



Dave Yost • Auditor of State

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

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**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**FEDERAL AWARDS EXPENDITURE SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011**

FEDERAL GRANTOR <i>(Pass Through Grantor)</i> Program Title	Pass Through Entity Number	Federal CFDA #	Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>(Passed through Ohio Department of Education)</i>			
Child Nutrition Cluster			
School Breakfast Program	N/A	10.553	\$30,750
National School Lunch Program	N/A	10.555	52,116
Total Child Nutrition Cluster			<u>82,866</u>
<i>(Passed through the Ohio Department of Job and Family Services)</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1011-11-5042/G-1213-11-0042	10.561	557,164
Total United States Department of Agriculture			<u>640,030</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>(Passed through Ohio Department of Development)</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-C-09-027-1 B-F-10-1BA-1 B-Z-08-027-1 B-F-09-027-1 B-N-10-1BA-1	14.228	33,859 198,159 767,937 24,360 13,925
Total Community Development Block Grants/State's Program			<u>1,038,240</u>
Home Investment Partnerships Program	B-C-09-027-2	14.239	185,771
Total Home Investment Partnerships Program			<u>185,771</u>
Total United States Department of Housing and Urban Development			<u>1,224,011</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>(Passed through Ohio Office of Criminal Justice Services)</i>			
JAG Program Cluster			
Edward Byrne Memorial Justice Assistance Grant Program	2010-JG-B01-6825 2010-JG-LLE-5094 2007-JG-LSS-9290 2009-F8756-OH-SB	16.738	34,456 8,611 25,000 6,242
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>74,309</u>
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	2009-RA-C01-2054 2009-RA-C01-2052 2009-RA-B01-2037	16.803	5,892 35,450 3,573
Total ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories			<u>44,915</u>
Total JAG Program Cluster			<u>119,224</u>
<i>(Passed through Ohio Attorney General)</i>			
Crime Victim Assistance	2011VACHAE481 2011VAGENE016 2012VAGENE016 2012VAGENE481 2009VACHAE481T	16.575	31,660 81,669 31,832 10,173 2,038
Total Crime Victim Assistance			<u>157,372</u>
<i>(Passed through Ohio Department of Youth Services)</i>			
Juvenile Accountability Block Grant	2009-JB-015-A066 2008-JB-015-B086	16.523	10,000 4,158
Total Juvenile Accountability Block Grant			<u>14,158</u>

(Continued)

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**FEDERAL AWARDS EXPENDITURE SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011**

FEDERAL GRANTOR

<i>(Pass Through Grantor)</i> Program Title	Pass Through Entity Number	Federal CFDA #	Disbursements
<i>(Passed through Ohio Office of Criminal Justice Services)</i>			
Residential Substance Abuse Treatment for State Prisoners	2008-RS-SAT-123	16.593	82,914
Violence Against Women Formula Grants	2009-AR-VA5-1238	16.588	9,813
	2009-WF-VA2-8525		6,094
Total Violence Against Women Formula Grants			15,907
State Criminal Alien Assistance Program	2011-AP-BX-0532	16.606	11,746
<i>Direct Grant</i>			
Bulletproof Vest Partnership Program	N/A	16.607	497
Total United States Department of Justice			401,818
UNITED STATES DEPARTMENT OF LABOR			
<i>(Passed through Area 7 Workforce Investment Board)</i>			
WIA Cluster:			
WIA Adult Program	N/A	17.258	313,090
ARRA - WIA Adult Program	N/A		1,117
WIA Adult Program Administration	N/A		26,654
Total WIA - Adult Program			340,861
WIA Youth Activities	N/A	17.259	387,512
ARRA - WIA Youth Activities	N/A		34,782
WIA Youth Activities Administration	N/A		13,051
Total WIA - Youth Activities			435,345
WIA Dislocated Workers			
WIA Dislocated Workers	N/A	17.260	292,258
WIA Dislocated Workers Administration	N/A		872
Total WIA - Dislocated Workers			293,130
WIA Dislocated Worker Formula Grants	N/A	17.278	257,357
ARRA - WIA Dislocated Workers Formula Grants	N/A		443,809
WIA Dislocated Workers Formula Grants Administration	N/A		22,911
Total WIA - Dislocated Workers Formula Grants			724,077
Total WIA Cluster			1,793,413
Total United States Department of Labor			1,793,413
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>(Passed through Ohio Department of Transportation)</i>			
Highway Planning and Construction Cluster			
Highway Planning and Construction	N/A	20.205	232,712
ARRA - Highway Planning and Construction			5,908
Total Highway Planning and Construction Cluster			238,620
Total United States Department of Transportation			238,620
UNITED STATES DEPARTMENT OF EDUCATION			
<i>(Passed through Ohio Department of Health)</i>			
Early Intervention Services (IDEA) Cluster			
Special Education - Grants for Infants and Families	02910021HG0209	84.181	102,866
	02910021HG0312		136,516
Total Special Education - Grants for Infants and Families			239,382
ARRA - Special Education - Grants for Infants and Families	02910021HA0110	84.393	152
	02910021HA0211		59,932
Total ARRA - Special Education - Grants for Infants and Families			60,084
Total Early Intervention Services (IDEA) Cluster			299,466
Total United States Department of Education			299,466

(Continued)

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**FEDERAL AWARDS EXPENDITURE SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011**

FEDERAL GRANTOR <i>(Pass Through Grantor)</i> Program Title	Pass Through Entity Number	Federal CFDA #	Disbursements
UNITED STATES ELECTION ASSISTANCE COMMISSION <i>(Passed through Ohio Secretary of State)</i>			
Help America Vote Act Requirements Payments	N/A	90.401	2,176
Total United States Election Assistance Commission			<u>2,176</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES <i>(Passed through Ohio Department of Job and Family Services)</i>			
Promoting Safe and Stable Families	G-1011-11-5042/G-1213-11-0042	93.556	119,218
Temporary Assistance for Needy Families	G-1011-11-5042/G-1213-11-0042	93.558	1,018,685
Child Support Enforcement	G-1011-11-5042/G-1213-11-0042	93.563	1,013,193
CCDF Cluster			
Child Care and Development Block Grant	G-1011-11-5042/G-1213-11-0042	93.575	73,023
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	G-1011-11-5042/G-1213-11-0042	93.596	79,239
Total CCDF Cluster			<u>152,262</u>
Stephanie Tubbs Jones Child Welfare Services Program	G-1011-11-5042/G-1213-11-0042	93.645	245,770
Foster Care Title IV-E Cluster			
Foster Care Title IV-E	G-1011-11-5042/G-1213-11-0042	93.658	
Admin & Training			469,312
Foster Care Maintenance			259,172
Protect Ohio			2,156,190
Regional Training Center			189,410
Total Foster Care Title IV-E			<u>3,074,084</u>
ARRA - Foster Care Title IV-E	G-1011-11-5042/G-1213-11-0042		4,136
Total Foster Care Title IV-E Cluster			<u>3,078,220</u>
Adoption Assistance	G-1011-11-5042/G-1213-11-0042	93.659	565,491
Community-Based Child Abuse Prevention Grants			
Child Abuse and Neglect State Grants	G-1011-11-5042/G-1213-11-0042	93.590	2,029
The Incredible Years	G-1011-11-5042/G-1213-11-0042		3,797
OCTF	JFSFCB09		12,937
Total Community-Based Child Abuse Prevention Grants			<u>18,763</u>
Social Services Block Grant			
Social Services Block Grant	G-1011-11-5042/G-1213-11-0042	93.667	263,294
<i>(Passed through Ohio Department of Developmental Disabilities)</i>			
Social Services Block Grant	N/A		87,857
Total Social Services Block Grant			<u>351,151</u>
<i>(Passed through Ohio Department of Job and Family Services)</i>			
Chafee Foster Care Independence Program	G-1011-11-5042/G-1213-11-0042	93.674	97,449
Medical Assistance Program			
Medical Assistance Program	G-1011-11-5042/G-1213-11-0042	93.778	625,891
<i>(Passed through Ohio Department of Developmental Disabilities)</i>			
Medical Assistance Program	N/A		97,481
Total Medical Assistance Program			<u>723,372</u>
Total United States Department of Health and Human Services			<u>7,383,574</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY <i>(Passed through Ohio Emergency Management Agency)</i>			
Homeland Security Grant Program	2008-GE-T8-0025	97.067	3,262
	2008-GE-T8-0025		45,497
Total Homeland Security Grant Program			<u>48,759</u>
Total United States Department of Homeland Security			<u>48,759</u>
TOTAL FEDERAL ASSISTANCE			<u><u>\$12,031,867</u></u>

The accompanying notes to this schedule are an integral part of this schedule.

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**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURE SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports the Greene County (the County's) federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.

NOTE B – SUB-RECIPIENTS

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

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

NOTE C - CHILD NUTRITION CLUSTER

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

NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the properties as evidenced by copies in each file.

Activity in the CDBG revolving loan fund during 2011 is as follows:

Beginning loans receivable balance as of January 1, 2011	\$114,445
Loans made	113,475
Loan principal repaid	<u>6,981</u>
Ending loans receivable balance as of December 31, 2011	\$220,939
Cash balance on hand in the revolving loan fund as of December 31, 2011	\$140,741

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2011, \$26,996 are more than 90 days past due.

NOTE E - MATCHING REQUIREMENTS

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

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)**

NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2011, the County made allowable transfers of \$148,650 from the Child Care Development Fund Cluster (CCDF) (93.575 / 93.596) to the Temporary Assistance for Needy Families (TANF) (93.558) program. The Schedule shows the County spent approximately \$152,262 on the CCDF program. The amount reported for the CCDF program on the Schedule excludes the amount transferred to the TANF program. The amount transferred to the TANF program is included as TANF expenditures when disbursed. The following table shows the gross amount drawn for the CCDF program during fiscal year 2011 and the amount transferred to the TANF program.

Child Care Development Fund Cluster	\$300,912
Transfer to Temporary Assistance for Needy Families	<u>(148,650)</u>
Total Child Care Development Fund Cluster	<u><u>\$152,262</u></u>



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Honorable County Commissioners
Honorable County Auditor
Honorable County Treasurer
Greene County
69 Greene Street
Xenia, Ohio 45385

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, (the County) as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 22, 2012. Our report refers to other auditors. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 54* during the year and restated its governmental and proprietary fund balances and net assets. 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 the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Homecroft, Inc. and Greene Inc. (component units), as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated July 23, 2012.

We intend this report solely for the information and use of management, the Board of Commissioners, federal awarding agencies and pass-through entities, and others within the County. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

June 22, 2012



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Honorable County Commissioners
Honorable County Auditor
Honorable County Treasurer
Greene County
69 Greene Street
Xenia, Ohio 45385

Compliance

We have audited the compliance of Greene County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Greene County's major federal programs for the year ended December 31, 2011. The *summary of auditor's results* section of the accompanying schedule of findings and questioned costs identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to opine on the County's compliance based on our audit.

Our compliance audit followed auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with these requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with these requirements.

As described in finding 2011-001 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding period of availability applicable to its Early Intervention Services (IDEA) Cluster major federal program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

In our opinion, except for the noncompliance described in the preceding paragraph, Greene County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Government's internal control over compliance with the requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, we cannot assure we have identified all deficiencies, significant deficiencies, or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned cost as item 2011-001 to be a material weakness.

The County's response to the finding we identified is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

We also noted other matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated July 23, 2012.

Federal Awards Expenditure Schedule

We have also audited and issued our unqualified opinion on the financial statements of the governmental activities, the business-type activities, the discretely-presented component units, each major fund and the aggregate remaining fund information of Greene County (the County) as of and for the year ended December 31, 2011, and have issued our report thereon dated June 22, 2012. Our report refers to other auditors. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 54* during the year and restated governmental and proprietary fund balances and net assets. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to June 22, 2012. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the management, the Board of Commissioners, others within the entity, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Dave Yost
Auditor of State

July 23, 2012

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**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COST
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2011**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Early Intervention Services (IDEA) Cluster, CFDA 84.181 & 84.393 – Qualified All other – Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	Yes
(d)(1)(vii)	Major Programs (list):	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, CFDA # 10.561 Workforce Investment Act (WIA) Cluster, CFDA # 17.258, 17.259, 17.260, 17.278 Highway Planning and Construction Cluster, CFDA # 20.205 Early Intervention Services (IDEA) Cluster, CFDA 84.181, 84.393 Temporary Assistance for Needy Families, CFDA 93.558
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 360,956 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
 REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2011-001
CFDA Title and Number	Early Intervention Services (IDEA) Cluster: Special Education – Grants for Infants and Families, CFDA # 84.181 ARRA - Special Education – Grants for Infants and Families, CFDA # 84.393
Federal Award Number / Year	02910021HG0209 02910021HA0211
Federal Agency	U.S. Department of Education
Pass-Through Agency	Ohio Department of Health

QUESTIONED COST, NONCOMPLIANCE AND MATERIAL WEAKNESS

34 CFR 80.23 states that where a funding period is specified, a grantee may charge to the award only costs resulting from obligations of the funding period unless carryover of unobligated balances is permitted, in which case the carryover balances may be charged for costs resulting from obligations of the subsequent funding period.

Ohio Department of Health Grants Administration Policy and Procedures Manual Section 400.3 states that an obligation occurs when funds are encumbered on a valid purchase order or requisition to cover the cost of purchasing an authorized item on or after the start date and up to the last day of the program period. Any funds not properly obligated by the sub-grantee within the program period will lapse and revert back to ODH. Obligations listed on the interim report (i.e., fourth quarter expenditure report) must be liquidated within forty-five (45) calendar days after the end of the program period. The closeout and liquidation deadlines may be extended by ODH, with a written request via GMIS. The request must be received 30 days prior to the designated deadline.

Letter dated June 2, 2010 from the ODH notified the County that the non-ARRA Help Me Grow (HMG) SFY09 Notice of Award (NOA) has been extended through June 30, 2011. The budget and program period was revised as follows: July 1, 2008 through June 30, 2011. Section J of the ARRA Help Met Grow (HMG) application noted that program and budget period of this application will be from July 1, 2010 through June 30, 2011

The county issued check 699913 on August 24, 2011 to the Greene County Combined Health District in the amount of \$50,121. Of this amount \$39,675 was charged to the SFY2009 Non-ARRA Part C funds and \$10,446 was charged to the SYF2011 ARRA Part C Funds. The last day of program period was June 30, 2011 and the grant was required to be liquidated by August 14, 2011. There was no indication that the County received a written extension from ODH; therefore, the expenditure was determined to be outside the period of availability.

**FINDING NUMBER 2011-001
(Continued)**

The County should establish and implement procedures to verify all obligations are liquidated within the period of availability or an extension is obtained from the Ohio Department of Health. Failure to do so could result in unallowable expenditures, questioned cost and qualified opinion on grant compliance.

The expenditures listed above are considered questioned costs pursuant to OMB Circular A133 §____.510 (a)(3).

Official's Response:

See the Corrective Action Plan, page 16

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .315 (c)
DECEMBER 31, 2011**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2011-001	<p>As noted in the finding, a check was issued to the Greene County Combined Health District on August 24, 2011, eight days beyond the required liquidation period. In response to Finding 2011-001, staff at the Family and Children First Department met to review the finding, examine current procedures and identify steps to be taken to avoid a reoccurrence. All staff involved in the administration of the grant were instructed to review the GAPP Manual section related to closing a grant. In addition, the following changes were made in the procedures to be followed when closing a grant in the future:</p> <ol style="list-style-type: none"> 1. By the last day of the grant period, the fiscal Support Technician will ensure that an encumbrance, dated no later than June 30, is in place for each unpaid obligation associated with the grant. The fiscal Support Technician will create a list of unpaid obligations. The Contract Manager will review the list for accuracy and completeness prior to filing the interim report. 2. Prior to filing the last interim report, the Contract Manager will review the obligations listed on the last interim report and will identify any obligations where there may difficulty processing payment before the liquidation period ends. If such obligations are identified, the Contract Manager will file a written request to the ODH, via GMIS, requesting an extension. The request must be sent to later than 30 days prior to the end of the liquidation period. 3. As the Fiscal Support Technician initiates the payment process (i.e., sends the request that the payment be processed), she will notify the Contract Manager that the request to pay the obligation has been sent. This notification will include, the date the payment request was made and the amount paid. 4. Five business days prior to the end of the liquidation period, the Contract Manager will review all listed obligations. The Contract Manager will review all payments noted as "processed to be paid" and will contact the Auditor's Office to ensure a check has been issued. If the information needed by the Auditor's Office has not been received, the Contract Manager will work with the auditor's Office to resolve the issue. If the information needed has been received but a check has not been issued, the Contract Manager will ask that payment be expedited to meet grant liquidation deadlines. The contract manager will follow-up to ensure the needed 	8/14/2012	Sue Giga, Greene County Family and Children's First Council.

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
	<p>checks have been processed. The Contract Manager will contact the County Auditor for assistance if needed.</p> <p>5. For outstanding obligations (i.e., obligations that have not been processed to be paid by the Department), the Contract Manager will determine why the payment process has not been initiated. If the delay is a result of the vendor not supplying the information needed to process payment, the Contract Manager will notify the vendor that, unless the needed information is received by the close of business the following day, payment may not be rendered. A statement to this effect shall be included in all vendor contracts associated with the grant. If the delay is a result of department issues, the Contract Manager will ensure that the payment process is initiated by the close of business the following day. The Contract Manager will notify the Department Director for assistance if needed. Regardless of the reason for the delay, the Contract Manager will notify the Auditor's Office that a grant-related payment has been sent and ask that the payment be expedited in order to meet the guidelines associated with the liquidation period timelines.</p> <p>6. In order to avoid delays due to the absence (e.g., sick leave, vacation, training etc.) of staff critical to this process, responsibilities shall be assumed as follows:</p> <p>a. In the absence of the Fiscal Support Technician, the responsibilities of the Fiscal Support Technician shall be assumed by the Contract Manager and the responsibilities of the Contract Manager shall be assumed by the Department Director.</p> <p>b. In the absence of the Contract Manager, the responsibilities of the Contract Manager shall be assumed by the Department Director.</p>		

COMPREHENSIVE ANNUAL FINANCIAL REPORT



GREENE COUNTY
Ohio

— Year Ending December 31, 2011 —



INTRODUCTORY SECTION

**MAKING A DIFFERENCE
FOR GREENE COUNTY**

GREENE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2011



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, 2011
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Homestead Info	562-5039
Real Estate	562-5072/5073
Accounting/Payroll	562-5076
Manufactured Home	562-5074

June 22, 2012

To the Citizens and Board of County Commissioners of Greene County:

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Greene County, Ohio for the year ended December 31, 2011. Under the guidance and leadership of all of the elected officials and the county administrator, Greene County was in sound financial position in 2011.

This report provides useful and timely information on the financial position of Greene County, as well as the result of operations for all of the various funds of Greene County for the fiscal year ended December 31, 2011. This report is prepared in accordance with Generally Accepted Accounting Principles (GAAP) for governments, and includes all disclosures required by GAAP in order to ensure the fair presentation of the County's financial condition.

This report is submitted annually to the Government Finance Officers Association (GFOA) for its review. Based upon its review, the GFOA awards the Certificate of Achievement for Excellence in Financial Reporting. Greene County has been awarded this certificate every year a CAFR has been submitted to the GFOA, beginning with the year ended December 31, 1986.

I would like to express my gratitude for all of the effort set forth by the elected officials, department heads and employees of Greene County. Without their efforts, completing the CAFR would not be possible. I especially wish to recognize the following people for their exceptional and dedicated work on this project:

Charles Kieninger, Fiscal Officer;
Charles Fryman, Chief Deputy Auditor;
Sheila Seiter, Payroll Administrator/Bookkeeping Supervisor; Linda Atley, assistant and staff;
Steve Tomcisin, IT Director and staff;
Robert Geyer, County Engineer and staff.

Sincerely,

David A. Graham
Greene County Auditor



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Main Office	937-562-5065
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Accounting/Payroll	562-5076
Manufactured Home	562-5074

June 22, 2012

Honorable Alan G. Anderson, Commissioner
Honorable Richard G. Perales, Commissioner
Honorable Marilyn J. Reid, Commissioner
Citizens of Greene County,

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2011. 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 funds and component units 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 Assets and the Statement of Activities. A further explanation of the three basis of accounting (non-GAAP, modified accrual and accrual) and a reconciliation of the non-GAAP basis to GAAP basis of accounting may be found in Notes A and J, respectively, of the Notes to the 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 Bookkeeping Department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Included in this report is an Auditor of State's unqualified opinion rendered on the County's basic financial statements for the year ending December 31, 2011. 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.

Included in the reporting entity are two legally separate entities classified as component units: Greene, Inc., and Homecroft, Inc. They are included in the reporting entity because of their close financial relationship with the County. See notes A and N of the Notes to the Financial Statements for more information.

ECONOMIC CONDITION AND OUTLOOK

The recession affecting the national and state economy has continued to impact Greene County. While there was some new construction in the County, the overall assessed value of the County fell by approximately \$150 million in 2011. The cause of this decrease was the state mandated triennial update. This decline is the result of real estate values dropping due to the national recession. There are signs of this trend reversing. When 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.

Additional jobs will be coming to the area due to expansion at the base as the results of the most recent Base Realignment and Closure (BRAC) study. As a result of changes brought about by BRAC, WPAFB will receive an additional 1,200 military and civilian positions on the base. The additional units will support missions in the areas of aerospace medicine research, human performance and sensors research. Approximately \$332 million in construction and renovation will take place to prepare facilities for new missions. The WPAFB will become the home of Centers of Excellence for Human Performance and Sensors Research. Construction and transition activities at WPAFB will continue through 2012.

The State's economy continues to struggle, and Greene County has not been immune to these struggles however, the growth at WPAFB has helped minimize the negative impact of the deteriorating industrial base on the County's economy. The County's unemployment rate fell from 9.8% in 2010 to 8.4% in 2011.

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 million, the maximum allowed under state statute. The County policy is to attempt to maintain a 10% carryover balance in the general fund, 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 position itself for future growth. In 2011, the County continued to closely monitor the expenditure side of the budget. This reduction in spending is necessitated by the ongoing decline in State and Federal support to the County. However, two major funding sources, property taxes and retail sales tax, stabilized and showed modest growth in 2011. This growth softened the effect of the reduce State and Federal support.

In 2012, the State of Ohio as a whole expects to see improved economic growth in 2011 which should stabilize funding from State sources and strengthen the retail sales tax revenue at the County level. Conservative spending policies have positioned the County to rebound quickly as the economy rebounds. For these reasons, the County is optimistic about future financial conditions.

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, 2010. 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-five consecutive years (fiscal years ended 1986 - 2010). 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 County Engineer, Board of County Commissioners, other elected officials and department heads including the Sanitary Engineer and staff, the Data Processing Staff, the Geographic Information Systems staff, and especially the staff of the County Auditor's Office.

Sincerely,



David A. Graham
Greene County Auditor

**GREENE COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 2011**

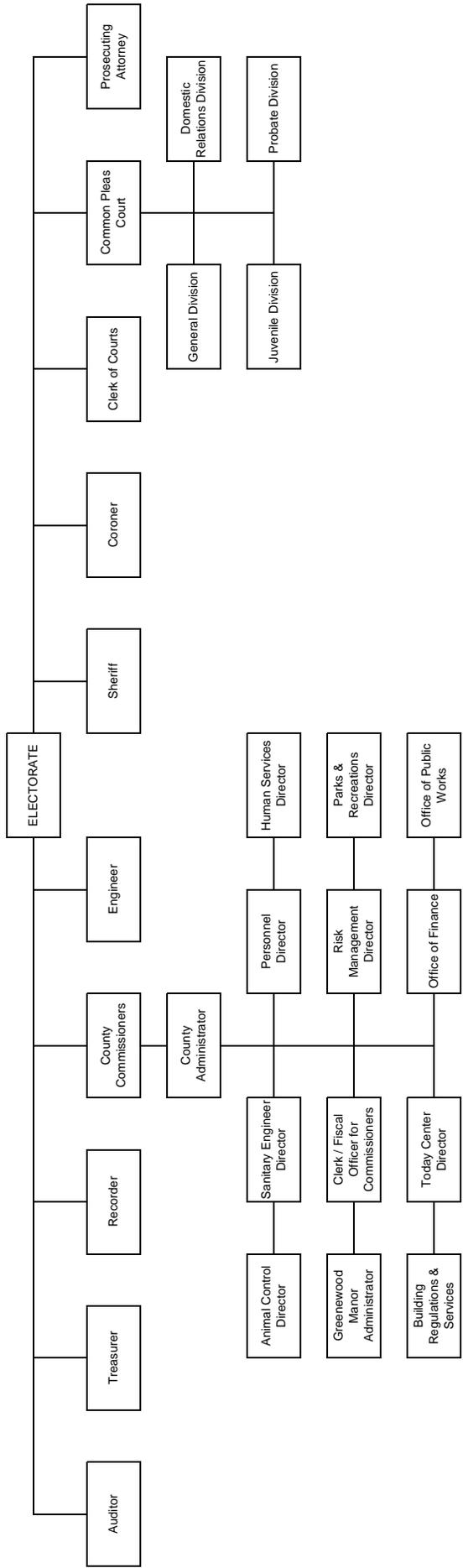
County Elected Officials:

Marilyn J. Reid.....Commission President
Alan G. AndersonCommissioner
Richard G. PeralesCommissioner
David A. GrahamAuditor
Richard D. Gould, CPATreasurer
Stephen K. HallerProsecutor
Terri A. Mazur.....Clerk of Courts
Kevin L. Sharrett.....Coroner
Gene C. FischerSheriff
Eric C. SearsRecorder
Robert N. GeyerEngineer

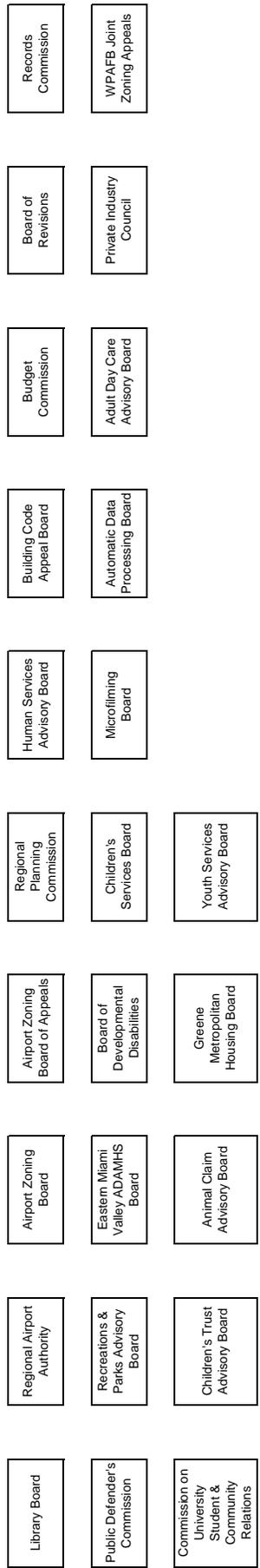
Common Pleas Court Judges:

General Division	Hon. Michael A. BuckwalterJudge
General Division	Hon. Stephen A. Wolaver.....Administrative Judge
Domestic Relations Division	Hon. Steven L. Hurley.Judge
Probate Division	Hon. Robert A. HaglerJudge
Juvenile Division	Hon. Robert W. HutchesonPresiding Judge

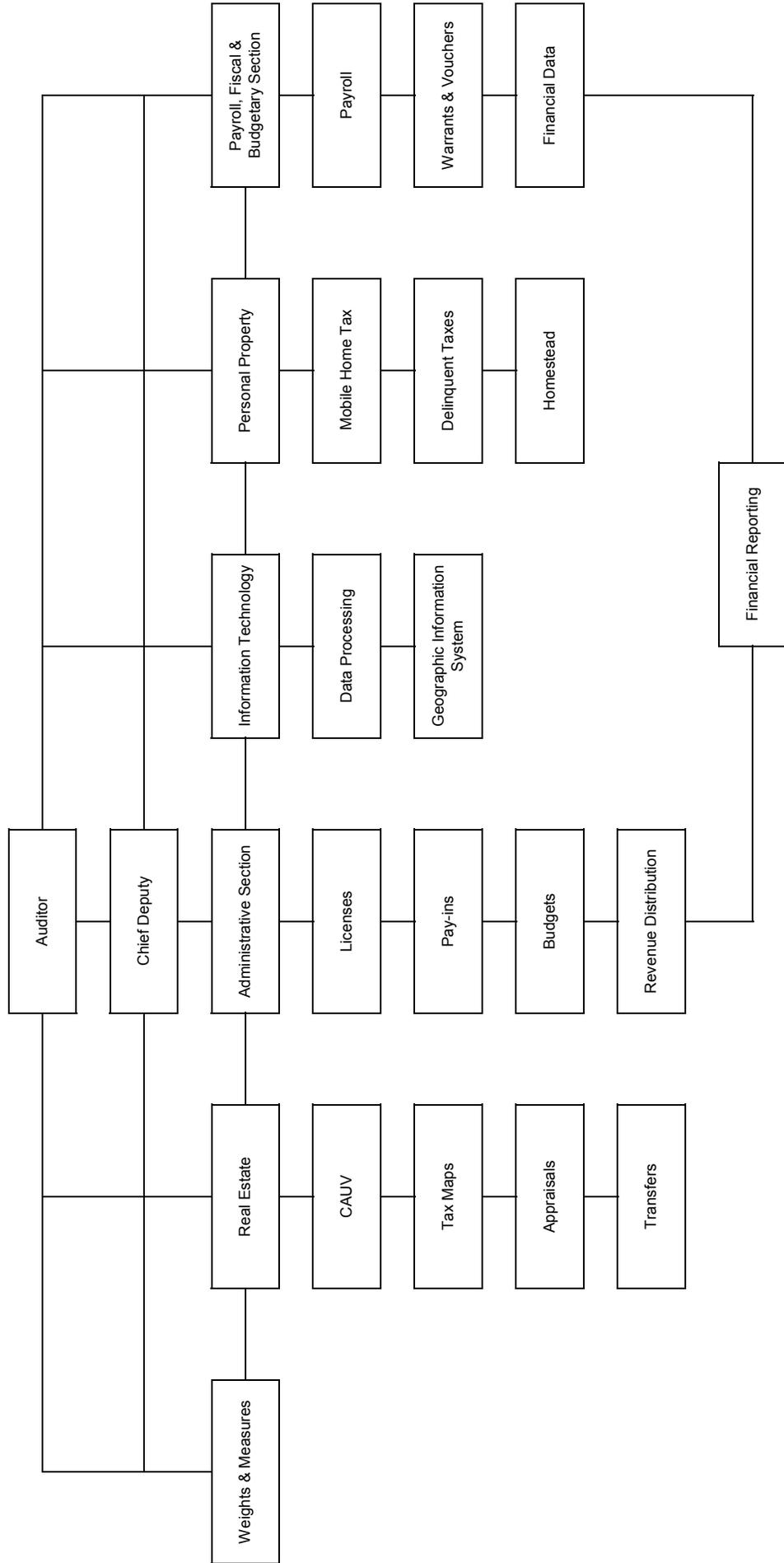
GREENE COUNTY ORGANIZATIONAL CHART



RELATED COUNTY BOARDS:



GREENE COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART



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, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Linda C. Sandison

President

Jeffrey R. Emer

Executive Director



FINANCIAL SECTION

**MAKING A DIFFERENCE
FOR GREENE COUNTY**



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Honorable County Commissioners
Honorable County Auditor
Honorable County Treasurer
Greene County
69 Greene Street
Xenia, Ohio 45385

To the County Commissioners:

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, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Homecroft, Inc. and Greene, Inc., which represents all of the assets, net assets, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the County, is based on the report of the other auditors.

