	(484,636)	16,902	501,538
OTHER FINANCING SOURCES AND USES:				
Transfers In	10,000	150,000	140,000	(10,000)
Advances In	81,000	81,000		(81,000)
Transfers Out	(18,539)	(30,588)		30,588
Advances Out	(35,000)	(60,000)	(10,000)	50,000
Total Other Financing Sources and Uses	37,461	140,412	130,000	(10,412)
Net Change in Fund Balance	(17,481)	(344,224)	146,902	491,126
Fund Balance (Deficit) at Beginning of Year	608,145	608,145	608,145	
Prior Year Encumbrances Appropriated	4,380	4,380	4,380	
Fund Balance (Deficit) at End of Year	$ 595,044	$ 268,301	$ 759,427	$ 491,126

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILDREN SERVICES BOARD
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Taxes	$ 5,260,500	$ 5,260,500	$ 5,090,794	$ (169,706)
Charges for Services	70,000	70,000	53,718	(16,282)
Intergovernmental	4,901,000	5,556,000	4,484,483	(1,071,517)
Other	31,000	31,000	31,611	611
Total Revenues	10,262,500	10,917,500	9,660,606	(1,256,894)
EXPENDITURES:				
Human Services				
Childrens Services				
Personal Services	865,000	865,000	360,132	504,868
Contractual Services	9,668,500	10,265,859	9,175,974	1,089,885
Materials and Supplies	111,953	110,200	71,031	39,169
Capital Outlay	45,000	8,000	1,092	6,908
Other	46,810	63,000	50,095	12,905
Total - Childrens Services	10,737,263	11,312,059	9,658,324	1,653,735
Total Expenditures	10,737,263	11,312,059	9,658,324	1,653,735
Excess of Revenues Over (Under) Expenditures	(474,763)	(394,559)	2,282	396,841
OTHER FINANCING SOURCES AND USES:				
Proceeds from Sale of Capital Assets	5,000	5,000	222,005	217,005
Total Other Financing Sources and Uses	5,000	5,000	222,005	217,005
Net Change in Fund Balance	(469,763)	(389,559)	224,287	613,846
Fund Balance (Deficit) at Beginning of Year	7,121,711	7,121,711	7,121,711	
Prior Year Encumbrances Appropriated	151,263	151,263	151,263	
Fund Balance (Deficit) at End of Year	$ 6,803,211	$ 6,883,415	$ 7,497,261	$ 613,846

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
BOARD OF DEVELOPMENTAL DISABILITIES
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Taxes	$ 10,953,453	$ 10,953,453	$ 10,920,860	$ (32,593)
Charges for Services	205,000	205,000	162,246	(42,754)
Intergovernmental	4,519,955	4,519,955	3,659,434	(860,521)
Other	135,000	135,000	283,867	148,867
Total Revenues	15,813,408	15,813,408	15,026,407	(787,001)
EXPENDITURES:				
Health				
Developmental Disabilities				
Personal Services	10,171,589	10,151,589	9,315,386	836,203
Contractual Services	8,760,670	8,663,312	7,909,841	753,471
Materials and Supplies	734,257	702,211	515,942	186,269
Capital Outlay	310,299	302,851	120,435	182,416
Other	341,888	321,790	220,518	101,272
Total - Developmental Disabilities	20,318,703	20,141,753	18,082,122	2,059,631
Total Expenditures	20,318,703	20,141,753	18,082,122	2,059,631
Excess of Revenues Over (Under) Expenditures	(4,505,295)	(4,328,345)	(3,055,715)	1,272,630
OTHER FINANCING SOURCES AND USES:				
Transfers In			2,166	2,166
Total Other Financing Sources and Uses			2,166	2,166
Net Change in Fund Balance	(4,505,295)	(4,328,345)	(3,053,549)	1,274,796
Fund Balance (Deficit) at Beginning of Year	23,751,478	23,751,478	23,751,478	
Prior Year Encumbrances Appropriated	963,680	963,680	963,680	
Fund Balance (Deficit) at End of Year	$ 20,209,863	$ 20,386,813	$ 21,661,609	$ 1,274,796

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILD SUPPORT ENFORCEMENT AGENCY
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Charges for Services	$ 600,000	$ 600,000	$ 587,045	$ (12,955)
Intergovernmental	1,250,000	1,250,000	1,132,414	(117,586)
Other	32,000	32,000	3,284	(28,716)
Total Revenues	1,882,000	1,882,000	1,722,743	(159,257)
EXPENDITURES:				
Human Services				
Bureau of Support:				
Personal Services	1,113,700	1,113,700	934,951	178,749
Contractual Services	610,538	608,161	471,096	137,065
Materials and Supplies	12,000	12,000	220	11,780
Capital Outlay	16,000	11,000		11,000
Other	15,000	20,000	9,312	10,688
Total - Bureau of Support	1,767,238	1,764,861	1,415,579	349,282
Total Expenditures	1,767,238	1,764,861	1,415,579	349,282
Excess of Revenues Over (Under) Expenditures	114,762	117,139	307,164	190,025
Fund Balance (Deficit) at Beginning of Year	3,170,423	3,170,423	3,170,423	
Prior Year Encumbrances Appropriated	3,538	3,538	3,538	
Fund Balance (Deficit) at End of Year	$ 3,288,723	$ 3,291,100	$ 3,481,125	$ 190,025

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HOME
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Charges for Services	$ 3,907,000	$ 3,907,000	$ 4,375,058	$ 468,058
Contributions and Donations	1,500	1,500		(1,500)
Other	2,870	2,870	4,800	1,930
Total Revenues	3,911,370	3,911,370	4,379,858	468,488
EXPENDITURES:				
Human Services				
Greenewood Manor				
Personal Services	2,987,125	2,984,235	2,957,597	26,638
Contractual Services	524,828	526,339	520,027	6,312
Materials and Supplies	574,070	600,060	598,069	1,991
Other	24,216	30,854	28,072	2,782
Total - Greenewood Manor	4,110,239	4,141,488	4,103,765	37,723
Total Expenditures	4,110,239	4,141,488	4,103,765	37,723
Excess of Revenues Over (Under) Expenditures	(198,869)	(230,118)	276,093	506,211
OTHER FINANCING SOURCES AND USES:				
Transfers In	150	150		(150)
Transfers Out		(2,166)	(2,166)	
Total Other Financing Sources and Uses	150	(2,016)	(2,166)	(150)
Net Change in Fund Balance	(198,719)	(232,134)	273,927	506,061
Fund Balance (Deficit) at Beginning of Year	315,662	315,662	315,662	
Prior Year Encumbrances Appropriated	110	110	110	
Fund Balance (Deficit) at End of Year	$ 117,053	$ 83,638	$ 589,699	$ 506,061

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
SPRING LAKES PARK
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Other	$ 150	$ 150	$ 24	$ (126)
Total Revenues	150	150	24	(126)
EXPENDITURES:				
Conservation and Recreation				
Parks and Trails				
Materials and Supplies	1,229	1,229	1,229	
Total - Parks and Trails	1,229	1,229	1,229	
Total Expenditures	1,229	1,229	1,229	
Net Change in Fund Balance	(1,079)	(1,079)	(1,205)	(126)
Fund Balance (Deficit) at Beginning of Year	439	439	439	
Prior Year Encumbrances Appropriated	1,229	1,229	1,229	
Fund Balance (Deficit) at End of Year	$ 589	$ 589	$ 463	$ (126)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HOTEL LODGING
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Taxes	$ 910,000	$ 910,000	$ 960,181	$ 50,181
Other	4,000	4,000	5,452	1,452
Total Revenues	914,000	914,000	965,633	51,633
EXPENDITURES:				
Community and Economic Development				
Convention and Visitor Bureau:				
Personal Services	381,387	383,636	374,865	8,771
Contractual Services	142,328	139,626	128,760	10,866
Materials and Supplies	48,187	45,122	40,984	4,138
Capital Outlay	26,230	20,952	13,139	7,813
Other	473,434	464,000	436,253	27,747
Total - Convention and Visitor Bureau	1,071,566	1,053,336	994,001	59,335
Total Expenditures	1,071,566	1,053,336	994,001	59,335
Net Change in Fund Balance	(157,566)	(139,336)	(28,368)	110,968
Fund Balance (Deficit) at Beginning of Year	830,237	830,237	830,237	
Prior Year Encumbrances Appropriated	131,683	131,683	131,683	
Fund Balance (Deficit) at End of Year	$ 804,354	$ 822,584	$ 933,552	$ 110,968

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
HOSPITAL LEVY
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Taxes	$ 2,951,000	$ 3,124,107	$ 3,124,107	
Intergovernmental	379,000	398,142	398,142	
Total Revenues	3,330,000	3,522,249	3,522,249	
EXPENDITURES:				
Health				
Commissioners - Hospital Operating:				
Contractual Services		19,111	19,111	
Other	3,330,000	3,503,138	3,503,138	
Total - Hospital Operating	3,330,000	3,522,249	3,522,249	
Total Expenditures	3,330,000	3,522,249	3,522,249	
Net Change in Fund Balance				
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year				

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
ADULT DAY CARE
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Charges for Services	$ 298,600	$ 303,600	$ 298,198	$ (5,402)
Other	22,500	22,500	15,222	(7,278)
Total Revenues	321,100	326,100	313,420	(12,680)
EXPENDITURES:				
Human Services				
County Home Adult Day Care:				
Personal Services	278,267	283,767	275,867	7,900
Contractual Services	21,806	21,806	17,588	4,218
Materials and Supplies	27,354	21,800	13,636	8,164
Other	5,300	5,300	75	5,225
Total - County Home Adult Day Care	332,727	332,673	307,166	25,507
Total Expenditures	332,727	332,673	307,166	25,507
Net Change in Fund Balance	(11,627)	(6,573)	6,254	12,827
Fund Balance (Deficit) at Beginning of Year	9,250	9,250	9,250	
Prior Year Encumbrances Appropriated	54	54	54	
Fund Balance (Deficit) at End of Year	$ (2,323)	$ 2,731	$ 15,558	$ 12,827

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
JUVENILE COURT GRANTS
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Charges for Services	$ 30,000	$ 30,848	$ 26,365	$ (4,483)
Fines and Forfeitures	11,500	11,500	11,251	(249)
Intergovernmental	2,385,457	2,807,288	2,605,807	(201,481)
Other		125	2,944	2,819
Total Revenues	2,426,957	2,849,761	2,646,367	(203,394)
EXPENDITURES:				
Public Safety				
Juvenile Court:				
Personal Services	744,829	746,945	664,650	82,295
Contractual Services	126,244	102,917	63,867	39,050
Materials and Supplies	106,130	142,551	93,654	48,897
Capital Outlay	11,575	37,113	17,708	19,405
Other	35,650	34,967	16,354	18,613
Total - Juvenile Court	1,024,428	1,064,493	856,233	208,260
Juvenile Detention:				
Personal Services	764,046	775,953	775,953	
Contractual Services	25,947	34,954	34,954	
Materials and Supplies	31,819	64,536	64,536	
Capital Outlay	100,000	103,096	76,621	26,475
Other	3,365	2,143	2,143	
Total - Juvenile Detention	925,177	980,682	954,207	26,475
Juvenile Rehab				
Personal Services	712,867	711,616	660,770	50,846
Contractual Services	36,991	50,789	29,103	21,686
Materials and Supplies	40,972	64,014	59,882	4,132
Capital Outlay	7,113	401,263	362,294	38,969
Other	5,488	8,905	8,893	12
Total - Juvenile Rehab	803,431	1,236,587	1,120,942	115,645
Total Expenditures	2,753,036	3,281,762	2,931,382	350,380
Excess of Revenues Over (Under) Expenditures	(326,079)	(432,001)	(285,015)	146,986
OTHER FINANCING SOURCES AND USES:				
Transfers In	5,170	5,170	40,000	34,830
Advances In	51,637	51,637		(51,637)
Transfers Out	(79,587)	(79,587)		79,587
Advances Out	(45,466)	(45,466)		45,466
Total Other Financing Sources and Uses	(68,246)	(68,246)	40,000	108,246
Net Change in Fund Balance	(394,325)	(500,247)	(245,015)	255,232
Fund Balance (Deficit) at Beginning of Year	747,723	747,723	747,723	
Prior Year Encumbrances Appropriated	23,418	23,418	23,418	
Fund Balance (Deficit) at End of Year	$ 376,816	$ 270,894	$ 526,126	$ 255,232

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
PARKS AND TRAILS DONATIONS
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Charges for Services	$ 20,500	$ 20,500	$ 29,085	$ 8,585
Fines and Forfeitures			2,866	2,866
Intergovernmental	75,979	75,979		(75,979)
Interest	37,300	37,300	46,319	9,019
Other	11,500	19,500	32,396	12,896
Total Revenues	145,279	153,279	110,666	(42,613)
EXPENDITURES:				
Conservation and Recreation				
Parks and Trails				
Contractual Services	19,500	19,820	14,340	5,480
Materials and Supplies	33,016	34,826	22,839	11,987
Capital Outlay	25,700	91,250	72,413	18,837
Other	130,497	172,514	46,053	126,461
Total - Parks and Trails	208,713	318,410	155,645	162,765
Total Expenditures	208,713	318,410	155,645	162,765
Excess of Revenues Over (Under) Expenditures	(63,434)	(165,131)	(44,979)	120,152
OTHER FINANCING SOURCES AND USES:				
Transfers In	26,982	26,982		(26,982)
Transfers Out	(20,269)	(20,269)		20,269
Total Other Financing Sources and Uses	6,713	6,713		(6,713)
Net Change in Fund Balance	(56,721)	(158,418)	(44,979)	113,439
Fund Balance (Deficit) at Beginning of Year	398,436	398,436	398,436	
Prior Year Encumbrances Appropriated	1,886	1,886	1,886	
Fund Balance (Deficit) at End of Year	$ 343,601	$ 241,904	$ 355,343	$ 113,439

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
HOME ARREST
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Charges for Services	$ 1,100	$ 1,100	$ 4,276	$ 3,176
Total Revenues	1,100	1,100	4,276	3,176
EXPENDITURES:				
Public Safety				
Common Pleas Court				
Contractual Services	2,040	4,040	3,195	845
Total - Common Pleas Court	2,040	4,040	3,195	845
Total Expenditures	2,040	4,040	3,195	845
Net Change in Fund Balance	(940)	(2,940)	1,081	4,021
Fund Balance (Deficit) at Beginning of Year	8,959	8,959	8,959	
Prior Year Encumbrances Appropriated	40	40	40	
Fund Balance (Deficit) at End of Year	$ 8,059	$ 6,059	$ 10,080	$ 4,021

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
INDIGENT DRIVERS
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Charges for Services	$ 34,300	$ 39,225	$ 34,621	$ (4,604)
Fines and Forfeitures	500	1,000	1,112	112
Intergovernmental	1,000	1,000	636	(364)
Total Revenues	35,800	41,225	36,369	(4,856)
EXPENDITURES:				
Public Safety				
Clerk of Courts				
Other	3,800	4,625	4,117	508
Total - Clerk of Courts	3,800	4,625	4,117	508
Xenia Municipal Court				
Capital Outlay	2,672	3,282		3,282
Other	19,156	19,156	12,750	6,406
Total - Xenia Municipal Court	21,828	22,438	12,750	9,688
Fairborn Municipal Court				
Capital Outlay	2,928	3,264		3,264
Other	14,028	18,128	15,811	2,317
Total - Fairborn Municipal Court	16,956	21,392	15,811	5,581
Total Expenditures	42,584	48,455	32,678	15,777
Net Change in Fund Balance	(6,784)	(7,230)	3,691	10,921
Fund Balance (Deficit) at Beginning of Year	19,625	19,625	19,625	
Fund Balance (Deficit) at End of Year	$ 12,841	$ 12,395	$ 23,316	$ 10,921

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
INDIGENT GUARDIANSHIP
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Charges for Services	$ 15,000	$ 15,000	$ 17,380	$ 2,380
Other			3,839	3,839
Total Revenues	15,000	15,000	21,219	6,219
EXPENDITURES:				
Public Safety				
Probate Court				
Contractual Services	15,000	15,000	9,579	5,421
Total - Probate Court	15,000	15,000	9,579	5,421
Total Expenditures	15,000	15,000	9,579	5,421
Net Change in Fund Balance			11,640	11,640
Fund Balance (Deficit) at Beginning of Year	76,182	76,182	76,182	
Fund Balance (Deficit) at End of Year	$ 76,182	$ 76,182	$ 87,822	$ 11,640

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
VICTIM WITNESS GRANTS
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Charges for Services	$ 105,700	$ 105,700	$ 94,587	$ (11,113)
Intergovernmental	181,700	265,138	198,819	(66,319)
Other		56	257	201
Total Revenues	287,400	370,894	293,663	(77,231)
EXPENDITURES:				
Public Safety				
Prosecuting Attorney				
Personal Services	387,149	403,229	348,488	54,741
Contractual Services	3,000	8,400	8,400	
Materials and Supplies	500	500		500
Capital Outlay	9,655	9,655		9,655
Other	2,500	4,061	1,543	2,518
Total - Prosecuting Attorney	402,804	425,845	358,431	67,414
Probate Court				
Other	30,500	30,500	30,500	
Total - Probate Court	30,500	30,500	30,500	
Total Expenditures	433,304	456,345	388,931	67,414
Excess of Revenues Over (Under) Expenditures	(145,904)	(85,451)	(95,268)	(9,817)
OTHER FINANCING SOURCES AND USES:				
Transfers In	182,000	79,884	77,974	(1,910)
Advances In	30,000	58,022	25,972	(32,050)
Transfers Out		(625)	(625)	
Advances Out		(3,250)		3,250
Total Other Financing Sources and Uses	212,000	134,031	103,321	(30,710)
Net Change in Fund Balance	66,096	48,580	8,053	(40,527)
Fund Balance (Deficit) at Beginning of Year	85,587	85,587	85,587	
Fund Balance (Deficit) at End of Year	$ 151,683	$ 134,167	$ 93,640	$ (40,527)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
EQUIPMENT ACQUISITION
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Charges for Services			$ 2,000	$ 2,000
Intergovernmental	253,150	344,950	314,262	(30,688)
Other	1,000	3,500	3,356	(144)
Total Revenues	254,150	348,450	319,618	(28,832)
EXPENDITURES:				
Legislative and Executive				
Commissioners				
Contractual Services		1,625	735	890
Materials and Supplies	650	650	560	90
Capital Outlay	6,595	8,276	2,020	6,256
Other	255,000	313,000	310,792	2,208
Total - Commissioners	262,245	323,551	314,107	9,444
Geographic Information Systems				
Materials and Supplies	2,500	2,500	114	2,386
Capital Outlay	5,000	5,000		5,000
Other	750	750		750
Total - Geographic Information Systems	8,250	8,250	114	8,136
Board of Elections				
Contractual Services		4,750	4,750	
Materials and Supplies	3,825	3,825	3,825	
Other	85	85	85	
Total - Board of Elections	3,910	8,660	8,660	
Total Expenditures	274,405	340,461	322,881	17,580
Net Change in Fund Balance	(20,255)	7,989	(3,263)	(11,252)
Fund Balance (Deficit) at Beginning of Year	81,550	81,550	81,550	
Fund Balance (Deficit) at End of Year	$ 61,295	$ 89,539	$ 78,287	$ (11,252)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
D.A.R.E. DONATIONS
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Other		$ 200	$ 126	$ (74)
Total Revenues		200	126	(74)
EXPENDITURES:				
Public Safety				
Sheriff				
Materials and Supplies	501	501		501
Other	138	264	264	
Total - Sheriff	639	765	264	501
Total Expenditures	639	765	264	501
Net Change in Fund Balance	(639)	(565)	(138)	427
Fund Balance (Deficit) at Beginning of Year	639	639	639	
Fund Balance (Deficit) at End of Year		$ 74	$ 501	$ 427

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
INMATE FEES - MEDICAL
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Charges for Services	$ 26,500	$ 32,000	$ 32,691	$ 691
Total Revenues	26,500	32,000	32,691	691
EXPENDITURES:				
Public Safety				
Sheriff				
Contractual Services	13,162	20,961	14,468	6,493
Materials and Supplies	3,832	26,400	22,734	3,666
Capital Outlay	320	320		320
Other	10	10		10
Total - Sheriff	17,324	47,691	37,202	10,489
Total Expenditures	17,324	47,691	37,202	10,489
Net Change in Fund Balance	9,176	(15,691)	(4,511)	11,180
Fund Balance (Deficit) at Beginning of Year	13,579	13,579	13,579	
Prior Year Encumbrances Appropriated	3,820	3,820	3,820	
Fund Balance (Deficit) at End of Year	$ 26,575	$ 1,708	$ 12,888	$ 11,180

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMON PLEAS GRANTS
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Charges for Services	$ 993,500	$ 993,500	$ 1,034,125	$ 40,625
Fines and Forfeitures	3,000	3,000		(3,000)
Intergovernmental	881,325	920,720	662,245	(258,475)
Other	3,300	3,300	3,992	692
Total Revenues	1,881,125	1,920,520	1,700,362	(220,158)
EXPENDITURES:				
Public Safety				
Law Library				
Personal Services	120,764	120,764	117,012	3,752
Contractual Services	115	600	497	103
Materials and Supplies	1,100	1,100	660	440
Capital Outlay	1,097	2,227	1,127	1,100
Other	214,323	213,574	186,797	26,777
Total - Law Library	337,399	338,265	306,093	32,172
Common Pleas Court				
Personal Services	1,004,502	989,343	644,458	344,885
Contractual Services	73,394	87,895	75,293	12,602
Materials and Supplies	45,848	54,297	25,056	29,241
Capital Outlay	316,322	314,322	39,081	275,241
Other	117,049	125,534	78,164	47,370
Total - Common Pleas Court	1,557,115	1,571,391	862,052	709,339
Probate Court				
Personal Services	8,892	8,892	8,892	
Contractual Services	5,100	5,100		5,100
Materials and Supplies	1,800	2,560	1,304	1,256
Capital Outlay	3,145	3,145	2,992	153
Other	7,944	7,591	2,867	4,724
Total - Probate Court	26,881	27,288	16,055	11,233
Clerk of Courts				
Contractual Services	53,700	53,700	53,364	336
Total - Clerk of Courts	53,700	53,700	53,364	336
Domestic Relations Court				
Personal Services	107,950	117,950	111,587	6,363
Contractual Services	8,900	5,250	4,200	1,050
Materials and Supplies	2,500	2,500	1,050	1,450
Capital Outlay	8,100	45,445	39,925	5,520
Other	5,000	5,000	355	4,645
Total - Domestic Relations Court	132,450	176,145	157,117	19,028
Total Expenditures	2,107,545	2,166,789	1,394,681	772,108
Excess of Revenues Over (Under) Expenditures	(226,420)	(246,269)	305,681	551,950
OTHER FINANCING SOURCES AND USES:				
Advances In	44,000	44,000		(44,000)
Transfers Out		(307)		307
Advances Out	(43,868)	(43,868)	(43,868)	
Total Other Financing Sources and Uses	132	(175)	(43,868)	(43,693)
Net Change in Fund Balance	(226,288)	(246,444)	261,813	508,257
Fund Balance (Deficit) at Beginning of Year	1,385,177	1,385,177	1,385,177	
Prior Year Encumbrances Appropriated	20,454	20,454	20,454	
Fund Balance (Deficit) at End of Year	$ 1,179,343	$ 1,159,187	$ 1,667,444	$ 508,257

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FAMILY AND CHILDREN FIRST COUNCIL
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Charges for Services	$ 3,250	$ 3,250	$ 10,263	$ 7,013
Intergovernmental	170,500	170,500	164,478	(6,022)
Other			6,126	6,126
Total Revenues	173,750	173,750	180,867	7,117
EXPENDITURES:				
Human Services				
Family Children First Council				
Personal Services	97,508	97,508	95,895	1,613
Contractual Services	50	50	21	29
Materials and Supplies	500	500	202	298
Capital Outlay	135	135	93	42
Other	555	532	166	366
Total - Family Children First Council	98,748	98,725	96,377	2,348
Family Relation Services				
Personal Services	108,153	108,103	107,034	1,069
Contractual Services		50	35	15
Materials and Supplies	300	300	10	290
Other	2,060	1,957	512	1,445
Total - Family Relation Services	110,513	110,410	107,591	2,819
Parent Support				
Personal Services	27,404	27,404	19,708	7,696
Contractual Services	1,316	2,326	1,292	1,034
Materials and Supplies	385	385		385
Other	1,155	1,112	325	787
Total - Parent Support	30,260	31,227	21,325	9,902
FFR Visitation Center				
Personal Services	106,380	106,121	105,680	441
Contractual Services	572	1,132	989	143
Materials and Supplies	3,475	3,840	3,430	410
Capital Outlay	1,250	950		950
Other	1,230	1,000	391	609
Total - FFR Visitation Center	112,907	113,043	110,490	2,553
Total Expenditures	352,428	353,405	335,783	17,622
Excess of Revenues Over (Under) Expenditures	(178,678)	(179,655)	(154,916)	24,739
OTHER FINANCING SOURCES AND USES:				
Transfers In	164,500	164,500	172,586	8,086
Advances In			40,000	40,000
Advances Out		(36,500)	(36,500)	
Total Other Financing Sources and Uses	164,500	128,000	176,086	48,086
Net Change in Fund Balance	(14,178)	(51,655)	21,170	72,825
Fund Balance (Deficit) at Beginning of Year	82,807	82,807	82,807	
Prior Year Encumbrances Appropriated	1,101	1,101	1,101	
Fund Balance (Deficit) at End of Year	$ 69,730	$ 32,253	$ 105,078	$ 72,825

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
EMERGENCY MANAGEMENT GRANTS
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Intergovernmental	$ 132,000	$ 132,000	$ 100,836	$ (31,164)
Other			68	68
Total Revenues	132,000	132,000	100,904	(31,096)
EXPENDITURES:				
Public Safety				
Emergency Management Agency				
Personal Services	88,667	88,667	87,989	678
Contractual Services	42,522	42,152	27,124	15,028
Materials and Supplies	2,600	2,010	1,861	149
Capital Outlay	3,000	3,000		3,000
Other	10,600	10,600		10,600
Total - Emergency Management Agency	147,389	146,429	116,974	29,455
Total Expenditures	147,389	146,429	116,974	29,455
Excess of Revenues Over (Under) Expenditures	(15,389)	(14,429)	(16,070)	(1,641)
OTHER FINANCING SOURCES AND USES:				
Transfers In	80,000	80,000	29,083	(50,917)
Total Other Financing Sources and Uses	80,000	80,000	29,083	(50,917)
Net Change in Fund Balance	64,611	65,571	13,013	(52,558)
Fund Balance (Deficit) at Beginning of Year	63,792	63,792	63,792	
Prior Year Encumbrances Appropriated	1,747	1,747	1,747	
Fund Balance (Deficit) at End of Year	$ 130,150	$ 131,110	$ 78,552	$ (52,558)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CONCEALED HANDGUN LICENSE
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Charges for Services	$ 1,000	$ 1,000		$ (1,000)
Licenses and Permits	165,000	165,000	177,548	12,548
Other	1,000	1,000	49	(951)
Total Revenues	167,000	167,000	177,597	10,597
EXPENDITURES:				
Public Safety				
Sheriff				
Personal Services	29,130	58,525	57,403	1,122
Contractual Services	71,770	187,795	77,364	110,431
Materials and Supplies	21,992	22,963	3,644	19,319
Capital Outlay	17,251	23,161	3,230	19,931
Other	9,270	28,139	15,716	12,423
Total - Sheriff	149,413	320,583	157,357	163,226
Total Expenditures	149,413	320,583	157,357	163,226
Net Change in Fund Balance	17,587	(153,583)	20,240	173,823
Fund Balance (Deficit) at Beginning of Year	147,800	147,800	147,800	
Prior Year Encumbrances Appropriated	6,977	6,977	6,977	
Fund Balance (Deficit) at End of Year	$ 172,364	$ 1,194	$ 175,017	$ 173,823

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNCIL ON AGING
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Taxes	$ 4,497,480	$ 4,867,498	$ 4,867,498	
Intergovernmental	592,110	481,874	481,874	
Total Revenues	5,089,590	5,349,372	5,349,372	
EXPENDITURES:				
Human Services				
Council on Aging				
Contractual Services		29,030	29,030	
Other	5,089,590	5,320,342	5,320,342	
Total - Political Subdivisions	5,089,590	5,349,372	5,349,372	
Total Expenditures	5,089,590	5,349,372	5,349,372	
Net Change in Fund Balance				
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year				

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
ROAD ASSESSMENT DEBT SERVICE
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Fund Balance (Deficit) at Beginning of Year	$ 9,847	$ 9,847	$ 9,847	
Fund Balance (Deficit) at End of Year	$ 9,847	$ 9,847	$ 9,847	

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES:				
Debt Service:				
Principal Retirement	$ 460,000	$ 460,000	$ 460,000	
Interest and Fiscal Charges	550,966	550,966	550,966	
Total Expenditures	1,010,966	1,010,966	1,010,966	
Excess of Revenues Over (Under) Expenditures	(1,010,966)	(1,010,966)	(1,010,966)	
OTHER FINANCING SOURCES AND USES:				
Transfers In	1,010,966	1,010,966	1,182,827	171,861
Total Other Financing Sources and Uses	1,010,966	1,010,966	1,182,827	171,861
Net Change in Fund Balance			171,861	171,861
Fund Balance (Deficit) at Beginning of Year	801,019	801,019	801,019	
Fund Balance (Deficit) at End of Year	$ 801,019	$ 801,019	$ 972,880	$ 171,861

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
TAX INCENTIVE PROJECT DEBT
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Taxes	$ 270,000	$ 270,000	$ 269,003	$ (997)
Intergovernmental	452,938	474,938	475,585	647
Other			40,081	40,081
Total Revenues	722,938	744,938	784,669	39,731
EXPENDITURES:				
Legislative and Executive				
Commissioners				
Contractual Services		90,613	87,096	3,517
Total - Commissioners		90,613	87,096	3,517
Debt Service:				
Principal Retirement	520,000	535,000	535,000	
Interest and Fiscal Charges	462,954	447,954	419,671	28,283
Total - Debt Service	982,954	982,954	954,671	28,283
Total Expenditures	982,954	1,073,567	1,041,767	31,800
Excess of Revenues Over (Under) Expenditures	(260,016)	(328,629)	(257,098)	7,931
OTHER FINANCING SOURCES AND USES:				
Transfers In	530,016	530,016	304,220	(225,796)
Refunding Bonds Issued		4,200,000	4,037,913	(162,087)
Payment to Refunded Bond Escrow Agent		(4,016,000)	(4,015,681)	319
Transfers Out	(530,015)	(530,015)		530,015
Total Other Financing Sources and Uses	1	184,001	326,452	142,451
Net Change in Fund Balance	(260,015)	(144,628)	69,354	213,982
Fund Balance (Deficit) at Beginning of Year	565,398	565,398	565,398	
Fund Balance (Deficit) at End of Year	$ 305,383	$ 420,770	$ 634,752	$ 213,982

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
BUILDING ROAD AND CONSTRUCTION
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Interest	$ 79,500	$ 79,500	$ 80,306	$ 806
Other	23,000	23,000	51,033	28,033
Total Revenues	102,500	102,500	131,339	28,839
EXPENDITURES:				
Community and Economic Development				
Commissioners:				
Contractual Services	1,862	1,862	320	1,542
Other	1,079	1,079		1,079
Total - Commissioners	2,941	2,941	320	2,621
Animal Control Building:				
Capital Outlay	46,858	46,858	46,858	
Total - Dog and Kennel	46,858	46,858	46,858	
Debt Service:				
Principal Retirement	87,000	133,000	133,000	
Interest and Fiscal Charges	1,410	1,330	1,330	
Total - Debt Service	88,410	134,330	134,330	
Total Expenditures	138,209	184,129	181,508	2,621
Excess of Revenues Over (Under) Expenditures	(35,709)	(81,629)	(50,169)	31,460
OTHER FINANCING SOURCES AND USES:				
Transfers In	520,200	520,200	1,020,348	500,148
Notes Issued	64,000	87,000	110,000	23,000
Transfers Out	(79,700)	(79,700)	(78,803)	897
Advances Out		(20,000)	(20,000)	
Total Other Financing Sources and Uses	504,500	507,500	1,031,545	524,045
Net Change in Fund Balance	468,791	425,871	981,376	555,505
Fund Balance (Deficit) at Beginning of Year	730,129	730,129	730,129	
Prior Year Encumbrances Appropriated	40,826	40,826	40,826	
Fund Balance (Deficit) at End of Year	$ 1,239,746	$ 1,196,826	$ 1,752,331	$ 555,505

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHASE STEWART TRUST
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Interest	$ 600	$ 600	$ 457	$ (143)
Total Revenues	600	600	457	(143)
EXPENDITURES:				
Trust Fund:				
Other	6,914	6,914		6,914
Total - Trust Fund	6,914	6,914		6,914
Total Expenditures	6,914	6,914		6,914
Net Change in Fund Balance	(6,314)	(6,314)	457	6,771
Fund Balance (Deficit) at Beginning of Year	87,542	87,542	87,542	
Fund Balance (Deficit) at End of Year	$ 81,228	$ 81,228	$ 87,999	$ 6,771