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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Homecroft, Inc. and Greene, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Ohio, as of December 31, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General Fund, Department of Job and Family Services Fund, Board of Developmental Disabilities Fund, Motor Vehicle Road and Bridge Fund, and Children Services Board Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note R, during 2011, the County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Additionally, during fiscal year ended December 31, 2011, the County restated its governmental and proprietary fund balances and net assets due to fund reclassifications.

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www.ohioauditor.gov

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* and *Schedules for infrastructure assets accounted for using the modified approach*, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential 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 other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



Dave Yost
Auditor of State

June 22, 2012

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2011**

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 fiscal year ended December 31, 2011. 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 5 - 8 of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at December 31, 2011, by \$342,713,285. Of this amount, \$51,862,249 may be used to meet the County's ongoing obligations to citizens and creditors.
- The net assets of the governmental activities increased 6.9% while the business type activities increased 4.1%
- The revenue of the governmental activities decreased \$1.6 million from the amounts reported in 2010. Of this, program revenues decreased \$3.2 million while general revenues increased \$1.6 million from amounts reported in the prior year. During this same period, governmental activities' expenses decreased \$5.8 million or -5.2%.
- In the business-type activities revenues increased \$1.7 million which was the result of a increase in program revenues of \$1.3 million and a increase in general revenues of \$.4 million. During this time expenses increased \$.3 million or 1.3%.
- As of December 31, 2011, the County's governmental funds reported combined ending fund balances of \$80.8 million, an increase of \$21.5 million in comparison with the prior year. Of the ending fund balance \$20.8 million is available for spending at the County's discretion.
- Operating revenues in the County's governmental fund financial statements decreased \$1.6 million from what they had been in the previous year, while operating expenditures decreased \$18.7 million or -14.9% of what had been expended in 2010.
- The County's outstanding debt decreased by \$1.9 million or -6.7% in governmental activities and decreased \$8.2 million or -4.1% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 2.8% higher than they were budgeted and expenditures were 93.6% 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 major 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 assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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.

The government-wide financial statements include not only the County itself (known as the primary government), but also two separate nonprofit organizations that provide jobs and housing for developmentally disabled adults residing in the County. The County is financially accountable for these organizations. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The government-wide

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2011(Continued)**

financial statements can be found on pages 23 - 24 of this report.

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 more narrow 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-seven 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, Department of Job and Family Services, Board of Developmental Disabilities, Motor Vehicle Road and Bridge, and Children Services Board, 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.

The basic governmental fund financial statements can be found on pages 25 - 26 of this report.

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.

The basic proprietary fund financial statements can be found on pages 33 - 35 of this report.

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.

The basic fiduciary fund financial statement can be found on page 36 of this report.

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. The notes to the basic financial statements can be found on pages 39 - 73 of this report.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2011(Continued)**

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information required by Governmental Accounting Standards Board Statement No. 34 relating to disclosure about infrastructure reported using the modified approach.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedules can be found on pages 81 - 96 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$342,713,285 as of December 31, 2011.

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

	Governmental Activities		Business-type Activities		Total	
	2011	Restated 2010	2011	Restated 2010	2011	Restated 2010
Current and Other Assets	\$139,088	\$131,378	\$38,807	\$38,300	\$177,895	\$169,678
Capital Assets	159,976	160,332	280,149	284,665	440,125	444,997
Total Assets	299,064	291,710	318,956	322,965	618,020	614,675
Long-term Liabilities	31,269	24,074	184,316	192,815	215,585	216,889
Other Liabilities	50,456	64,278	9,266	9,676	59,722	73,954
Total Liabilities	81,725	88,352	193,582	202,491	275,307	290,843
Invested in Capital Assets, Net of Related Debt	133,362	140,871	89,510	86,304	222,872	227,175
Restricted	59,399	53,121	8,580	3,080	67,979	56,201
Unrestricted	24,578	9,366	27,284	31,090	51,862	40,456
Total Net Assets	<u>\$ 217,339</u>	<u>\$ 203,358</u>	<u>\$ 125,374</u>	<u>\$ 120,474</u>	<u>\$ 342,713</u>	<u>\$ 323,832</u>

By far the largest portion of the County's net assets, 65.0%, reflects its investment in capital assets (e.g., land, buildings, equipment, 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 assets are resources that are subject to external restriction on how they may be used. The remaining balance is unrestricted net assets and may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2011, the County is able to report positive balances in all three categories of total net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2011(Continued)**

For governmental activities, total assets increased approximately \$7.4 million or 2.5%. This increase in assets was primarily due to a \$12.5 million increase in cash that resulted from the conservative management of spending during the year and the strengthening of revenue sources. Overall liabilities in governmental activities decreased \$6.6 million. Notes Payable decreased \$9.3 million as note principle due was paid down and rolled into long term debt. The rollover of this debt is reflected in the increase of \$7.2 million in Non Current Liabilities Due in More Than One Year.

For business-type activities, net assets increased \$4.9 million during 2011. Of this increase, \$1.8 million was the result of increased cash that resulted from increased water and sewer service rates. The majority of the remaining increase is from the paying down of the principle of long term debt.

Analysis of the County's Operations: The table on the next page provides a summary of the County's operations for 2011 and 2010. The County's financial position improved for both governmental and business-type activities. Due to the economic climate revenues were down in many of the governmental activities which resulted in the County reducing spending in these activities. Some of the more significant changes included:

- Charges for Services and Sales Taxes experienced the strongest growth of any governmental activity revenue streams during 2011. Economic activity and retail sales tax collections are improving as the local and national economies have continued to show improvement.
- Operating grants and contributions decreased \$4.2 million due in large part to reduced grant funding received by the County. Grant revenue is expected to continue to decline as funding from the American Recovery and Reinvestment Act (ARRA) ends and the State continues to reduce support historically provide to local governments.
- Overall governmental expenses decreased \$5.8 million in 2011. The largest area of decrease was in human services spending. This function was hit especially hard by reduced availability of ARRA funding and experienced a \$3.1 million reduction of expenses in that area alone.
- The business-type activities saw positive changes during 2011. Fees for services were up in both water and sewer charges for services as residential and commercial rates were increased. Spending in water and sewer activities increased, reflecting a growth in overall activity and new expenses related to a major debt restructuring.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2011(Continued)**

GREENE COUNTY'S CHANGES IN NET ASSETS

(Expressed in Thousands of Dollars)

	Governmental		Business-type		Total	
	2011	Restated 2010	2011	Restated 2010	2011	Restated 2010
REVENUES:						
Program Revenues:						
Charges for Services	\$ 20,482	\$ 19,473	\$ 29,566	\$ 24,808	\$ 50,048	\$ 44,281
Operating Grants/Contributions	31,270	35,488	0	0	31,270	35,488
Capital Grants/Contributions	768	796	638	4,080	1,406	4,876
General Revenues:						
Property Taxes	35,089	34,497	0	0	35,089	34,497
Sales Tax	22,006	21,090	0	0	22,006	21,090
Other Taxes	934	864	0	0	934	864
Unrestricted Grants	4,504	4,843	0	0	4,504	4,843
Interest	2,332	2,298	47	51	2,379	2,349
Other	2,379	1,966	527	134	2,906	2,100
Total Revenues	119,764	121,315	30,778	29,073	150,542	150,388
EXPENSES:						
Legislative and Executive	14,664	15,420	0	0	14,664	15,420
Judicial	6,296	6,594	0	0	6,296	6,594
Public Safety	20,141	19,782	0	0	20,141	19,782
Public Works	9,088	10,763	0	0	9,088	10,763
Health	22,266	22,770	0	0	22,266	22,770
Human Services	26,913	30,053	0	0	26,913	30,053
Conservation and Recreation	2,946	2,514	0	0	2,946	2,514
Economic Development	2,354	2,509	0	0	2,354	2,509
Interest and Fiscal Charges	1,089	1,152	0	0	1,089	1,152
Water	0	0	9,011	8,846	9,011	8,846
Sewer	0	0	16,893	16,718	16,893	16,718
Total Expenses	105,757	111,557	25,904	25,564	131,661	137,121
Change in Net Assets Before Transfers	14,007	9,758	4,874	3,509	18,881	13,267
Transfers	(26)	(89)	26	89	0	0
Change in Net Assets	13,981	9,669	4,900	3,598	18,881	13,267
Net Assets January 1, Restated	203,358	193,689	120,474	116,876	323,832	310,565
Net Assets December 31	\$217,339	\$203,358	\$125,374	\$120,474	\$342,713	\$ 323,832

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2011(Continued)**

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

Governmental Funds: The focus of Greene County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved 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 \$80.8 million, an increase of \$21.5 million in comparison with the prior year. Of this, \$20.8 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. These purposes include \$.3 million of trust fund principle, \$57 million of fund balance restricted for specific usages and \$2.6 million committed to specific usages.

The general fund is the chief operating fund of the County. As of December 31, 2011, the general fund reported \$21 million in unassigned fund balance and a \$23.3 million in total fund balance. This is an increase of \$5 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 unreserved fund balance both were the result of reductions in expenditures within the general fund.

Several changes occurred within the general fund revenues and expenditures during 2011. Revenues in 2011 were up \$1.8 million or 4.1%. The largest part of this increase occurred in tax revenue, primarily from increased sales tax collections. Expenditures decreased by \$1.4 million during 2011. Spread over the various spending categories, this reduction was due in large part by a continued effort by management to reduce overall spending by the County.

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

- Department of Job and Family Services saw a decrease in intergovernmental revenues of \$1.5 million. This reduction in funding necessitated a corresponding decrease in expenditures of \$1.8 million. Both reductions can be attributed to reduced intergovernmental funding from State and Federal agencies. Further evidence of this reduction of State and Federal support can be found in the \$.5 million decrease in due from other governments. This reduction is an indicator future reductions in funding from State and Federal sources.
- Board of Developmental Disabilities saw its revenue continue at prior year levels in 2011. Modest increases in tax revenues and charges for services were offset by reduced State and Federal support. Pooled Cash and Cash Equivalents and Fund Balance increased approximately \$2 million despite flat revenues as a result of tightly controlled spending.
- The Motor Vehicle, Road and Bridge Fund had both its revenue and expenditures fall in 2011. As several construction project neared completion, intergovernmental revenue fell as did expenditures associated with the projects. The fund's cash balance decreased \$.5 million as a result of payments to reduce debt within the fund.
- The Children Services Board saw several significant changes. A reduction of intergovernmental revenue was the result of the ending of availability of ARRA funds from the Federal government. This reduction was more than offset by a \$1.7 million decrease in spending.

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 2011, the water fund saw an increase in net assets of \$1.5 million while net assets in the sewer fund grew by \$3.4 million. In both funds, operating revenues were up \$5.2 million as increased service rates were introduced in 2011. In the Water fund, intergovernmental revenue fell as federally and state OWDA funded projects were completed.

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 decreased \$608,169. The County's budgeted revenue decreased by \$1,047,033 during the year. Even after this revision to the budget, actual revenue came in \$1.2 million, or 2.8% more than the final budgeted amount. Increases in taxes and licenses and permits exceeded shortages in intergovernmental revenue and investment income. The underspending of appropriations by 6.4% resulted in the overall general fund's financial position being \$4.8 million better than projected for the year on the budgetary basis. The County spent 93.6% of the amount appropriated in the general fund during 2011.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2011(Continued)**

Capital Assets:

**Capital Assets at Year-end
Net of Accumulated Depreciation
(Expressed in Thousands of Dollars)**

	Governmental Activities		Business-type Activities		Total	
	2011	Restated 2010	2011	Restated 2010	2011	Restated 2010
Land	\$ 2,510	\$ 2,510	\$ 2,093	\$ 2,093	\$ 4,603	\$ 4,603
Infrastructure	130,007	129,905	0	0	130,007	129,905
Construction in Progress	0	0	73,597	78,732	73,597	78,732
Buildings and Improvements	23,625	24,416	7,768	8,052	31,393	32,468
Water and Sewer Lines	0	0	195,628	194,464	195,628	194,464
Equipment	3,834	3,501	1,063	1,324	4,897	4,825
Total	\$ 159,976	\$ 160,332	\$ 280,149	\$ 284,665	\$ 440,125	\$ 444,997

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 2011, the County Engineer budgeted \$3,107,042 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$3,118,428.

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 97% of the County bridges have a General Appraisal Rating of five or better. Several of those bridges rated below five are covered bridges, which are registered historical landmarks and therefore cannot be removed or improved to increase the bridge rating. For 2011, the County Engineer budgeted \$40,000 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$36,816

During the year, the County's land and infrastructure remained relatively unchanged. Business-type Activities saw capital assets decrease \$4.5 million. Due to reduced capital asset spending throughout 2011, current year depreciation expense exceeded the total new purchases of capital assets, which resulted in the reduction of book value of capital assets in business-type activities. Governmental capital assets decreased \$.4 million, with current year additions barely lagging behind the current year depreciation expense.

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

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2011(Continued)**

Debt:

Outstanding Debt at Year-end

(Expressed in Thousands of Dollars)

	Governmental Activities		Business-type Activities		Totals	
	2011	2010	2011	2010	2011	2010
General Obligation Bonds	\$ 26,614	\$ 19,154	\$ 21,674	\$ 21,818	\$ 48,288	\$ 40,972
Revenue Bonds	0	0	99,204	104,557	99,204	104,557
OWDA Related Debt	0	0	66,709	69,038	66,709	69,038
Bond Anticipation Notes	304	9,645	0	0	304	9,645
Special Assessment Bonds	0	40	3,031	3,432	3,031	3,472
Total	\$ 26,918	\$ 28,839	\$ 190,618	\$ 198,845	\$ 217,536	\$ 227,684

During 2011, the County issued \$8 million of general obligation bonds that refinanced on a long term basis outstanding bond anticipation notes. In Business-type activities, the County issued no new long term debt. The primary focus of all debt related financial activity was the overall reduction in total debt outstanding, which decreased \$10.1 million in 2011.

On November 6, 2003, Moody Investors Services upgraded the County's long-term general obligations debt from A1 to Aa3, Moody Investor Services has reaffirmed this rating in subsequent issues. 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 2012 are consistent with those appearing in the final budget for 2011. The Board of County Commissioners will review the County's financial position throughout 2012 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 flat in 2011. However, there are signs of strengthening in the collection of retail sales tax. The County has taken steps to control expenditures in 2012 in an effort to avoid further cuts. There has been no discussion of any tax increases and with state cuts on the horizon further reductions in grants which are used to provide services are expected.

The County's business-type activities are projected to operate slightly above that realized in 2011 due to gradually improving economic conditions within the County. As new construction has slowed, no significant changes in the customer base are expected allowing operating expenditures to remain relatively stable.

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 or wish to obtain the separately issued financial statements of the County's component units 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 ASSETS
DECEMBER 31, 2011**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$83,885,607	\$9,131,855	\$93,017,462	\$2,862,056
Deposits with Segregated Accounts.....	98,495	1,782,895	1,881,390	-
Investments.....	-	-	-	2,374,141
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	40,505,205	-	40,505,205	-
Accounts.....	571,070	2,825,673	3,396,743	357,605
Special Assessments.....	3,476	5,789,046	5,792,522	-
Accrued Interest.....	386,345	-	386,345	-
Internal Balances.....	(95,502)	95,502	-	-
Due From Other Governments.....	13,733,036	1,266,481	14,999,517	-
Prepayments.....	-	157,614	157,614	95,406
Inventory: Materials and Supplies.....	-	987,875	987,875	-
Other Assets.....	-	-	-	30,711
Unamortized Bond Issue Costs.....	-	2,035,620	2,035,620	266,915
Restricted Assets: Pooled Cash and Cash Equivalents.....	-	6,906,573	6,906,573	564,380
Restricted Assets: Debt Service Deposits.....	-	7,828,289	7,828,289	-
Capital Assets (Net of Accumulated Depreciation).....	27,459,923	204,459,070	231,918,993	9,854,155
Capital Assets Not Being Depreciated.....	132,516,510	75,689,865	208,206,375	1,306,604
TOTAL ASSETS.....	299,064,165	318,956,358	618,020,523	17,711,973
LIABILITIES:				
Accounts Payable.....	3,061,270	333,087	3,394,357	12,940
Accrued Wages and Benefits.....	2,367,620	164,356	2,531,976	31,741
Due to Other Governments.....	15,000	-	15,000	-
Unearned Revenue.....	43,125,481	1,266,481	44,391,962	846,856
Accrued Interest Payable.....	134,948	508,560	643,508	36,110
Bond Anticipation Notes.....	304,000	-	304,000	-
Other Liabilities.....	-	-	-	34,302
Payable from Restricted Assets:				
Current Portion of Revenue Bonds.....	-	5,577,197	5,577,197	-
Matured General Obligation Bonds.....	-	5,000	5,000	-
Matured General Obligation Bond Interest.....	-	5,981	5,981	-
Construction Contracts.....	-	99,344	99,344	-
Matured Special Assessment Bonds				
with Governmental Commitment.....	-	15,000	15,000	-
Matured Special Assessment Bond Interest				
with Governmental Commitment.....	-	16,997	16,997	-
Noncurrent Liabilities:				
Due Within One Year.....	1,447,947	1,274,222	2,722,169	195,825
Due In More Than One Year.....	31,269,095	184,315,652	215,584,747	6,211,160
TOTAL LIABILITIES.....	81,725,361	193,581,877	275,307,238	7,368,934
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	133,362,088	89,510,038	222,872,126	4,784,359
Restricted for:				
Legislative & Executive.....	9,407,249	-	9,407,249	-
Judicial.....	31,001	-	31,001	-
Public Safety.....	3,691,001	-	3,691,001	-
Public Works.....	12,021,899	-	12,021,899	-
Health.....	25,054,823	-	25,054,823	-
Human Services.....	5,855,335	-	5,855,335	-
Conservation & Recreation.....	2,130,934	-	2,130,934	-
Community & Economic Development.....	1,109,965	-	1,109,965	-
Debt Service.....	-	8,580,411	8,580,411	562,880
Permanent Fund Nonexpendable Restricted Net Assets....	96,292	-	96,292	-
Unrestricted.....	24,578,217	27,284,032	51,862,249	4,995,800
TOTAL NET ASSETS.....	\$217,338,804	\$125,374,481	\$342,713,285	\$10,343,039

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

**GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2011**

Functions/Programs	Program Revenues			Net <Expense> Revenue and Changes in Net Assets			
	Expenses	Operating		Governmental Activities	Primary Government		Component Units
		Charges for Services	Grants and Contributions		Grants and Contributions	Business-type Activities	
Primary Government							
Governmental Activities:							
Legislative and Executive.....	\$ 14,664,052	\$ 6,567,900	\$ 421,138	\$ -	\$ (7,675,014)	\$ -	\$ (7,675,014)
Judicial.....	6,296,201	1,943,036	249,500	-	(4,103,665)	-	(4,103,665)
Public Safety.....	20,140,857	3,478,013	4,344,440	-	(12,318,404)	-	(12,318,404)
Public Works.....	9,088,202	408,518	7,369,983	542,998	(766,703)	-	(766,703)
Health.....	22,266,555	825,250	6,258,299	-	(15,183,006)	-	(15,183,006)
Human Services.....	26,913,188	5,835,369	11,616,525	-	(9,461,294)	-	(9,461,294)
Conservation and Recreation.....	2,945,774	1,409,820	35,981	-	(1,499,973)	-	(1,499,973)
Community and Economic Development.....	2,353,784	14,454	973,991	224,940	(1,140,399)	-	(1,140,399)
Interest and Fiscal Charges.....	1,088,993	-	-	-	(1,088,993)	-	(1,088,993)
Total Governmental Activities.....	105,757,606	20,482,360	31,269,857	767,938	(53,237,451)	-	(53,237,451)
Business-type Activities:							
Water.....	9,011,065	9,608,646	-	115,474	-	713,055	713,055
Sewer.....	16,892,606	19,957,312	-	522,996	-	3,587,702	3,587,702
Total Business-type Activities.....	25,903,671	29,565,958	-	638,470	-	4,300,757	4,300,757
Total Primary Government.....	\$ 131,661,277	\$ 50,048,318	\$ 31,269,857	\$ 1,406,408	\$ (53,237,451)	\$ 4,300,757	\$ (48,936,694)
Component Units:							
Total Component Units.....	\$ 3,902,909	\$ 1,854,351	\$ 1,887,156	\$ -	\$ -	\$ -	\$ (161,402)
General Revenues:							
Taxes:							
Property taxes, levied for general purposes.....				\$ 7,959,255	\$ -	\$ 7,959,255	\$ -
Property taxes, levied for road and bridge maintenance.....				785,988	-	785,988	-
Property taxes, levied for community mental health services.....				3,800,307	-	3,800,307	-
Property taxes, levied for children's services.....				5,125,439	-	5,125,439	-
Property taxes, levied for developmental disability services.....				10,464,321	-	10,464,321	-
Property taxes, levied for county hospital services.....				2,993,535	-	2,993,535	-
Property taxes, levied for senior citizen services.....				3,416,961	-	3,416,961	-
Property taxes, levied for debt retirement.....				542,829	-	542,829	-
County hotel lodging tax.....				933,739	-	933,739	-
Sales taxes.....				22,005,853	-	22,005,853	-
Grants and contributions not restricted to a specific program.....				4,504,217	-	4,504,217	-
Investment earnings.....				2,332,405	46,479	2,378,884	154,889
Other revenue.....				2,379,282	527,006	2,906,288	705,118
Transfers.....				(25,725)	25,725	-	-
Total general revenues and transfers.....				67,218,406	599,210	67,817,616	860,007
Change in net assets.....				13,980,955	4,899,967	18,880,922	698,605
Net assets - beginning (Restated).....				203,357,849	120,474,514	323,832,363	9,644,434
Net assets - ending.....				\$ 217,338,804	\$ 125,374,481	\$ 342,713,285	\$ 10,343,039

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

**GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2011**

	General	Department of Job and Family Services	Board of Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Other Governmental Funds	Total Governmental Funds
ASSETS:							
Pooled Cash and Cash Equivalents.....	\$ 20,033,919	\$ 1,142,297	\$ 24,026,585	\$ 9,373,467	\$ 3,962,684	\$ 19,781,639	\$ 78,320,591
Deposits in Segregated Accounts.....	-	-	-	-	-	98,495	98,495
Receivables (Net of Allowances for Uncollectibles)							
Taxes.....	12,380,597	-	11,202,910	845,582	5,242,312	10,833,804	40,505,205
Accounts.....	194,108	336	43,219	71,824	6,100	255,483	571,070
Special Assessments.....	-	-	-	-	-	3,476	3,476
Accrued Interest.....	366,604	-	-	19,430	-	311	386,345
Due from Other Funds.....	75,475	9,027	-	-	-	1,218	85,720
Interfund Receivable.....	136,481	-	-	-	-	-	136,481
Due from Other Governments.....	2,268,932	384,516	676,956	4,601,220	452,458	5,348,954	13,733,036
Total Assets.....	\$ 35,456,116	\$ 1,536,176	\$ 35,949,670	\$ 14,911,523	\$ 9,663,554	\$ 36,323,380	\$ 133,840,419
LIABILITIES AND FUND BALANCES:							
Liabilities:							
Accounts Payable.....	\$ 305,258	\$ 304,373	\$ 204,235	\$ 45,674	\$ 205,984	\$ 341,000	\$ 1,406,524
Accrued Wages and Benefits.....	1,188,086	120,339	330,915	109,967	174,960	443,353	2,367,620
Due to Other Funds.....	-	4,381	8,474	16,951	1,837	50,207	81,850
Due to Other Governments.....	-	-	-	-	-	15,000	15,000
Deferred Revenue.....	10,627,671	384,516	11,879,672	4,356,207	5,614,079	15,844,800	48,706,945
Accrued Interest Payable.....	-	-	-	-	-	633	633
Interfund Payable.....	-	-	-	-	-	136,481	136,481
Bond Anticipation Notes.....	-	-	-	-	-	304,000	304,000
Total Liabilities.....	12,121,015	813,609	12,423,296	4,528,799	5,996,860	17,135,474	53,019,063
Fund Balances:							
Nonspendable.....	211,956	9,027	-	-	-	97,510	318,493
Restricted.....	-	713,540	23,526,374	10,382,724	3,666,694	18,771,554	57,060,886
Committed.....	2,138,635	-	-	-	-	476,805	2,615,440
Unassigned.....	20,984,510	722,567	23,526,374	10,382,724	3,666,694	(157,963)	20,826,547
Total Fund Balances.....	23,335,101	722,567	23,526,374	10,382,724	3,666,694	19,187,906	80,821,366
Total Liabilities and Fund Balances.....	\$ 35,456,116	\$ 1,536,176	\$ 35,949,670	\$ 14,911,523	\$ 9,663,554	\$ 36,323,380	\$ 133,840,419