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
WATER
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Charges for Services	$ 9,640,000	$ 9,640,000	$ 9,915,855	$ 275,855
Other	220,000	220,000	230,932	10,932
Special Assessments	159,059	159,149	166,597	7,448
Intergovernmental			27,630	27,630
Investment Earnings	44,344	44,344	48,055	3,711
Total Revenues	10,063,403	10,063,493	10,389,069	325,576
EXPENDITURES				
Public Works:				
Sanitary Engineer:				
Personal Services	2,349,764	2,347,764	2,129,254	218,510
Contractual Services	1,500,926	1,452,438	871,378	581,060
Materials and Supplies	2,627,995	2,581,930	2,359,479	222,451
Capital Outlay	1,784,234	1,775,906	899,190	876,716
Other	111,536	123,251	98,668	24,583
Debt Service:				
Principal Retirement	2,951,454	2,951,454	2,941,552	9,902
Interest and Fiscal Charges	1,416,675	1,416,675	1,412,511	4,164
Total Sanitary Engineer:	12,742,584	12,649,418	10,712,032	1,937,386
Total Expenditures	12,742,584	12,649,418	10,712,032	1,937,386
Excess of Revenues Over (Under) Expenditures	(2,679,181)	(2,585,925)	(322,963)	(1,611,810)
OTHER FINANCING SOURCES AND USES:				
Sale of Capital Assets			4,309	4,309
Advances In	100,000	100,000		(100,000)
Transfers In	3,725,093	3,725,224	14,191	(3,711,033)
Speical Assessment Bonds Issued	202,740	202,740	150,000	(52,740)
OPWC Loans Issued			41,445	41,445
Advances Out	(94,000)	(100,000)		100,000
Transfers Out	(2,370,609)	(3,889,018)		3,889,018
Total Other Financing Sources and Uses	1,563,224	38,946	209,945	170,999
Net Change in Fund Balance	(1,115,957)	(2,546,979)	(113,018)	2,433,961
Fund Balance (Deficit) at Beginning of Year	11,730,192	11,730,192	11,730,192	
Prior Year Encumbrances Appropriated	527,160	527,160	527,160	
Fund Balance (Deficit) at End of Year	$ 11,141,395	$ 9,710,373	$ 12,144,334	$ 2,433,961

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
SEWER
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
OPERATING REVENUES:				
Charges for Services	$ 19,580,000	$ 19,580,000	$ 19,767,288	$ 187,288
Other	433,000	433,000	390,611	(42,389)
Special Assessments	330,515	331,641	523,937	192,296
Total Operating Revenues	20,343,515	20,344,641	20,681,836	337,195
EXPENDITURES:				
Public Works:				
Sanitary Engineer:				
Personal Services	2,881,542	2,878,542	2,615,150	263,392
Contractual Services	3,065,093	3,012,109	1,837,262	1,174,847
Materials and Supplies	2,722,904	2,791,546	2,566,996	224,550
Capital Outlay	1,058,276	1,013,396	819,427	193,969
Other	192,959	150,610	126,101	24,509
Debt Service:				
Principal Retirement	9,857,870	9,857,870	8,966,322	891,548
Interest and Fiscal Charges	3,849,406	3,849,406	3,824,325	25,081
Total Sanitary Engineer	23,628,050	23,553,479	20,755,583	2,797,896
Total Expenditures	23,628,050	23,553,479	20,755,583	2,797,896
Excess of Revenues Over (Under) Expenditures	(3,284,535)	(3,208,838)	(73,747)	3,135,091
OTHER FINANCING SOURCES AND USES:				
Sale of Capital Assets			15,233	15,233
Special Assessment Bonds Issued	1,197,257	1,197,257	805,000	(392,257)
Transfers In	5,186,704	5,187,777	9,497	(5,178,280)
Transfers Out	(3,691,704)	(5,303,115)	(4,422)	5,298,693
Total Other Financing Sources and Uses	2,692,257	1,081,919	825,308	(256,611)
Net Change in Fund Balance	(592,278)	(2,126,919)	751,561	2,878,480
Fund Balance (Deficit) at Beginning of Year	10,534,450	10,534,450	10,534,450	
Prior Year Encumbrances Appropriated	649,641	649,641	649,641	
Fund Balance (Deficit) at End of Year	$ 10,591,813	$ 9,057,172	$ 11,935,652	$ 2,878,480

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HEALTH CARE
FOR THE YEAR ENDED DECMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Charges for Services	$ 13,991,000	$ 13,991,000	$ 13,630,202	$ (360,798)
Other	303,000	303,000	476,255	173,255
Total Revenues	14,294,000	14,294,000	14,106,457	(187,543)
EXPENDITURES:				
Contractual Services	17,470,000	17,470,000	11,138,940	6,331,060
Total Expenditures	17,470,000	17,470,000	11,138,940	6,331,060
Excess of Revenues Over (Under) Expenditures	(3,176,000)	(3,176,000)	2,967,517	6,143,517
OTHER FINANCING SOURCES AND USES:				
Transfers In	1,200	1,200	501	(699)
Total Other Financing Sources and Uses	1,200	1,200	501	(699)
Change in Net Position	(3,174,800)	(3,174,800)	2,968,018	6,142,818
Fund Balance (Deficit) at Beginning of Year	5,733,427	5,733,427	5,733,427	
Fund Balance (Deficit) at End of Year	$ 2,558,627	$ 2,558,627	$ 8,701,445	$ 6,142,818

GREENE COUNTY, OHIO
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance 12/31/2014	Additions	Deductions	Balance 12/31/2015
PAYROLL AGENCY				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	$ 199,185	$ 3,962,492	$ 4,159,886	$ 1,791
LIABILITIES:				
Payroll Withholdings	$ 199,185	$ 3,962,492	$ 4,159,886	$ 1,791
UNDIVIDED TAX AGENCY				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	$ 7,049,620	$ 257,556,894	$ 255,251,284	$ 9,355,230
Taxes Levied for Other Governments	208,777,934	211,384,318	208,777,934	211,384,318
Total Assets	$ 215,827,554	$ 468,941,212	$ 464,029,218	$ 220,739,548
LIABILITIES:				
Due to Other Governments	209,687,872	398,555,898	400,751,687	207,492,083
Due to Other Funds		45,720,305	45,720,305	
Other Liabilities	6,139,682	24,665,009	17,557,226	13,247,465
Total Liabilities	$ 215,827,554	$ 468,941,212	$ 464,029,218	$ 220,739,548
OTHER AGENCY				
ASSETS:				
Cash and Cash Equivalents in Segregated Accounts	$ 3,899,937	$ 36,279,295	$ 37,279,137	$ 2,900,095
LIABILITIES:				
Other Liabilities	$ 3,899,937	$ 36,279,295	$ 37,279,137	$ 2,900,095
POLITICAL SUBDIVISION AGENCY				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	$ 6,896,151	$ 215,896,411	$ 214,999,483	$ 7,793,079
LIABILITIES:				
Due to Other Governments	$ 6,896,151	$ 215,896,411	$ 214,999,483	$ 7,793,079
TOTALS				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	$ 14,144,956	$ 477,415,797	$ 474,410,653	$ 17,150,100
Cash and Cash Equivalents in Segregated Accounts	3,899,937	36,279,295	37,279,137	2,900,095
Taxes Levied for Other Governments	208,777,934	211,384,318	208,777,934	211,384,318
Total Assets	$ 226,822,827	$ 725,079,410	$ 720,467,724	$ 231,434,513
LIABILITIES:				
Due to Other Governments	$ 216,584,023	$ 614,452,309	$ 615,751,170	$ 215,285,162
Due to Other Funds		45,720,305	45,720,305	
Payroll Withholdings	199,185	3,962,492	4,159,886	1,791
Other Liabilities	10,039,619	60,944,304	54,836,363	16,147,560
Total Liabilities	$ 226,822,827	$ 725,079,410	$ 720,467,724	$ 231,434,513

GREENE COUNTY, OHIO
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE
DECEMBER 31, 2015

Governmental funds capital assets:		
Land	$	2,451,528
Buildings, Structures & Improvements		41,275,124
Equipment, Furniture and Fixtures		12,555,288
Infrastructure		131,270,828
Construction in Progress		321,169
Total governmental funds capital assets	$	187,873,937

Investment in governmental funds capital assets by source:		
General Fund	$	41,076,638
Special Revenue Funds		146,797,299
Total governmental funds capital assets	$	187,873,937

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2015

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Infrastructure	Construction in Progress	Total
General Government						
Legislative and Executive						
Commissioners	$ -	$ 3,800,000	$ 29,735	$ -	$ -	$ 3,829,735
Auditor	-	-	342,355	-	-	342,355
Data Processing	-	-	308,464	-	-	308,464
Building Maintenance	-	-	624,834	-	-	624,834
Other Legislative and Executive	-	-	866,085			866,085
Land & Buildings	1,058,004	7,079,248	-	-	-	8,137,252
Judicial						
Common Pleas Court	-	-	319,065	-	-	319,065
Probate Court	-	-	60,407	-	-	60,407
Clerk of Courts	-	-	83,145	-	-	83,145
Juvenile Court	-	-	211,263	-		211,263
Other Judicial	-	-	119,694	-	321,169	440,863
Land & Buildings	25,920	6,176,782	-	-	-	6,202,702
Total General Government	1,083,924	17,056,030	2,965,047	-	321,169	21,426,170
Public Safety						
Coroner	-	-	102,844	-	-	102,844
Sheriff	-	-	1,317,515	-	-	1,317,515
Adult Probation	-	-	57,688	-	-	57,688
Building Inspection	-	-	100,193	-	-	100,193
Ace Task Force	-	-	10,000	-	-	10,000
Juvenile Detention	-	-	54,636	-		54,636
Emergency Management	-	-	56,521	-	-	56,521
Land & Buildings	5,910	15,558,422	-	-	-	15,564,332
Total Public Safety	5,910	15,558,422	1,699,397	-	-	17,263,729
Public Works						
Engineer and Highways	-	-	4,546,590	131,270,828	-	135,817,418
WAN Group	-	-	438,048	-	-	438,048
Garbage & Refuse	-	-	496,274	-	-	496,274
Land & Buildings	23,867	2,657,379	-	-	-	2,681,246
Total Public Works	23,867	2,657,379	5,480,912	131,270,828	-	139,432,986
Health						
Animal Control	-	-	107,544	-		107,544
Developmental Disabilities	-	-	612,393	-	-	612,393
Land & Buildings	51,270	2,284,873	-	-	-	2,336,143
Total Health	51,270	2,284,873	719,937	-	-	3,056,080
Human Services						
County Home	-	-	111,489	-	-	111,489
Children Services	-	-	215,241	-	-	215,241
Public Assistance	-	-	114,149	-	-	114,149
Veterans Service Commission	-	-	73,532	-	-	73,532
Land & Buildings	426,710	2,073,636	-	-	-	2,500,346
Total Human Services	426,710	2,073,636	514,411	-	-	3,014,757
Community and Economic Development						
Convention & Visitors Bureau	-	-	82,863	-	-	82,863
Department of Development	-	-	16,950	-	-	16,950
Land & Buildings	121,030	1,279,994	-	-	-	1,401,024
Total Community & Economic Development	121,030	1,279,994	99,813	-	-	1,500,837
Conservation & Recreation						
Recreation & Parks	-	-	1,075,771	-	-	1,075,771
Land & Buildings	738,817	364,790	-	-	-	1,103,607
Total Conservation & Recreation	738,817	364,790	1,075,771	-	-	2,179,378
Total General Capital Assets	$ 2,451,528	$ 41,275,124	$ 12,555,288	$ 131,270,828	$ 321,169	$ 187,873,937

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, 2015

Function and Activity	Governmental Fund Capital Assets January 1, 2015	Additions	Deductions	Governmental Fund Capital Assets December 31, 2015
General Government				
Legislative and Executive				
Commissioners	$ 3,843,340		$ 13,605	$ 3,829,735
Auditor	342,355			342,355
Data Processing	552,516	111,360	355,412	308,464
Building Maintenance	625,185	25,339	25,690	624,834
Other Legislative and Executive	694,646	181,434	9,995	866,085
Land & Buildings	8,157,274		20,023	8,137,251
Judicial				
Common Pleas Court	319,065			319,065
Probate Court	60,407			60,407
Clerk of Courts	83,145			83,145
Juvenile Court	205,018	6,245		211,263
Other Judicial	137,863	371,434	68,434	440,863
Land & Buildings	6,202,702			6,202,702
Total General Government	21,223,516	695,812	493,159	21,426,169
Public Safety				
Coroner	97,386	19,394	13,935	102,845
Sheriff	1,159,377	254,761	96,623	1,317,515
Adult Probation	57,688			57,688
Building Inspection	115,918		15,725	100,193
Ace Task Force	10,000			10,000
Juvenile Detention	69,701		15,065	54,636
Emergency Management	56,521			56,521
Land & Buildings	15,564,332			15,564,332
Total Public Safety	17,130,923	274,155	141,348	17,263,730
Public Works				
Engineer and Highways	135,817,418			135,817,418
WAN Group	438,048			438,048
Environmental Services	496,274			496,274
Land & Buildings	2,681,246			2,681,246
Total Public Works	139,432,986	-	-	139,432,986
Health				
Animal Control	801,921		694,377	107,544
Developmental Disabilities	612,393			612,393
Land & Buildings	1,608,870	727,273		2,336,143
Total Health	3,023,184	727,273	694,377	3,056,080
Human Services				
County Home	111,489			111,489
Children Services	215,241			215,241
Public Assistance	114,149			114,149
Veterans Service Commission	73,532			73,532
Land & Buildings	2,715,056		214,710	2,500,346
Total Human Services	3,229,467	-	214,710	3,014,757
Community and Economic Development				
Convention & Visitor's Bureau	82,863			82,863
Department of Development	16,950			16,950
Land & Buildings	1,401,024			1,401,024
Total Community & Economic Development	1,500,837	-	-	1,500,837
Conservation & Recreation				
Recreation & Parks	976,783	120,388	21,400	1,075,771
Land & Buildings	1,103,607			1,103,607
Total Conservation & Recreation	2,080,390	120,388	21,400	2,179,378
Total General Capital Assets	$ 187,621,303	$ 1,817,628	$ 1,564,994	$ 187,873,937

STATISTICAL SECTION

AUDITOR'S OFFICE
GREENE COUNTY, OHIO

MAKING A DIFFERENCE
FOR GREENE COUNTY

GREENE COUNTY, OHIO
STATISTICAL SECTION - TABLE OF CONTENTS
DECEMBER 31, 2015

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.

Contents	Page(s)
Financial Trends	**144-151**
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
Revenue Capacity	**152-157**
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.	
Debt Capacity	**158-163**
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.	
Demographic and Economic Information	**164-166**
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.	
Operating Information	**167-170**
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.	