Amounts reported for governmental activities in the Statement of Net Assets 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 governmental activities in the statement of net assets.....	3,810,898
Long term debts are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(26,453,427)
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.....	727,620
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 of debt is not recognized in the current period and, therefore, is not reported as a fund liability.....	(938,537)
Accrued interest on bonds are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(134,315)
Accrued compensated absences obligations are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(6,102,697)
The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods.....	5,581,464
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.....	159,976,433
Net assets of governmental activities.....	\$ 217,338,804

The notes to the financial statement 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, 2011**

	General	Department of Job and Family Services	Board of Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Other Governmental Funds	Total Governmental Funds
REVENUES:							
Taxes.....	\$ 30,535,349	\$ -	\$ 10,464,321	\$ 785,988	\$ 5,125,439	\$ 11,342,104	\$ 58,253,201
Charges for Services.....	5,629,271	-	274,133	207,135	69,941	11,711,842	17,892,322
Licenses and Permits.....	1,121,639	-	-	-	-	104,810	1,226,449
Fines and Forfeitures.....	419,772	-	-	138,051	-	730,478	1,288,301
Intergovernmental Revenues.....	4,693,400	5,975,928	5,367,904	7,323,473	4,546,246	8,917,422	36,824,373
Special Assessments.....	-	-	-	64,721	-	478,277	542,998
Investment Earnings.....	2,118,351	-	-	64,368	-	149,686	2,332,405
Other Revenue.....	583,700	9,463	141,421	83,214	17,499	1,289,684	2,124,981
Total Revenues.....	45,101,482	5,985,391	16,247,779	8,666,950	9,759,125	34,724,303	120,485,030
EXPENDITURES:							
Current:							
General Government:							
Legislative and Executive.....	13,267,205	-	-	-	-	1,620,078	14,887,283
Judicial.....	6,553,419	-	-	-	-	-	6,553,419
Public Safety.....	13,926,347	-	-	-	-	6,160,466	20,086,813
Public Works.....	640,457	-	-	8,646,734	-	25,458	9,312,649
Health.....	335,450	-	14,113,074	-	-	8,071,201	22,519,725
Human Services.....	727,444	6,403,851	-	-	8,112,746	11,460,744	26,704,785
Conservation and Recreation.....	2,072,797	-	-	-	-	821,981	2,894,778
Community and Economic Development.....	378,367	-	-	-	-	2,047,192	2,425,559
Capital Outlay.....	-	-	-	-	-	3,811	3,811
Debt Service:							
Principal Retirement.....	-	-	-	-	-	580,000	580,000
Interest and Fiscal Charges.....	-	-	-	3,675	-	1,066,426	1,070,101
Total Expenditures.....	37,901,486	6,403,851	14,113,074	8,650,409	8,112,746	31,857,357	107,038,923
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	7,199,996	(418,460)	2,134,705	16,541	1,646,379	2,866,946	13,446,107
OTHER FINANCING SOURCES (USES):							
Sales of Capital Assets.....	24,369	-	-	23,940	-	3,922	52,231
General Obligation Bonds Issued.....	-	-	-	-	-	8,000,000	8,000,000
Transfers In.....	238,949	306,319	-	55	-	2,515,437	3,060,760
Transfers Out.....	(2,478,965)	-	-	-	-	(609,672)	(3,088,637)
Total Other Financing Sources (Uses).....	(2,215,647)	306,319	-	23,995	-	9,909,687	8,024,354
Net Change in Fund Balance.....	4,984,349	(112,141)	2,134,705	40,536	1,646,379	12,776,633	21,470,461
Fund Balance (Deficit) at the Beginning of the Year (Restated).....	18,350,752	834,708	21,391,669	10,342,188	2,020,315	6,411,273	59,350,905
Fund Balance (Deficit) at the End of the Year.....	\$ 23,335,101	\$ 722,567	\$ 23,526,374	\$ 10,382,724	\$ 3,666,694	\$ 19,187,906	\$ 80,821,366

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

GREENE COUNTY, OHIO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2011

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

Net change in fund balances - total governmental funds (page 26).....	\$ 21,470,461
The net revenue of certain activities of the internal service fund is reported with governmental activities.....	1,465,246
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.....	(110,058)
The issuance of long-term debt provides current financial resources to government funds, but has no effect on net assets.....	(8,000,000)
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net assets.....	580,000
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.....	(18,892)
The difference in the change in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two accounting methods.....	(1,050,299)
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements.....	(1,596,691)
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.....	1,557,270
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.....	<u>(316,082)</u>
Change in net assets of governmental activities (page 24).....	<u>\$ 13,980,955</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 29,409,391	\$ 29,436,417	\$ 30,324,120	\$ 887,703
Charges for Services.....	4,452,070	5,444,948	5,641,840	196,892
Licenses and Permits.....	719,000	719,000	1,121,639	402,639
Fines and Forfeitures.....	414,700	447,700	419,772	(27,928)
Intergovernmental.....	4,944,816	4,954,816	4,805,140	(149,676)
Investment Earnings.....	1,930,666	1,930,666	1,395,856	(534,810)
Other.....	2,419,674	154,037	597,879	443,842
Total Revenues.....	44,290,317	43,087,584	44,306,246	1,218,662
Expenditures:				
General Government:				
Legislative and Executive.....	17,174,386	16,177,844	14,879,133	1,298,711
Judicial.....	7,317,749	7,666,730	6,638,885	1,027,845
Public Safety.....	14,481,567	14,539,793	14,482,627	57,166
Public Works.....	945,963	816,462	758,486	57,976
Health.....	389,395	389,395	322,130	67,265
Human Services.....	750,308	750,505	731,621	18,884
Conservation and Recreation.....	2,200,767	2,200,767	2,103,857	96,910
Community and Economic Development.....	589,004	539,004	391,384	147,620
Total Expenditures.....	43,849,139	43,080,500	40,308,123	2,772,377
Excess/(Deficiency) of Revenue over/(under) Expenditures....	441,178	7,084	3,998,123	3,991,039
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	6,050	6,050	24,369	18,319
Transfers In.....	215,700	371,400	238,949	(132,451)
Transfers Out.....	(2,865,376)	(3,160,858)	(2,478,965)	681,893
Advances In.....	-	-	179,584	179,584
Advances Out.....	(315,523)	(151,011)	(125,511)	25,500
Repayment of Loans to Other Governments.....	-	-	10,500	10,500
Loans to Other Governments.....	-	(29,500)	(29,500)	-
Total Other Financing Sources / (Uses).....	(2,959,149)	(2,963,919)	(2,180,574)	783,345
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(2,517,971)	(2,956,835)	1,817,549	4,774,384
Fund Balance (Deficit) at Beginning of Year.....	13,194,511	13,194,511	13,194,511	-
Prior Year Encumbrances Appropriated.....	902,673	902,673	902,673	-
Fund Balance (Deficit) at End of Year.....	\$ 11,579,213	\$ 11,140,349	\$ 15,914,733	\$ 4,774,384

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 - BUDGET AND ACTUAL
DEPARTMENT OF JOB AND FAMILY SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 8,800,000	\$ 6,322,241	\$ 6,175,925	\$ (146,316)
Other.....	6,000	6,000	6,613	613
Total Revenues.....	8,806,000	6,328,241	6,182,538	(145,703)
Expenditures:				
Human Services.....	10,051,832	6,989,664	6,677,111	312,553
Total Expenditures.....	10,051,832	6,989,664	6,677,111	312,553
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,245,832)	(661,423)	(494,573)	166,850
Other Financing Sources / (Uses):				
Transfers In.....	270,000	270,000	306,319	36,319
Total Other Financing Sources / (Uses).....	270,000	270,000	306,319	36,319
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(975,832)	(391,423)	(188,254)	203,169
Fund Balance (Deficit) at Beginning of Year.....	838,601	838,601	838,601	-
Prior Year Encumbrances Appropriated.....	137,231	137,231	137,231	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ 584,409</u>	<u>\$ 787,578</u>	<u>\$ 203,169</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD OF DEVELOPMENTAL DISABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 10,717,000	\$ 10,717,000	\$ 10,435,685	\$ (281,315)
Charges for Services.....	200,000	200,000	234,913	34,913
Intergovernmental.....	4,221,500	4,626,888	4,876,295	249,407
Other.....	10,000	10,000	137,467	127,467
Total Revenues.....	15,148,500	15,553,888	15,684,360	130,472
Expenditures:				
Health.....	15,525,713	16,206,101	14,508,500	1,697,601
Total Expenditures.....	15,525,713	16,206,101	14,508,500	1,697,601
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(377,213)	(652,213)	1,175,860	1,828,073
Fund Balance (Deficit) at Beginning of Year.....	19,816,361	19,816,361	19,816,361	-
Prior Year Encumbrances Appropriated.....	726,324	726,324	726,324	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 20,165,472</u>	<u>\$ 19,890,472</u>	<u>\$ 21,718,545</u>	<u>\$ 1,828,073</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MOTOR VEHICLE, ROAD AND BRIDGE
FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 804,250	\$ 804,250	\$ 783,846	\$ (20,404)
Charges for Services.....	200,000	200,000	224,515	24,515
Fines and Forfeitures.....	150,000	150,000	138,051	(11,949)
Intergovernmental.....	6,943,649	7,141,665	7,282,469	140,804
Special Assessments.....	28,313	33,107	33,107	-
Investment Earnings.....	100,000	100,000	68,301	(31,699)
Other.....	161,800	11,800	62,837	51,037
Total Revenues.....	8,388,012	8,440,822	8,593,126	152,304
Expenditures:				
Public Works.....	12,098,375	11,668,848	9,352,692	2,316,156
Total Expenditures.....	12,098,375	11,668,848	9,352,692	2,316,156
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,710,363)	(3,228,026)	(759,566)	2,468,460
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	5,000	5,000	23,940	18,940
Proceeds from Issue of Notes.....	293,000	-	-	-
Transfers In.....	-	-	55	55
Transfers Out.....	-	(58,245)	-	58,245
Advances In.....	500,000	-	-	-
Advances Out.....	(622,404)	(684,028)	-	684,028
Total Other Financing Sources / (Uses).....	175,596	(737,273)	23,995	761,268
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,534,767)	(3,965,299)	(735,571)	3,229,728
Fund Balance (Deficit) at Beginning of Year.....	8,906,374	8,906,374	8,906,374	-
Prior Year Encumbrances Appropriated.....	925,992	925,992	925,992	-
Fund Balance (Deficit) at End of Year.....	\$ 6,297,599	\$ 5,867,067	\$ 9,096,795	\$ 3,229,728

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 - BUDGET AND ACTUAL
CHILDREN SERVICES BOARD
FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 5,209,000	\$ 5,209,000	\$ 5,113,456	\$ (95,544)
Charges for Services.....	80,000	80,000	69,407	(10,593)
Intergovernmental.....	4,618,346	4,618,346	4,664,082	45,736
Other.....	19,500	19,500	11,939	(7,561)
Total Revenues.....	9,926,846	9,926,846	9,858,884	(67,962)
Expenditures:				
Human Services.....	11,276,786	11,276,786	9,365,923	1,910,863
Total Expenditures.....	11,276,786	11,276,786	9,365,923	1,910,863
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,349,940)	(1,349,940)	492,961	1,842,901
Fund Balance (Deficit) at Beginning of Year.....	1,808,213	1,808,213	1,808,213	-
Prior Year Encumbrances Appropriated.....	366,786	366,786	366,786	-
Fund Balance (Deficit) at End of Year.....	\$ 825,059	\$ 825,059	\$ 2,667,960	\$ 1,842,901

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

**GREENE COUNTY, OHIO
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2011**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
ASSETS:				
Current Assets:				
Pooled Cash and Cash Equivalents	\$ 4,467,429	\$ 4,664,426	\$ 9,131,855	\$ 5,565,016
Deposits with Segregated Accounts.....	614,479	1,168,416	1,782,895	-
Accounts Receivable (Net of Allowances for Uncollectibles).....	851,912	1,973,761	2,825,673	-
Special Assessments Receivable.....	1,583,620	4,205,426	5,789,046	-
Due From Other Governments.....	-	1,266,481	1,266,481	-
Prepaid Expenses.....	66,052	91,562	157,614	-
Inventory: Materials and Supplies.....	609,923	377,952	987,875	-
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	4,197,360	2,709,213	6,906,573	-
Debt Service Deposits.....	542,863	7,285,426	7,828,289	-
Total Restricted Assets.....	<u>4,740,223</u>	<u>9,994,639</u>	<u>14,734,862</u>	<u>-</u>
Total Current Assets.....	<u>12,933,638</u>	<u>23,742,663</u>	<u>36,676,301</u>	<u>5,565,016</u>
Noncurrent Assets:				
Unamortized Bond Issue Costs.....	838,051	1,197,569	2,035,620	-
Capital Assets (Net of Accumulated Depreciation).....	80,942,640	199,206,295	280,148,935	-
Total Noncurrent Assets.....	<u>81,780,691</u>	<u>200,403,864</u>	<u>282,184,555</u>	<u>-</u>
Total Assets.....	<u>94,714,329</u>	<u>224,146,527</u>	<u>318,860,856</u>	<u>5,565,016</u>
LIABILITIES:				
Current Liabilities:				
Accounts Payable.....	174,834	158,253	333,087	1,654,746
Accrued Wages & Benefits.....	376,100	336,430	712,530	-
Due to Other Funds.....	1,770	2,100	3,870	-
Unearned Revenue.....	-	1,266,481	1,266,481	-
Accrued Interest Payable.....	152,303	356,257	508,560	-
Current Portion of General Obligation Bonds.....	-	152,909	152,909	-
Current Portion of OWDA Loans.....	-	660,788	660,788	-
Current Portion of Special Assessment Bonds with Governmental Commitment.....	149,651	256,349	406,000	-
Current Liabilities Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	1,911,990	3,665,207	5,577,197	-
Matured General Obligation Bonds.....	-	5,000	5,000	-
Matured General Obligation Bond Interest.....	469	5,512	5,981	-
Matured Special Assessment Bonds with Governmental Commitment.....	15,000	-	15,000	-
Matured Special Assessment Bond Interest with Governmental Commitment.....	16,691	306	16,997	-
Construction Contracts.....	81,853	17,491	99,344	-
Total Current Liabilities.....	<u>2,880,661</u>	<u>6,883,083</u>	<u>9,763,744</u>	<u>1,654,746</u>
Long-Term Liabilities: (Net of Current Portions)				
OWDA Construction Commitments.....	5,769,119	51,084,887	56,854,006	-
General Obligation Bonds.....	9,914,623	11,606,826	21,521,449	-
Revenue Bonds.....	24,874,590	68,752,411	93,627,001	-
OWDA Loans.....	-	9,194,547	9,194,547	-
Special Assessment Bonds with Governmental Commitment.....	1,068,355	1,556,645	2,625,000	-
Total Long-Term Liabilities.....	<u>41,626,687</u>	<u>142,195,316</u>	<u>183,822,003</u>	<u>-</u>
Total Liabilities.....	<u>44,507,348</u>	<u>149,078,399</u>	<u>193,585,747</u>	<u>1,654,746</u>
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	37,239,312	52,270,726	89,510,038	-
Restricted for Debt Service.....	3,415,597	5,164,814	8,580,411	-
Unrestricted.....	9,552,072	17,632,588	27,184,660	3,910,270
Total Net Assets.....	<u>\$ 50,206,981</u>	<u>\$ 75,068,128</u>	<u>125,275,109</u>	<u>\$ 3,910,270</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			99,372	
Total Net Assets of Business-type Activities.....			<u>\$ 125,374,481</u>	

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

**GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
OPERATING REVENUES:				
Charges for Services.....	\$ 9,608,646	\$ 19,957,312	\$ 29,565,958	\$ 11,901,619
Other Revenue.....	221,894	305,112	527,006	254,301
Total Operating Revenues.....	9,830,540	20,262,424	30,092,964	12,155,920
OPERATING EXPENSES:				
Personal Services.....	2,062,507	2,377,823	4,440,330	-
Materials and Supplies.....	2,122,497	2,477,310	4,599,807	-
Contractual Services.....	455,981	1,103,018	1,558,999	10,668,708
Depreciation.....	2,149,279	4,086,942	6,236,221	-
Other Expenses.....	58,791	86,625	145,416	-
Total Operating Expenses.....	6,849,055	10,131,718	16,980,773	10,668,708
Operating Income / (Loss).....	2,981,485	10,130,706	13,112,191	1,487,212
NONOPERATING REVENUES (EXPENSES):				
Intergovernmental.....	-	404,736	404,736	-
Investment Income.....	45,834	645	46,479	-
Interest Expense and Fiscal Charges.....	(2,160,013)	(6,766,321)	(8,926,334)	-
Gain (Loss) from Disposal from Capital Assets.....	(13,936)	(6,746)	(20,682)	-
Total Nonoperating Revenues (Expenses).....	(2,128,115)	(6,367,686)	(8,495,801)	-
Income (Loss) Before Contributions and Transfers.....	853,370	3,763,020	4,616,390	1,487,212
Capital Contributions.....	115,474	118,260	233,734	-
Transfers In.....	545,173	14,846	560,019	2,152
Transfers Out.....	(4,738)	(529,556)	(534,294)	-
Changes in Net Assets.....	1,509,279	3,366,570	4,875,849	1,489,364
Total Net Assets at the Beginning of the Year (Restated).....	48,697,702	71,701,558		2,420,906
Total Net Assets at the End of the Year.....	\$ 50,206,981	\$ 75,068,128		\$ 3,910,270
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			24,118	
Change in Net Assets of Business-type Activities.....			\$ 4,899,967	

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

**GREENE COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
Cash flows from operating activities:				
Cash received from charges for services.....	\$ 9,634,270	\$ 19,281,013	\$ 28,915,283	\$ 11,901,619
Cash received from other operating revenue.....	224,113	373,350	597,463	256,027
Cash payments for personal services.....	(2,068,637)	(2,409,202)	(4,477,839)	-
Cash payments for materials and supplies.....	(2,043,437)	(2,420,249)	(4,463,686)	-
Cash payments for contract services.....	(472,829)	(1,081,006)	(1,553,835)	(10,833,835)
Cash payments for other expenses.....	(58,940)	(85,658)	(144,598)	-
Net cash provided by operating activities.....	<u>5,214,540</u>	<u>13,658,248</u>	<u>18,872,788</u>	<u>1,323,811</u>
Cash flows from noncapital financing activities:				
Transfers in from other funds.....	545,173	14,846	560,019	2,152
Transfers out to other funds.....	(4,738)	(529,556)	(534,294)	-
Net cash provided by noncapital financing activities.....	<u>540,435</u>	<u>(514,710)</u>	<u>25,725</u>	<u>2,152</u>
Cash flows from capital and related financing activities:				
Cash received from intergovernmental revenue.....	-	448,451	448,451	-
Proceeds of sale of capital assets.....	487	2,372	2,859	-
Special assessments received.....	216,820	488,083	704,903	-
Interest payments on capital financing.....	(1,925,311)	(6,566,260)	(8,491,571)	-
Acquisition of capital assets.....	(435,516)	(671,492)	(1,107,008)	-
Note and bond retirement.....	(2,216,946)	(6,662,178)	(8,879,124)	-
Net cash used for capital and related financing activities.....	<u>(4,360,466)</u>	<u>(12,961,024)</u>	<u>(17,321,490)</u>	<u>-</u>
Cash flows from investing activities:				
Interest on cash equivalents.....	45,789	217	46,006	-
Net cash provided by investing activities.....	<u>45,789</u>	<u>217</u>	<u>46,006</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents.....	1,440,298	182,731	1,623,029	1,325,963
Cash and cash equivalents at beginning of year.....	7,838,970	8,359,324	16,198,294	4,239,053
Cash and cash equivalents at end of year.....	<u>\$ 9,279,268</u>	<u>\$ 8,542,055</u>	<u>\$ 17,821,323</u>	<u>\$ 5,565,016</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss).....	\$ 2,981,485	\$ 10,130,706	\$ 13,112,191	\$ 1,487,212
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation.....	2,149,279	4,086,942	6,236,221	-
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	27,843	(608,061)	(580,218)	1,726
(Increase) decrease in prepayments.....	(20,930)	4,692	(16,238)	-
(Increase) decrease in inventory.....	(41,075)	23,849	(17,226)	-
Increase (decrease) in accounts payable.....	124,068	51,499	175,567	(165,127)
Increase (decrease) in accrued wages and benefits...	(6,130)	(31,379)	(37,509)	-
Net cash provided by operating activities.....	<u>\$ 5,214,540</u>	<u>\$ 13,658,248</u>	<u>\$ 18,872,788</u>	<u>\$ 1,323,811</u>
Reconciliation of cash and cash equivalents:				
Pooled Cash and Cash Equivalents.....	\$ 4,467,429	\$ 4,664,426	\$ 9,131,855	\$ 5,565,016
Deposits with Segregated Accounts.....	614,479	1,168,416	1,782,895	-
Restricted Pooled Cash and Cash Equivalents.....	4,197,360	2,709,213	6,906,573	-
Total Cash and Cash Equivalents.....	<u>\$ 9,279,268</u>	<u>\$ 8,542,055</u>	<u>\$ 17,821,323</u>	<u>\$ 5,565,016</u>
Non-Cash Transactions:				
Contributions from Developers.....	\$ 115,474	\$ 118,260	\$ 233,734	\$ -
OWDA On Behalf Payment to Vendors.....	96,539	327,059	423,598	-

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

**GREENE COUNTY, OHIO
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2011**

		<u>AGENCY FUNDS</u>
Assets:		
Pooled Cash and Cash Equivalents.....	\$	12,691,746
Deposits with Segregated Accounts.....		2,852,764
Taxes Levied for Other Governments.....		186,090,249
Total Assets.....		<u>201,634,759</u>
Liabilities:		
Payroll Withholding.....		4,501
Due to Other Governments.....		192,693,804
Other Liabilities.....		8,936,454
Total Liabilities.....		<u>201,634,759</u>
Net Assets:		
Held in Trust.....	\$	<u><u>-</u></u>

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

**GREENE COUNTY, OHIO
STATEMENT OF NET ASSETS
COMPONENT UNITS
DECEMBER 31, 2011**

	<u>Homecroft, Inc.</u>	<u>Greene, Inc.</u>	<u>Total</u>
Assets:			
Cash and Cash Equivalents.....	\$ 476,919	\$ 2,385,137	\$ 2,862,056
Investments.....	-	2,374,141	2,374,141
Accounts Receivable.....	20,094	337,511	357,605
Prepaid Expenses.....	-	95,406	95,406
Unamortized Bond Issue Costs.....	-	266,915	266,915
Restricted Assets: Cash and Cash Equivalents.....	1,500	562,880	564,380
Capital Assets (Net of Accumulated Depreciation).....	2,512,697	7,341,458	9,854,155
Capital Assets Not Being Depreciated.....	614,110	692,494	1,306,604
Other Assets.....	30,711	-	30,711
Total Assets.....	<u>3,656,031</u>	<u>14,055,942</u>	<u>17,711,973</u>
Liabilities:			
Accounts Payable.....	8,214	4,726	12,940
Accrued Payroll.....	-	31,741	31,741
Accrued Interest Payable.....	-	36,110	36,110
Capital Lease Payable - Current Portion.....	-	23,916	23,916
Mortgage Notes Payable - Current Portion.....	51,909	-	51,909
Bonds Payable - Current Portion.....	-	120,000	120,000
Unearned Revenue.....	625,803	221,053	846,856
Capital Lease Payable - Net Current Portion.....	-	71,539	71,539
Mortgage Notes Payable - Net Current Portion.....	279,621	-	279,621
Bonds Payable - Net Current Portion.....	-	5,860,000	5,860,000
Other Liabilities.....	34,302	-	34,302
Total Liabilities.....	<u>999,849</u>	<u>6,369,085</u>	<u>7,368,934</u>
Net Assets:			
Invested in Capital Assets Net of Related Debt.....	2,825,863	1,958,496	4,784,359
Restricted for Debt Service.....	-	562,880	562,880
Unrestricted.....	(169,681)	5,165,481	4,995,800
Total Net Assets.....	<u>\$ 2,656,182</u>	<u>\$ 7,686,857</u>	<u>\$ 10,343,039</u>

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

GREENE COUNTY, OHIO
STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2011

	Program Revenues			Net <Expense> Revenue and Changes in Net Assets		
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Homecroft Inc.	Greene Inc.	Total
Homecroft, Inc.....	\$ 206,525	\$ 655,855	\$ -	\$ 205,954	\$ -	\$ 205,954
Greene, Inc.....	1,647,826	1,231,301	-	-	(367,356)	(367,356)
Total Component Units.....	<u>\$ 1,854,351</u>	<u>\$ 1,887,156</u>	<u>\$ -</u>	<u>205,954</u>	<u>(367,356)</u>	<u>(161,402)</u>
General Revenues:						
Investment Earnings.....				849	154,040	154,889
Gain / <Loss> from sale of assets.....				-	-	-
Other Revenue.....				127,257	577,861	705,118
Total General Revenues.....				<u>128,106</u>	<u>731,901</u>	<u>860,007</u>
Change in Net Assets.....				334,060	364,545	698,605
Net assets - beginning.....				2,322,122	7,322,312	9,644,434
Net assets - ending.....				<u>\$ 2,656,182</u>	<u>\$ 7,686,857</u>	<u>\$ 10,343,039</u>

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011

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 and general administrative services. In addition, the County operates a water and sewer system.

Discretely Presented 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 and 39, in defining the reporting entity. Based on these criteria, two entities were determined to be discretely presented component units. Information regarding their fiscal dependence on the County can be found in Note N. The component units are presented in a separate column on the County's government wide financial statements to emphasize that they are legally separate from the County. They are listed below:

Homecroft, Inc.: Homecroft, Inc. (Homecroft) is a nonprofit organization that provides affordable housing in Greene County for occupancy by persons with developmental disabilities. The Greene County Board of Developmental Disabilities provides Homecroft with operating grants. Based on the significant services and resources provided by the County to Homecroft and Homecroft's sole purpose to provide housing assistance to developmentally disabled adults of Greene County, it is the County's position that exclusion could result in misleading financial data. Therefore, Homecroft is included as a discretely presented component unit of the County. Homecroft has a fiscal year ending December 31. Homecroft is fiscally dependent on Greene County.

Greene, Inc.: Greene, Inc. is a nonprofit corporation organized for the purpose of providing employment for the developmentally disabled residents of Greene County. Employment opportunities are created by contracting work from area businesses and performing the work for these contracts on Greene, Inc.'s premises and other locations. The Greene County Board of Developmental Disabilities provides staff salaries, transportation and certain equipment to Greene, Inc. Based on the significant services and resources provided by the County to Greene, Inc. and Greene, Inc. sole purpose of providing assistance to developmentally disabled adults of Greene County, it is the County's position that exclusion could result in misleading financial data. Therefore, Greene Inc. is included as a discretely presented component unit of Greene County. Greene, Inc. has a fiscal year ending December 31. Greene, Inc. is fiscally dependent on Greene County.

Copies of all component units' complete, separately audited financial statements are on file at: The Greene County Auditor's Office, 69 Greene St., Xenia, Ohio, 45385.

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 2011, 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. The County did not contribute any money to the Library in 2011.

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 2011, the County paid the Transit Board \$1,796,660 for services provided under this contract.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011
(CONTINUED)

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 \$3,790 in 2011. This amount represented rent payments made on behalf of qualifying individuals.

Greene County Regional Airport Authority (Authority): The County Commissioners appoint all 7 members of the Authority's Board. In addition, the County provided \$118,261 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 assets and the statement of activities, report information on all of the non-fiduciary activities of the primary government and its component units. 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. Likewise, the primary government is reported separately from its component units for which the primary government is financially accountable.

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.

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.

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.

Motor Vehicle Road and Bridge - 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.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011
(CONTINUED)

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.

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, component unit 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. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the balance sheet and the operating statements present increases (revenues) and decreases (expenses) in total net assets. 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. In accordance with GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting," the County and its component units apply all GASB pronouncements and all Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989, unless they conflict with GASB pronouncements. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance. 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 and claims and judgements, 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 entails all other activity not included in operating revenues and expenses. Non-operating revenues and expenses include capital and noncapital financing activities and investing activities.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011
(CONTINUED)

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 2011 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. The major differences between the budget basis and the GAAP basis are:

- Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- Outstanding encumbrances at year end are treated as expenditures on the budgetary basis of accounting and are reported as a component of fund balance on governmental fund level statements.

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 "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, a Greene County issued bond 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 2011. 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 share price which is the price the investment could be sold for on December 31, 2011.

All component units define cash and cash equivalents as cash on hand and deposits with original maturities of three months or less.

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.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Investments: Greene, Inc., a discretely presented component unit of Greene County, records its investments in U.S. Government Securities, annuities, mutual funds, certificates of deposit, money market and federal agency instruments at fair market value.

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:

<u>Asset</u>	<u>Estimated Useful Life</u>
Equipment, furniture and fixtures	5 to 50 years
Buildings, structures and improvements	30 to 50 years
Improvements other than buildings	30 to 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, expenditures made by the County to preserve existing roads or bridges are expensed rather than capitalized. Only expenditures 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.

Capital Assets and Depreciation - Component Units: The component units record capital assets at cost. The assets are depreciated on the straight-line method using 5 to 30 years estimated useful lives. Upon retirement, an asset's cost and related depreciation are removed from the books. Repairs and maintenance are expensed when incurred.

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 2011, 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.

Deferred Revenue: Deferred Revenue consists of unearned revenue and unavailable revenue. Unearned revenue is reported as Deferred Revenue to the extent that the earnings process has not been completed. Unearned revenue is found using both the accrual and the modified accrual basis of accounting. In the government-wide statement of net assets and in the enterprise funds, unrecognized revenue is termed unearned revenue.

Unavailable revenue occurs when revenue has been earned, but the revenue is not available to finance expenditures of the current fiscal year. This type of Deferred Revenue is unique to governmental funds which use the modified accrual basis of accounting. On the Balance Sheet for Governmental Funds, \$5,581,464 of the Deferred Revenue reported is comprised of unavailable revenue.

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

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, 2011 is \$137,069.

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 ORC, 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 ORC, the County has specified the funds to receive an allocation of interest earnings. In 2011, interest revenue credited to the General Fund amounted to \$2,118,351, including \$1,834,007 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$64,368. Other non-major governmental funds earned \$149,686 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 O for additional information.

Encumbrances: Encumbrance accounting is utilized by County funds in the normal course of operations for purchase orders and contract-related expenditures. An encumbrance is a reserve on the available spending authority due to a commitment for a future expenditure and does not represent a liability. Encumbrances outstanding at year-end appear as a component to the fund balance of each governmental fund in the governmental fund financial statements. These encumbrances are carried forward to the next fiscal year. If the actual expenditures are less than the amount encumbered, the excess reserve is closed to the fund balance.

Fund Balance: Fund balance is divided into four 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 principle of trust funds.

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

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.

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 and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first, followed by unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification could be used.

Net Assets: Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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 assets are 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.

Net assets restricted for other purposes primarily include funds for tax assessment and collection, construction and maintenance of the County's road and bridge infrastructure, services for the developmentally disabled and funding the Children's Services Board and Department of Job and Family Services.

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

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

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 \$18,681,718, which includes \$20,000 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents". The bank balances totaled \$20,350,820.

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. Of the bank balances totaling \$20,350,820, \$2,577,470 was insured by FDIC. The remaining balance of \$17,773,350 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;
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 pool (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;
9. High grade commercial paper in an amount not to exceed 5% 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 ten percent of County's total average portfolio.

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

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, 2011, the County had the following investments:

Investment Type	Carrying and Fair Value	Investment Maturities			% of Portfolio
		Less than One Year	One to Two Years	Two to Three Years	
Federal National Mortgage Association Notes	\$ 16,006,479	\$ 2,625,731	\$ 2,300,700	\$ 11,080,048	16.22%
Federal Home Loan Bank Notes	21,614,770	2,044,801	3,592,613	15,977,356	21.91%
Federal Home Loan Mortgage Notes	20,785,994	4,191,156	0	16,594,838	21.07%
Federal Farm Credit Bank Notes	6,844,799	0	2,109,013	4,735,786	6.94%
Greene County Bonds	200,000	0	200,000	0	0.20%
STAROhio	496,001	496,001	0	0	0.50%
Money Market Funds	32,720,178	32,720,178	0	0	33.16%
Total Investments	\$ 98,668,221	\$ 42,077,867	\$ 8,202,326	\$ 48,388,028	100.00%

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. Investments in commercial paper are limited to notes rated at the time of purchase to the highest classification established by two nationally recognized standard rating services.

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.

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$ 117,349,939	\$ 0
Investments:		
Greene County Bonds	(200,000)	200,000
Federal Agency Instruments	(65,252,042)	65,252,042
Money Market Funds	(32,720,178)	32,720,178
STAR Ohio	(496,001)	496,001
GASB Statement No. 3	\$ 18,681,718	\$ 98,668,221

DISCRETELY PRESENTED COMPONENT UNITS:

Deposits: All monies are deposited into banks or investment companies designated by each component unit's governing board. Funds not needed for immediate expenditure may be deposited in interest bearing or non-interest bearing accounts, or U.S. government obligations. Security shall be furnished for all deposits, whether interest bearing or non-interest bearing, except that no such security is required for U.S. government obligations.

Custodial risk is the risk that, in the event of bank failure, the deposits of the component unit might not be recovered. At December 31, 2011, discretely presented component units held demand deposits with a carrying value of \$3,426,436. The bank balances totaled \$2,960,019, all of which was insured by FDIC.

Investments: At of December 31, 2011, Greene, Inc. was the only component unit to have investments, they were as follows:

Investment Type	Fair Value	% of Investments	Maturity	Rating Standard and Poor's / Moody's
U.S. Agencies	\$ 1,246,310	52.50%	9.14 Years	A-1 / P-1
Money Market	720,379	30.34%	Less than 1 year	A-1 / P-1
Mutual Funds	407,452	17.16%	Less than 1 year	A-1 / P-1
Total	\$ 2,374,141	100.00%		

Interest rate risk: Greene Inc.'s investment policy provides that it shall attempt to match the term to maturity of its investments with anticipated cash flow requirements.

Credit risk: The component units do not place a limit on the amount that may be invested in any one issuer.

Custodial Credit Risk: For an investment, custodial risk is the risk that, in the event of the failure of the counterparty, the component unit will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. In order to mitigate this risk, the component units purchase their investments only through an approved broker/dealer or institution.

Concentration of credit risk: The component units have no policy regarding diversification of the investments, but rely on its Finance Committee to monitor investments.

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

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, 2011 follow:

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General	\$ 75,475	\$ 0
Department of Job and Family Services	9,027	4,381
Board of Developmental Disabilities	0	8,474
Motor Vehicle, Road and Bridge	0	16,951
Children Services Board	0	1,837
Other Governmental Funds	1,218	50,207
Total Governmental Activities	85,720	81,850
Proprietary Funds:		
Water	0	1,770
Sewer	0	2,100
Total Proprietary Funds	0	3,870
Total Due To/From Other Funds - All Funds	\$ 85,720	\$ 85,720

	Interfund Receivable	Interfund Payable
Governmental Funds:		
General	\$ 136,481	\$ 0
Other Governmental Funds	0	136,481
Total Interfund Receivable/Payable	\$ 136,481	\$ 136,481

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

NOTE D -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2011 was as follows:

Governmental Activities:

	Restated Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 2,509,680	\$ 0	\$ 0	\$ 2,509,680
Infrastructure	129,905,237	311,472	(209,879)	130,006,830
Total Capital Assets, Not Being Depreciated	132,414,917	311,472	(209,879)	132,516,510
Capital Assets, Being Depreciated:				
Buildings, Structures and Improvements	36,924,431	0	0	36,924,431
Equipment, Furniture and Fixtures	10,532,903	1,245,798	(800,028)	10,978,673
Total Capital Assets Being Depreciated	47,457,334	1,245,798	(800,028)	47,903,104
Accumulated Depreciation:				
Buildings, Structures and Improvements	(12,508,410)	(790,938)	0	(13,299,348)
Equipment, Furniture and Fixtures	(7,031,905)	(805,753)	693,825	(7,143,833)
Total Accumulated Depreciation	(19,540,315)	(1,596,691)	693,825	(20,443,181)
Total Capital Assets, Being Depreciated, Net	27,917,019	(350,893)	(106,203)	27,459,923
Governmental Activities Capital Assets, Net	\$160,331,936	\$ (39,421)	\$ (316,082)	\$ 159,976,433

Business-type Activities:

	Restated Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 2,093,282	\$ 0	\$ 0	\$ 2,093,282
Construction In Progress	78,731,667	1,498,195	(6,633,279)	73,596,583
Total Capital Assets, Not Being Depreciated	80,824,949	1,498,195	(6,633,279)	75,689,865
Capital Assets, Being Depreciated:				
Buildings, Structures and Improvements	14,218,410	0	0	14,218,410
Improvements Other Than Buildings	265,802,876	6,867,013	0	272,669,889
Equipment, Furniture and Fixtures	13,181,200	12,188	(859,935)	12,333,453
Total Capital Assets Being Depreciated	293,202,486	6,879,201	(859,935)	299,221,752

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

	Restated Balance January 1	Additions	Deductions	Balance December 31
Accumulated Depreciation:				
Buildings, Structures and Improvements	(6,166,012)	(284,366)	0	(6,450,378)
Improvements Other Than Buildings	(71,339,566)	(5,702,324)	0	(77,041,890)
Equipment, Furniture and Fixtures	(11,857,276)	(249,531)	836,393	(11,270,414)
Total Accumulated Depreciation	<u>(89,362,854)</u>	<u>(6,236,221)</u>	<u>836,393</u>	<u>(94,762,682)</u>
Total Capital Assets, Being Depreciated, Net	<u>203,839,632</u>	<u>642,980</u>	<u>(23,542)</u>	<u>204,459,070</u>
Business-type Activities Capital Assets, Net	<u>\$ 284,664,581</u>	<u>\$ 2,141,175</u>	<u>\$ (6,656,821)</u>	<u>\$ 280,148,935</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:

Legislative and Executive	\$ 223,689
Judicial	165,056
Public Safety	497,966
Public Works	472,525
Health	58,350
Human Services	89,168
Conservation and Recreation	29,184
Community and Economic Development	60,753
Total Depreciation Expense - Governmental Activities	<u>\$ 1,596,691</u>

Business-type Activities:

Water	\$ 2,149,279
Sewer	4,086,942
Total Depreciation Expense - Business-type Activities	<u>\$ 6,236,221</u>

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

DISCRETELY PRESENTED COMPONENT UNITS:

Summaries of the Component Units' capital assets as of December 31, 2011 follow:

Homecroft, Inc.:	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 582,023	\$ 32,087	\$ 0	\$ 614,110
Capital Assets, Being Depreciated:				
Houses	2,712,951	180,906	0	2,893,857
Equipment, furniture and fixtures	15,734	2,283	(125)	17,892
Vehicles	16,555	0	0	16,555
Buildings - Commercial	615,870	0	0	615,870
Total Capital Assets, Being Depreciated	3,361,110	183,189	(125)	3,544,174
Accumulated Depreciation	(888,733)	(142,869)	125	(1,031,477)
Total Capital Assets, Being Depreciated, Net	2,472,377	40,320	0	2,512,697
Total Capital Assets, Net	\$ 3,054,400	\$ 72,407	\$ 0	\$ 3,126,807

Greene, Inc.:	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 692,494	\$ 0	\$ 0	\$ 692,494
Total Capital Assets, Not Being Depreciated	692,494	0	0	692,494
Capital Assets, Being Depreciated:				
Building Improvements	7,432,699	53,636	0	7,486,335
Machinery and equipment	1,426,254	130,253	(41,864)	1,514,643
Total Capital Assets, Being Depreciated	8,858,953	183,889	(41,864)	9,000,978
Accumulated depreciation				
Building Improvements	(539,431)	(223,310)	0	(762,741)
Machinery and equipment	(798,730)	(139,913)	41,864	(896,779)
Total Accumulated Depreciations	(1,338,161)	(363,223)	41,864	(1,659,520)
Total Capital Assets Being Depreciated, Net	7,520,792	(179,334)	0	7,341,458
Total Capital Assets, Net	\$ 8,213,286	\$ (179,334)	\$ 0	\$ 8,033,952

GREENE COUNTY, OHIO
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NOTE E -- BOND ANTICIPATION NOTES

Bond anticipation notes in governmental funds were used to construct buildings, to purchase new equipment and to provide money for the Greene Town Center project. The County and other political subdivisions are financing the infrastructure improvements through a tax incentive program. As of December 31, 2011, there are no bond anticipation notes outstanding in business type funds. All notes in governmental funds 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, 2011, follows:

	Interest Rate	Balance 1/1/2011	Issued	Retired	Balance 12/31/2011
Governmental Funds:					
Ice Arena Nutter Center	1.500%	\$ 364,000	\$ 304,000	\$ (364,000)	\$ 304,000
First Frontier Project	1.500%	102,500	0	(102,500)	0
Greene Town Center	1.375%	8,345,000	7,950,000	(16,295,000)	0
Facilities Renovation Ledbetter #1	1.500%	33,990	0	(33,990)	0
Facilities Renovation Ledbetter #2	1.500%	56,510	0	(56,510)	0
Engineer Equipment	1.500%	293,000	0	(293,000)	0
General Capital Improv. 2007	1.500%	126,300	0	(126,300)	0
Courthouse Roof	1.500%	323,700	0	(323,700)	0
Grand Totals		<u>\$ 9,645,000</u>	<u>\$ 8,254,000</u>	<u>\$ (17,595,000)</u>	<u>\$ 304,000</u>

All outstanding bond anticipation notes as of December 31, 2011 are to be reissued during 2012. 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 proprietary bonds are retired from the related Enterprise Fund. General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. General obligation bonds are direct obligations and pledge the full faith and credit of the County. 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 \$56,650,000, with \$31,928,427 issued for governmental activities and \$24,721,573 issued for business-type activities. During 2011, \$8,000,000 of these bonds were issued for governmental activities and no such bonds were issued for business-type activities.

On September 20, 2011, the County Issued \$7,800,000 in Infrastructure Improvement Limited Tax General Obligation Bonds with interest rates ranging from 2.0% to 3.7%. The purpose of this issue was to finance infrastructure related to the Greene Town Center and to pay certain costs of issuance of the bonds.

On September 20, 2011, the County Issued \$200,000 in Roof Replacement General Obligation Bonds with interest rates ranging from 1.25% to 1.8%. The purpose of this issue was to finance the repair of the courthouse roof and to pay certain costs of issuance of the bonds.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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General obligation bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Governmental Activities:			
Various Purpose	2002	3.0% to 5.0%	\$ 13,360,000
Infrastructure	2007	4.25% to 5.0%	6,000,000
Various Purpose	2007	4.0% to 5.25%	9,610,000
Various Purpose	2010	3.25% to 5.0%	2,958,427
Greene Town Center	2011	2.0% to 3.7%	7,800,000
Courthouse Roof Replacement	2011	1.25% to 1.8%	200,000
Business-type Activities:			
Sewer System Bonds	2003	2.0% to 4.65%	4,515,000
Water System Bonds	2010	3.25% to 5.0%	10,946,573
Sewer System Bonds	2010	5.0% to 6.75%	7,405,000
Sewer System Bonds	2010	3.25% to 5.0%	1,855,000

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

Year	Governmental Activities				
	Principal	Deferred Loss	Discount	Premium	Interest
2012	\$ 845,000	\$ 0	\$ 0	\$ 0	\$ 1,611,788
2013	1,105,000	(20,886)	0	41,018	1,079,066
2014	930,000	(21,881)	0	42,972	1,044,251
2015	980,000	(22,875)	0	44,925	1,012,127
2016	1,134,450	(34,722)	(2,272)	45,901	978,027
2017 - 2021	6,463,977	(205,834)	(14,180)	265,154	4,172,985
2022 - 2026	8,035,000	(273,603)	(20,281)	338,400	2,707,662
2027 - 2031	6,555,000	(147,819)	(13,266)	160,167	814,938
2032 - 2036	405,000	0	0	0	19,238
Total	\$ 26,453,427	\$ (727,620)	\$ (49,999)	\$ 938,537	\$ 13,440,082

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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(CONTINUED)

Year	Business-type Activities			
	Principal	Deferred Loss	Discount	Interest
2012	\$ 165,000	\$ (12,063)	\$ (28)	\$ 1,158,626
2013	170,000	(12,440)	(28)	1,152,776
2014	175,000	(12,817)	(28)	1,146,669
2015	185,000	(13,571)	(28)	1,140,299
2016	435,550	(23,909)	(1,688)	1,133,299
2017 - 2021	3,646,023	(233,025)	(19,884)	5,268,545
2022 - 2026	3,820,000	(217,808)	(23,036)	4,452,385
2027 - 2031	4,215,000	(227,827)	(33,996)	3,492,476
2032 - 2036	5,885,000	(339,228)	(42,652)	2,140,373
2037 - 2041	4,425,000	(202,589)	(30,570)	582,076
Total	<u>\$ 23,121,573</u>	<u>\$ (1,295,277)</u>	<u>\$ (151,938)</u>	<u>\$ 21,667,524</u>

Special Assessment Bonds: The County issues special assessment bonds to provide funds for the construction of land improvements. Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. The bonds are also backed by the full faith and credit of the County as additional security. Special assessment bonds have been issued for both governmental and business-type activities. The original amount of special assessment bonds issued in prior years is \$8,110,000, with \$390,000 issued for governmental activities and \$7,720,000 issued for business-type activities. During 2011, no such bonds were issued for governmental activities or for business-type activities. These bonds will be repaid from amounts levied against the property owners benefitted by the related construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide resources to cover the deficiency until other resources are received. Special assessment bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue
Governmental Activities			
Road & Ditch Improvement	2001	4.4%	390,000
Business-type Activities			
Water and Sewer Improvements	1991	6.5%	275,000
Water and Sewer Improvements	1992	7.0%	1,480,000
Water and Sewer Improvements	1993	5.0%	950,000
Water and Sewer Improvements	1994	5.625% - 5.75%	500,000
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	4.10% - 4.75%	640,000
Sewer Improvements	2005	3.25% - 4.25%	1,435,000
Water Improvements	2007	6.0%	20,000

GREENE COUNTY, OHIO
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(CONTINUED)

	Year Issued	Interest Rate	Original Issue
Water and Sewer Improvements	2008	5.0%	1,095,000

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

	Business-type Activities	
Year	Principal	Interest
2012	\$ 406,000	\$ 143,913
2013	321,000	123,336
2014	246,000	107,747
2015	226,000	95,710
2016	211,000	84,900
2017- 2021	870,000	290,527
2022- 2026	645,000	104,863
2027- 2031	106,000	7,810
Total	\$ 3,031,000	\$ 958,806

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 \$125,680,000. During 2011, none of these bonds were issued. Revenue bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Water System	2001	4.0% - 5.25%	4,565,000
Sewer System	2003	5.2% - 5.5%	11,745,000
Water System	2004	2.0% - 5.0%	21,490,000
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	4.000%	850,000

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(CONTINUED)

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

Year	Business-type Activities				
	Principal	Deferred Loss	Premium	Discount	Interest
2012	\$ 5,800,000	\$ (450,654)	\$ 227,851	\$ 0	\$ 4,800,158
2013	6,280,000	(482,289)	258,402	0	4,550,210
2014	6,570,000	(505,498)	271,076	0	4,270,774
2015	6,845,000	(527,053)	282,112	0	3,990,448
2016	7,385,000	(568,008)	296,170	(3,092)	3,669,335
2017 - 2021	38,905,000	(3,071,984)	1,714,517	(25,492)	12,922,597
2022 - 2026	26,390,000	(1,903,760)	1,413,571	(38,476)	4,201,398
2027 - 2031	4,255,000	(149,277)	61,024	(24,941)	487,850
Total	<u>\$ 102,430,000</u>	<u>\$ (7,658,523)</u>	<u>\$ 4,524,723</u>	<u>\$ (92,001)</u>	<u>\$ 38,892,770</u>

Ohio Water Development Authority (OWDA) Loans: The County has borrowed funds from the Ohio Water Development Authority (OWDA) for the acquisition and construction of water and sewer facilities related to business-type activities. The original amount of OWDA loans obtained in prior years is \$13,877,265, all of which relates to business-type activities. During 2011, no projects were finalized. There are four projects currently in process. The total amount owed as of December 31, 2011 on these four projects, \$56,854,006, is reported as OWDA Construction Commitments on the proprietary fund level statements and as a Non-current Liability Due in More Than One Year on the entity wide statements. When the County is notified by the OWDA that a project is completed, it will be reported with other completed OWDA projects. OWDA 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

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

Year	Principal	Interest
2012	\$ 660,788	\$ 347,689
2013	685,831	322,645
2014	701,091	296,615
2015	716,577	270,358
2016	743,598	243,336
2017 - 2021	3,571,772	815,378
2022 - 2026	2,775,678	195,097
Total	<u>\$ 9,855,335</u>	<u>\$ 2,491,118</u>

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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(CONTINUED)

Long term debt and other obligations of the county at December 31, 2011 consist of the following:

Governmental Activities:		Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
General Obligation Bond:						
2002	Various Purpose	800,000	0	(390,000)	410,000	410,000
2007	Infrastructure	5,625,000	0	(150,000)	5,475,000	150,000
2011	Infrastructure	0	7,800,000	0	7,800,000	285,000
2011	Courthouse Repair	0	200,000	0	200,000	0
2007	Various Purpose	9,610,000	0	0	9,610,000	0
	Premium	938,537	0	0	938,537	0
	Deferred Loss	(477,899)	0	0	(477,899)	0
	Net GO Bond	10,070,638	0	0	10,070,638	0
2010	Various Purpose	2,958,427	0	0	2,958,427	0
	Discount	(49,999)	0	0	(49,999)	0
	Deferred Loss	(249,721)	0	0	(249,721)	0
	Net GO Bond	2,658,707	0	0	2,658,707	0
Total General Obligation Bonds		19,154,345	8,000,000	(540,000)	26,614,345	845,000
Special Assessment Bonds with Governmental Commitment:						
2001	Ditch Improvement	40,000	0	(40,000)	0	0
Total Special Assessment Bonds		40,000	0	(40,000)	0	0
Total Bonds Payable		19,194,345	8,000,000	(580,000)	26,614,345	845,000
Compensated Absences		5,992,639	848,367	(738,309)	6,102,697	602,947
Total Long-term Liabilities		\$ 25,186,984	\$ 8,848,367	\$(1,318,309)	\$32,717,042	\$1,447,947

Business-type Activities:		Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
General Obligation Bonds:						
2003	Sewer System	3,070,000	0	(155,000)	2,915,000	160,000
	Deferred Loss	(231,460)	0	11,686	(219,774)	(12,063)
	Net General Obligation Bond	2,838,540	0	(143,314)	2,695,226	147,937
2010	Water System	10,946,573	0	0	10,946,573	0
	Deferred Loss	(943,679)	0	0	(943,679)	0
	Discount	(88,271)	0	0	(88,271)	0
	Net General Obligation Bond	9,914,623	0	0	9,914,623	0

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(CONTINUED)

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
2010 Sewer System	1,855,000	0	0	1,855,000	0
Deferred Loss	(131,824)	0	0	(131,824)	0
Discount	(22,198)	0	0	(22,198)	0
Net General Obligation Bond	1,700,978	0	0	1,700,978	0
2010 Sewer System	7,405,000	0	0	7,405,000	5,000
Discount	(41,469)	0	0	(41,469)	(28)
Net General Obligation Bond	7,363,531	0	0	7,363,531	4,972
Total General Obligation	21,817,672	0	(143,314)	21,674,358	152,909
O.W.D.A. Loans:					
1984 Wastewater Treatment	786,210	0	(95,604)	690,606	100,623
2007 Shawnee Hills Sewer	4,962,323	0	(261,445)	4,700,878	270,012
2007 Cedarville Sewer	4,674,831	0	(261,170)	4,413,661	270,790
1997 Clifton Sewer	68,656	0	(18,466)	50,190	19,363
Total O.W.D.A. Loans	10,492,020	0	(636,685)	9,855,335	660,788
O.W.D.A. Construction Commitments:					
Sugarcreek WRRF Force	4,063,145	176,672	(171,521)	4,068,296	0
NWRWTP Expansion	5,778,984	96,539	(106,404)	5,769,119	0
Beavercreek WRRF	7,086,502	0	(303,881)	6,782,621	0
Sugarcreek WRRF	41,616,880	146,824	(1,529,734)	40,233,970	0
Total O.W.D.A. Commitments	58,545,511	420,035	(2,111,540)	56,854,006	0
Special Assessment Bonds with Governmental Commitment:					
1991 Water & Sewer Improv.	15,000	0	(15,000)	0	0
1992 Water & Sewer Improv.	150,000	0	(75,000)	75,000	75,000
1993 Water & Sewer Improv.	210,000	0	(65,000)	145,000	70,000
1994 Sewer Improvements	100,000	0	(25,000)	75,000	25,000
1995 Water & Sewer Improv.	75,000	0	(15,000)	60,000	15,000
1996 Water & Sewer Improv.	75,000	0	(10,000)	65,000	15,000
1997 Water & Sewer Improv.	205,000	0	(30,000)	175,000	30,000
1999 Water & Sewer Improv.	100,000	0	(10,000)	90,000	15,000

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(CONTINUED)

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
2003 Water & Sewer Improv.	415,000	0	(30,000)	385,000	35,000
2005 Sewer Improvements	1,085,000	0	(70,000)	1,015,000	70,000
2007 Sewer Improvements	17,000	0	(1,000)	16,000	1,000
2008 Water & Sewer Improv.	985,000	0	(55,000)	930,000	55,000
Special Assessment Bonds	3,432,000	0	(401,000)	3,031,000	406,000
Compensated Absences	554,079	112,546	(118,451)	548,174	54,525
Subtotal for Non-Current Liabilities Due Within One Year					<u>1,274,222</u>
Revenue Bonds					
2001 Water System	550,000	0	(550,000)	0	0
2010 Sewer System	850,000	0	(35,000)	815,000	35,000
2003 Sewer System	8,890,000	0	(960,000)	7,930,000	995,000
Deferred Loss	(541,137)	0	58,436	(482,701)	(60,566)
Net Revenue Bond	8,348,863	0	(901,564)	7,447,299	934,434
2004 Water System	15,160,000	0	(1,105,000)	14,055,000	1,145,000
Deferred Loss	(1,593,205)	0	116,127	(1,477,078)	(120,331)
Net Revenue Bond	13,566,795	0	(988,873)	12,577,922	1,024,669
2005 Sewer System	56,665,000	0	(2,620,000)	54,045,000	2,750,000
Deferred Loss	(4,679,546)	0	216,367	(4,463,179)	(227,102)
Premium	3,562,177	0	(164,703)	3,397,474	172,875
Net Premium Bond	55,547,631	0	(2,568,336)	52,979,295	2,695,773
2007 Sewer System	4,875,000	0	0	4,875,000	0
Deferred Loss	(248,172)	0	0	(248,172)	0
Premium	413,267	0	0	413,267	0
Net Premium Bond	5,040,095	0	0	5,040,095	0
2007 Water System	7,100,000	0	(25,000)	7,075,000	580,000
Deferred Loss	(522,162)	0	1,839	(520,323)	(42,655)
Premium	626,104	0	(2,205)	623,899	51,147
Net Revenue Bond	7,203,942	0	(25,366)	7,178,576	588,492

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(CONTINUED)

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
2010 Sewer System	6,695,000	0	0	6,695,000	0
Deferred Loss	(467,070)	0	0	(467,070)	0
Discount	(92,001)	0	0	(92,001)	0
Net Revenue Bond	6,135,929	0	0	6,135,929	0
2010 Water System	7,220,000	0	(280,000)	6,940,000	295,000
Premium	93,718	0	(3,635)	90,083	3,829
Net Revenue Bond	7,313,718	0	(283,635)	7,030,083	298,829
Total Revenue Bonds	104,556,973	0	(5,352,774)	99,204,199	5,577,197
Total Long-term Liabilities	<u>\$199,398,255</u>	<u>\$ 532,581</u>	<u>\$ (8,763,764)</u>	<u>\$191,167,072</u>	<u>\$6,851,419</u>

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, 2011, liabilities totaling \$8,470,317 for Governmental activities and \$712,530 for Business-type activities for total unpaid vacation leave, sick leave, and required employer pension contributions were recorded. For Governmental activities, a liability for accrued pension obligation of \$2,367,620 was recorded as accrued wages and benefits with the remaining \$6,102,697 recorded as a noncurrent liability, with \$602,947 being due with one year and the balance of \$5,499,750 being due in more than one year. For Business-type activities, a liability for accrued pension obligation of \$164,356 was recorded as accrued wages and benefits with the remaining \$548,174 recorded as a noncurrent liability, with \$54,525 being due with one year and the balance of \$493,649 being due in more than one year. The total liability as of December 31, 2011, stated as both a dollar amount and in hours, follows:

	Governmental Activities		Business-type Activities	
	Dollars	Hours	Dollars	Hours
Vacation	\$ 3,406,055	0	\$ 239,899	12,298
Sick	2,219,798	673,140	274,689	68,036
Accrued PERS	476,844	N/A	33,586	N/A
Subtotal	6,102,697		548,174	
PERS Obligation	2,367,620	N/A	164,356	N/A
Total	<u>\$ 8,470,317</u>		<u>\$ 712,530</u>	

Lease Obligations: The County has entered into several agreements to lease equipment and other assets. 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. As of December 31, 2011, the County did not

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have any capital leases. The County had 13 operating leases as of December 31, 2011, 12 of which were payable from governmental activities and one which was payable from business-type activities. The operating lease agreements range in length from one year to twenty-four years. Operating lease payments are recorded as an expense in the period they are paid. Assets leased under these operating leases range from copiers and computer equipment to vehicles. The cost for operating leases for 2011 was \$739,933 for governmental activities and \$2,688 for business-type activities. The County's future minimum lease payments under operating leases as of December 31, 2011, are as follows:

Year	Governmental Operating Leases	Business-type Operating Leases
2012	\$ 687,870	\$ 2,688
2013	672,970	2,016
2014	667,278	0
2015	638,278	0
2016	604,350	0
Total Lease Payments	<u>\$ 3,270,746</u>	<u>\$ 4,704</u>

Legal Debt Limit: The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$93,011,543. With total exempt debt of \$128,582,573, the County has an unvoted legal debt margin of \$66,254,116.