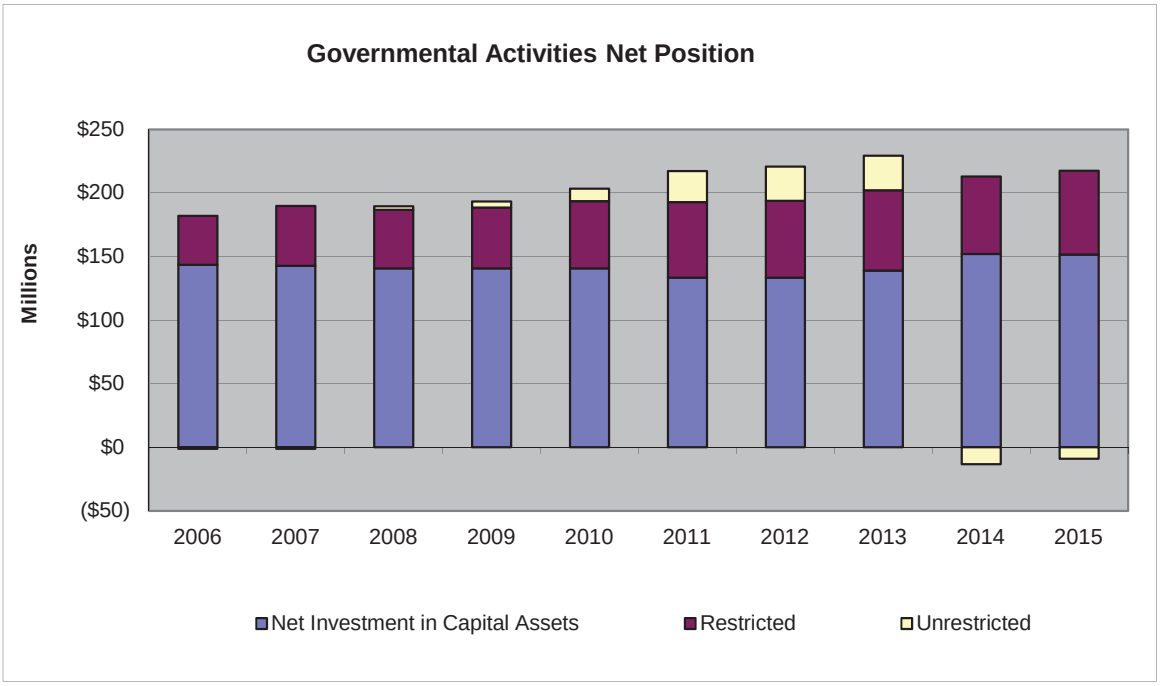
Sources:

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)

	2006	2007	2008	2009
Governmental Activities				
Net investment in capital assets	$ 143,363,963	$ 142,736,634	$ 140,718,891	$ 140,712,231
Restricted	38,719,873	47,057,871	46,036,038	47,824,504
Unrestricted	(1,260,361)	(1,349,928)	2,753,295	4,715,085
Total Governmental Activities Net Position	$ 180,823,475	$ 188,444,577	$ 189,508,224	$ 193,251,820
Business-type Activities				
Net investment in capital assets	$ 73,937,004	$ 77,295,873	$ 83,330,821	$ 90,502,130
Restricted	1,209,674	925,723	3,590,553	3,155,010
Unrestricted	20,251,946	24,445,217	21,666,388	16,664,647
Total Business-type Activities Net Position	$ 95,398,624	$ 102,666,813	$ 108,587,762	$ 110,321,787
Primary Government				
Net investment in capital assets	$ 217,300,967	$ 220,032,507	$ 224,049,712	$ 231,214,361
Restricted	39,929,547	47,983,594	49,626,591	50,979,514
Unrestricted	18,991,585	23,095,289	24,419,683	21,379,732
Total Primary Government Net Position	$ 276,222,099	$ 291,111,390	$ 298,095,986	$ 303,573,607

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



2010	2011	2012	2013	2014(a)	2015
$ 140,844,591	$ 133,362,088	$ 133,455,943	$ 138,857,976	$ 151,976,215	$ 151,517,853
52,741,642	59,398,499	60,329,538	63,196,051	60,982,816	66,057,173
9,771,616	24,578,217	26,860,601	27,325,592	(13,363,553)	(9,052,123)
$ 203,357,849	$ 217,338,804	$ 220,646,082	$ 229,379,619	$ 199,595,478	$ 208,522,903
$ 85,800,405	$ 89,510,038	$ 90,885,709	$ 99,567,512	$ 103,660,266	$ 108,197,018
3,053,999	8,580,411	8,606,969	2,643,753	9,531,013	8,630,839
31,620,110	27,284,032	30,419,735	29,461,992	22,099,906	26,832,469
$ 120,474,514	$ 125,374,481	$ 129,912,413	$ 131,673,257	$ 135,291,185	$ 143,660,326
$ 226,644,996	$ 222,872,126	$ 224,341,652	$ 238,425,488	$ 255,636,481	$ 259,714,871
55,795,641	67,978,910	68,936,507	65,839,804	70,513,829	74,688,012
41,391,726	51,862,249	57,280,336	56,787,584	8,736,353	17,780,346
$ 323,832,363	$ 342,713,285	$ 350,558,495	$ 361,052,876	$ 334,886,663	$ 352,183,229

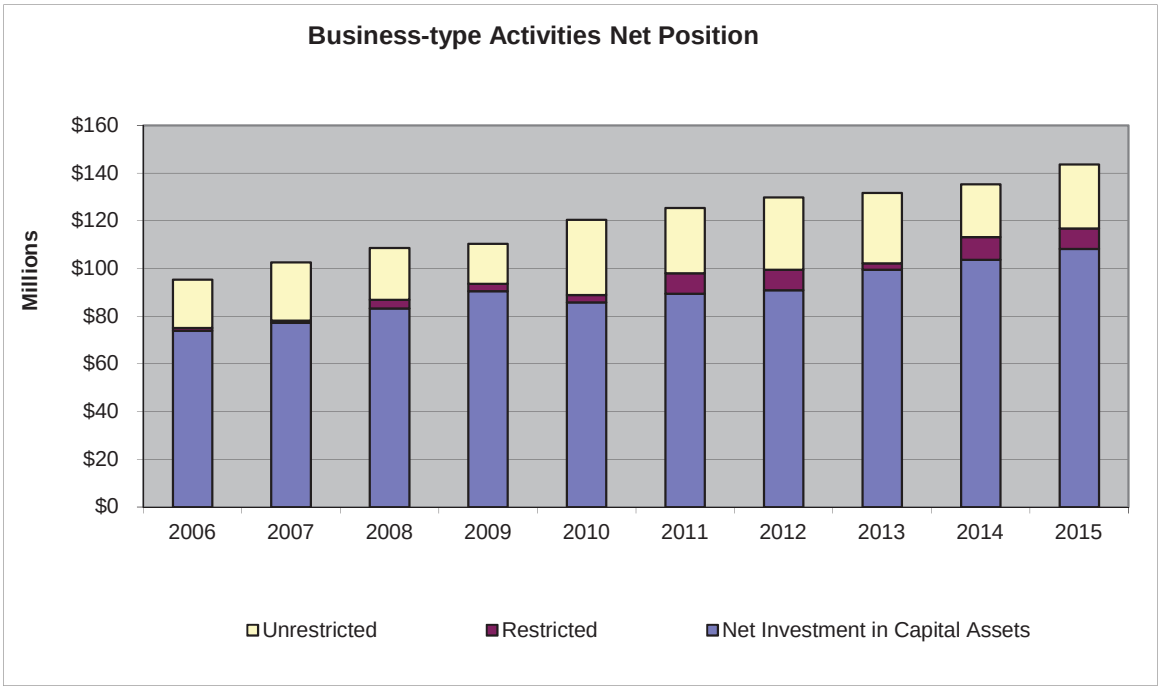


Table 2
Greene County, Ohio
Fund Balances, Governmental Funds
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	2006	2007	2008	2009
General Fund				
Reserved	$ 750,556	$ 573,926	$ 387,141	$ 395,983
Unreserved	11,909,756	12,981,409	11,729,032	13,889,891
Restatements				
Nonspendable:				
Due From Other Funds	-	-	-	-
Interfund Receivables	-	-	-	-
Unclaimed Funds				
Committed:				
Other Purposes	-	-	-	-
Assigend for Encumbrances	-	-	-	-
Assigend for Budgetary Resource				
Unassigned	-	-	-	-
Total Fund Balance: General Fund	$ 12,660,312	$ 13,555,335	$ 12,116,173	$ 14,285,874
All Other Governmental Funds				
Reserved	$ 5,440,668	$ 4,716,987	$ 4,052,232	$ 3,148,399
Unreserved, Reported In:				
Special Revenue Funds	31,390,070	38,510,367	39,469,286	42,638,769
Debt Service Funds	(15,053,079)	(9,155,031)	(14,875)	(210,956)
Capital Project Funds	595,279	220,570	266,153	100,281
Restatements				
Nonspendable:				
Due From Other Funds	-	-	-	-
Interfund Receivables	-	-	-	-
Principal of Trust Funds	-	-	-	-
Restricted:				
Job and Family Services	-	-	-	-
Developmental Disabilities	-	-	-	-
Motor Vehicle, Road & Bridge	-	-	-	-
Childrens Services	-	-	-	-
Other Purposes	-	-	-	-
Committed:				
Adult Day Care Services	-	-	-	-
Parks & Trails Donations	-	-	-	-
County Home				
Inmate Medical Fees	-	-	-	-
Capital Projects				
Long Term Debt Obligations	-	-	-	-
Unassigned	-	-	-	-
Total All Other Governmental Funds	$ 22,372,938	$ 34,292,893	$ 43,772,796	$ 45,676,493

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

2010 (a)	2011 (a)	2012 (a)	2013 (a)	2014 (a)	2015 (a)
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
105,090	75,475	121,483	102,503	98,701	76,346
102,227	136,481	140,466	105,216	417,834	333,438
423,398	438,581	472,883	403,747	332,820	208,727
700,449	2,138,635	-	-	-	-
-	-	2,144,837	1,195,023	1,901,221	725,988
-	2,825,877	6,793,065	4,747,479	2,950,311	6,790,129
17,019,588	17,720,052	15,824,344	20,998,399	22,768,440	25,743,352
$ 18,350,752	$ 23,335,101	$ 25,497,078	$ 27,552,367	$ 28,469,327	$ 33,877,980
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
35,820	10,245	57,385	2,307	174,842	33,282
37,305	-	-	-	20,000	
95,306	96,292	92,595	91,493	70,800	70,800
832,262	713,540	1,595,020	491,121	605,347	1,121,770
21,391,669	23,526,374	24,858,755	25,138,814	24,271,828	23,827,962
10,342,188	10,382,724	8,852,854	9,001,740	8,700,977	10,262,367
2,020,315	3,666,694	5,031,948	7,280,512	7,375,169	7,732,767
15,260,575	18,771,554	22,150,887	18,914,850	18,800,498	19,403,984
20,515	24,988	16,429	12,688	-	5,780
116,385	150,005	260,200	288,073	384,887	358,751
-	-	239,586	270,179	34,078	379,952
12,341	13,887	21,118	26,468	13,589	13,828
-	-	-	-	493,722	1,547,890
35,720	287,925	461,511	626,437	801,023	972,884
(9,200,248)	(157,696)	-	-	(3,028)	
$ 41,000,153	$ 57,486,532	$ 63,638,288	$ 62,144,682	$ 61,743,732	$ 65,732,017

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

	2006	2007	2008
Expenses			
Governmental Activities			
Legislative and Executive	$ 17,510,061	$ 18,216,305	$ 19,548,303
Judicial	7,330,377	7,767,052	8,114,030
Public Safety	20,837,574	21,030,463	22,210,966
Public Works	11,776,246	8,615,448	10,698,264
Health	17,821,835	18,670,785	20,792,068
Human Services	30,887,776	33,845,797	35,129,875
Conservation and Recreation	2,895,514	2,890,292	3,333,810
Community and Economic Development	11,901,352	1,689,782	1,978,360
Interest and Fiscal Charges	1,640,815	2,732,733	1,659,682
Total Governmental Activities Expenses	122,601,550	115,458,657	123,465,358
Business-type Activities			
Water	8,189,920	8,562,710	8,603,573
Sewer	14,810,659	14,141,418	16,768,071
Total Business-type Activities Expenses	23,000,579	22,704,128	25,371,644
Total Primary Government Expenses	$ 145,602,129	$ 138,162,785	$ 148,837,002
Program Revenues			
Governmental Activities			
Charges for Services			
Legislative and Executive	$ 5,689,552	$ 6,141,253	$ 6,767,162
Judicial	1,560,526	1,547,823	1,533,601
Public Safety	2,221,774	2,553,999	2,688,928
Public Works	1,466,723	1,985,210	1,695,440
Health	945,123	1,452,767	844,363
Human Services	6,256,500	6,186,681	6,217,525
Conservation and Recreation	404,895	442,941	468,360
Community and Economic Development	-	11,070	-
Operating Grants and Contributions	32,143,071	36,035,803	40,040,692
Capital Grants and Contributions	134,274	122,157	680,063
Total Governmental Activities Program Revenues	50,822,438	56,479,704	60,936,134
Business-type Activities			
Charges for Services			
Water	9,126,740	9,459,488	9,946,060
Sewer	16,007,692	16,795,066	16,731,932
Capital Grants and Contributions	3,527,432	3,796,699	3,425,575
Total Business-type Activities Program Revenues	28,661,864	30,051,253	30,103,567
Total Primary Government Program Revenues	$ 79,484,302	$ 86,530,957	$ 91,039,701
Net <Expense>/Revenue			
Governmental Activities	$ (71,779,112)	$ (58,978,953)	$ (62,529,224)
Business-type Activities	5,661,285	7,347,125	4,731,923
Total Primary Government Net <Expense>/Revenue	$ (66,117,827)	$ (51,631,828)	$ (57,797,301)
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes			
Real and Personal Property Taxes	$ 30,125,302	$ 30,810,503	$ 30,356,293
County Hotel Lodging Taxes	782,937	750,925	864,013
Sales Taxes	20,408,305	21,106,684	20,947,815
Unrestricted Grants	5,026,916	4,960,619	5,186,823
Investment Earnings	4,315,400	5,593,457	4,405,699
Other Revenue	5,993,148	2,564,263	2,328,369
Transfers	(409,585)	(545,229)	(496,142)
Total Governmental Activities	66,242,423	65,241,222	63,592,870
Business-type Activities			
Investment Earnings	43,834	158,857	58,264
Other Revenue	200,161	1,078,898	634,620
Transfers	409,585	545,229	496,142
Total Business-type Activities	653,580	1,782,984	1,189,026
Total Primary Government	$ 66,896,003	$ 67,024,206	$ 64,781,896
Change in Net Position			
Governmental Activities	$ (5,536,689)	$ 6,262,269	$ 1,063,646
Business-type Activities	6,314,865	9,130,109	5,920,949
Total Primary Government	$ 778,176	$ 15,392,378	$ 6,984,595

2009	2010	2011	2012	2013	2014	2015
$ 16,092,757	$ 15,420,053	$ 14,664,052	$ 15,740,183	$ 16,459,480	$ 16,179,840	$ 16,708,608
7,701,317	6,593,506	6,296,201	7,094,528	7,115,444	7,996,955	8,071,770
20,986,212	19,782,375	20,140,857	21,705,271	19,516,784	21,191,299	20,907,748
12,204,219	10,763,264	9,088,202	9,820,882	8,662,610	9,671,896	8,564,111
22,225,327	22,770,161	22,266,555	23,789,422	23,912,910	26,179,437	25,928,609
36,383,980	30,052,565	26,913,188	25,297,987	21,810,906	25,424,076	26,875,768
2,850,315	2,514,172	2,945,774	2,988,548	4,229,680	3,167,588	3,033,427
2,403,211	2,509,058	2,353,784	1,722,645	2,088,390	1,762,988	1,678,489
1,319,790	1,150,822	1,088,993	1,088,463	1,798,532	1,057,845	940,352
122,167,128	111,555,976	105,757,606	109,247,929	105,594,736	112,631,924	112,708,882
9,010,918	8,846,283	9,011,065	8,929,982	10,081,321	8,699,215	9,338,165
15,522,340	16,717,576	16,892,606	18,786,322	19,374,602	15,890,356	15,973,054
24,533,258	25,563,859	25,903,671	27,716,304	29,455,923	24,589,571	25,311,219
$ 146,700,386	$ 137,119,835	$ 131,661,277	$ 136,964,233	$ 135,050,659	$ 137,221,495	$ 138,020,101
$ 5,440,536	$ 6,776,012	$ 6,567,900	$ 4,614,166	$ 5,598,656	$ 5,873,400	$ 5,479,066
1,682,074	1,388,756	1,943,036	1,882,639	2,001,833	1,952,005	2,028,410
2,272,128	2,591,010	3,478,013	2,924,024	2,815,668	2,967,040	3,173,005
1,698,545	1,599,359	408,518	1,283,095	235,223	562,501	464,590
911,765	915,176	825,250	878,961	850,170	1,046,014	909,566
5,950,115	5,840,508	5,835,369	5,368,515	4,786,148	4,784,388	5,322,285
292,351	362,520	1,409,820	321,962	133,094	1,278,254	1,176,745
-	-	14,454	31,422	1,618,479	-	5,000
43,142,412	35,487,139	31,269,857	32,520,700	28,521,561	31,193,575	30,105,925
1,769,712	795,697	767,938	271,939	409,193	869,430	1,277,792
63,159,638	55,756,177	52,520,155	50,097,423	46,970,025	50,526,607	49,942,384
8,753,822	9,267,427	9,608,646	10,592,163	9,529,534	9,929,260	10,131,651
15,171,477	15,541,326	19,957,312	20,531,571	19,694,664	19,926,907	20,145,679
1,681,607	4,079,120	638,470	175,788	477,389	-	2,695,355
25,606,906	28,887,873	30,204,428	31,299,522	29,701,587	29,856,167	32,972,685
$ 88,766,544	$ 84,644,050	$ 82,724,583	$ 81,396,945	$ 76,671,612	$ 80,382,774	$ 82,915,069
$ (59,007,490)	$ (55,799,799)	$ (53,237,451)	$ (59,150,506)	$ (58,624,711)	$ (62,105,317)	$ (62,766,498)
1,073,648	3,324,014	4,300,757	3,583,218	245,664	5,266,596	7,661,466
$ (57,933,842)	$ (52,475,785)	$ (48,936,694)	$ (55,567,288)	$ (58,379,047)	$ (56,838,721)	$ (55,105,032)
$ 30,966,235	$ 34,496,922	$ 35,088,635	$ 34,771,884	$ 36,370,688	$ 35,606,743	$ 37,607,966
812,572	864,158	933,739	937,708	919,495	1,007,884	987,072
20,558,891	21,090,415	22,005,853	22,576,311	22,962,447	24,606,952	26,351,943
4,589,671	4,842,994	4,504,217	1,702,893	4,753,574	5,552,659	4,571,615
3,530,073	2,298,235	2,332,405	522,613	773,697	1,429,891	1,022,404
2,492,764	1,966,918	2,379,282	1,960,542	1,587,376	525,871	1,172,189
(199,120)	(89,053)	(25,725)	(14,167)	(9,029)	(18,489)	(19,266)
62,751,086	65,470,589	67,218,406	62,457,784	67,358,248	68,711,511	71,693,923
32,011	50,899	46,479	41,186	255,102	59,688	46,997
429,246	134,071	527,006	899,361	1,251,049	791,600	641,412
199,120	89,053	25,725	14,167	9,029	18,489	19,266
660,377	274,023	599,210	954,714	1,515,180	869,777	707,675
$ 63,411,463	$ 65,744,612	$ 67,817,616	$ 63,412,498	$ 68,873,428	$ 69,581,288	$ 72,401,598
$ 3,743,596	$ 9,670,790	$ 13,980,955	$ 3,307,278	$ 8,733,537	$ 6,606,194	$ 8,927,425
1,734,025	3,598,037	4,899,967	4,537,932	1,760,844	6,136,373	8,369,141
$ 5,477,621	$ 13,268,827	$ 18,880,922	$ 7,845,210	$ 10,494,381	$ 12,742,567	$ 17,296,566