Defeased Debt: The following is a summary of outstanding defeased debt at December 31, 2011. 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, 2011
2003	Sewer System Revenue Bonds	7,575,000
2004	Water System Revenue Bonds	13,655,000
2005	Sewer System Revenue Bonds	53,825,000
2007	Various Purpose General Obligation Bonds	9,900,000
2007	Water System Revenue Bonds	7,210,000
2007	Sewer System Revenue Bonds	5,135,000
2010	Water System General Obligation Bonds	3,865,000
2010	Water System General Obligation Bonds	4,410,000
2010	Sewer System General Obligation Bonds	1,350,000
2010	Sewer System Revenue Bonds	3,855,000
2010	Various Purpose General Obligation Bonds	1,810,000
2010	Various Purpose General Obligation Bonds	535,000

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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, 2011, there were 25 series of industrial development bonds outstanding. The aggregate principal amount payable as of December 31, 2011 for the 10 series issued after July 1, 1995, was \$57,455,000. 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.

Conduit Debt Obligations - Lease - Purchase Agreement: In 2004, the County was a party to the issuance of a lease - purchase agreement for equipment acquired by Greene Memorial Hospital, Inc. However, this lease is not a general obligation of the County and neither the general revenue nor faith and credit of the County are pledged for the repayment. Therefore, it is not included in the general purpose financial statements. The original lease amount was \$12,000,000 with \$2,042,377 outstanding as of December 31, 2011.

DISCRETELY PRESENTED COMPONENT UNITS:

Homecroft, Inc.: The long-term debt of Homecroft consists of mortgages on the properties occupied by program participants. The interest rates on these mortgages range from 2.85% to 6.42%. The due dates of the final installments of the mortgages range from November 2016 to December 2024. A summary of Homecroft, Inc.'s future long-term debt funding requirements as of December 31, 2011 follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2012	51,909	12,023
2013	53,904	10,028
2014	55,977	7,994
2015	58,131	5,761
2016	55,827	3,561
2017-2021	38,602	8,445
2022-2024	17,180	1,090
Total	<u>\$ 331,530</u>	<u>\$ 48,902</u>

Greene Inc.: Greene Inc. has issued bonds to finance the construction of a new facility used by Greene Inc. The original amount of these bonds was \$6,195,000 with interest rates ranging from 5.5% to 7.5%. In addition, Greene Inc., has entered into a capital lease for two trucks. The lease for the trucks meet the criteria of capital lease as defined by statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one that transfers benefits and risks of ownership to the lessee. The change in Greene Inc. long-term obligations during the year consist of the following:

	<u>Interest Rate</u>	<u>Beginning Balance</u>	<u>Issued</u>	<u>Retired</u>	<u>Ending Balance</u>	<u>Due In One Year</u>
Series 2009 Bonds	5.5% - 7.5%	\$ 6,090,000	\$ 0	\$ (110,000)	\$ 5,980,000	\$ 120,000
Capital Lease	8.125%	117,510	0	(22,055)	95,455	23,916
Total Long-Term Liabilities		<u>\$ 6,207,510</u>	<u>\$ 0</u>	<u>\$ (132,055)</u>	<u>\$ 6,075,455</u>	<u>\$ 143,916</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011
(CONTINUED)

The following is a summary of Greene Inc. future annual debt service requirements for its bonds:

Year	Principal	Interest
2012	\$ 120,000	\$ 433,326
2013	125,000	426,726
2014	130,000	419,382
2015	140,000	411,744
2016	145,000	403,518
2017-2021	945,000	1,861,062
2022-2026	1,375,000	1,449,376
2027-2031	1,985,000	848,626
2032-2033	1,015,000	115,500
Total	<u>\$ 5,980,000</u>	<u>\$ 6,369,260</u>

The following is a schedule of the future minimum lease payments required under the capital lease and the present value of the minimum lease payments as of fiscal year end.

Fiscal Year	Payments
2012	\$ 30,794
2013	30,794
2014	30,794
2015	17,963
Total Minimum Lease Payments	\$ 110,345
Amount Representing Interest	(14,890)
Present Value of Minimum Lease Payments	<u>\$ 95,455</u>

The trucks acquired under the capital lease have been capitalized as equipment and has a value of \$145,851.

NOTE G -- PENSION OBLIGATIONS

The County participates 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 in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the Member-Directed Plan.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011
(CONTINUED)

OPERS provides retirement, disability and survivor and death benefits and annual cost-of living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the ORC. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling 614-222-5601 or 800-222-7377.

The ORC provides statutory authority for member and employer contributions. For 2011, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. The 2011 member contribution rates were 10% for members in state and local classifications. Public safety and law enforcement members contributed 11.0% and 11.6%, respectively. The 2011 employer contribution rate for state and local government employer units was 14% of covered payroll. The law enforcement and public safety division employer contribution rate was 18.10% of covered payroll.

The County's contributions for pension obligations to the traditional, combined and member directed plans for the years ended December 31, 2011, 2010, and 2009 were \$4,836,041, \$5,060,035, and \$4,286,236; 88.2% has been contributed for 2011 and 100 percent for 2010 and 2009.

POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS: 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. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit plan and defined contribution plan.

OPERS maintains a cost-sharing multiple employer defined benefit post-employment health care plan. Which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Plan and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45.

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided by Chapter 145 of the ORC. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling 614-222-5601 or 800-222-7377.

The ORC provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, state and local employers contributed at a rate of 14% of covered payroll, and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by ORC. Active members do not make contributions to the OPEB plan.

OPERS' Post Employment Health Care Plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0% during calendar year 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar year 2011. The portion of employer contributions allocated to health care for the calendar year beginning January 1, 2012 remained the same, but is subject to change based on Board action. Employers will be notified if the portion allocated to health care changes during calendar year 2012. The OPERS Board of Trustees is also authorized to establish rules for the retiree, or their surviving beneficiaries, to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011
(CONTINUED)

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2011, 2010, and 2009 were \$1,841,125, \$2,182,944, and \$2,986,306 respectively; 88.2% has been contributed for 2011 and 100 percent for 2010 and 2009.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Board of Trustees on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates for state and local employers increased as of January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

NOTE H – DEFICIT FUND BALANCES

At December 31, 2011, the following funds had a fund balance deficit:

Fund	Deficit
Building & Road Construction	\$ (125,873)
County Home	(30,872)

All of the deficits are the result of the application of generally accepted accounting principles. The deficit fund balances are the result of the timing of grant receipts. These deficits will be eliminated in future years as grant funds are requested or will be eliminated through a transfer from the General Fund.

NOTE I -- 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 2010 and collectable in 2011 are as follows:

	Assessed Values
Real Property	\$ 3,828,150,510
Tangible Personal Property	3,639,580
Public Utility Personal	98,442,280
Total Assessed Value	<u><u>\$ 3,930,232,370</u></u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.50 mills of the 10 mill limit for the General Fund. In addition to the 2.50 mills, 8.75 mills have been levied for voted millage. A summary of voted millage for tax year 2010 collected in 2011 follows:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011
(CONTINUED)

Purpose	Rate Levied for Current Year Collection (b)			Final Levy Year	Final Collection
	Voter Authorized	Effective Tax Rate (a)			
		Agricultural/ Residential	Other		
Developmental Disabilities	3.50	3.132962	3.387818	2013	2014
Hospital Operating	0.50	0.447566	0.483974	2013	2014
Hospital Operating	0.50	0.449062	0.483974	2011	2012
Community Mental Health	1.50	1.107375	1.310015	2012	2013
Road and Bridges	0.25	0.239166	0.248835	2015	2016
Children Services	1.50	1.500000	1.500000	2013	2014
Council on Aging	1.00	1.000000	1.000000	2013	2014

(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 2011, real property taxes were levied in October 2010 on the assessed values as of January 1, 2010, 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. In 2011, a triennial update was completed which will impact 2012 revenues. 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 2011 operations (collected within 60 days after the fiscal year end) were recorded as 2011 revenue, with the remaining taxes receivable being offset by deferred revenue in the governmental funds financial statements.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011
(CONTINUED)

NOTE J -- RECONCILIATION OF GAAP BASIS TO BUDGET BASIS

A reconciliation of the results of operations for the year ended December 31, 2011 on the GAAP basis to the budget basis follows:

Reconciliation of Net Change in Fund Balance (Modified Accrual Basis) to Excess of Revenues and Other
 Financing Sources Over Expenditures and Other Financing Uses (Budgetary Basis)
 For General and Major Special Revenue Funds

	General	Dept. of Job and Family Services	Board of Developmental Disabilities	Motor Vehicle Road and Bridge	Children Services Board
GAAP Basis	\$ 4,984,349	\$ (112,141)	\$ 2,134,705	\$ 40,536	\$ 1,646,379
Net Adjustment for:					
Revenue Accruals	(795,236)	197,147	(563,419)	(73,824)	99,759
Expenditure Accruals	(268,002)	(208,704)	328,267	(481,329)	(331,104)
Encumbrances	(2,138,635)	(64,556)	(723,693)	(220,954)	(922,073)
Other Financing Sources/ Uses	35,073	0	0	0	0
Budget Basis	<u>\$ 1,817,549</u>	<u>\$ (188,254)</u>	<u>\$ 1,175,860</u>	<u>\$ (735,571)</u>	<u>\$ 492,961</u>

NOTE K -- INTERFUND TRANSFERS

The following is a schedule of transfers made during 2011:

Transfers In To:	Transfer Out Of:				
	General	Water	Sewer	Non-major Funds	Total
General				\$ 238,949	\$ 238,949
Job & Family Services	\$ 306,319				306,319
MVGT	52			3	55
Water	15,617		\$ 529,556		545,173
Sewer	10,108	\$ 4,738			14,846
Internal Service	2,152				2,152
Non-major Funds	2,144,717			370,720	2,515,437
Total - All Funds	<u>\$ 2,478,965</u>	<u>\$ 4,738</u>	<u>\$ 529,556</u>	<u>\$ 609,672</u>	<u>\$ 3,622,931</u>

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011
(CONTINUED)

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 L - CONSTRUCTION COMMITMENTS

The County has active construction projects as of December 31, 2011. The projects relate to construction of water and sewer facilities. At year end the County's commitments with contractors are as follows:

Project	Spent through December 31, 2011	Remaining Commitment
North West Regional Water System	\$ 997,666	\$ 92,834
North West Regional Water System	3,564,952	0
North West Regional Water System	2,438,667	0
Sewer System Upgrades	865,775	0
Well Line Metering	931,817	0
North Fork Massie Creek Renovation	913,085	4,980
North Fork Massie Creek Restoration	1,139,351	0

NOTE M -- CONTINGENCIES

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of any potential ultimate settlements. Amounts paid by the County in 2011 for litigation settled were not material.

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

NOTE N -- RELATED PARTY TRANSACTIONS

Homecroft, Inc.: During 2011, the County furnished Homecroft with office space and equipment and also donated salaries and the related benefits. Homecroft reported \$260,926 of donated salaries and benefits as both an income and an expense on its Statement of Activities. The County provided Homecroft with financial assistance totaling \$202,749 which was used to offset some of Homecroft's operating expenses.

Homecroft received Community Capital Assistance funds for housing distributed by the Greene County Board of Developmental Disabilities which in turn received the funds from the Ohio Department of Developmental Disabilities. The grant is used to purchase single family dwellings for the occupancy of the disabled. The grant is to be forgiven over a fifteen year period. Homecroft received no new grant funding of this type in 2011. In total \$625,803 has been deferred to later years as of December 31, 2011.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011
(CONTINUED)

Greene, Inc.: During 2011, the County furnished Greene Inc. with staffing, office space, some equipment and paid the expenses relating to upkeep of the facilities. Greene Inc. reported \$1,209,432 of contributed salary and benefits as an In Kind Contribution and an In Kind Service on its Statement of Activities. In 2011, the County paid Greene, Inc. \$754,681, for services provided to the County.

NOTE O -- 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 227 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 \$100,000 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
2007	649,444	9,923,604	(9,792,212)	780,836
2008	780,836	10,765,594	(11,036,965)	509,465
2009	509,465	13,498,016	(11,986,878)	2,020,603
2010	2,020,603	10,984,683	(11,185,413)	1,819,873
2011	1,819,873	10,668,708	(10,833,835)	1,654,746

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011
(CONTINUED)

NOTE P -- 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 Q -- JOINTLY GOVERNED ORGANIZATIONS

Fairways Regional Council of Governments: The County is a participant in the Fairways Regional Council of Governments (the Council), a jointly governed organization with Champaign and Madison Counties. The purpose of the Council is to provide supported living services and family support services for mentally retarded and disabled individuals and their families. The Council started providing these services in September 1998 and is established under section 167 of the Ohio Revised Code. The Council is governed by a three member board of directors, consisting of the superintendents of the participating Counties Developmental Disability Boards. Greene County has no ongoing financial responsibility to the Council. During 2011, Greene County made \$87,691 in grants to the Council. Financial information can be obtained by writing to the Greene County Developmental Disability Board, 245 Valley Road, Xenia, Ohio 45385.

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. 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 2011, 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 R - CHANGE IN ACCOUNTING PRINCIPLE

Changes in Accounting Principles: In 2011, the County implemented GASB Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments" and Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions".

GASB Statement No. 53 addresses the recognition, measurement and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit responsive, at fair value in their economic resources measurement focus financial statements. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011
(CONTINUED)

statement establishes fund balance classifications that compromise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of this statement resulted in the reclassification and restatement of the County's financial statements.

	Governmental Activities	Business-Type Activities
Net Assets, December 31, 2010	\$ 204,255,400	\$ 118,972,718
GASB 54 Adjustment	468,428	0
Fund Reclassification	(1,365,979)	1,501,796
Net Assets, December 31, 2010 Restated	<u>\$ 203,357,849</u>	<u>\$ 120,474,514</u>

	General	MVGT	Other Governmental
Fund Balance, December 31, 2010	\$ 17,282,996	\$ 10,541,013	\$ 7,180,040
GASB 54 Adjustment	468,428	0	0
Fund Reclassification	599,328	(198,825)	(768,767)
Fund Balance, December 31, 2010 Restated	<u>\$ 18,350,752</u>	<u>\$ 10,342,188</u>	<u>\$ 6,411,273</u>

	Water	Sewer	Private Purpose Trusts
Net Assets, December 31, 2010	\$ 48,712,702	\$ 70,184,762	\$ 468,428
GASB 54 Adjustment	0	0	(468,428)
Fund Reclassification	(15,000)	1,516,796	0
Net Assets, December 31, 2010 Restated	<u>\$ 48,697,702</u>	<u>\$ 71,701,558</u>	<u>\$ 0</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011
(CONTINUED)

FOOTNOTE S - FUND BALANCE

The fund balance for all governmental funds are now 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 below:

Fund Balances	General	Job & Family Services	Developmental Disabilities	MVGT	Childrens Services	Non Major Governmental	Total
Nonspendable							
Due From Other Funds	\$ 75,475	\$ 9,027	\$ 0	\$ 0	\$ 0	\$ 1,218	\$ 85,720
Interfund Receivables	136,481	0	0	0	0	0	136,481
Trust Funds	0	0	0	0	0	96,292	96,292
Total Non Spendable	211,956	9,027	0	0	0	97,510	318,493
Restricted for:							
Job & Family Services	0	713,540	0	0	0	0	713,540
Dev. Disabilities	0	0	23,526,374	0	0	0	23,526,374
MVGT	0	0	0	10,382,724	0	0	10,382,724
Childrens Services	0	0	0	0	3,666,694	0	3,666,694
Non Major Funds	0	0	0	0	0	18,771,554	18,771,554
Total non Spendable	0	713,540	23,526,374	10,382,724	3,666,694	18,771,554	57,060,886
Committed for:							
Debt Service Payments	0	0	0	0	0	287,925	287,925
Other Purposes	2,138,635	0	0	0	0	188,880	2,327,515
Total non Spendable	2,138,635	0	0	0	0	476,805	2,615,440
Unassigned	20,984,510	0	0	0	0	(157,963)	20,826,547
Total Fund Balances	\$ 23,335,101	\$ 722,567	\$ 23,526,374	\$10,382,724	\$ 3,666,694	\$ 19,187,906	\$ 80,821,366

**GREENE COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE
REPORTED USING THE MODIFIED APPROACH
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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, 2011, 2010 and 2009:

Condition Assessment	2011		2010		2009	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	325	100%	325	100%	325	100%
Less than Fair	0	0%	0	0%	0	0%

**GREENE COUNTY, OHIO
 REQUIRED SUPPLEMENTARY INFORMATION
 CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE
 REPORTED USING THE MODIFIED APPROACH
 AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011
 (Continued)**

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2007	3,298,152	3,023,086	275,066
2008	3,017,035	3,111,703	(94,668)
2009	3,183,432	3,241,220	(57,788)
2010	2,856,415	2,924,878	(68,463)
2011	3,107,042	3,118,428	(11,386)

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:

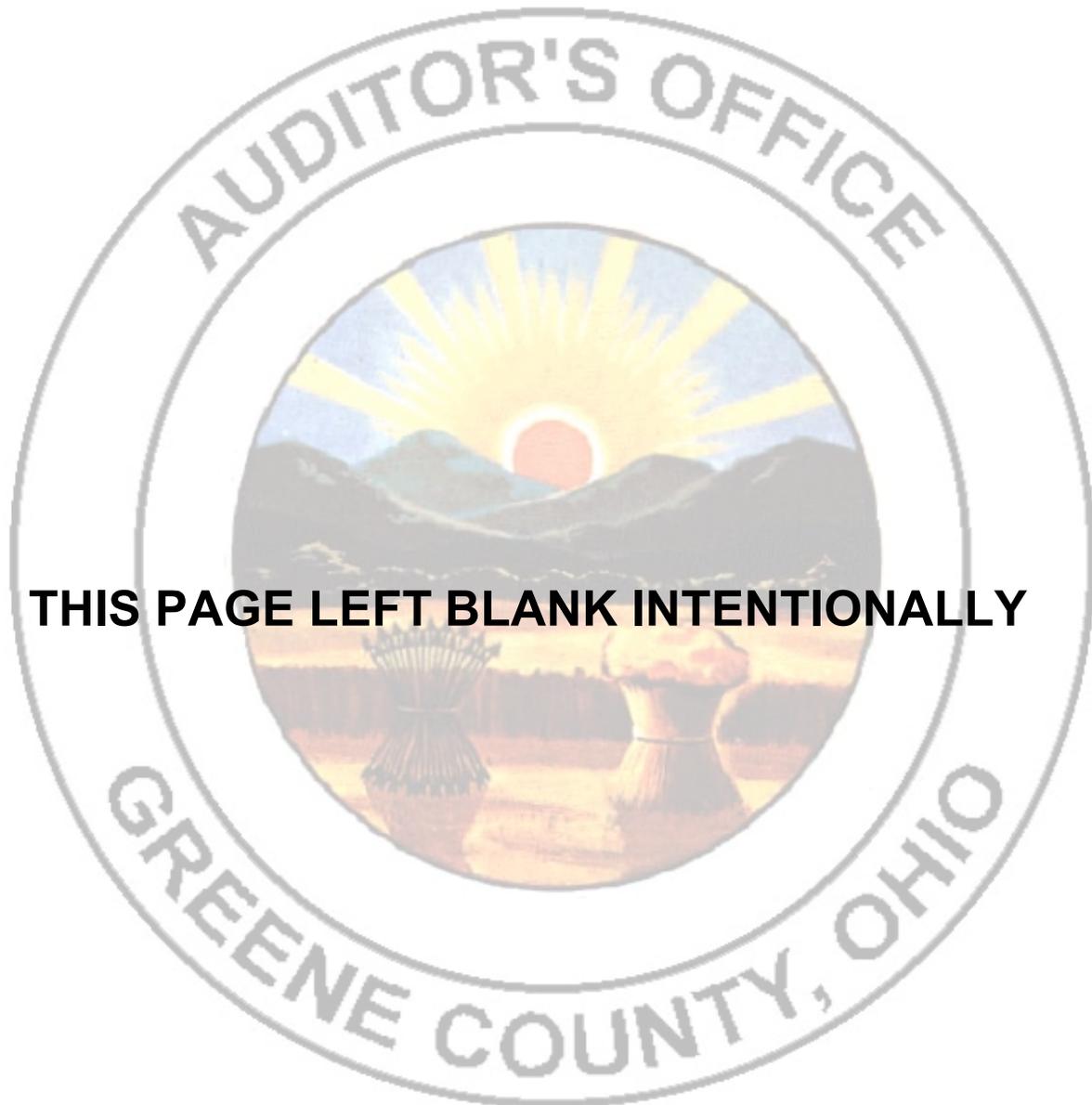
Numerical Ranking	Condition Ranking
7 to 9	Good
5 to 6	Fair
3 to 4	Poor
0 to 2	Critical

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, 2011, 2010 and 2009:

Condition Assessment	2011		2010		2009	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	274	97%	275	97%	275	97%
Less than Fair	9	3%	9	3%	9	3%

Four of the nine 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	Actual	Difference
2007	45,000	24,035	20,965
2008	40,000	25,618	14,382
2009	40,000	3,460	36,540
2010	40,000	27,362	12,638
2011	40,000	36,816	3,184



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**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, 2011:

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

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).

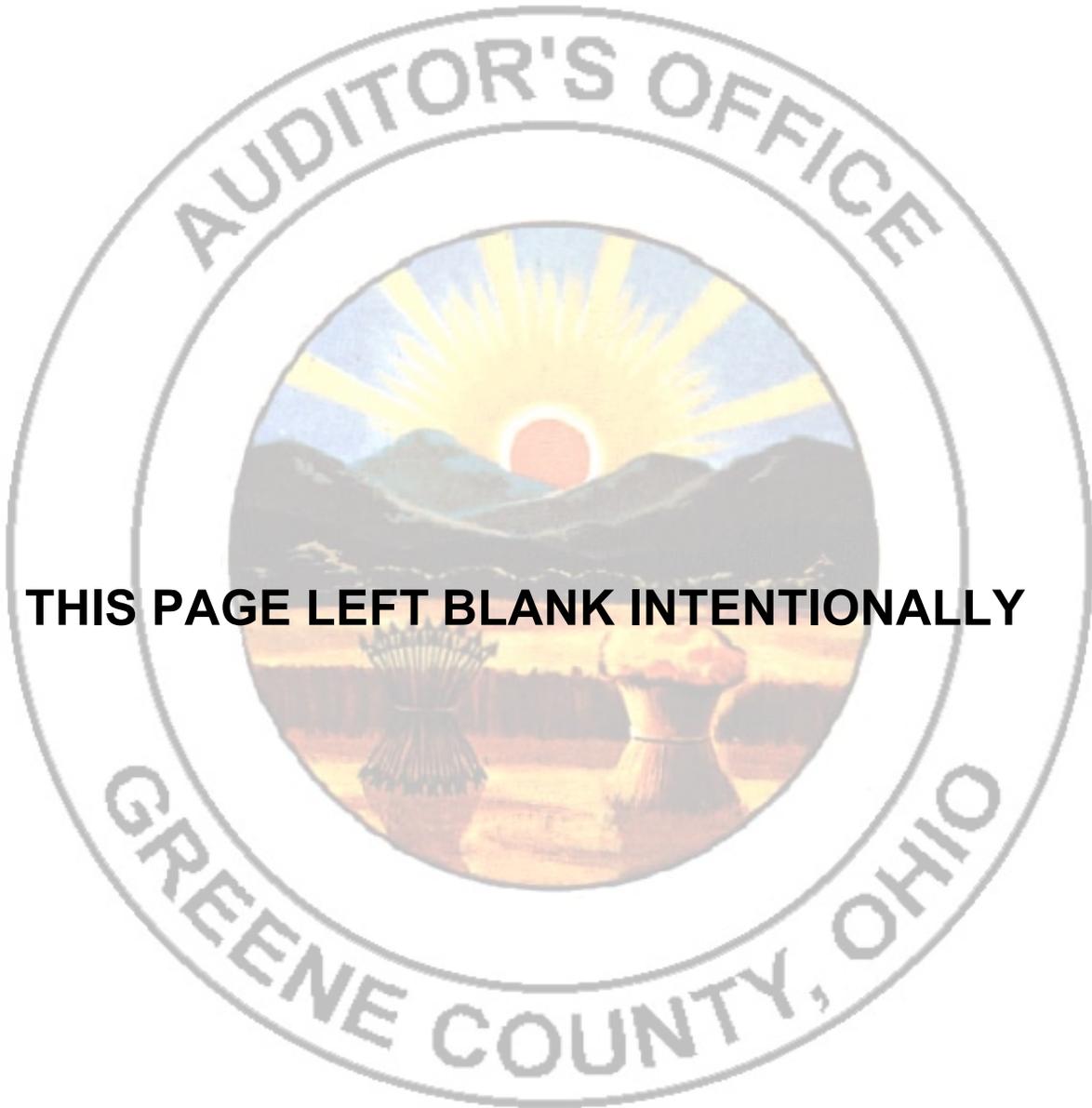
Payroll Agency Fund - To account for the net payroll, payroll taxes, and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to employees, other governmental units, and private organizations.

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

Political Subdivision - Divided monies received from Real Estate Property Taxes, Tangible Personal 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



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE
DECEMBER 31, 2011**

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Fund Building & Road Construction	Permanent Fund Chase Stewart	Total Non-major Governmental Funds
ASSETS:					
Pooled Cash and Cash Equivalents.....	\$ 18,878,269	\$ 628,468	\$ 178,760	\$ 96,142	\$ 19,781,639
Deposits in Segregated Accounts.....	98,495	-	-	-	98,495
Receivables (Net of Allowance for Uncollectibles)					
Taxes.....	10,833,804	-	-	-	10,833,804
Accounts.....	255,483	-	-	-	255,483
Special Assessments.....	-	3,476	-	-	3,476
Accrued Interest.....	-	-	-	311	311
Due from Other Funds.....	1,218	-	-	-	1,218
Due from Other Governments.....	5,348,954	-	-	-	5,348,954
Total Assets.....	\$ 35,416,223	\$ 631,944	\$ 178,760	\$ 96,453	\$ 36,323,380
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable.....	341,000	-	-	-	341,000
Accrued Wages and Benefits.....	443,353	-	-	-	443,353
Due to Other Funds.....	50,207	-	-	-	50,207
Due to Other Governments.....	15,000	-	-	-	15,000
Deferred Revenue.....	15,844,639	-	-	161	15,844,800
Accrued Interest Payable.....	-	-	633	-	633
Interfund Payable.....	136,481	-	-	-	136,481
Bond Anticipation Notes.....	-	-	304,000	-	304,000
Total Liabilities.....	16,830,680	-	304,633	161	17,135,474
Fund Balances:					
Nonspendable.....	\$ 1,218			96,292	97,510
Restricted.....	18,427,535	344,019	-	-	18,771,554
Committed.....	188,880	287,925	-	-	476,805
Unassigned.....	(32,090)	-	(125,873)	-	(157,963)
Total Fund Balances.....	18,585,543	631,944	(125,873)	96,292	19,187,906
Total Liabilities and Fund Balances.....	\$ 35,416,223	\$ 631,944	\$ 178,760	\$ 96,453	\$ 36,323,380

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2011

	Dog & Kennel	Real Estate Assessment	Environmental Services	Community Mental Health
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 562,508	\$ 9,435,413	\$ 1,833,477	\$ 134,176
Deposits in Segregated Accounts.....	-	-	98,495	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....	-	-	-	4,079,037
Accounts.....	1,640	127	100,250	-
Due from Other Funds.....	-	-	-	-
Due from Other Governments.....	-	28,219	614,772	238,975
Total Assets.....	\$ 564,148	\$ 9,463,759	\$ 2,646,994	\$ 4,452,188
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable.....	\$ 2,797	\$ 83,244	\$ 5,785	\$ -
Accrued Wages and Benefits.....	22,532	16,902	18,172	-
Due to Other Funds.....	-	715	1,464	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	28,219	614,772	4,317,959
Interfund Payable.....	-	22,000	-	-
Total Liabilities.....	25,329	151,080	640,193	4,317,959
Fund Balances:				
Nonspendable.....	-	-	-	-
Restricted.....	538,819	9,312,679	2,006,801	134,229
Committed.....	-	-	-	-
Unassigned.....	-	-	-	-
Total Fund Balances.....	538,819	9,312,679	2,006,801	134,229
Total Liabilities and Fund Balances.....	\$ 564,148	\$ 9,463,759	\$ 2,646,994	\$ 4,452,188

Community Development Block Grant	Drug Law Enforcement	Child Support Enforcement Agency	County Home	Spring Lakes Park	County Hotel Lodging	Hospital Levy
\$ 328,371	\$ 606,012	\$ 1,750,035	\$ 245,625	\$ 884	\$ 771,486	\$ 103,492
-	-	-	-	-	-	-
-	-	-	-	-	55,153	3,204,740
4	545	263	47,699	-	71	-
-	-	-	1,218	-	-	-
689,433	145,869	-	-	-	-	193,726
<u>\$ 1,017,808</u>	<u>\$ 752,426</u>	<u>\$ 1,750,298</u>	<u>\$ 294,542</u>	<u>\$ 884</u>	<u>\$ 826,710</u>	<u>\$ 3,501,958</u>
\$ 841	\$ 2,940	\$ 116	\$ 191,884	\$ -	\$ 14,186	\$ -
-	22,963	40,878	133,068	-	12,789	-
5,850	-	38,816	462	-	550	-
-	-	-	-	-	-	-
673,433	129,147	514,917	-	-	-	3,398,425
-	-	-	-	-	-	-
680,124	155,050	594,727	325,414	-	27,525	3,398,425
-	-	-	1,218	-	-	-
337,684	597,376	1,155,571	-	884	799,185	103,533
-	-	-	-	-	-	-
-	-	-	(32,090)	-	-	-
337,684	597,376	1,155,571	(30,872)	884	799,185	103,533
<u>\$ 1,017,808</u>	<u>\$ 752,426</u>	<u>\$ 1,750,298</u>	<u>\$ 294,542</u>	<u>\$ 884</u>	<u>\$ 826,710</u>	<u>\$ 3,501,958</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2011

	Adult Day Care	Juvenile Court Grants	Parks & Trails Donations	Home Arrest
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 20,573	\$ 947,391	\$ 165,029	\$ 8,655
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	16,367	2,334	-	-
Due from Other Funds.....	-	-	-	-
Due from Other Governments.....	-	1,601,593	8,142	-
Total Assets.....	\$ 36,940	\$ 2,551,318	\$ 173,171	\$ 8,655
 LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable.....	\$ 111	\$ 8,353	\$ 24	\$ -
Accrued Wages and Benefits.....	11,143	99,267	-	-
Due to Other Funds.....	698	1,568	-	-
Due to Other Governments.....	-	-	15,000	-
Deferred Revenue.....	-	1,253,268	8,142	-
Interfund Payable.....	-	27,466	-	-
Total Liabilities.....	11,952	1,389,922	23,166	-
 Fund Balances:				
Nonspendable.....	-	-	-	-
Restricted.....	-	1,161,396	-	8,655
Committed.....	24,988	-	150,005	-
Unassigned.....	-	-	-	-
Total Fund Balances.....	24,988	1,161,396	150,005	8,655
Total Liabilities and Fund Balances.....	\$ 36,940	\$ 2,551,318	\$ 173,171	\$ 8,655

Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Equipment Acquisition	D.A.R.E Donations	Inmate Fees Medical	Common Pleas Grants
\$ 14,963	\$ 43,265	\$ 183,014	\$ 70,554	\$ 3,292	\$ 14,906	\$ 1,296,778
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,862	1,030	2,066	-	-	-	79,731
-	-	-	-	-	-	-
178	-	251,135	62,245	2,771	-	943,479
<u>\$ 17,003</u>	<u>\$ 44,295</u>	<u>\$ 436,215</u>	<u>\$ 132,799</u>	<u>\$ 6,063</u>	<u>\$ 14,906</u>	<u>\$ 2,319,988</u>
\$ 451	\$ -	\$ -	\$ 37	\$ -	\$ 1,019	\$ 25,713
-	-	10,617	-	-	-	36,490
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	222,961	-	2,771	-	648,685
-	-	7,015	-	-	-	50,000
451	-	240,593	37	2,771	1,019	760,888
-	-	-	-	-	-	-
16,552	44,295	195,622	132,762	3,292	-	1,559,100
-	-	-	-	-	13,887	-
-	-	-	-	-	-	-
16,552	44,295	195,622	132,762	3,292	13,887	1,559,100
<u>\$ 17,003</u>	<u>\$ 44,295</u>	<u>\$ 436,215</u>	<u>\$ 132,799</u>	<u>\$ 6,063</u>	<u>\$ 14,906</u>	<u>\$ 2,319,988</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2011

	Family & Children First Council	Traffic Law Enforcement	Emergency Management Grants	Concealed Handgun License
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 88,584	\$ -	\$ 58,136	\$ 75,598
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	1,461	-	21	12
Due from Other Funds.....	-	-	-	-
Due from Other Governments.....	21,188	3,303	327,743	-
	<u>21,188</u>	<u>3,303</u>	<u>327,743</u>	<u>-</u>
Total Assets.....	<u>\$ 111,233</u>	<u>\$ 3,303</u>	<u>\$ 385,900</u>	<u>\$ 75,610</u>
 LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable.....	\$ 202	\$ -	\$ 51	\$ 3,246
Accrued Wages and Benefits.....	14,924	-	3,608	-
Due to Other Funds.....	84	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	3,303	316,797	-
Interfund Payable.....	30,000	-	-	-
	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities.....	45,210	3,303	320,456	3,246
 Fund Balances:				
Nonspendable.....	-	-	-	-
Restricted.....	66,023	-	65,444	72,364
Committed.....	-	-	-	-
Unassigned.....	-	-	-	-
	<u>66,023</u>	<u>-</u>	<u>65,444</u>	<u>72,364</u>
Total Fund Balances.....	66,023	-	65,444	72,364
	<u>66,023</u>	<u>-</u>	<u>65,444</u>	<u>72,364</u>
Total Liabilities and Fund Balances.....	<u>\$ 111,233</u>	<u>\$ 3,303</u>	<u>\$ 385,900</u>	<u>\$ 75,610</u>

Council on Aging	Total
\$ 116,052	\$ 18,878,269
-	98,495
3,494,874	10,833,804
-	255,483
-	1,218
216,183	5,348,954
\$ 3,827,109	\$ 35,416,223

\$ -	\$ 341,000
-	443,353
-	50,207
-	15,000
3,711,840	15,844,639
-	136,481
3,711,840	16,830,680
-	1,218
115,269	18,427,535
-	188,880
-	(32,090)
115,269	18,585,543
\$ 3,827,109	\$ 35,416,223

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2011**

	Road Assessment Debt Service	Various Purpose Long-Term Obligation Bonds	Tax Incentive Project Debt	Total
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 32,771	\$ 287,703	\$ 307,994	\$ 628,468
Receivables (Net of Allowances for Uncollectibles)				
Special Assessments.....	3,254	222	-	3,476
Total Assets.....	\$ 36,025	\$ 287,925	\$ 307,994	\$ 631,944
LIABILITIES AND FUND BALANCES				
Liabilities:				
Total Liabilities.....	-	-	-	-
Fund Balances:				
Restricted.....	36,025		307,994	344,019
Committed.....	-	287,925	-	287,925
Total Fund Balances.....	36,025	287,925	307,994	631,944
Total Liabilities and Fund Balances.....	\$ 36,025	\$ 287,925	\$ 307,994	\$ 631,944

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, 2011

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Funds Building & Road Construction	Permanent Fund Chase Stewart	Total Non-major Governmental Funds
REVENUES:					
Taxes.....	\$ 11,117,164	\$ 224,940	\$ -	\$ -	\$ 11,342,104
Charges for Services.....	11,697,388	-	14,454	-	11,711,842
Licenses and Permits.....	104,810	-	-	-	104,810
Fines and Forfeitures.....	730,478	-	-	-	730,478
Intergovernmental Revenues.....	8,917,422	-	-	-	8,917,422
Special Assessments.....	-	478,277	-	-	478,277
Investment Earnings.....	30,587	38,081	80,032	986	149,686
Other Revenue.....	982,209	302,479	4,996	-	1,289,684
Total Revenues.....	33,580,058	1,043,777	99,482	986	34,724,303
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive.....	1,620,078	-	-	-	1,620,078
Public Safety.....	6,160,466	-	-	-	6,160,466
Public Works.....	25,458	-	-	-	25,458
Health.....	8,071,201	-	-	-	8,071,201
Human Services.....	11,460,744	-	-	-	11,460,744
Conservation and Recreation.....	821,981	-	-	-	821,981
Community and Economic Development.....	2,047,192	-	-	-	2,047,192
Capital Outlay.....	-	-	3,811	-	3,811
Debt Service:					
Principal Retirement.....	-	580,000	-	-	580,000
Interest and Fiscal Charges.....	-	1,053,164	13,262	-	1,066,426
Total Expenditures.....	30,207,120	1,633,164	17,073	-	31,857,357
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	3,372,938	(589,387)	82,409	986	2,866,946
OTHER FINANCING SOURCES (USES):					
Sales of Capital Assets.....	3,922	-	-	-	3,922
General Obligation Bonds Issued.....	-	7,800,000	200,000	-	8,000,000
Transfers In.....	458,151	1,566,515	490,771	-	2,515,437
Transfers Out.....	(446,874)	(4)	(162,794)	-	(609,672)
Total Other Financing Sources (Uses).....	15,199	9,366,511	527,977	-	9,909,687
Net Change in Fund Balance.....	3,388,137	8,777,124	610,386	986	12,776,633
Fund Balance (Deficit) at the Beginning of the Year.....	15,197,406	(8,145,180)	(736,259)	95,306	6,411,273
Fund Balance (Deficit) at the End of the Year.....	\$ 18,585,543	\$ 631,944	\$ (125,873)	\$ 96,292	\$ 19,187,906

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2011

	Dog & Kennel	Real Estate Assessment	Environmental Services	Community Mental Health
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ 3,800,307
Charges for Services.....	595,369	2,202,817	1,264,222	-
Licenses and Permits.....	-	50	-	-
Fines and Forfeitures.....	20,404	376,615	-	-
Intergovernmental Revenues.....	-	-	36,981	466,163
Investment Earnings.....	-	-	-	-
Other Revenue.....	13,558	127	45,665	-
Total Revenues.....	629,331	2,579,609	1,346,868	4,266,470
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	52,847	1,253,532	-	-
Public Safety.....	-	-	-	-
Public Works.....	-	-	25,421	-
Health.....	451,630	-	-	4,255,842
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	744,966	-
Community and Economic Development.....	-	-	-	-
Total Expenditures.....	504,477	1,253,532	770,387	4,255,842
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	124,854	1,326,077	576,481	10,628
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	3,922	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	(207,926)	-
Total Other Financing Sources (Uses).....	-	3,922	(207,926)	-
Net Change in Fund Balance.....	124,854	1,329,999	368,555	10,628
Fund Balance (Deficit) at the Beginning of the Year	413,965	7,982,680	1,638,246	123,601
Fund Balance (Deficit) at the End of the Year.....	\$ 538,819	\$ 9,312,679	\$ 2,006,801	\$ 134,229

Community Development Block Grant	Drug Law Enforcement	Child Support Enforcement Agency	County Home	Spring Lakes Park	County Hotel Lodging	Hospital Levy
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 906,361	\$ 2,993,535
-	529,384	485,884	5,043,021	-	-	-
-	-	-	-	-	-	-
-	319,229	-	-	-	-	-
1,098,221	353,286	1,739,091	-	-	-	378,382
-	-	-	-	-	-	-
12,054	18,434	111,357	50,644	-	2,178	-
<u>1,110,275</u>	<u>1,220,333</u>	<u>2,336,332</u>	<u>5,093,665</u>	-	<u>908,539</u>	<u>3,371,917</u>
-	-	-	-	-	-	-
-	1,056,654	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,363,729
-	-	1,840,485	4,871,429	-	-	-
-	-	-	-	-	-	-
1,287,903	-	-	-	-	759,289	-
<u>1,287,903</u>	<u>1,056,654</u>	<u>1,840,485</u>	<u>4,871,429</u>	-	<u>759,289</u>	<u>3,363,729</u>
(177,628)	163,679	495,847	222,236	-	149,250	8,188
-	-	-	-	-	-	-
4,840	125,523	-	-	-	-	-
-	(223,725)	-	-	-	-	-
<u>4,840</u>	<u>(98,202)</u>	-	-	-	-	-
(172,788)	65,477	495,847	222,236	-	149,250	8,188
510,472	531,899	659,724	(253,108)	884	649,935	95,345
<u>\$ 337,684</u>	<u>\$ 597,376</u>	<u>\$ 1,155,571</u>	<u>\$ (30,872)</u>	<u>\$ 884</u>	<u>\$ 799,185</u>	<u>\$ 103,533</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2011

	Adult Day Care	Juvenile Court Grants	Parks & Trails Donations	Home Arrest
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	325,012	34,595	27,385	3,540
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	13,434	-	-
Intergovernmental Revenues.....	-	2,859,959	-	-
Investment Earnings.....	-	-	30,587	-
Other Revenue.....	20,050	96,118	56,841	-
Total Revenues.....	345,062	3,004,106	114,813	3,540
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Public Safety.....	-	2,694,961	-	2,261
Public Works.....	-	-	-	-
Health.....	-	-	-	-
Human Services.....	340,589	-	-	-
Conservation and Recreation.....	-	-	77,015	-
Community and Economic Development.....	-	-	-	-
Total Expenditures.....	340,589	2,694,961	77,015	2,261
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	4,473	309,145	37,798	1,279
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	13,014	-	-
Transfers Out.....	-	-	(4,178)	-
Total Other Financing Sources (Uses).....	-	13,014	(4,178)	-
Net Change in Fund Balance.....	4,473	322,159	33,620	1,279
Fund Balance (Deficit) at the Beginning of the Year	20,515	839,237	116,385	7,376
Fund Balance (Deficit) at the End of the Year.....	\$ 24,988	\$ 1,161,396	\$ 150,005	\$ 8,655

Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Equipment Acquisition	D.A.R.E Donations	Inmate Fees Medical	Common Pleas Grants
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34,584	15,860	34,935	4,021	-	5,394	1,082,843
-	-	-	-	-	-	-
796	-	-	-	-	-	-
1,364	-	285,473	382,141	6,286	-	709,324
-	-	-	-	-	-	-
-	1,825	119	-	295	27,503	173,568
<u>36,744</u>	<u>17,685</u>	<u>320,527</u>	<u>386,162</u>	<u>6,581</u>	<u>32,897</u>	<u>1,965,735</u>
-	-	-	313,699	-	-	-
36,853	8,497	351,450	-	9,193	31,351	1,733,746
-	-	-	37	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>36,853</u>	<u>8,497</u>	<u>351,450</u>	<u>313,736</u>	<u>9,193</u>	<u>31,351</u>	<u>1,733,746</u>
(109)	9,188	(30,923)	72,426	(2,612)	1,546	231,989
-	-	-	-	-	-	-
-	-	67,726	-	-	-	-
-	-	(11,036)	-	(9)	-	-
-	-	56,690	-	(9)	-	-
(109)	9,188	25,767	72,426	(2,621)	1,546	231,989
16,661	35,107	169,855	60,336	5,913	12,341	1,327,111
<u>\$ 16,552</u>	<u>\$ 44,295</u>	<u>\$ 195,622</u>	<u>\$ 132,762</u>	<u>\$ 3,292</u>	<u>\$ 13,887</u>	<u>\$ 1,559,100</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2011

	Family & Children First Council	Traffic Law Enforcement	Emergency Management Grants	Concealed Handgun License
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	8,522	-	-	-
Licenses and Permits.....	-	-	-	104,760
Fines and Forfeitures.....	-	-	-	-
Intergovernmental Revenues.....	31,334	497	127,389	-
Investment Earnings.....	-	-	-	-
Other Revenue.....	351,760	-	89	24
Total Revenues.....	391,616	497	127,478	104,784
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Public Safety.....	-	497	130,108	104,895
Public Works.....	-	-	-	-
Health.....	-	-	-	-
Human Services.....	557,739	-	-	-
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
Total Expenditures.....	557,739	497	130,108	104,895
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	(166,123)	-	(2,630)	(111)
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	220,429	-	26,619	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	220,429	-	26,619	-
Net Change in Fund Balance.....	54,306	-	23,989	(111)
Fund Balance (Deficit) at the Beginning of the Year	11,717	-	41,455	72,475
Fund Balance (Deficit) at the End of the Year.....	\$ 66,023	\$ -	\$ 65,444	\$ 72,364

Council on Aging	Total
\$ 3,416,961	\$ 11,117,164
-	11,697,388
-	104,810
-	730,478
441,531	8,917,422
-	30,587
-	982,209
3,858,492	33,580,058
-	1,620,078
-	6,160,466
-	25,458
-	8,071,201
3,850,502	11,460,744
-	821,981
-	2,047,192
3,850,502	30,207,120
7,990	3,372,938
-	3,922
-	458,151
-	(446,874)
-	15,199
7,990	3,388,137
107,279	15,197,406
\$ 115,269	\$ 18,585,543

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

	Road Improvement Debt Service	Various Purpose Long Term Obligation Bond	Tax Incentive Project Debt	Total
REVENUES:				
Taxes.....	\$ -	\$ -	\$ 224,940	\$ 224,940
Special Assessments.....	45,131	3,122	430,024	478,277
Investment Earnings.....	-	-	38,081	38,081
Other Revenue.....	-	-	302,479	302,479
Total Revenues.....	45,131	3,122	995,524	1,043,777
EXPENDITURES:				
Debt Service:				
Principal Retirement.....	37,440	392,560	150,000	580,000
Interest and Fiscal Charges.....	1,647	620,504	431,013	1,053,164
Total Expenditures.....	39,087	1,013,064	581,013	1,633,164
Excess (Deficiency) of Revenues Over (Under) Expenditures..	6,044	(1,009,942)	414,511	(589,387)
OTHER FINANCING SOURCES (USES):				
General Obligation Bonds Issued.....	-	-	7,800,000	7,800,000
Transfers Out.....	-	(4)	-	(4)
Transfers In.....	-	1,262,151	304,364	1,566,515
Total Other Financing Sources (Uses).....	-	1,262,147	8,104,364	9,366,511
Net Change in Fund Balances.....	6,044	252,205	8,518,875	8,777,124
Fund Balance (Deficit) at the Beginning of the Year.....	29,981	35,720	(8,210,881)	(8,145,180)
Fund Balance (Deficit) at the End of the Year.....	\$ 36,025	\$ 287,925	\$ 307,994	\$ 631,944

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 29,409,391	\$ 29,436,417	\$ 30,324,120	\$ 887,703
Charges for Services.....	4,452,070	5,444,948	5,641,840	196,892
Licenses and Permits.....	719,000	719,000	1,121,639	402,639
Fines and Forfeitures.....	414,700	447,700	419,772	(27,928)
Intergovernmental.....	4,944,816	4,954,816	4,805,140	(149,676)
Investment Earnings.....	1,930,666	1,930,666	1,395,856	(534,810)
Other.....	2,419,674	154,037	597,879	443,842
Total Revenues.....	44,290,317	43,087,584	44,306,246	1,218,662
Expenditures:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services.....	972,842	752,168	580,128	172,040
Materials and Supplies.....	2,701,334	1,715,209	1,431,493	283,716
Contractual Services.....	1,434,287	1,457,517	1,234,932	222,585
Other.....	756,105	735,395	789,195	(53,800)
Capital Outlay.....	263,400	253,125	235,895	17,230
Total Commissioners.....	6,127,968	4,913,414	4,271,643	641,771
Auditor:				
Personal Services.....	1,021,959	1,012,107	988,205	23,902
Materials and Supplies.....	22,073	15,074	13,458	1,616
Contractual Services.....	58,265	104,265	99,892	4,373
Other.....	22,743	18,743	14,869	3,874
Capital Outlay.....	25,798	17,877	15,072	2,805
Total Auditor.....	1,150,838	1,168,066	1,131,496	36,570
Treasurer:				
Personal Services.....	290,685	303,779	303,779	-
Materials and Supplies.....	3,276	1,247	1,247	-
Contractual Services.....	20,745	20,848	20,799	49
Other.....	7,128	9,191	9,191	-
Total Treasurer.....	321,834	335,065	335,016	49
Prosecuting Attorney:				
Personal Services.....	2,005,811	2,024,494	2,019,859	4,635
Materials and Supplies.....	17,135	6,834	5,218	1,616
Contractual Services.....	6,662	3,921	3,921	-
Other.....	11,378	5,347	5,275	72
Capital Outlay.....	14,195	17,993	17,988	5
Total Prosecuting Attorney.....	2,055,181	2,058,589	2,052,261	6,328
Budget Commission:				
Contractual Services.....	2,970	2,970	1,651	1,319
Total Budget Commission.....	2,970	2,970	1,651	1,319
Bureau of Inspection:				
Contractual Services.....	77,720	77,720	71,045	6,675
Total Bureau of Inspection.....	77,720	77,720	71,045	6,675
Data Processing:				
Personal Services.....	643,973	692,437	681,247	11,190
Materials and Supplies.....	5,938	4,509	3,550	959
Contractual Services.....	193,894	154,007	151,663	2,344
Other.....	3,979	494	494	-
Capital Outlay.....	23,521	42,521	38,128	4,393
Total Data Processing.....	871,305	893,968	875,082	18,886
Personnel:				
Personal Services.....	297,829	298,870	297,045	1,825
Materials and Supplies.....	1,300	1,700	1,447	253
Contractual Services.....	26,456	24,789	23,127	1,662
Other.....	6,551	5,941	3,551	2,390
Capital Outlay.....	900	4,836	4,504	332
Total Personnel.....	333,036	336,136	329,674	6,462

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Microfilming:				
Personal Services.....	153,085	142,310	141,524	786
Materials and Supplies.....	100	57	57	-
Total Microfilming.....	153,185	142,367	141,581	786
Service Garage:				
Personal Services.....	183,885	179,385	162,057	17,328
Materials and Supplies.....	64,415	69,135	67,477	1,658
Contractual Services.....	6,867	6,368	6,063	305
Other.....	1,125	1,125	750	375
Capital Outlay.....	8,053	8,333	8,312	21
Total Service Garage.....	264,345	264,346	244,659	19,687
Risk Management:				
Personal Services.....	268,529	268,529	266,629	1,900
Materials and Supplies.....	1,974	3,224	2,912	312
Contractual Services.....	11,679	10,289	10,288	1
Other.....	1,450	1,590	1,567	23
Total Risk Management.....	283,632	283,632	281,396	2,236
Office of Finance:				
Personal Services.....	149,312	149,312	148,715	597
Materials and Supplies.....	200	200	153	47
Other.....	49,046	34,722	-	34,722
Capital Outlay.....	557	557	-	557
Total Office of Finance.....	199,115	184,791	148,868	35,923
Board of Elections:				
Personal Services.....	518,902	516,891	512,427	4,464
Materials and Supplies.....	28,988	27,607	26,738	869
Contractual Services.....	132,332	188,902	188,902	-
Other.....	60,922	61,824	61,824	-
Capital Outlay.....	21,200	20,618	20,618	-
Total Board of Elections.....	762,344	815,842	810,509	5,333
Maintenance and Operations:				
Personal Services.....	1,505,832	1,507,654	1,477,204	30,450
Materials and Supplies.....	435,341	235,811	182,864	52,947
Contractual Services.....	577,267	542,945	492,897	50,048
Other.....	7,313	7,312	1,854	5,458
Capital Outlay.....	482,938	1,117,721	1,117,676	45
Total Maintenance and Operations.....	3,008,691	3,411,443	3,272,495	138,948
Recorder:				
Personal Services.....	352,071	348,192	347,382	810
Materials and Supplies.....	25,500	26,017	1,717	24,300
Contractual Services.....	51,500	77,776	53,687	24,089
Other.....	4,985	4,556	3,301	1,255
Capital Outlay.....	170,000	170,000	36,578	133,422
Total Recorder.....	604,056	626,541	442,665	183,876
Insurance:				
Contractual Services.....	348,304	356,304	284,350	71,954
Other.....	8,446	16,431	15,985	446
Total Insurance.....	356,750	372,735	300,335	72,400
Unclaimed Funds:				
Other.....	14,500	11,340	1,402	9,938
Total Unclaimed Funds.....	14,500	11,340	1,402	9,938
Miscellaneous:				
Personal Services.....	-	13,470	13,470	-
Materials and Supplies.....	38,191	5,191	-	5,191
Contractual Services.....	196,253	86,201	58,573	27,628
Other.....	170,824	18,856	128	18,728
Capital Outlay.....	181,648	155,161	95,184	59,977
Total Miscellaneous.....	586,916	278,879	167,355	111,524
Total Legislative and Executive.....	17,174,386	16,177,844	14,879,133	1,298,711