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

	2006	2007	2008	2009
Revenues				
Taxes	$ 51,316,544	$ 53,405,966	$ 52,213,192	$ 52,468,981
Charges for Services	16,795,754	17,732,324	18,278,082	16,543,739
Licenses & Permits	1,050,009	1,056,626	1,093,134	922,208
Fines & Forfeitures	743,611	868,644	764,151	750,469
Intergovernmental Revenues	37,199,680	40,597,449	45,155,356	48,326,965
Special Assessments	134,274	122,157	559,380	147,464
Investment Earnings	4,315,400	5,593,457	4,405,699	3,530,073
Other Revenues	6,183,211	3,654,600	2,549,466	2,720,331
Total Revenues	117,738,483	123,031,223	125,018,460	125,410,230
Expenditures				
Legislative and Executive	17,464,660	17,670,479	18,904,572	15,552,674
Judicial	7,382,233	7,711,239	7,913,313	7,295,635
Public Safety	20,913,405	20,820,751	21,671,664	19,817,021
Public Works	9,620,896	9,849,589	12,075,893	10,487,084
Health	18,072,358	18,293,085	20,752,459	21,918,836
Human Services	30,639,488	33,726,969	35,221,373	35,765,438
Conservation and Recreation	2,930,039	2,945,338	3,013,179	2,766,639
Community and Economic Development	11,841,192	1,636,908	1,932,316	2,311,887
Capital Outlay	266,682	500,356	809,973	1,453,864
Debt Service:				
Interest	2,155,000	2,245,000	3,315,000	1,313,585
Principal	1,612,099	2,634,100	1,635,373	12,250,000
Total Expenditures	122,898,052	118,033,814	127,245,115	130,932,663
Excess Revenue over Expenditures	(5,159,569)	4,997,409	(2,226,655)	(5,522,433)
Other Financing Sources/(Uses)				
Proceeds from Sale of Assets	34,908	191,632	21,672	30,736
Proceeds from Borrowing	1,050,000	17,625,000	10,840,000	9,747,500
Premium on Borrowing	-	-	-	-
Payments to Escrow Agent	-	(10,377,898)	-	-
Inception of Capital Lease	-	-	-	-
Transfers In	2,481,604	2,665,057	2,974,959	2,395,971
Transfers Out	(2,859,177)	(3,192,819)	(3,453,584)	(2,578,376)
Total Other Financing Sources/(Uses)	707,335	6,910,972	10,383,047	9,595,831
Net Change in Fund Balance	$ (4,452,234)	$ 11,908,381	$ 8,156,392	$ 4,073,398
Capitalized Capital Outlay	1,562,835	1,970,128	2,314,503	890,722
Debt Service as a percentage of noncapital expenditures	3.1%	4.2%	4.0%	10.4%

2010	2011	2012	2013	2014	2015
$ 56,650,368	$ 58,253,201	$ 58,523,364	$ 59,260,270	$ 61,377,625	$ 65,205,640
17,844,783	17,892,322	15,165,075	14,530,413	16,212,150	16,631,500
844,418	1,226,449	927,051	1,006,306	998,161	1,096,172
852,639	1,288,301	1,113,241	1,003,289	1,009,358	850,672
41,403,895	36,824,373	34,224,265	38,110,961	35,611,393	34,638,050
596,864	542,998	459,908	485,386	24,288	41,687
2,298,235	2,332,405	522,613	627,896	1,585,698	1,137,492
1,615,882	2,124,981	1,458,749	1,309,512	1,113,536	1,124,626
122,107,084	120,485,030	112,394,266	116,334,033	117,932,209	120,725,839
15,467,603	14,887,283	15,484,808	15,587,210	16,460,861	16,381,211
6,477,065	6,553,419	6,683,577	7,092,786	7,862,119	7,893,029
19,562,088	20,086,813	20,143,735	20,267,224	20,788,104	20,777,839
10,889,926	9,312,649	10,263,349	9,650,762	9,467,492	8,045,639
22,887,390	22,519,725	23,542,942	24,055,646	25,989,182	25,568,931
29,820,619	26,704,785	24,423,754	27,403,752	25,366,982	26,862,969
3,610,643	2,894,778	2,959,379	4,250,209	3,154,220	3,054,014
2,479,520	2,425,559	1,612,409	2,131,577	1,751,522	1,642,555
150,657	3,811	919,428	2,530,963	905,955	22,946
1,155,307	1,070,101	1,133,006	1,005,000	1,083,082	995,000
13,207,669	580,000	945,000	1,819,796	4,630,000	971,963
125,708,487	107,038,923	108,111,387	115,794,925	117,459,519	112,216,096
(3,601,403)	13,446,107	4,282,879	539,108	472,690	8,509,743
35,738	52,231	347,600	32,569	62,329	635,329
2,928,545	8,000,000	3,700,000	-	-	3,955,000
-	-	-	-	-	82,913
-	-	-	-	-	(4,015,681)
-	-	-	-	-	249,401
2,712,752	3,060,760	2,308,183	2,307,250	6,874,337	3,247,823
(2,787,257)	(3,088,637)	(2,324,662)	(2,317,244)	(6,893,346)	(3,267,590)
2,889,778	8,024,354	4,031,121	22,575	43,320	887,195
$ (711,625)	$ 21,470,461	$ 8,314,000	$ 561,683	$ 516,010	$ 9,396,938
2,267,666	1,557,270	1,794,283	733,044	905,955	873,850
11.6%	1.6%	1.9%	2.5%	4.9%	1.8%

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

Year	General Property Tax	Tangible Personal Property Tax	Sales Tax	County Hotel Lodging Tax	Total
2006	28,673,713	1,451,589	20,408,305	782,937	51,316,544
2007	30,521,453	1,049,348	21,106,684	728,481	53,405,966
2008	29,787,905	682,768	20,903,960	838,559	52,213,192
2009	30,919,198	202,640	20,560,495	786,648	52,468,981
2010	34,613,740	107,165	21,129,126	800,337	56,650,368
2011	35,266,373	47,236	22,005,853	933,739	58,253,201
2012	35,009,345	-	22,576,311	937,708	58,523,364
2013	35,408,328	-	22,962,447	919,495	59,290,270
2014	35,762,789	-	24,606,952	1,007,884	61,377,625
2015	37,866,625	-	26,351,943	987,072	65,205,640
% Change 2006 to 2015	32.1%	-100.0%	29.1%	26.1%	27.1%

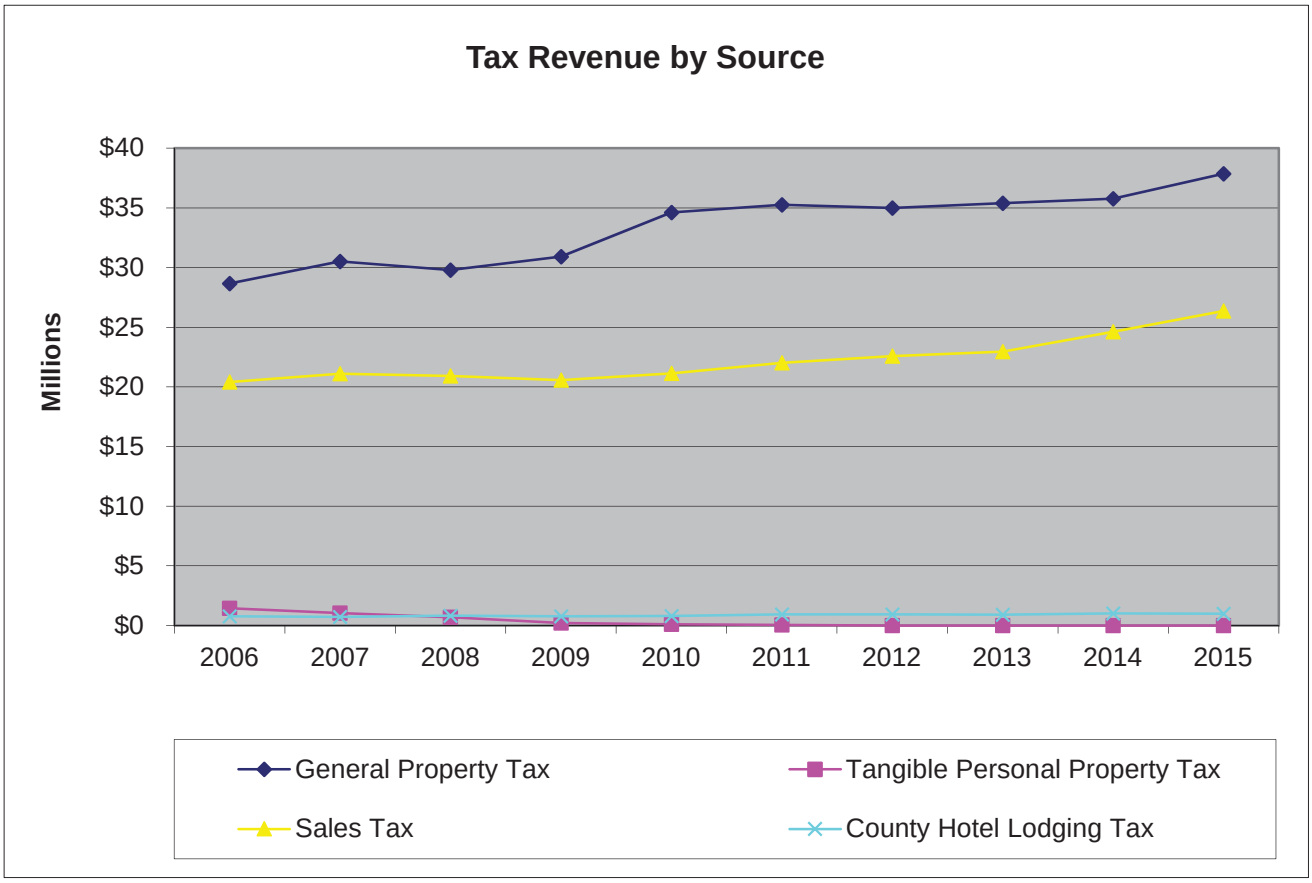


Table 6
Greene County, Ohio
Real and Personal Property Tax Revenues by Program
Last Ten Fiscal Years (Accrual Basis of Accounting)

Year	General Purposes	Road & Bridge Maintenance	Community Mental Health	Children's Services	Developmental Disabilities	County Hospital	Senior Citizen Services	Debt Retirement	Total
2006	5,796,631	632,395	3,690,870	2,883,918	10,093,718	2,890,778	2,307,398	1,829,594	30,125,302
2007	5,821,148	815,213	3,724,976	2,882,471	10,266,939	2,992,041	2,346,728	1,960,987	30,810,503
2008	6,216,680	760,469	3,688,743	2,897,920	10,124,155	2,890,480	2,314,094	1,463,752	30,356,293
2009	7,015,644	731,451	3,682,418	2,937,879	10,110,567	2,836,627	2,317,691	1,333,958	30,966,235
2010	6,380,197	773,571	3,703,899	5,084,830	10,237,552	2,928,690	3,366,905	2,021,278	34,496,922
2011	7,959,255	785,988	3,800,307	5,125,439	10,464,321	2,993,535	3,416,961	542,829	35,088,635
2012	7,694,062	799,754	3,847,493	4,960,635	10,587,915	3,015,202	3,307,089	559,734	34,771,884
2013	8,597,079	829,641	3,992,818	5,145,860	10,986,447	3,142,876	3,430,574	245,393	36,370,688
2014	8,375,989	810,913	3,909,511	5,025,564	10,755,519	3,076,833	3,417,115	235,299	35,606,743
2015	8,498,898	823,454	3,978,443	5,097,926	10,937,836	3,128,956	4,873,450	269,003	37,607,966
% Change 2006 to 2015	46.6%	30.2%	7.8%	76.8%	8.4%	8.2%	111.2%	-85.3%	24.8%

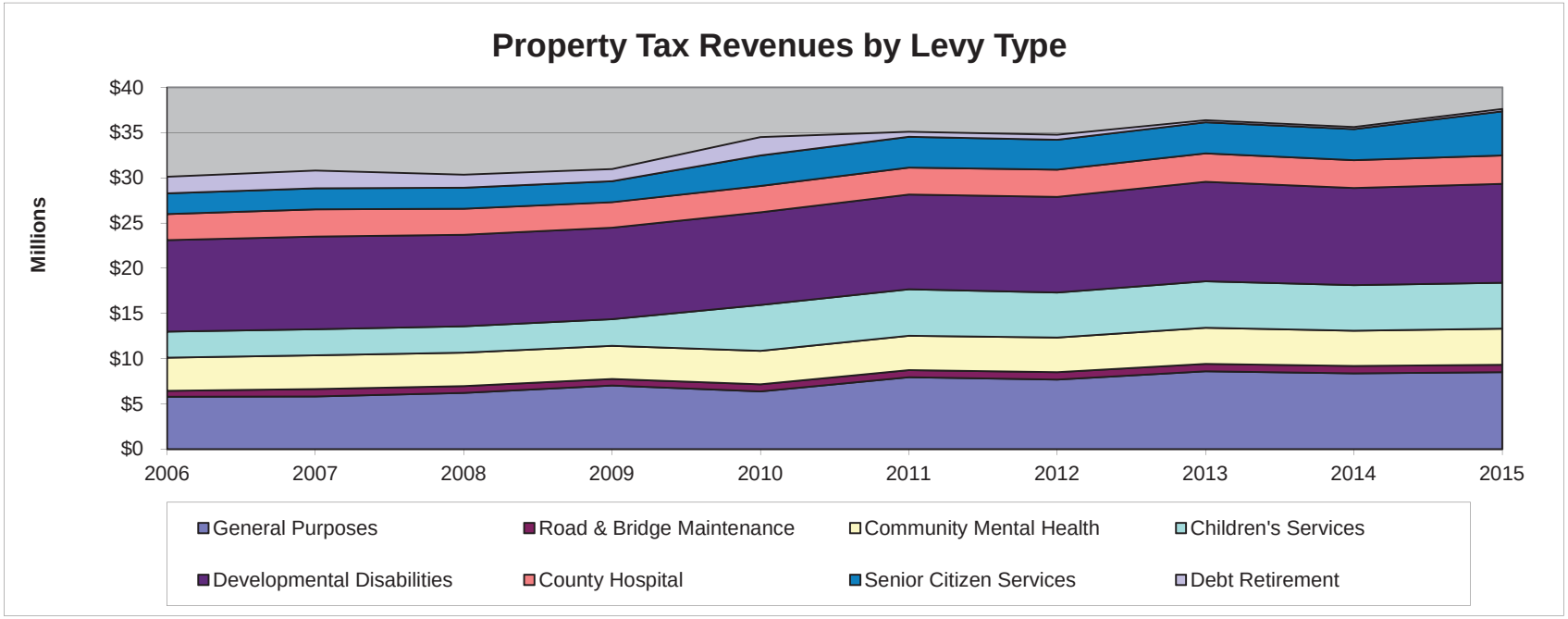


Table 7
Greene County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

			REAL PROPERTY			PERSONAL PROPERTY					
Tax Year	Collection Year		Agricultural & Residential	Commercial & Industrial	Public Utility Real	Tangible Personal	Public Utility Personal	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual
2006	2007		2,684,548,530	589,213,980	109,540	123,370,153	96,011,820	3,493,254,023	10.55	11,602,162,077	30.11%
2007	2008		2,758,004,630	633,187,460	143,960	96,902,560	83,179,950	3,571,418,560	10.55	11,477,629,531	31.12%
2008	2009	(R)	3,026,466,100	710,479,420	123,890	52,213,522	84,961,320	3,874,244,252	10.55	11,755,504,152	32.96%
2009	2010		3,049,208,420	730,255,900	138,020	7,148,080	84,451,610	3,871,202,030	11.25	11,154,523,423	34.71%
2010	2011		3,070,205,500	757,809,390	135,620	3,639,580	98,442,280	3,930,232,370	11.25	11,277,069,823	34.85%
2011	2012	(T)	2,956,950,430	722,866,020	141,160	-	100,504,090	3,780,461,700	11.25	10,801,319,143	35.00%
2012	2013		2,975,934,990	755,893,700	160,930	-	116,786,770	3,848,776,390	11.25	10,996,503,971	35.00%
2013	2014		2,990,547,140	731,313,600	172,490	-	111,517,520	3,833,550,750	11.25	10,953,002,143	35.00%
2014	2015	(R)	3,005,227,990	749,246,430	181,320	-	114,838,370	3,869,494,110	11.65	11,055,697,457	35.00%
2015	2016		3,024,738,940	743,323,960	171,920	-	119,157,070	3,887,391,890	11.65	11,106,833,971	35.00%

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.

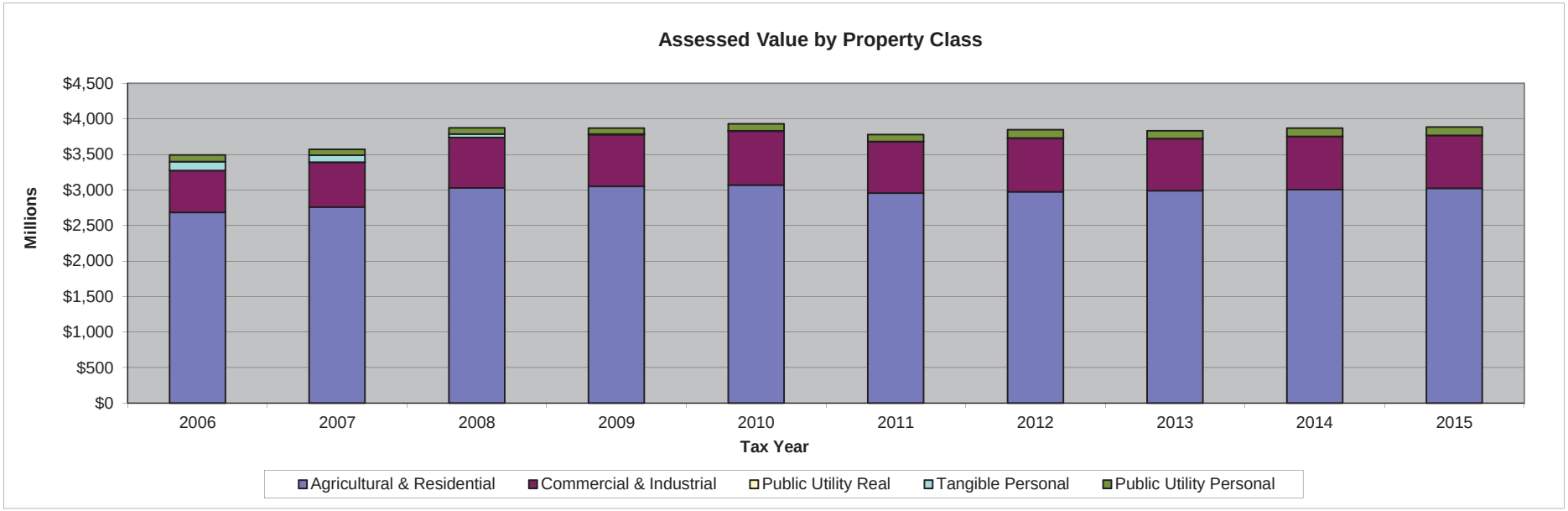


Table 8
Greene County, Ohio
Property Tax Levies and Collections - Real, Utility and Tangible Taxes
Last Ten Fiscal Years

Tax Year	Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Taxes Levied	Deliquent Taxes Levied	Delinquent Taxes Collected	Total Taxes Collected	Delinquent Taxes Collected as a Percent of Total Taxes	Total Collection as a Percentage of Total Taxes Levied	Accumulated Delinquencies
2005	2006	36,088,079	35,140,965	97.38%	1,802,465	886,378	36,027,343	2.46%	95.08%	1,755,180
2006	2007	37,755,126	37,280,941	98.74%	1,755,180	1,157,898	38,438,839	3.01%	97.29%	2,469,611
2007	2008	39,781,641	38,726,607	97.35%	1,852,467	1,270,232	39,996,839	3.18%	96.07%	2,234,706
2008	2009	40,624,758	38,879,893	95.70%	1,809,813	1,107,065	39,986,958	2.77%	94.23%	2,382,155
2009	2010	44,844,805	43,125,211	96.17%	2,288,164	1,386,244	44,511,455	3.11%	94.44%	2,541,247
2010	2011	45,569,584	43,855,975	96.24%	2,516,194	1,444,645	45,300,620	3.19%	94.21%	2,619,926
2011	2012	46,167,308	44,397,519	96.17%	2,613,999	1,660,599	46,058,118	3.61%	94.42%	2,794,616
2012	2013	47,054,213	45,190,730	96.04%	2,236,146	1,364,876	46,555,606	2.93%	94.45%	1,950,761
2013	2014	46,915,635	45,531,386	97.05%	2,194,419	1,206,440	46,737,826	2.58%	95.17%	1,920,871
2014	2015	48,956,097	47,366,079	96.75%	1,920,871	1,162,076	48,528,155	2.39%	95.38%	2,292,054

Source: Greene County Auditor's Office

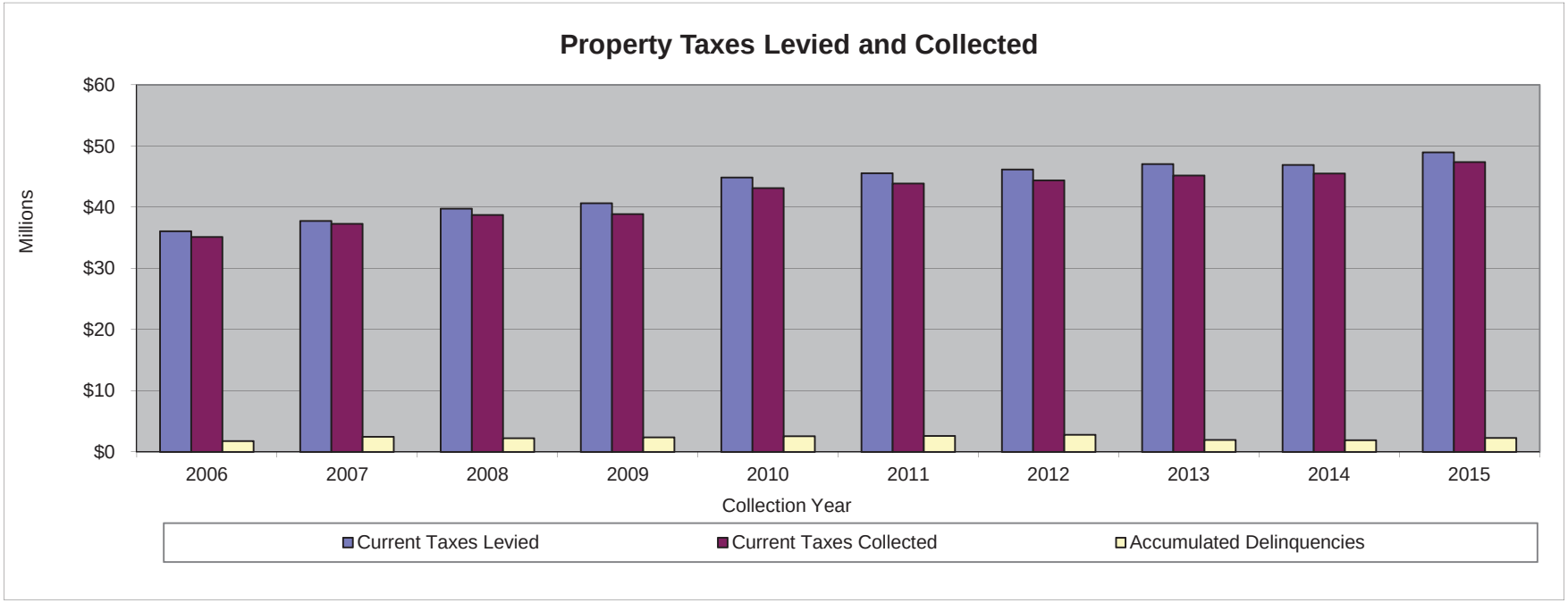


Table 9
Greene County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per $1000 of Assessed Value)
Last Ten Fiscal Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
County Units:										
Bridge	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
Children Services	1.000	1.000	1.000	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	1.870	2.020	2.100	1.900	2.330	2.330	2.330	2.330	2.330	2.330
Hospital Operating	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Development Disabilities	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500
Note Retirement	0.630	0.480	0.400	0.600	0.170	0.170	0.170	0.170	0.170	0.170
Senior Council on Aging	0.800	0.800	0.800	1.000	1.000	1.000	1.000	1.000	1.400	1.400
Total Rates	10.550	10.550	10.550	11.250	11.250	11.250	11.250	11.250	11.650	11.650
School Districts:										
Beavercreek City	47.100	46.400	48.850	48.200	48.000	48.900	48.850	55.100	54.900	54.150
Cedar Cliff Local	35.900	35.800	35.400	43.900	42.700	41.700	41.600	42.700	42.200	40.200
Fairborn City	44.200	52.500	51.900	51.800	51.900	52.650	52.500	52.500	52.650	52.650
Greene County Career Center	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
Greeneview Local	34.450	34.450	34.550	33.550	33.450	33.350	33.300	33.250	32.650	32.750
Sugarcreek Local	69.300	68.700	68.500	67.100	67.100	67.650	67.650	66.800	68.200	66.900
Xenia Community	44.000	43.900	43.100	43.500	43.400	43.900	46.800	46.800	47.250	47.750
Yellow Springs Exempted	64.700	64.700	63.700	63.800	63.900	63.700	70.950	70.950	70.600	71.000
Out-of-County School Districts:										
Clark County JVS	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Clinton Massie Local	36.810	36.810	34.000	31.250	31.250	30.750	30.250	30.250	30.250	30.000
Great Oaks Vocational	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Southeastern Local	42.350	41.955	41.860	41.830	41.540	41.470	41.390	41.390	40.600	40.610
Warren County JVS	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500
Wayne Local	47.150	46.680	39.380	49.530	50.940	51.130	52.180	52.180	53.440	53.440
Wilmington City	27.900	27.900	27.900	27.700	27.700	28.200	26.375	26.375	26.300	26.300
Corporations:										
Beavercreek City	13.100	13.100	13.100	13.100	12.950	14.100	14.100	14.100	17.800	17.800
Bellbrook City	17.500	17.500	17.500	19.500	19.500	19.500	19.500	19.500	19.500	19.500
Bowersville Village	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400
Cedarville Village	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050
Centerville City	0.000	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Clifton Village	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	11.000
Fairborn City	9.500	9.480	9.500	9.500	9.450	11.300	11.300	11.300	11.300	11.300
Jamestown Village	15.400	15.400	15.400	15.400	18.900	18.900	18.900	20.700	20.700	20.700
Kettering City	6.800	6.800	6.790	6.790	6.790	6.790	6.790	6.790	6.790	6.790
Spring Valley Village	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700
Xenia City	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Yellow Spring Village	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000
Townships:										
Bath	10.600	13.600	13.600	13.600	9.900	9.900	9.900	9.900	9.900	9.900
Beavercreek	16.050	16.550	16.550	16.550	16.550	16.550	16.550	14.550	14.550	14.950
Caesarcreek	4.600	4.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600
Cedarville	9.900	9.900	9.900	9.900	9.900	9.900	9.900	9.900	9.900	9.900
Jefferson	5.600	5.600	5.600	5.600	5.600	5.600	5.600	6.600	9.600	9.600
Miami	6.800	6.800	6.800	6.800	5.900	5.900	5.900	5.900	5.900	5.900
New Jasper	7.700	7.700	6.200	6.200	6.200	6.200	6.200	7.700	7.700	7.700
Ross	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Silvercreek	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.650
Spring Valley	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500
Sugarcreek	20.000	20.000	20.000	20.000	20.000	20.000	21.700	20.000	20.000	20.000
Xenia	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000
Other Units:										
Bellbrook-Sugarcreek Park District	1.100	1.100	1.100	1.100	1.100	1.100	1.700	1.700	1.700	1.700
District Health Fund	0.500	0.500	0.500	0.500	0.500	0.800	0.800	0.800	0.800	0.800
Greene County Library	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.900

Source: Greene County Auditor's Office

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

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

	2015			2006		
Taxpayer	**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	$ 88,224,550	2.27%	1	$ 76,321,470	2.18%	1
Greene Town Center LLC	51,479,100	1.32%	2			
MFC Beavercreek LLC	34,287,880	0.88%	3	36,329,430	1.04%	2
Beavercreek Towne Station LLC	16,617,960	0.43%	4			
Vectren Energy Supply	12,623,680	0.32%	5	8,093,120	0.23%	5
Cole Mt Beavercreek OH LLC	12,075,000	0.31%	6			
Ashton Brooke LLC	10,376,880	0.27%	7			
Cornerstone Developers LTD	8,667,960	0.22%	8			
Wells Fargo Bank NA Trustee	8,329,180	0.21%	9			
Wright Patt Credit Union Inc	7,931,040	0.20%	10			
Ohio Bell Telephone Co.				17,208,650	0.49%	3
Cemex				14,523,150	0.42%	4
George Kontogiannis				6,828,930	0.20%	6
MV-RG II				6,431,870	0.18%	7
Continental 44 Fund				5,847,860	0.17%	8
Unison Industries, LLC				5,831,260	0.17%	9
Wares Delaware Corporation				5,743,310	0.16%	10
Total	$ 250,613,230	6.45%		$ 183,159,050	5.24%	

Source: Greene County Auditor's Office

Table 11
Greene County, Ohio
Water and Sewer Rates
Last Ten Fiscal Years

	Water		Sewer	
Fiscal Year	(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.
2006	11.66	3.99	18.97	5.92
2007	11.66	3.99	18.97	5.92
2008	11.66	3.99	19.35	6.04
2009	11.66	3.99	20.12	6.28
2010	11.66	3.99	20.12	6.28
2011	12.37	4.23	23.14	7.23
2012	12.62	4.31	23.83	7.45
2013	12.62	4.31	23.83	7.45
2014	13.13	4.49	23.83	7.45
2015	13.13	4.49	23.83	7.45

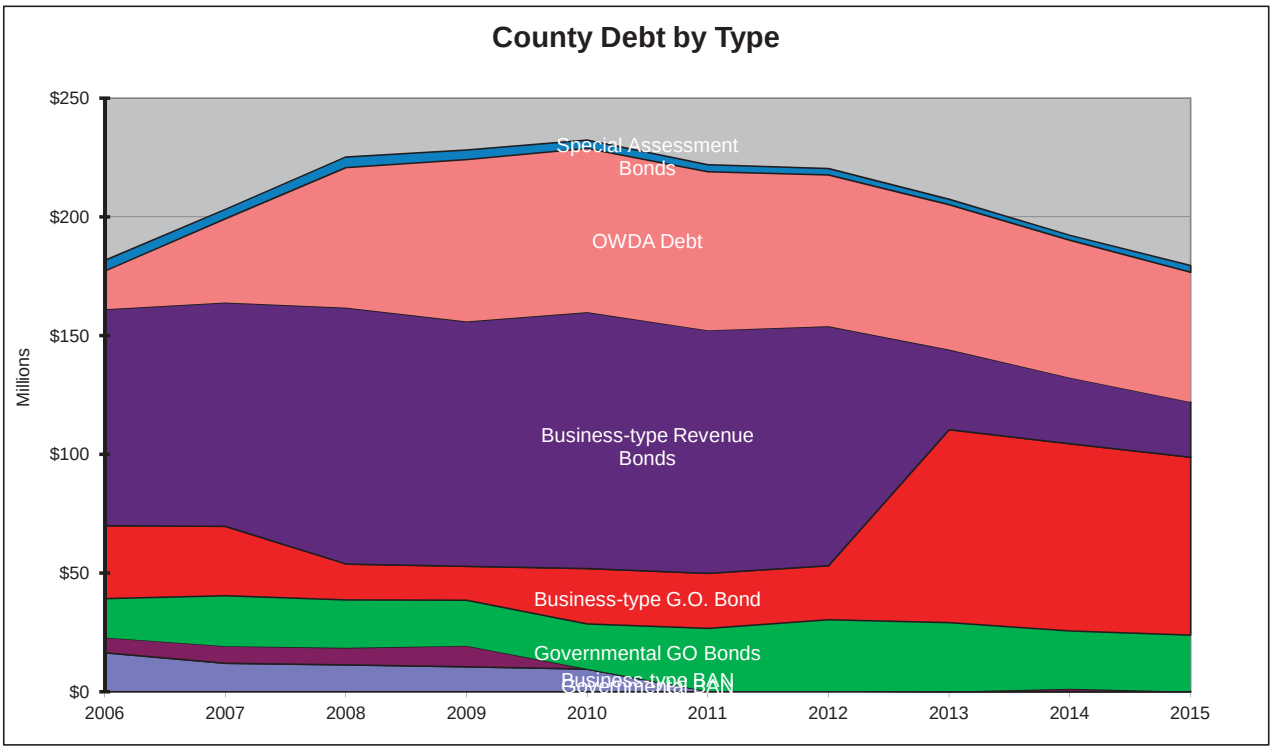
Source: Greene County Sanitary Engineer

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

	Governmental Activities		Business-Type Activities				Other Governmental Activities Debt	
Fiscal Year	General Obligation Bonds	Gross Refunding Bonds	General Obligation Bonds (b)	Total Net Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt Per Capita	Special Assessment Bonds	Capital Leases
2006	15,065,000	1,330,000	6,540,000	$ 22,935,000	0.66%	145.56	295,000	-
2007	10,720,000	10,515,000	6,290,000	$ 27,525,000	0.77%	173.56	210,000	-
2008	10,175,000	10,075,000	10,945,000	$ 31,195,000	0.81%	195.76	140,000	-
2009	9,545,000	9,610,000	10,530,000	$ 29,685,000	0.77%	185.74	80,000	-
2010	18,993,427	(a)	23,276,573	$ 42,270,000	1.08%	261.55	40,000	-
2011	26,453,427	(a)	23,121,573	$ 49,575,000	1.31%	303.17	-	-
2012	30,096,965	(a)	22,804,663	$ 52,901,628	1.37%	322.29	-	-
2013	29,050,947	(a)	81,258,908	$ 110,309,855	2.88%	674.82	-	-
2014	24,377,975	(a)	78,777,998	$ 103,155,973	2.67%	629.69	-	-
2015	23,800,649	(a)	74,966,100	$ 98,766,749	2.54%	600.67	-	199,521

Source: Personal Income from the Ohio Bureau of Employment Statistics

(a) - In 2010, all refunding debt was reclassified into the category of the originally refunded debt, so there will be no more debt listed as "refunding" debt.
(b) - Business-Type general obligation bonds are intended to be repaid with revenues generated from proprietary activities.