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Judicial:				
Court of Appeals:				
Other.....	46,530	46,530	45,842	688
Total Court of Appeals.....	46,530	46,530	45,842	688
Common Pleas Court:				
Personal Services.....	1,458,843	1,518,213	1,469,162	49,051
Materials and Supplies.....	12,601	10,396	10,396	-
Contractual Services.....	5,240	5,924	5,911	13
Other.....	40,206	30,961	30,621	340
Total Common Pleas Court.....	1,516,890	1,565,494	1,516,090	49,404
Juvenile Court:				
Personal Services.....	2,048,462	2,128,816	2,126,499	2,317
Materials and Supplies.....	-	7,781	7,781	-
Contractual Services.....	42,327	41,236	41,237	(1)
Other.....	5,350	3,095	3,095	-
Capital Outlay.....	2,649	4,768	4,768	-
Total Juvenile Court.....	2,098,788	2,185,696	2,183,380	2,316
Probate Court:				
Personal Services.....	285,102	285,102	262,681	22,421
Materials and Supplies.....	1,194	1,194	887	307
Contractual Services.....	960	960	944	16
Other.....	9,833	9,833	8,620	1,213
Total Probate Court.....	297,089	297,089	273,132	23,957
Clerk of Courts:				
Personal Services.....	1,034,282	1,049,745	1,041,151	8,594
Materials and Supplies.....	37,647	31,780	31,780	-
Contractual Services.....	19,953	19,953	19,953	-
Other.....	615,129	809,755	13,055	796,700
Total Clerk of Courts.....	1,707,011	1,911,233	1,105,939	805,294
Xenia Municipal Court:				
Personal Services.....	98,667	101,787	88,975	12,812
Contractual Services.....	91,893	90,093	53,358	36,735
Other.....	24,338	22,723	4,042	18,681
Total Xenia Municipal Court.....	214,898	214,603	146,375	68,228
Fairborn Municipal Court:				
Personal Services.....	133,561	139,151	121,556	17,595
Contractual Services.....	55,334	55,334	52,012	3,322
Other.....	40,781	35,133	16,414	18,719
Total Fairborn Municipal Court.....	229,676	229,618	189,982	39,636
Domestic Relations Court:				
Personal Services.....	755,652	755,652	753,835	1,817
Materials and Supplies.....	5,445	4,445	4,313	132
Contractual Services.....	16,821	19,421	18,785	636
Other.....	14,104	13,104	12,100	1,004
Capital Outlay.....	1,000	400	360	40
Total Domestic Relations Court.....	793,022	793,022	789,393	3,629
Public Defender:				
Personal Services.....	301,139	310,742	297,486	13,256
Materials and Supplies.....	2,000	2,000	1,524	476
Contractual Services.....	104,070	104,067	87,527	16,540
Other.....	6,336	6,336	2,126	4,210
Capital Outlay.....	300	300	89	211
Total Public Defender.....	413,845	423,445	388,752	34,693
Total Judicial.....	7,317,749	7,666,730	6,638,885	1,027,845
Total General Government.....	24,492,135	23,844,574	21,518,018	2,326,556

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Safety:				
Coroner:				
Personal Services.....	337,987	357,511	357,312	199
Materials and Supplies.....	3,025	2,025	1,910	115
Contractual Services.....	146,256	128,710	128,489	221
Other.....	5,380	4,402	4,402	-
Total Coroner.....	492,648	492,648	492,113	535
Juvenile Detention:				
Personal Services.....	1,000,082	983,686	979,537	4,149
Materials and Supplies.....	31,214	34,679	34,593	86
Contractual Services.....	37,563	12,952	12,819	133
Other.....	2,700	2,109	2,109	-
Capital Outlay.....	9,888	51,675	51,674	1
Total Juvenile Detention.....	1,081,447	1,085,101	1,080,732	4,369
Sheriff:				
Personal Services.....	10,852,232	10,750,865	10,734,303	16,562
Materials and Supplies.....	85,209	87,459	87,459	-
Contractual Services.....	882,407	860,672	860,661	11
Other.....	8,930	9,480	9,479	1
Capital Outlay.....	356,896	531,770	531,770	-
Total Sheriff.....	12,185,674	12,240,246	12,223,672	16,574
Building Regulations:				
Personal Services.....	660,129	660,129	626,448	33,681
Materials and Supplies.....	5,922	5,922	4,676	1,246
Contractual Services.....	41,381	48,014	47,523	491
Other.....	13,116	7,483	7,307	176
Capital Outlay.....	1,250	250	156	94
Total Building Regulations.....	721,798	721,798	686,110	35,688
Total Public Safety.....	14,481,567	14,539,793	14,482,627	57,166
Public Works:				
County Engineer - Tax Maps:				
Personal Services.....	98,356	98,356	97,446	910
Capital Outlay.....	8,390	8,390	8,390	-
Total County Engineer - Tax Maps.....	106,746	106,746	105,836	910
Department of Public Works:				
Personal Services.....	314,796	323,542	315,573	7,969
Materials and Supplies.....	13,823	12,275	6,180	6,095
Contractual Services.....	371,743	172,242	135,683	36,559
Other.....	2,050	2,050	-	2,050
Capital Outlay.....	136,805	199,607	195,214	4,393
Total Department of Public Works.....	839,217	709,716	652,650	57,066
Total Public Works.....	945,963	816,462	758,486	57,976
Health:				
Vital Statistics:				
Other.....	1,000	1,000	800	200
Total Vital Statistics.....	1,000	1,000	800	200
Miscellaneous:				
Other.....	388,395	388,395	321,330	67,065
Total Miscellaneous.....	388,395	388,395	321,330	67,065
Total Health.....	389,395	389,395	322,130	67,265
Human Services:				
Veteran's Service Commission:				
Personal Services.....	489,389	485,650	471,901	13,749
Materials and Supplies.....	6,327	5,905	5,840	65
Contractual Services.....	201,463	200,355	200,355	-
Other.....	48,559	57,062	51,992	5,070
Capital Outlay.....	4,570	1,533	1,533	-
Total Veteran's Service Commission.....	750,308	750,505	731,621	18,884
Total Human Services.....	750,308	750,505	731,621	18,884

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Conservation and Recreation:				
Agriculture:				
Contractual Services.....	41,398	41,883	40,249	1,634
Other.....	467,069	466,584	466,584	-
Total Agriculture.....	508,467	508,467	506,833	1,634
Parks and Recreation:				
Personal Services.....	1,473,953	1,473,953	1,400,733	73,220
Materials and Supplies.....	106,785	105,635	102,886	2,749
Contractual Services.....	57,930	57,930	44,586	13,344
Other.....	30,946	31,096	25,691	5,405
Capital Outlay.....	22,686	23,686	23,128	558
Total Parks and Recreation.....	1,692,300	1,692,300	1,597,024	95,276
Total Conservation and Recreation.....	2,200,767	2,200,767	2,103,857	96,910
Community and Economic Development:				
Department of Development:				
Personal Services.....	577,249	527,249	386,330	140,919
Materials and Supplies.....	3,043	3,043	665	2,378
Contractual Services.....	700	700	142	558
Other.....	8,012	8,012	4,247	3,765
Total Department of Development.....	589,004	539,004	391,384	147,620
Total Community and Economic Development.....	589,004	539,004	391,384	147,620
Total Expenditures.....	43,849,139	43,080,500	40,308,123	2,772,377
Excess / (Deficiency) of Revenue over/(under) Expenditures.....	441,178	7,084	3,998,123	3,991,039
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	6,050	6,050	24,369	18,319
Transfers In.....	215,700	371,400	238,949	(132,451)
Transfers Out.....	(2,865,376)	(3,160,858)	(2,478,965)	681,893
Advances In.....	-	-	179,584	179,584
Advances Out.....	(315,523)	(151,011)	(125,511)	25,500
Repayment of Loans to Other Governments.....	-	-	10,500	10,500
Loans to Other Governments.....	-	(29,500)	(29,500)	-
Total Other Financing Sources / (Uses).....	(2,959,149)	(2,963,919)	(2,180,574)	783,345
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(2,517,971)	(2,956,835)	1,817,549	4,774,384
Fund Balance (Deficit) at Beginning of Year.....	13,194,511	13,194,511	13,194,511	-
Prior Year Encumbrances Appropriated.....	902,673	902,673	902,673	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 11,579,213</u>	<u>\$ 11,140,349</u>	<u>\$ 15,914,733</u>	<u>\$ 4,774,384</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

DEPARTMENT OF JOB AND FAMILY SERVICES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 8,800,000	\$ 6,322,241	\$ 6,175,925	\$ (146,316)
Other.....	6,000	6,000	6,613	613
Total Revenues.....	8,806,000	6,328,241	6,182,538	(145,703)
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services.....	4,045,825	3,669,411	3,364,082	305,329
Materials and Supplies.....	153,393	111,469	111,469	-
Contractual Services.....	3,334,030	1,334,438	1,329,280	5,158
Other.....	28,999	11,195	11,195	-
Capital Outlay.....	63,557	38,860	36,799	2,061
Total Public Assistance.....	7,625,804	5,165,373	4,852,825	312,548
Work Force Investment:				
Materials and Supplies.....	20,912	12,930	12,925	5
Contractual Services.....	2,389,070	1,811,061	1,811,061	-
Other.....	4,600	300	300	-
Capital Outlay.....	11,446	-	-	-
Total Work Force Investment.....	2,426,028	1,824,291	1,824,286	5
Total Expenditures.....	10,051,832	6,989,664	6,677,111	312,553
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,245,832)	(661,423)	(494,573)	166,850
Other Financing Sources / (Uses):				
Transfers In.....	270,000	270,000	306,319	36,319
Total Other Financing Sources / (Uses).....	270,000	270,000	306,319	36,319
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(975,832)	(391,423)	(188,254)	203,169
Fund Balance (Deficit) at Beginning of Year.....	838,601	838,601	838,601	-
Prior Year Encumbrances Appropriated.....	137,231	137,231	137,231	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 584,409	\$ 787,578	\$ 203,169

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

BOARD OF DEVELOPMENTAL DISABILITIES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 10,717,000	\$ 10,717,000	\$ 10,435,685	\$ (281,315)
Charges for Services.....	200,000	200,000	234,913	34,913
Intergovernmental.....	4,221,500	4,626,888	4,876,295	249,407
Other.....	10,000	10,000	137,467	127,467
Total Revenues.....	15,148,500	15,553,888	15,684,360	130,472
Expenditures:				
Health:				
Developmental Disabilities Services:				
Personal Services.....	8,766,669	8,725,402	7,833,340	892,062
Materials and Supplies.....	673,143	683,143	565,745	117,398
Contractual Services.....	5,516,696	5,830,831	5,328,048	502,783
Other.....	220,572	618,092	558,485	59,607
Capital Outlay.....	348,633	348,633	222,882	125,751
Total Developmental Disability Services.....	15,525,713	16,206,101	14,508,500	1,697,601
Total Expenditures.....	15,525,713	16,206,101	14,508,500	1,697,601
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(377,213)	(652,213)	1,175,860	1,828,073
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(377,213)	(652,213)	1,175,860	1,828,073
Fund Balance (Deficit) at Beginning of Year.....	19,816,361	19,816,361	19,816,361	-
Prior Year Encumbrances Appropriated.....	726,324	726,324	726,324	-
Fund Balance (Deficit) at End of Year.....	\$ 20,165,472	\$ 19,890,472	\$ 21,718,545	\$ 1,828,073

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

MOTOR VEHICLE, ROAD AND BRIDGE

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 804,250	\$ 804,250	\$ 783,846	\$ (20,404)
Charges for Services.....	200,000	200,000	224,515	24,515
Fines and Forfeitures.....	150,000	150,000	138,051	(11,949)
Intergovernmental.....	6,943,649	7,141,665	7,282,469	140,804
Special Assessments.....	28,313	33,107	33,107	-
Investment Earnings.....	100,000	100,000	68,301	(31,699)
Other.....	161,800	11,800	62,837	51,037
Total Revenues.....	8,388,012	8,440,822	8,593,126	152,304
Expenditures:				
Public Works:				
County Engineer - MVGT:				
Personal Services.....	2,894,312	2,953,696	2,879,044	74,652
Materials and Supplies.....	2,172,655	2,171,655	1,904,720	266,935
Contractual Services.....	419,807	531,807	344,118	187,689
Other.....	831,070	266,441	63,608	202,833
Capital Outlay.....	3,954,027	3,886,156	2,660,545	1,225,611
Debt Service:				
Principal Retirement.....	300,000	293,000	293,000	-
Interest and Fiscal Charges.....	12,600	4,395	4,395	-
Total County Engineer - MVGT.....	10,584,471	10,107,150	8,149,430	1,957,720
County Engineer - Bridge:				
Personal Services.....	242,505	242,505	228,273	14,232
Materials and Supplies.....	300,750	300,750	45,442	255,308
Contractual Services.....	63,750	146,750	141,425	5,325
Other.....	168,237	168,237	165,752	2,485
Capital Outlay.....	646,821	606,821	570,903	35,918
Total County Engineer - Bridge.....	1,422,063	1,465,063	1,151,795	313,268
County Engineer - Ditches:				
Materials and Supplies.....	15,272	15,272	11,960	3,312
Contractual Services.....	48,965	40,565	5,283	35,282
Other.....	25,604	38,798	33,694	5,104
Capital Outlay.....	2,000	2,000	530	1,470
Total County Engineer - Ditches.....	91,841	96,635	51,467	45,168
Total Expenditures.....	12,098,375	11,668,848	9,352,692	2,316,156
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,710,363)	(3,228,026)	(759,566)	2,468,460
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	5,000	5,000	23,940	18,940
Proceeds from Issue of Notes.....	293,000	-	-	-
Transfers In.....	-	-	55	55
Transfers Out.....	-	(58,245)	-	58,245
Advances In.....	500,000	-	-	-
Advances Out.....	(622,404)	(684,028)	-	684,028
Total Other Financing Sources / (Uses).....	175,596	(737,273)	23,995	761,268
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,534,767)	(3,965,299)	(735,571)	3,229,728
Fund Balance (Deficit) at Beginning of Year.....	8,906,374	8,906,374	8,906,374	-
Prior Year Encumbrances Appropriated.....	925,992	925,992	925,992	-
Fund Balance (Deficit) at End of Year.....	\$ 6,297,599	\$ 5,867,067	\$ 9,096,795	\$ 3,229,728

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

CHILDREN SERVICES BOARD				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 5,209,000	\$ 5,209,000	\$ 5,113,456	\$ (95,544)
Charges for Services.....	80,000	80,000	69,407	(10,593)
Intergovernmental.....	4,618,346	4,618,346	4,664,082	45,736
Other.....	19,500	19,500	11,939	(7,561)
Total Revenues.....	9,926,846	9,926,846	9,858,884	(67,962)
Expenditures:				
Human Services:				
Children's Home:				
Materials and Supplies.....	184,047	184,047	98,380	85,667
Contractual Services.....	105,880	105,880	49,518	56,362
Other.....	72,600	72,600	27,236	45,364
Capital Outlay.....	40,000	40,000	-	40,000
Total Children's Home.....	402,527	402,527	175,134	227,393
Children Services Board:				
Personal Services.....	5,335,000	5,340,000	4,601,520	738,480
Materials and Supplies.....	119,308	119,308	98,346	20,962
Contractual Services.....	5,045,591	5,039,591	4,158,154	881,437
Other.....	344,360	345,360	332,769	12,591
Capital Outlay.....	30,000	30,000	-	30,000
Total Children Services Board.....	10,874,259	10,874,259	9,190,789	1,683,470
Total Expenditures.....	11,276,786	11,276,786	9,365,923	1,910,863
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,349,940)	(1,349,940)	492,961	1,842,901
Fund Balance (Deficit) at Beginning of Year.....	1,808,213	1,808,213	1,808,213	-
Prior Year Encumbrances Appropriated.....	366,786	366,786	366,786	-
Fund Balance (Deficit) at End of Year.....	\$ 825,059	\$ 825,059	\$ 2,667,960	\$ 1,842,901

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

	DOG AND KENNEL			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 860,000	\$ 746,932	\$ 718,152	\$ (28,780)
Fines and Forfeitures.....	16,000	16,000	20,404	4,404
Other.....	22,650	3,650	13,434	9,784
Total Revenues.....	898,650	766,582	751,990	(14,592)
Expenditures:				
Health:				
Animal Control:				
Personal Services.....	601,061	545,276	516,963	28,313
Materials and Supplies.....	41,829	34,529	20,190	14,339
Contractual Services.....	23,476	23,466	2,154	21,312
Other.....	145,896	15,501	8,114	7,387
Capital Outlay.....	23,880	28,380	28,308	72
Total Animal Control.....	836,142	647,152	575,729	71,423
Legislative and Executive:				
Auditor:				
Personal Services.....	-	49,825	44,607	5,218
Materials and Supplies.....	-	3,400	3,121	279
Other.....	-	10,765	5,748	5,017
Total Auditor.....	-	63,990	53,476	10,514
Total Expenditures.....	836,142	711,142	629,205	81,937
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	62,508	55,440	122,785	67,345
Fund Balance (Deficit) at Beginning of Year.....	434,662	434,662	434,662	-
Prior Year Encumbrances Appropriated.....	3,680	3,680	3,680	-
Fund Balance (Deficit) at End of Year.....	\$ 500,850	\$ 493,782	\$ 561,127	\$ 67,345

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

	REAL ESTATE ASSESSMENT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 2,355,000	\$ 2,342,092	\$ 2,202,817	\$ (139,275)
Licenses and Permits.....	-	-	50	50
Fines and Forfeitures.....	25,500	236,515	376,615	140,100
Other.....	100	-	-	-
Total Revenues.....	2,380,600	2,578,607	2,579,482	875
Expenditures:				
Legislative and Executive:				
Auditor:				
Personal Services.....	163,506	176,391	171,945	4,446
Materials and Supplies.....	7,500	7,500	6,188	1,312
Contractual Services.....	5,186,698	5,186,698	5,186,656	42
Other.....	68,988	69,902	54,524	15,378
Capital Outlay.....	38,700	27,200	18,700	8,500
Total Auditor.....	5,465,392	5,467,691	5,438,013	29,678
Board of Revisions:				
Contractual Services.....	11,000	11,000	7,712	3,288
Other.....	350	350	339	11
Total Board of Revisions.....	11,350	11,350	8,051	3,299
Delinquent Real Estate Tax & Assessment Collectionsd (DRETAC):				
Personal Services.....	188,548	191,029	161,688	29,341
Materials and Supplies.....	4,840	48,950	615	48,335
Contractual Services.....	30,138	39,143	28,241	10,902
Other.....	20,233	24,013	9,650	14,363
Capital Outlay.....	4,607	4,607	4,607	-
Total DRETAC.....	248,366	307,742	204,801	102,941
Geographic Information Systems:				
Personal Services.....	159,336	165,390	164,405	985
Materials and Supplies.....	4,000	4,000	656	3,344
Contractual Services.....	524,202	523,472	434,948	88,524
Capital Outlay.....	12,500	12,500	11,378	1,122
Total Geographic Information Systems.....	700,038	705,362	611,387	93,975
Total Expenditures.....	6,425,146	6,492,145	6,262,252	229,893
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(4,044,546)	(3,913,538)	(3,682,770)	230,768
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	3,771	3,922	151
Total Other Financing Sources / (Uses).....	-	3,771	3,922	151
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(4,044,546)	(3,909,767)	(3,678,848)	230,919
Fund Balance (Deficit) at Beginning of Year.....	2,288,695	2,288,695	2,288,695	-
Prior Year Encumbrances Appropriated.....	5,736,991	5,736,991	5,736,991	-
Fund Balance (Deficit) at End of Year.....	\$ 3,981,140	\$ 4,115,919	\$ 4,346,838	\$ 230,919

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

	ENVIRONMENTAL SERVICES			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,000,000	\$ 1,053,957	\$ 1,189,005	\$ 135,048
Intergovernmental.....	53,961	36,981	36,981	-
Other.....	20,000	36,370	41,792	5,422
Total Revenues.....	<u>1,073,961</u>	<u>1,127,308</u>	<u>1,267,778</u>	<u>140,470</u>
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Personal Services.....	583,196	583,196	500,641	82,555
Materials and Supplies.....	102,649	107,166	104,283	2,883
Contractual Services.....	264,488	258,844	203,304	55,540
Other.....	4,946	27,572	2,277	25,295
Capital Outlay.....	33,709	11,726	9,456	2,270
Total Sanitary Engineer.....	<u>988,988</u>	<u>988,504</u>	<u>819,961</u>	<u>168,543</u>
Total Expenditures.....	<u>988,988</u>	<u>988,504</u>	<u>819,961</u>	<u>168,543</u>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	84,973	138,804	447,817	309,013
Other Financing Sources / (Uses):				
Transfers Out.....	(222,926)	(245,390)	(207,926)	37,464
Total Other Financing Sources / (Uses).....	<u>(222,926)</u>	<u>(245,390)</u>	<u>(207,926)</u>	<u>37,464</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(137,953)	(106,586)	239,891	346,477
Fund Balance (Deficit) at Beginning of Year.....	1,516,173	1,516,173	1,516,173	-
Prior Year Encumbrances Appropriated.....	31,249	31,249	31,249	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 1,409,469</u>	<u>\$ 1,440,836</u>	<u>\$ 1,787,313</u>	<u>\$ 346,477</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

COMMUNITY MENTAL HEALTH				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,895,080	\$ 3,789,679	\$ 3,789,679	\$ -
Intergovernmental.....	469,821	466,163	466,163	-
Total Revenues.....	4,364,901	4,255,842	4,255,842	-
Expenditures:				
Health:				
Community Mental Health:				
Other.....	4,364,901	4,255,842	4,255,842	-
Total Community Mental Health:.....	4,364,901	4,255,842	4,255,842	-
Total Expenditures.....	4,364,901	4,255,842	4,255,842	-
Excess/(Deficiency) of Revenue 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 BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

COMMUNITY DEVELOPMENT BLOCK GRANT

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 1,653,669	\$ 1,567,767	\$ 1,082,221	\$ (485,546)
Other.....	22,388	13,215	12,321	(894)
Total Revenues.....	1,676,057	1,580,982	1,094,542	(486,440)
Expenditures:				
Community and Economic Development:				
Department of Development:				
Personal Services.....	401	401	224	177
Materials and Supplies.....	15,051	2,837	1,593	1,244
Contractual Services.....	1,495,858	1,492,756	1,214,878	277,878
Other.....	328,452	303,963	92,842	211,121
Capital Outlay.....	6,500	2,000	-	2,000
Total Department of Development.....	1,846,262	1,801,957	1,309,537	492,420
Total Expenditures.....	1,846,262	1,801,957	1,309,537	492,420
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(170,205)	(220,975)	(214,995)	5,980
Other Financing Sources / (Uses):				
Transfers In.....	-	2,387	4,840	2,453
Total Other Financing Sources / (Uses).....	-	2,387	4,840	2,453
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(170,205)	(218,588)	(210,155)	8,433
Fund Balance (Deficit) at Beginning of Year.....	510,641	510,641	510,641	-
Prior Year Encumbrances Appropriated.....	4,281	4,281	4,281	-
Fund Balance (Deficit) at End of Year.....	\$ 344,717	\$ 296,334	\$ 304,767	\$ 8,433

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

	DRUG LAW ENFORCEMENT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 300,000	\$ 529,028	\$ 529,028	\$ -
Fines and Forfeitures.....	226,453	303,640	319,229	15,589
Intergovernmental.....	239,915	320,484	336,564	16,080
Other.....	15,707	18,324	18,353	29
Total Revenues.....	782,075	1,171,476	1,203,174	31,698
Expenditures:				
Public Safety:				
Commissioners:				
Materials and Supplies.....	-	67,000	56,926	10,074
Contractual Services.....	-	291,701	256,434	35,267
Other.....	60,000	75,315	27,982	47,333
Capital Outlay.....	-	21,887	21,536	351
Total Commissioners.....	60,000	455,903	362,878	93,025
Prosecutor:				
Materials and Supplies.....	4,616	38,136	7,994	30,142
Contractual Services.....	4,095	17,100	13,430	3,670
Capital Outlay.....	162,508	140,638	24,476	116,162
Total Prosecutor.....	171,219	195,874	45,900	149,974
Sheriff:				
Personal Services.....	300,757	508,360	471,004	37,356
Materials and Supplies.....	6,414	6,403	4,987	1,416
Contractual Services.....	27,638	41,151	32,943	8,208
Other.....	84,505	95,076	89,864	5,212
Capital Outlay.....	61,137	60,787	50,461	10,326
Total Sheriff.....	480,451	711,777	649,259	62,518
Total Expenditures.....	711,670	1,363,554	1,058,037	305,517
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	70,405	(192,078)	145,137	337,215
Other Financing Sources / (Uses):				
Transfers In.....	42,566	124,565	125,523	958
Transfers Out.....	-	(223,725)	(223,725)	-
Advances In.....	-	29,112	42,916	13,804
Advances Out.....	(20,000)	(33,611)	(33,611)	-
Total Other Financing Sources / (Uses).....	22,566	(103,659)	(88,897)	14,762
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	92,971	(295,737)	56,240	351,977
Fund Balance (Deficit) at Beginning of Year.....	482,447	482,447	482,447	-
Prior Year Encumbrances Appropriated.....	60,528	60,528	60,528	-
Fund Balance (Deficit) at End of Year.....	\$ 635,946	\$ 247,238	\$ 599,215	\$ 351,977

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

CHILD SUPPORT ENFORCEMENT AGENCY

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 500,000	\$ 500,000	\$ 531,205	\$ 31,205
Intergovernmental.....	1,700,000	1,700,000	1,717,291	17,291
Other.....	1,000	17,456	111,094	93,638
Total Revenues.....	2,201,000	2,217,456	2,359,590	142,134
Expenditures:				
Human Services:				
Bureau of Support:				
Personal Services.....	1,280,208	1,280,208	1,159,997	120,211
Materials and Supplies.....	1,110	1,110	120	990
Contractual Services.....	806,000	806,000	758,068	47,932
Other.....	11,500	11,500	4,681	6,819
Capital Outlay.....	1,000	1,000	-	1,000
Total Bureau of Support.....	2,099,818	2,099,818	1,922,866	176,952
Total Expenditures.....	2,099,818	2,099,818	1,922,866	176,952
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	101,182	117,638	436,724	319,086
Fund Balance (Deficit) at Beginning of Year.....	1,182,151	1,182,151	1,182,151	-
Prior Year Encumbrances Appropriated.....	49,110	49,110	49,110	-
Fund Balance (Deficit) at End of Year.....	\$ 1,332,443	\$ 1,348,899	\$ 1,667,985	\$ 319,086

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

COUNTY HOME

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 5,023,834	\$ 5,023,834	\$ 5,109,596	\$ 85,762
Other.....	42,826	42,826	49,512	6,686
Total Revenues.....	5,066,660	5,066,660	5,159,108	92,448
Expenditures:				
Human Services:				
County Home:				
Personal Services.....	3,736,324	3,358,820	3,332,796	26,024
Materials and Supplies.....	697,500	790,700	749,681	41,019
Contractual Services.....	678,822	946,646	874,510	72,136
Other.....	22,146	38,626	30,089	8,537
Capital Outlay.....	671	671	-	671
Total County Home:.....	5,135,463	5,135,463	4,987,076	148,387
Total Expenditures.....	5,135,463	5,135,463	4,987,076	148,387
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(68,803)	(68,803)	172,032	240,835
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(68,803)	(68,803)	172,032	240,835
Fund Balance (Deficit) at Beginning of Year.....	54,445	54,445	54,445	-
Prior Year Encumbrances Appropriated.....	18,192	18,192	18,192	-
Fund Balance (Deficit) at End of Year.....	\$ 3,834	\$ 3,834	\$ 244,669	\$ 240,835