Other Business-Type Activites Debt					Personal Income		
Gross Refunding Bonds	OWDA/OPWC Loans	Special Assessment Bonds	Revenue Bonds	Total Primary Government	Total (in thousands)	Total Debt Outstanding as a Percentage of Personal Income	Total Debt Per Capita
93,915,000	4,564,033	4,170,000	21,384,656	147,263,689	5,363,960	2.75%	934.65
104,460,000	13,548,561	3,710,000	12,705,640	162,159,201	5,595,150	2.90%	1,022.48
102,755,000	12,582,019	4,349,000	9,363,608	160,384,627	5,683,080	2.82%	1,006.45
99,855,000	11,564,183	3,853,000	7,065,000	152,102,183	5,610,597	2.71%	951.69
(a)	10,492,020	3,432,000	108,005,000	164,239,020	4,578,201	3.59%	1,016.24
(a)	9,855,335	3,031,000	102,430,000	164,891,335	4,540,679	3.63%	1,008.37
(a)	47,847,162	2,625,000	100,834,871	204,208,661	4,776,784	4.28%	1,244.07
(a)	45,743,797	2,334,200	33,718,930	192,106,782	4,430,245	4.34%	1,175.22
(a)	57,818,889	2,085,700	27,957,854	191,018,416	4,921,153	3.88%	1,166.03
(a)	54,587,689	2,812,000	23,255,742	179,621,701	5,002,114	3.59%	1,092.41

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

		2005	2006	2007	2008
Total of All County Bonded Debt (A)		$ 146,841,720	$ 142,699,656	$ 148,610,640	$ 147,802,608
Total of All County Bond Anticipation Notes		20,899,000	22,910,000	19,302,000	18,511,000
Total of All County Debt Outstanding		167,740,720	165,609,656	167,912,640	166,313,608
Debt Exempt From Computation:					
Governmental Activities:					
Special Assessment Bonds		385,000	295,000	210,000	140,000
Business-type Activities:					
Special Assessment Bonds		4,650,000	4,170,000	3,710,000	4,349,000
Advanced Refunding Bonds		95,375,000	93,915,000	104,460,000	102,755,000
Revenue Bonds		22,401,720	21,384,656	12,705,640	9,363,608
General Obligation Bonds		6,785,000	6,540,000	6,290,000	10,945,000
Bond Anticipation Notes		4,655,000	6,360,000	7,287,000	7,180,000
Total Exempt Debt		134,251,720	132,664,656	134,662,640	134,732,608
Net Debt		33,489,000	32,945,000	33,250,000	31,581,000
County Valuation		3,453,791,208	3,493,254,023	3,571,418,560	3,874,244,252
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	3,000,000	3,000,000
$100,000,000 - $300,000,000	1.50%	3,000,000	3,000,000	3,000,000	3,000,000
More than $300,000,000	2.50%	78,844,780	79,831,351	81,785,464	89,356,106
Total Direct Debt Limitation		84,844,780	85,831,351	87,785,464	95,356,106
Net Debt		33,489,000	32,945,000	33,250,000	31,581,000
Unvoted Legal Debt Margin		$ 51,355,780	$ 52,886,351	$ 54,535,464	$ 63,775,106
Net Debt as a Percentage of the Direct Debt Limit		39.47%	38.38%	37.88%	33.12%

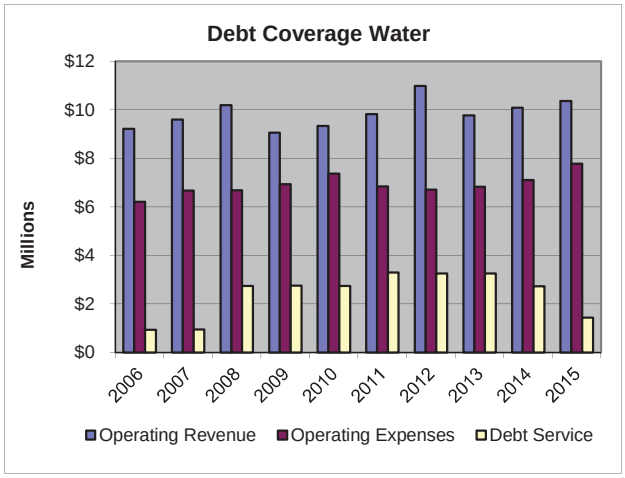
(A) - See Table 12 for detailed information. Amount does not include OWDA loans or capital leases.
(B) - In 2010, all refunding debt was reclassified into the category of the originally refunded debt, so there will be no more debt listed as "refunding" debt.

2009	2010	2011	2012	2013	2014	2015
$ 140,538,000	$ 153,747,000	$ 155,036,000	$ 156,361,499	$ 146,362,985	$ 133,199,527	$ 124,834,491
19,432,000	9,645,000	304,000	244,000	150,000	1,281,000	110,000
159,970,000	163,392,000	155,340,000	156,605,499	146,512,985	134,480,527	124,944,491
80,000	40,000	-	-	-	-	-
3,853,000	3,432,000	3,031,000	2,625,000	2,334,200	2,085,700	2,812,000
99,855,000	(B)	(B)	(B)	(B)	(B)	(B)
7,065,000	108,005,000	102,430,000	100,834,871	33,718,930	27,957,854	23,255,742
10,530,000	23,276,573	23,121,573	22,804,663	81,258,908	78,777,998	74,966,100
8,890,000	-	-	-	-	1,148,000	-
130,273,000	134,753,573	128,582,573	126,264,534	117,312,038	109,969,552	101,033,842
29,697,000	28,638,427	26,757,427	30,340,965	29,200,947	24,510,975	23,910,649
3,871,202,030	3,930,232,370	3,780,461,700	3,848,776,390	3,833,550,750	3,869,494,110	3,887,391,890
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	3,000,000	3,000,000
89,280,051	90,755,809	87,011,543	88,719,410	88,338,769	89,237,353	89,684,797
95,280,051	96,755,809	93,011,543	94,719,410	94,338,769	95,237,353	95,684,797
29,697,000	28,638,427	26,757,427	30,340,965	29,200,947	24,510,975	23,910,649
$ 65,583,051	$ 68,117,382	$ 66,254,116	$ 64,378,445	$ 65,137,822	$ 70,726,378	$ 71,774,148
31.17%	29.60%	28.77%	32.03%	30.95%	25.74%	24.99%

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

	Water Revenue Bonds					
				Debt Service		
Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2006	9,216,392	6,215,498	3,000,894	445,000	497,155	3.19
2007	9,596,158	6,668,884	2,927,274	465,000	479,355	3.10
2008	10,193,324	6,682,978	3,510,346	1,515,000	1,232,615	1.28
2009	9,056,252	6,936,035	2,120,217	1,570,000	1,182,416	0.77
2010	9,343,391	7,367,639	1,975,752	1,620,000	1,127,555	0.72
2011	9,830,540	6,849,055	2,981,485	1,960,000	1,331,639	0.91
2012	10,982,741	6,713,456	4,269,285	2,020,000	1,240,386	1.31
2013	9,776,449	6,836,806	2,939,643	2,085,000	1,169,138	0.90
2014	10,091,994	7,109,255	2,982,739	2,175,000	561,563	1.09
2015	10,361,106	7,785,849	2,575,257	955,000	479,188	1.80

	Sewer Revenue Bonds					
				Debt Service		
Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2006	16,118,201	9,290,362	6,827,839	677,064	1,333,451	3.40
2007	17,737,294	9,422,374	8,314,920	814,016	4,285,983	1.63
2008	17,119,295	11,188,877	5,930,418	3,142,032	4,260,916	0.80
2009	15,298,287	9,787,490	5,510,797	3,223,608	4,379,818	0.72
2010	15,598,433	10,807,007	4,791,426	2,300,000	3,668,128	0.80
2011	20,262,424	10,131,718	10,130,706	3,615,000	3,728,512	1.38
2012	21,040,356	10,361,451	10,678,905	3,780,000	3,559,772	1.45
2013	20,640,767	10,826,687	9,814,080	3,677,500	3,420,872	1.38
2014	20,474,354	11,734,158	8,740,196	3,315,000	859,236	2.09
2015	20,538,094	11,809,773	8,728,321	3,465,000	704,485	2.09



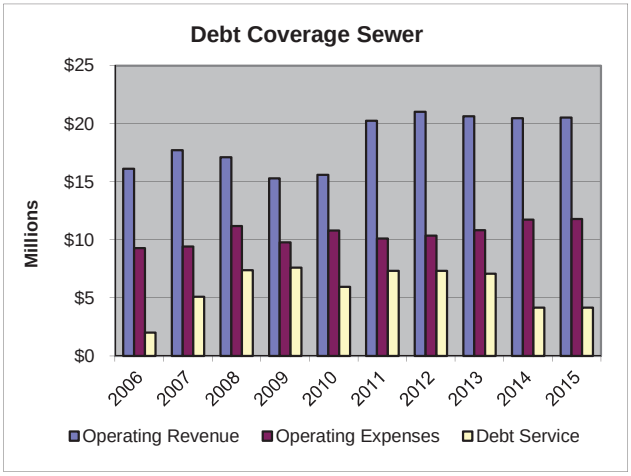
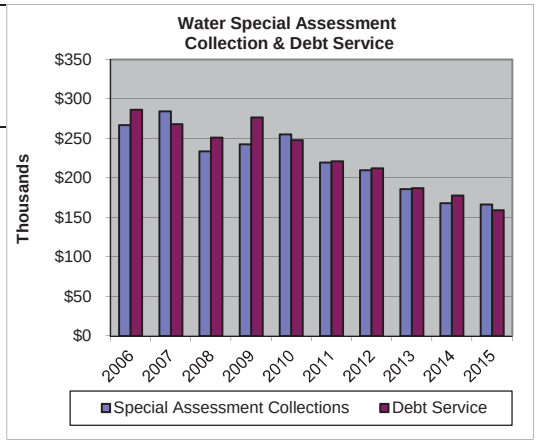


Table 15
Greene County, Ohio
Pledged Revenue Coverage - Special Assessment Bonds
Last Ten Fiscal Years

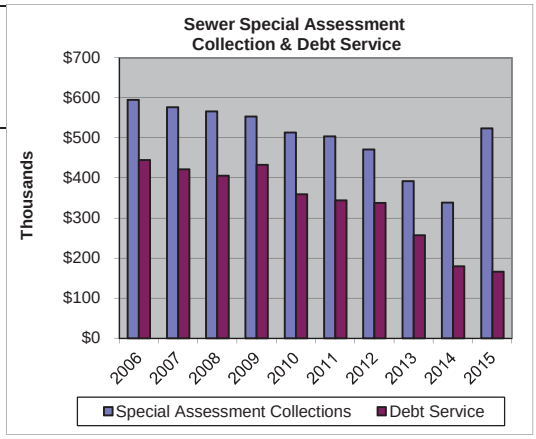
Water Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2) Principal	Debt Service (2) Interest	Coverage
2006	266,864	194,594	91,757	0.93
2007	284,184	188,292	79,647	1.06
2008	233,557	172,136	79,181	0.93
2009	242,482	185,877	90,595	0.88
2010	255,170	167,889	79,961	1.03
2011	219,629	150,557	70,661	0.99
2012	209,659	149,651	62,539	0.99
2013	186,077	132,567	54,664	0.99
2014	167,956	128,574	49,091	0.95
2015	166,597	117,192	42,047	1.05



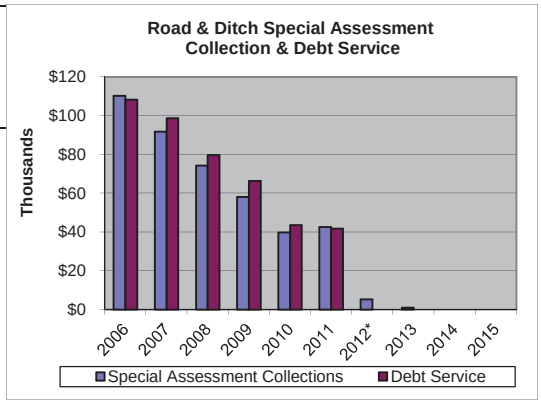
Sewer Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2) Principal	Debt Service (2) Interest	Coverage
2006	595,579	285,406	159,786	1.34
2007	576,990	291,708	130,584	1.37
2008	566,284	283,864	122,042	1.40
2009	553,506	310,123	122,908	1.28
2010	514,026	253,111	106,259	1.43
2011	504,672	250,443	93,756	1.47
2012	471,441	256,349	81,374	1.40
2013	392,500	188,433	68,672	1.53
2014	339,090	119,926	60,046	1.88
2015	523,937	111,508	54,701	3.15



Road & Ditch Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2) Principal	Debt Service (2) Interest	Coverage
2006	110,280	90,000	18,215	1.02
2007	91,803	85,000	13,745	0.93
2008	74,272	70,000	9,635	0.93
2009	58,071	60,000	6,320	0.88
2010	39,827	40,000	3,520	0.92
2011	42,620	40,000	1,760	1.02
2012*	5,348	-	-	N/A
2013	1,032	-	-	N/A
2014	-	-	-	N/A
2015	-	-	-	N/A



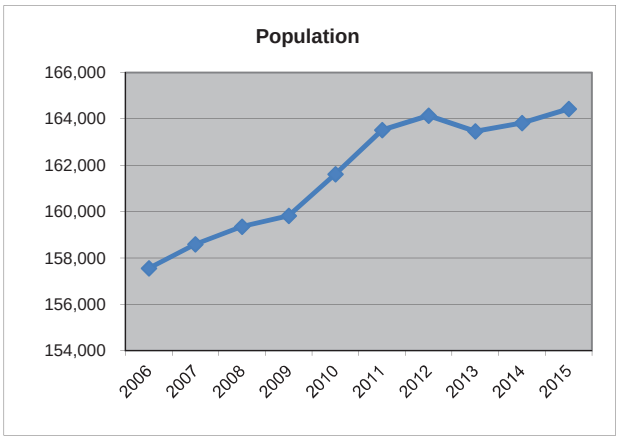
(1) - Cash collections per Budget versus Actual Schedules. Does not include tap fees and equalization charges.
(2) - Debt service per special assessment bond amortization schedules

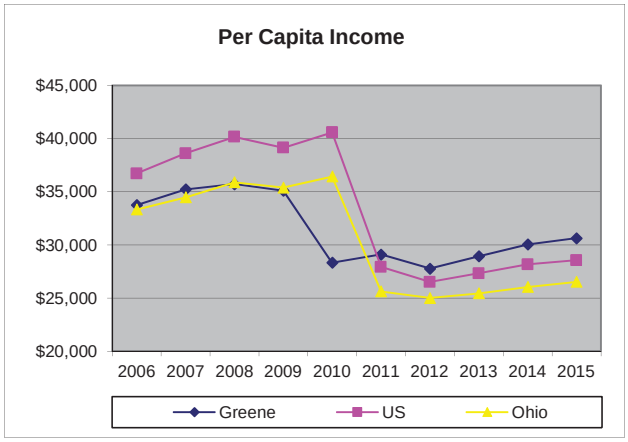
* - Special assessment bonds for roads and ditches were paid off in 2011

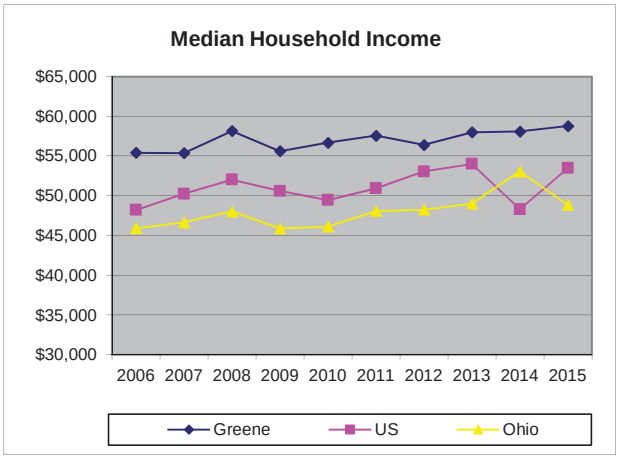
Table 16
Greene County, Ohio
Demographic and Economic Statistics
Last Ten Calendar Years

Year	Population	Total Personal Income (thousands of $)	Per Capita Income	Median Household Income	Annual Unemployment Rate
2006	157,561	5,363,960	34,013	55,407	5.0%
2007	158,594	5,595,150	35,224	55,362	5.2%
2008	159,356	5,683,080	35,663	58,153	6.2%
2009	159,823	5,610,597	35,105	55,615	10.6%
2010	161,614	4,578,201	28,328	56,679	9.8%
2011	163,522	4,540,679	27,768	57,553	8.4%
2012	164,145	4,776,784	29,101	57,992	7.0%
2013	163,465	4,430,245	29,755	57,992	7.2%
2014	163,820	4,921,153	30,040	58,080	4.6%
2015	164,427	5,002,114	30,629	58,775	4.8%

Source: Ohio Bureau of Labor Statistics







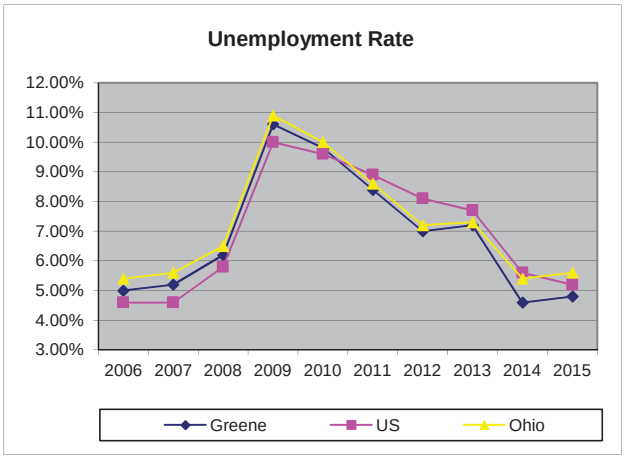


Table 17
Greene County, Ohio
Principal Employers
Current Year and Ten Years Ago

	2015			2006		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
Wright-Patterson Air force Base	27,552	34.14%	1	19,471	26.49%	1
Wright State University	3,737	4.63%	2	2,584	3.52%	2
Teleperformance USA	1,265	1.57%	3			
Greene County	1,228	1.52%	4	1,151	1.57%	3
Kettering Health Network	1,214	1.50%	5	1,020	1.39%	4
Kroger Stores	878	1.09%	6	670	0.91%	8
Beavercreek City School District	875	1.08%	7	726	0.99%	6
Unison Industries	870	1.08%	8	645	0.88%	9
Cedarville University	618	0.77%	9	751	1.02%	5
Fairborn City School District	516	0.64%	10	594	0.81%	10
Xenia Community Schools				724	0.98%	7
Total	38,753	48.02%		28,336	38.56%	

Source: Greene County Auditor's Office

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental Activities:										
Legislative & Executive:										
Commissioners	14	14	14	14	12	12	14	12	12	12
Auditor	24	24	24	24	23	21	21	21	19	17
Treasurer	10	10	9	9	9	5	6	9	6	6
Personnel	5	5	5	4	4	4	4	5	4	5
Risk Management	4	4	4	4	4	4	4	4	4	4
Data Processing	10	10	9	9	9	8	6	8	7	7
Board of Elections	8	9	9	7	7	7	8	13	8	8
Prosecutor	29	35	35	32	29	29	29	31	29	31
Recorder	10	10	10	10	8	8	8	10	9	10
County Services	36	37	36	31	28	29	31	30	27	31
Service Garage	4	4	4	3	3	3	3	3	3	3
Records & Information	2	2	2	2	2	2	2	3	2	3
Judicial:										
Common Pleas Court	36	37	36	37	39	38	37	43	37	38
Probate Court	7	7	7	7	7	6	6	7	6	6
Juvenile Court	58	59	56	56	56	53	52	60	51	48
Xenia Municipal Court	3	3	4	4	4	4	4	4	4	3
Fairborn Municipal Court	4	4	4	4	4	4	4	5	4	4
Domestic Relations Court	14	14	14	13	14	14	14	16	14	13
Public Defender	4	4	5	5	5	5	5	5	5	5
Clerk of Courts	25	22	22	21	21	20	20	23	19	21
Public Safety:										
Sheriff	163	162	163	140	137	130	128	128	131	131
Juvenile Detention	44	43	42	40	39	38	37	51	39	39
Building Regulations	12	11	12	11	11	11	10	11	11	11
Coroner	5	5	5	5	5	6	5	5	5	5
Public Works:										
Engineer & Highway	45	43	41	41	41	41	42	46	39	39
Environmental Services	10	6	5	5	10	8	7	11	7	6
Department of Public Works	5	5	5	5	5	4	4	3	4	5
Health:										
Animal Control	11	11	11	10	10	10	10	14	10	9
Developmental Disabilities	104	105	110	116	112	116	118	131	123	132
Human Services:										
County Home	77	76	79	77	63	59	56	68	51	58
Children's Services**	86	91	99	93	90	86	18	17	12	5
Family & Children First Council*	N/A	N/A	N/A	N/A	N/A	6	5	6	5	6
Job & Family Services**	125	121	119	101	95	82	159	143	147	147
Today Center for Adults	9	9	7	6	6	6	6	7	6	3
Veterans' Services	7	8	8	7	7	7	7	13	7	8
Conservation & Recreation:										
Parks & Trails	30	30	28	28	26	27	26	29	28	28
Community and Economic Development:										
Convention & Visitor's Bureau	5	5	5	5	4	5	5	6	5	5
Department of Development	7	8	8	10	8	6	7	6	5	6
Water	42	43	43	42	36	34	35	34	33	32
Sewer	57	57	57	56	42	38	40	40	40	43
Total	1,151	1,153	1,156	1,094	1,035	996	1,003	1,081	978	993

*The Family and Children First Council was included in the County's financial statements as a Special Revenue Fund starting in 2011.
** Starting in 2012, Childrens Services and Job & Family Services were merged into one department
Source: Greene County Auditor's Office

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Elected Officials										
Commissioners (3)	$ 62,766	$ 63,833	$ 65,620	$ 65,620	$ 65,620	$ 65,620	$ 65,620	$ 65,620	$ 65,620	$ 65,620
Auditor	73,415	74,663	76,754	76,754	76,754	76,754	79,754	79,754	79,754	79,754
Clerk of Courts	58,583	59,579	61,247	61,247	61,247	61,247	61,247	61,247	61,247	61,247
Coroner	48,981	49,814	51,209	51,209	51,209	51,209	51,209	51,209	51,209	51,209
Engineer	91,052	92,600	95,193	95,193	95,193	95,193	95,193	95,193	95,193	95,193
Prosecutor	110,671	112,552	115,703	115,703	115,703	115,703	115,703	115,703	115,703	115,703
Recorder	54,742	55,673	57,232	57,232	57,232	57,232	57,232	57,232	57,232	57,232
Sheriff	80,846	73,085	75,131	75,131	75,131	75,131	84,522	84,522	84,522	84,522
Treasurer	58,583	59,579	61,247	61,247	61,247	61,247	61,247	61,247	61,247	61,247
Appointed Officials										
County Administrator	107,881	115,003	125,008	128,374	128,326	126,546	125,845	134,073	101,022	114,046
Sanitary Engineer / Director of Public Works	87,794	89,586	92,269	93,646	94,205	92,899	92,926	96,589	99,385	102,336
Developmental Disabilities Superintendent	116,455	116,542	126,838	140,979	131,717	131,717	150,634	158,005	144,187	147,430
Commissioner Budget Analyst	N/A	N/A	N/A	59,047	59,108	58,536	55,618	60,406	61,933	64,522
Children's Services Executive Secretary	100,475	105,144	113,776	90,083	104,391	93,580	71,224	N/A	N/A	N/A
Job and Family Services Director	70,934	88,567	107,643	60,910	60,425	63,147	64,190	83,653	85,726	88,275
Director of Greenewood Manor	77,907	79,498	81,890	84,094	82,173	81,638	79,859	80,180	78,542	78,042
Maintenance Director	81,810	75,712	86,986	89,997	45,450	57,609	55,094	59,910	65,000	69,618
Court Administrator	54,226	55,973	57,574	59,789	58,252	60,454	62,799	68,217	66,810	69,618
Director of Personnel	91,971	93,850	81,494	82,435	82,717	81,557	83,693	84,781	79,560	81,616
Director of Emergency Management	58,198	64,896	62,442	65,564	64,099	63,210	63,424	65,971	67,609	69,618
Director of Information Technology	83,288	85,821	88,400	91,800	89,726	88,968	86,747	92,348	92,936	94,806

N/A - Position either did not exist or was unfilled for the year.
* - Active director retired and was replace during year

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

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Elected Officials										
Commissioners (3)	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Auditor	50,000	50,000	50,000	50,000	50,000	20,000	20,000	20,000	20,000	20,000
Clerk of Courts	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Coroner	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Engineer	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Prosecutor	122,000	122,000	122,000	122,000	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

		2006	2007	2008	2009	2010
Adult Probation	Average yearly case load	830	875	856	864	844
Auditor	Vendor's licenses sold	330	340	321	279	201
	Warrants processed	33,134	33,350	32,565	32,633	28,340
	Real estate transfers	6,250	5,669	5,026	5,039	4,600
	Homestead applications	1,596	10,085 *	10,645	11,254	11,442
Board of Develop. Disabilities	Client services provided	2,449	2,586	2,657	5,696	5,106
Board of Elections	Number of registered voters	107,484	105,421	114,021	113,918	116,552
	Number of voters in last general election	59,657	53,641	84,255	54,301	61,069
	Percentage of registered voters who voted	55.50%	50.80%	73.89%	47.67%	52.40%
Building Regulations	Number of permits issued	5,985	5,340	4,756	4,375	4,665
	Number of inspections performed	25,987	22,576	19,320	17,841	17,104
Children's Services	Total referrals	1,157	1,209	1,211	1,174	1,141
	Total children in placement	245	230	253	251	252
	Children terminated from custody	105	108	97	122	140
	Adoptions finalized	9	15	11	23	15
Clerk of Courts	Title Transactions	300,402	313,933	313,938	332,351	345,581
	New Cases Filed	4,280	3,826	3,854	8,183	8,018
Commissioners	Number of resolutions	973	996	950	985	783
	Number of meetings	73	72	79	63	66
Common Pleas Court	Number of civil cases filed	1,200	1,250	1,387	1,455	1,355
	Number of criminal cases filed	879	849	925	811	678
	Number of domestic cases filed	790	808	908	882	948
Convention & Visitor's Bureau	Room nights generated	25,819	39,934	23,576	34,900	36,740
Coroner	Cases investigated	314	355	402	394	426
	Autopsies conducted	64	85	97	80	84
County Engineer & Bridge	Bridges inspected	279	281	284	284	284
	Centerline miles painted	275	275	300	275	270
	Edge line miles	330	300	335	320	320
Domestic Relations Court	Divorces	392	281	377	365	381
	Dissolutions	208	275	235	189	234
	Civil Protection Orders	173	300	275	289	223
Fairborn Municipal Court	Traffic/Criminal Cases	19,043	19,634	18,369	15,728	13,877
	Civil Cases	1,662	1,805	2,111	1,786	1,783
	Small Claims Cases	410	341	299	236	333
Greenewood Manor	Inpatient Days	27,727	27,079	26,571	25,570	25,466
Juvenile Court	Diversion cases	670	668	609	557	525
	Delinquency cases	845	900	980	830	684
	Unruly child cases	89	83	66	49	36
Prosecutor	Number of cases - criminal	963	852	913	845	675
	Number of cases - civil	102	258	380	402	325
Recorder	Number of deeds recorded	5,638	5,306	4,601	4,133	4,087
	Number of mortgages recorded	9,860	8,245	6,384	7,778	7,140
	Number of military discharges recorded	29	10	22	14	32
Records & Information	Information requests processed	1,504	1,158	1,268	1,188	1,138
	Boxes transferred in	579	259	389	319	288
	Boxes transferred out	611	254	490	262	204
Sanitary Engineer	Water connections	15,923	16,260	16,513	16,675	16,895
	Water consumption (Million gallons)	1,430	1,557	1,515	1,467	1,538
	Sewer connections	21,951	22,295	22,520	22,669	22,859
	Wastewater treated (Million gallons)	5,652	5,548	5,402	4,243	4,209
Treasurer	Number of parcels	71,642	72,549	72,593	72,820	72,938
	Real estate tax collections	$ 172,993,200	$ 179,714,104	$ 182,913,958	$ 198,806,521	$ 211,067,725
Xenia Municipal Court	Traffic/Criminal Cases	13,774	12,961	13,571	10,687	10,335
	Civil Cases	1,400	1,710	1,905	1,461	1,444
	Small Claims Cases	290	305	270	184	175

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

2011	2012	2013	2014	2015
872	965	980	635	1,053
272	137	269	80	55
27,816	29,553	26,808	27,122	28,108
4,393	4,989	5,417	5,289	5,707
11,948	12,427	12,885	12,809	12,495
2,859	2,871	2,775	2,942	2,920
118,616	124,181	110,814	111,890	106,864
54,467	83,626	20,581	49,065	49,317
45.92%	67.34%	18.57%	43.85%	46.15%
4,932	4,372	4,325	4,380	4,722
17,688	15,608	14,560	14,071	14,810
1,050	1,046	1,111	981	1,268
178	174	175	197	154
90	99	69	76	128
11	9	11	4	11
357,766	367,355	381,192	387,537	383,214
7,596	8,312	7,136	7,992	6,116
763	808	761	733	771
66	61	64	62	62
1,342	1,369	950	845	887
695	633	654	714	757
962	796	833	830	782
41,065	37,605	30,500	43,465	42,930
549	584	635	733	764
94	120	92	124	107
283	283	283	283	166
275	280	257	344	257
411	510	359	428	339
393	388	308	311	315
236	206	197	216	187
231	287	323	268	242
13,388	13,677	13,516	15,187	14,258
1,602	1,578	1,440	1,705	1,583
255	187	232	209	152
23,593	21,734	18,063	19,552	24,093
565	481	466	396	461
648	681	592	557	574
46	46	47	37	41
669	629	670	426	760
201	289	320	311	114
3,573	4,310	4,284	4,228	4,617
6,556	7,961	7,193	4,885	5,240
9	18	12	15	17
1,073	930	846	949	1,024
259	1,119	117	391	542
485	317	96	48	216
16,931	17,077	17,181	17,297	17,453
1,490	1,642	1,499	1,427	1,442
22,945	23,083	23,222	23,366	23,555
5,655	4,353	4,738	5,000	6,034
73,375	73,233	73,420	73,594	73,596
$ 213,030,374	$ 221,103,165	$ 220,337,209	$ 228,423,160	$ 238,273,411
10,262	14,062	12,459	11,968	11,511
1,247	1,246	1,059	1,079	951
139	156	149	117	108

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
County Engineer										
Roads (in miles)……	326	326	328	325	325	325	325	324	324	324
Bridges……	269	282	284	284	284	283	283	283	283	283
Parks & Trails										
Parks/Reserves……	39	44	45	45	46	46	45	45	45	45
Bike Path (in miles)……	60	60	60	60	60	62	62	62	62	62
Water System										
Water Lines (in miles)……	318	318	318	318	395	395	366	366	366	366
Water Customers……	16,017	16,260	16,513	16,675	16,851	16,953	17,077	17,181	17,297	17,453
Elevated Storage Tanks……	15	15	14	14	14	14	14	14	13	13
Sewer System										
Sewer Lines (in miles)……	379	379	379	395	412	412	416	416	416	416
Sewer Customers……	22,054	22,295	22,520	22,669	22,816	21,976	23,083	23,222	23,366	23,555

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

Source: Indicated county department