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

SPRING LAKES PARK

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ -	\$ -	\$ -	\$ -
Total Revenues.....	-	-	-	-
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Materials and Supplies.....	884	884	-	884
Total Parks and Recreation.....	884	884	-	884
Total Expenditures.....	884	884	-	884
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(884)	(884)	-	884
Fund Balance (Deficit) at Beginning of Year.....	884	884	884	-
Prior Year Encumbrances Appropriated.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 884</u>	<u>\$ 884</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

COUNTY HOTEL LODGING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 770,000	\$ 810,030	\$ 891,523	\$ 81,493
Other.....	6,000	6,000	2,107	(3,893)
Total Revenues.....	776,000	816,030	893,630	77,600
Expenditures:				
Community and Economic Development:				
Convention and Visitor's Bureau:				
Personal Services.....	311,431	335,431	319,567	15,864
Materials and Supplies.....	53,895	49,195	48,264	931
Contractual Services.....	116,427	175,277	151,287	23,990
Other.....	344,035	347,885	329,301	18,584
Capital Outlay.....	23,260	49,260	42,003	7,257
Total Convention and Visitor's Bureau.....	849,048	957,048	890,422	66,626
Total Expenditures.....	849,048	957,048	890,422	66,626
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(73,048)	(141,018)	3,208	144,226
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(73,048)	(141,018)	3,208	144,226
Fund Balance (Deficit) at Beginning of Year.....	564,222	564,222	564,222	-
Prior Year Encumbrances Appropriated.....	56,701	56,701	56,701	-
Fund Balance (Deficit) at End of Year.....	\$ 547,875	\$ 479,905	\$ 624,131	\$ 144,226

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

HOSPITAL LEVY				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,053,800	\$ 2,985,347	\$ 2,985,347	\$ -
Intergovernmental.....	380,400	378,382	378,382	-
Total Revenues.....	3,434,200	3,363,729	3,363,729	-
Expenditures:				
Health:				
Commissioners - Hospital Operating:				
Other.....	3,434,200	3,363,729	3,363,729	-
Total Commissioners - Hospital Operating.....	3,434,200	3,363,729	3,363,729	-
Total Expenditures.....	3,434,200	3,363,729	3,363,729	-
Excess/(Deficiency) of Revenue 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 BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

ADULT DAY CARE

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 300,000	\$ 330,000	\$ 327,759	\$ (2,241)
Other.....	14,300	15,012	19,985	4,973
Total Revenues.....	314,300	345,012	347,744	2,732
Expenditures:				
Human Services:				
County Home Adult Day Care:				
Personal Services.....	269,925	293,414	289,733	3,681
Materials and Supplies.....	29,706	34,181	33,615	566
Contractual Services.....	22,402	24,634	22,139	2,495
Other.....	5,696	5,000	-	5,000
Total County Home Adult Day Care.....	327,729	357,229	345,487	11,742
Total Expenditures.....	327,729	357,229	345,487	11,742
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(13,429)	(12,217)	2,257	14,474
Fund Balance (Deficit) at Beginning of Year.....	11,648	11,648	11,648	-
Prior Year Encumbrances Appropriated.....	4,394	4,394	4,394	-
Fund Balance (Deficit) at End of Year.....	\$ 2,613	\$ 3,825	\$ 18,299	\$ 14,474

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

JUVENILE COURT GRANTS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 25,500	\$ 32,310	\$ 33,273	\$ 963
Fines and Forfeitures.....	12,000	12,571	13,434	863
Intergovernmental.....	1,916,473	2,592,132	2,548,260	(43,872)
Other.....	137,550	99,651	112,373	12,722
Total Revenues.....	2,091,523	2,736,664	2,707,340	(29,324)
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	1,973,610	2,516,369	2,291,693	224,676
Materials and Supplies.....	226,930	332,128	234,763	97,365
Contractual Services.....	255,001	232,577	109,311	123,266
Other.....	39,146	57,880	46,189	11,691
Capital Outlay.....	58,197	92,764	70,010	22,754
Total Juvenile Court.....	2,552,884	3,231,718	2,751,966	479,752
Total Expenditures.....	2,552,884	3,231,718	2,751,966	479,752
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(461,361)	(495,054)	(44,626)	450,428
Other Financing Sources / (Uses):				
Transfers In.....	43,612	30,694	13,014	(17,680)
Transfers Out.....	-	(13,430)	-	13,430
Advances In.....	11,486	18,200	3,000	(15,200)
Advances Out.....	(9,873)	(39,021)	-	39,021
Total Other Financing Sources / (Uses).....	45,225	(3,557)	16,014	19,571
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(416,136)	(498,611)	(28,612)	469,999
Fund Balance (Deficit) at Beginning of Year.....	921,692	921,692	921,692	-
Prior Year Encumbrances Appropriated.....	21,762	21,762	21,762	-
Fund Balance (Deficit) at End of Year.....	\$ 527,318	\$ 444,843	\$ 914,842	\$ 469,999

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

RECREATION AND PARKS DONATIONS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 36,000	\$ 25,687	\$ 28,512	\$ 2,825
Intergovernmental.....	-	5,461	3,862	(1,599)
Investment Earnings.....	4,000	29,750	30,587	837
Other.....	17,362	55,222	57,235	2,013
Total Revenues.....	57,362	116,120	120,196	4,076
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Materials and Supplies.....	26,749	31,548	18,113	13,435
Contractual Services.....	33,564	38,316	18,550	19,766
Other.....	8,420	9,320	4,772	4,548
Capital Outlay.....	38,590	47,250	37,909	9,341
Total Parks and Recreation.....	107,323	126,434	79,344	47,090
Total Expenditures.....	107,323	126,434	79,344	47,090
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(49,961)	(10,314)	40,852	51,166
Other Financing Sources / (Uses):				
Transfers Out.....	-	(4,178)	(4,178)	-
Total Other Financing Sources / (Uses).....	-	(4,178)	(4,178)	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other				
Financing Uses.....	(49,961)	(14,492)	36,674	51,166
Fund Balance (Deficit) at Beginning of Year.....	124,891	124,891	124,891	-
Prior Year Encumbrances Appropriated.....	1,110	1,110	1,110	-
Fund Balance (Deficit) at End of Year.....	\$ 76,040	\$ 111,509	\$ 162,675	\$ 51,166

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

HOME ARREST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 3,500	\$ 3,540	\$ 3,540	\$ -
Total Revenues.....	3,500	3,540	3,540	-
Expenditures:				
Public Safety:				
Common Pleas Court:				
Materials and Supplies.....	-	2,500	-	2,500
Contractual Services.....	2,077	4,577	3,247	1,330
Capital Outlay.....	600	3,100	111	2,989
Total Common Pleas Court.....	2,677	10,177	3,358	6,819
Total Expenditures.....	2,677	10,177	3,358	6,819
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	823	(6,637)	182	6,819
Fund Balance (Deficit) at Beginning of Year.....	6,700	6,700	6,700	-
Prior Year Encumbrances Appropriated.....	676	676	676	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 8,199</u>	<u>\$ 739</u>	<u>\$ 7,558</u>	<u>\$ 6,819</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

	INDIGENT DRIVERS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 35,000	\$ 34,979	\$ 35,672	\$ 693
Fines and Forfeitures.....	600	897	796	(101)
Intergovernmental.....	900	978	1,299	321
Total Revenues.....	36,500	36,854	37,767	913
Expenditures:				
Public Safety:				
Xenia Municipal Court:				
Other.....	19,158	16,039	14,068	1,971
Capital Outlay.....	1,887	2,122	-	2,122
Total Xenia Municipal Court.....	21,045	18,161	14,068	4,093
Fairborn Municipal Court:				
Other.....	16,469	16,270	16,183	87
Capital Outlay.....	877	1,180	-	1,180
Total Fairborn Municipal Court.....	17,346	17,450	16,183	1,267
Clerk of Courts:				
Other.....	3,600	6,658	6,658	-
Total Clerk of Courts.....	3,600	6,658	6,658	-
Juvenile Court:				
Other.....	7,241	7,241	-	7,241
Total Juvenile Court.....	7,241	7,241	-	7,241
Total Expenditures.....	49,232	49,510	36,909	12,601
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(12,732)	(12,656)	858	13,514
Fund Balance (Deficit) at Beginning of Year.....	14,105	14,105	14,105	-
Prior Year Encumbrances Appropriated.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ 1,373	\$ 1,449	\$ 14,963	\$ 13,514

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

INDIGENT GUARDIANSHIP				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 15,000	\$ 15,000	\$ 16,090	\$ 1,090
Other.....	1,000	1,187	1,825	638
Total Revenues.....	16,000	16,187	17,915	1,728
Expenditures:				
Public Safety:				
Probate Court:				
Contractual Services.....	15,000	15,000	8,497	6,503
Total Probate Court.....	15,000	15,000	8,497	6,503
Total Expenditures.....	15,000	15,000	8,497	6,503
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	1,000	1,187	9,418	8,231
Fund Balance (Deficit) at Beginning of Year.....	33,847	33,847	33,847	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 34,847</u>	<u>\$ 35,034</u>	<u>\$ 43,265</u>	<u>\$ 8,231</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

VICTIM WITNESS GRANTS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 30,000	\$ 35,017	\$ 35,017	\$ -
Intergovernmental.....	248,892	314,090	273,695	(40,395)
Other.....	200	236	61	(175)
Total Revenues.....	279,092	349,343	308,773	(40,570)
Expenditures:				
Public Safety:				
Prosecutor:				
Personal Services.....	291,517	323,301	294,459	28,842
Contractual Services.....	2,500	2,500	2,500	-
Other.....	30,233	57,831	57,347	484
Total Prosecutor.....	324,250	383,632	354,306	29,326
Total Expenditures.....	324,250	383,632	354,306	29,326
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(45,158)	(34,289)	(45,533)	(11,244)
Other Financing Sources / (Uses):				
Transfers In.....	68,682	67,725	67,725	-
Transfers Out.....	-	(11,036)	(11,036)	-
Advances In.....	-	11,900	11,900	-
Advances Out.....	(52,501)	(83,797)	(83,797)	-
Total Other Financing Sources / (Uses).....	16,181	(15,208)	(15,208)	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(28,977)	(49,497)	(60,741)	(11,244)
Fund Balance (Deficit) at Beginning of Year.....	215,028	215,028	215,028	-
Prior Year Encumbrances Appropriated.....	28,727	28,727	28,727	-
Fund Balance (Deficit) at End of Year.....	\$ 214,778	\$ 194,258	\$ 183,014	\$ (11,244)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

	EQUIPMENT ACQUISITION			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 4,000	\$ 4,000	\$ 4,041	\$ 41
Intergovernmental.....	360,000	360,000	319,896	(40,104)
Total Revenues.....	364,000	364,000	323,937	(40,063)
Expenditures:				
Legislative and Executive:				
Commissioners:				
Capital Outlay.....	361,580	361,580	338,217	23,363
Total Commissioners.....	361,580	361,580	338,217	23,363
Board of Elections:				
Other.....	2,176	2,176	2,176	-
Total Board of Elections.....	2,176	2,176	2,176	-
Geographic Information Systems:				
Materials and Supplies.....	2,500	2,500	790	1,710
Other.....	300	300	-	300
Capital Outlay.....	4,500	4,500	2,867	1,633
Total Geographic Information Systems.....	7,300	7,300	3,657	3,643
Total Legislative and Executive.....	371,056	371,056	344,050	27,006
Public Safety:				
Sheriff:				
Capital Outlay.....	8,600	8,600	-	8,600
Total Sheriff.....	8,600	8,600	-	8,600
Total Public Safety.....	8,600	8,600	-	8,600
Total Expenditures.....	379,656	379,656	344,050	35,606
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(15,656)	(15,656)	(20,113)	(4,457)
Fund Balance (Deficit) at Beginning of Year.....	88,329	88,329	88,329	-
Prior Year Encumbrances Appropriated.....	1,169	1,169	1,169	-
Fund Balance (Deficit) at End of Year.....	\$ 73,842	\$ 73,842	\$ 69,385	\$ (4,457)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

D.A.R.E. DONATIONS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ -	\$ 6,286	\$ 6,286	\$ -
Other.....	4,370	1,600	295	(1,305)
Total Revenues.....	4,370	7,886	6,581	(1,305)
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	6,286	9,801	7,030	2,771
Materials and Supplies.....	501	501	-	501
Other.....	1,913	2,163	2,163	-
Total Sheriff.....	8,700	12,465	9,193	3,272
Total Expenditures.....	8,700	12,465	9,193	3,272
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(4,330)	(4,579)	(2,612)	1,967
Other Financing Sources / (Uses):				
Transfers Out.....	-	(9)	(9)	-
Total Other Financing Sources / (Uses).....	-	(9)	(9)	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(4,330)	(4,588)	(2,621)	1,967
Fund Balance (Deficit) at Beginning of Year.....	5,913	5,913	5,913	-
Fund Balance (Deficit) at End of Year.....	\$ 1,583	\$ 1,325	\$ 3,292	\$ 1,967

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

	INMATE FEES / MEDICAL			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 3,500	\$ 4,781	\$ 5,394	\$ 613
Other.....	22,000	25,369	27,503	2,134
Total Revenues.....	25,500	30,150	32,897	2,747
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	6,247	26,561	22,011	4,550
Contractual Services.....	9,902	15,273	9,118	6,155
Other.....	27	27	17	10
Capital Outlay.....	845	845	425	420
Total Sheriff.....	17,021	42,706	31,571	11,135
Total Expenditures.....	17,021	42,706	31,571	11,135
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	8,479	(12,556)	1,326	13,882
Fund Balance (Deficit) at Beginning of Year.....	11,690	11,690	11,690	-
Prior Year Encumbrances Appropriated.....	866	866	866	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 21,035</u>	<u>\$ -</u>	<u>\$ 13,882</u>	<u>\$ 13,882</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

	COMMON PLEAS GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 851,600	\$ 1,008,494	\$ 1,068,435	\$ 59,941
Intergovernmental.....	450,827	442,600	414,530	(28,070)
Other.....	90,700	128,972	157,200	28,228
Total Revenues.....	1,393,127	1,580,066	1,640,165	60,099
Expenditures:				
Public Safety:				
Common Pleas Court:				
Personal Services.....	633,275	771,275	644,254	127,021
Materials and Supplies.....	76,019	67,952	53,118	14,834
Contractual Services.....	59,967	121,464	83,567	37,897
Other.....	177,510	231,625	145,456	86,169
Capital Outlay.....	211,154	227,635	174,859	52,776
Total Common Pleas Court.....	1,157,925	1,419,951	1,101,254	318,697
Probate Court:				
Personal Services.....	117,878	117,878	71,365	46,513
Materials and Supplies.....	14,500	14,500	175	14,325
Contractual Services.....	8,075	8,075	1,730	6,345
Other.....	39,886	39,886	7,662	32,224
Capital Outlay.....	20,571	20,571	675	19,896
Total Probate Court.....	200,910	200,910	81,607	119,303
Domestic Relations Court:				
Personal Services.....	98,950	98,950	94,970	3,980
Materials and Supplies.....	1,500	1,500	788	712
Contractual Services.....	9,900	9,900	6,450	3,450
Other.....	5,100	5,100	-	5,100
Capital Outlay.....	10,050	10,050	2,859	7,191
Total Domestic Relations Court.....	125,500	125,500	105,067	20,433
Clerk of Courts:				
Materials and Supplies.....	-	8,436	8,436	-
Contractual Services.....	69,885	68,710	68,712	(2)
Total Clerk of Courts.....	69,885	77,146	77,148	(2)
Law Library Resources Board:				
Personal Services.....	115,936	115,936	108,265	7,671
Materials and Supplies.....	74,557	24,557	547	24,010
Contractual Services.....	10,750	10,750	2,379	8,371
Other.....	205,218	355,218	289,624	65,594
Capital Outlay.....	1,422	1,422	507	915
Total Law Library Resources Board.....	407,883	507,883	401,322	106,561
Total Expenditures.....	1,962,103	2,331,390	1,766,398	564,992
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(568,976)	(751,324)	(126,233)	625,091
Other Financing Sources / (Uses):				
Advances In.....	50,000	25,000	50,000	25,000
Advances Out.....	(15,000)	(33,827)	(33,827)	-
Total Other Financing Sources / (Uses).....	35,000	(8,827)	16,173	25,000
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(533,976)	(760,151)	(110,060)	650,091
Fund Balance (Deficit) at Beginning of Year.....	1,315,574	1,315,574	1,315,574	-
Prior Year Encumbrances Appropriated.....	35,911	35,911	35,911	-
Fund Balance (Deficit) at End of Year.....	\$ 817,509	\$ 591,334	\$ 1,241,425	\$ 650,091

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

FAMILY AND CHILDREN FIRST COUNCIL

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	4,000	9,197	7,495	(1,702)
Intergovernmental.....	\$ 32,074	\$ 10,146	\$ 10,146	\$ -
Other.....	217,500	390,328	383,128	7,200
Total Revenues.....	253,574	409,671	400,769	(8,902)
Expenditures:				
Human Services:				
Family & Children First Council:				
Personal Services.....	200,415	348,149	329,263	18,886
Materials and Supplies.....	4,739	4,688	4,019	669
Contractual Services.....	13,756	7,132	6,928	204
Other.....	221,068	232,416	231,249	1,167
Total Sheriff.....	439,978	592,385	571,459	20,926
Total Expenditures.....	439,978	592,385	571,459	20,926
Excess / (Deficiency) of Revenue over Expenditures.....	(186,404)	(182,714)	(170,690)	12,024
Other Financing Sources / (Uses):				
Transfers In.....	108,601	213,231	220,429	7,198
Advances In.....	-	-	30,000	30,000
Advances Out.....	-	(82,500)	(82,500)	-
Total Other Financing Sources / (Uses).....	108,601	130,731	167,929	37,198
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(77,803)	(51,983)	(2,761)	49,222
Fund Balance (Deficit) at Beginning of Year.....	86,501	86,501	86,501	-
Prior Year Encumbrances Appropriated.....	3,461	3,461	3,461	-
Fund Balance (Deficit) at End of Year.....	\$ 12,159	\$ 37,979	\$ 87,201	\$ 49,222

GREENE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2011

TRAFFIC LAW ENFORCEMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ -	\$ 497	\$ 497	\$ -
Total Revenues.....	-	497	497	-
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	-	497	497	-
Total Sheriff.....	-	497	497	-
Total Expenditures.....	-	497	497	-
Excess / (Deficiency) of Revenue over 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 BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

EMERGENCY MANAGEMENT GRANTS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 282,247	\$ 110,398	\$ 116,443	\$ 6,045
Other.....	10,000	68	68	-
Total Revenues.....	292,247	110,466	116,511	6,045
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	90,071	86,027	79,064	6,963
Materials and Supplies.....	13,430	2,761	1,836	925
Contractual Services.....	65,634	32,750	29,546	3,204
Other.....	52,987	52,298	15,598	36,700
Capital Outlay.....	24,352	5,375	5,375	-
Total Commissioners.....	246,474	179,211	131,419	47,792
Total Expenditures.....	246,474	179,211	131,419	47,792
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	45,773	(68,745)	(14,908)	53,837
Other Financing Sources / (Uses):				
Transfers In.....	-	26,619	26,619	-
Advances Out.....	-	(17,746)	(17,746)	-
Total Other Financing Sources / (Uses).....	-	8,873	8,873	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	45,773	(59,872)	(6,035)	53,837
Fund Balance (Deficit) at Beginning of Year.....	62,196	62,196	62,196	-
Prior Year Encumbrances Appropriated.....	650	650	650	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 108,619</u>	<u>\$ 2,974</u>	<u>\$ 56,811</u>	<u>\$ 53,837</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

CONCEALED HANDGUN LICENSING

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits.....	\$ 80,000	\$ 99,641	\$ 104,760	\$ 5,119
Other.....	-	12	12	-
Total Revenues.....	80,000	99,653	104,772	5,119
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	21,351	51,857	38,663	13,194
Materials and Supplies.....	1,822	4,362	853	3,509
Contractual Services.....	21,530	90,617	66,158	24,459
Other.....	11,000	18,489	12,233	6,256
Capital Outlay.....	30,847	10,847	-	10,847
Total Sheriff.....	86,550	176,172	117,907	58,265
Total Expenditures.....	86,550	176,172	117,907	58,265
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(6,550)	(76,519)	(13,135)	63,384
Fund Balance (Deficit) at Beginning of Year.....	72,654	72,654	72,654	-
Prior Year Encumbrances Appropriated.....	5,114	5,114	5,114	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 71,218</u>	<u>\$ 1,249</u>	<u>\$ 64,633</u>	<u>\$ 63,384</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

COUNCIL ON AGING

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,448,800	\$ 3,408,971	\$ 3,408,971	\$ -
Intergovernmental.....	440,600	441,531	441,531	-
Total Revenues.....	3,889,400	3,850,502	3,850,502	-
Expenditures:				
Human Services:				
Council on Aging:				
Other.....	3,697,398	3,697,398	3,850,502	(153,104)
Total Council on Aging.....	3,697,398	3,697,398	3,850,502	(153,104)
Total Expenditures.....	3,697,398	3,697,398	3,850,502	(153,104)
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	192,002	153,104	-	(153,104)
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ 192,002	\$ 153,104	\$ -	\$ (153,104)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

ROAD ASSESSMENT DEBT SERVICE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 37,440	\$ 40,973	\$ 42,620	\$ 1,647
Total Revenues.....	37,440	40,973	42,620	1,647
Expenditures:				
Debt Service:				
Principal Retirement.....	-	37,440	37,440	-
Interest and Fiscal Charges.....	-	1,647	1,647	-
Total Expenditures.....	-	39,087	39,087	-
Excess/(Deficiency) of Revenue over/(under) Expenditures...	37,440	1,886	3,533	1,647
Other Financing Sources / (Uses):				
Transfers In.....	-	1,647	-	(1,647)
Total Other Financing Sources / (Uses).....	-	1,647	-	(1,647)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	37,440	3,533	3,533	-
Fund Balance (Deficit) at Beginning of Year.....	27,226	27,226	27,226	-
Fund Balance (Deficit) at End of Year.....	\$ 64,666	\$ 30,759	\$ 30,759	\$ -

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

	VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 5,475	\$ 5,717	\$ 2,914	\$ (2,803)
Total Revenues.....	5,475	5,717	2,914	(2,803)
Expenditures:				
Debt Service:				
Principal Retirement.....	119,952	392,560	392,560	-
Interest and Fiscal Charges.....	4	620,503	620,503	-
Total Expenditures.....	119,956	1,013,063	1,013,063	-
Excess/(Deficiency) of Revenue over/(under) Expenditures...	(114,481)	(1,007,346)	(1,010,149)	(2,803)
Other Financing Sources / (Uses):				
Transfers In.....	1,251,201	1,098,512	1,262,151	163,639
Transfers Out.....	-	(4)	(4)	-
Total Other Financing Sources / (Uses).....	1,251,201	1,098,508	1,262,147	163,639
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	1,136,720	91,162	251,998	160,836
Fund Balance (Deficit) at Beginning of Year.....	35,531	35,531	35,531	-
Fund Balance (Deficit) at End of Year.....	\$ 1,172,251	\$ 126,693	\$ 287,529	\$ 160,836

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

TAX INCENTIVE PROJECT DEBT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 150,000	\$ 224,940	\$ 224,940	\$ -
Special Assessments.....	435,000	435,000	430,024	(4,976)
Investment Earnings.....	-	4,850	4,850	-
Other.....	80,000	302,479	302,479	-
Total Revenues.....	665,000	967,269	962,293	(4,976)
Expenditures:				
Debt Service:				
Principal Retirement.....	-	16,445,000	16,445,000	-
Interest and Fiscal Charges.....	182,202	792,318	491,572	300,746
Total Expenditures.....	182,202	17,237,318	16,936,572	300,746
Excess/(Deficiency) of Revenue over/(under) Expenditures...	482,798	(16,270,049)	(15,974,279)	295,770
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	8,345,000	7,800,000	7,800,000	-
Proceeds from Issue of Bonds.....	-	7,983,231	7,983,231	-
Transfers In.....	300,000	302,490	304,364	1,874
Total Other Financing Sources / (Uses).....	8,645,000	16,085,721	16,087,595	1,874
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	9,127,798	(184,328)	113,316	297,644
Fund Balance (Deficit) at Beginning of Year.....	194,678	194,678	194,678	-
Fund Balance (Deficit) at End of Year.....	\$ 9,322,476	\$ 10,350	\$ 307,994	\$ 297,644

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECT FUND
FOR THE YEAR ENDED DECEMBER 31, 2011

BUILDING AND ROAD CONSTRUCTION

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 17,000	\$ 17,000	\$ 14,454	\$ (2,546)
Investment Earnings.....	75,000	78,336	80,032	1,696
Other.....	91,000	95,995	4,995	(91,000)
Total Revenues.....	183,000	191,331	99,481	(91,850)
Expenditures:				
Commissioners Land and Buildings:				
Capital Outlay.....	18,684	8,182	3,811	4,371
Total Commissioners Land and Buildings.....	18,684	8,182	3,811	4,371
Parks and Recreation:				
Capital Outlay.....	143,998	143,743	-	143,743
Total Parks and Recreation.....	143,998	143,743	-	143,743
Debt Service:				
Principal Retirement.....	1,005,645	1,007,000	1,007,000	-
Interest and Fiscal Charges.....	20,450	16,925	15,105	1,820
Total Debt Service.....	1,026,095	1,023,925	1,022,105	1,820
Total Expenditures.....	1,188,777	1,175,850	1,025,916	149,934
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,005,777)	(984,519)	(926,435)	58,084
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	916,500	532,800	304,000	(228,800)
Proceeds from Issue of Bonds.....	-	200,000	200,000	-
Transfers In.....	200,000	254,899	490,771	235,872
Transfers Out.....	(80,000)	(172,303)	(162,794)	9,509
Total Other Financing Sources / (Uses).....	1,036,500	815,396	831,977	16,581
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	30,723	(169,123)	(94,458)	74,665
Fund Balance (Deficit) at Beginning of Year.....	270,742	270,742	270,742	-
Prior Year Encumbrances Appropriated.....	2,476	2,476	2,476	-
Fund Balance (Deficit) at End of Year.....	\$ 303,941	\$ 104,095	\$ 178,760	\$ 74,665

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2011

CHASE STEWART TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings.....	\$ 1,500	\$ 1,500	\$ 1,036	\$ (464)
Total Revenues.....	1,500	1,500	1,036	(464)
Expenditures:				
Other.....	23,106	23,106	-	23,106
Total Expenditures.....	23,106	23,106	-	23,106
Excess / (Deficiency) of Revenue over/(under) Expenditures...	(21,606)	(21,606)	1,036	22,642
Fund Balance (Deficit) at Beginning of Year.....	93,806	93,806	93,806	-
Prior Year Encumbrances Appropriated.....	1,300	1,300	1,300	-
Fund Balance (Deficit) at End of Year.....	\$ 73,500	\$ 73,500	\$ 96,142	\$ 22,642

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

WATER

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
	Revenues:			
Charges for Services.....	\$ 8,490,000	\$ 8,761,303	\$ 9,689,517	\$ 928,214
Special Assessments.....	204,095	221,812	219,629	(2,183)
Investment Earnings.....	28,400	43,410	46,722	3,312
Other.....	60,987	273,745	286,474	12,729
Total Revenues.....	8,783,482	9,300,270	10,242,342	942,072
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	2,808,009	2,808,009	2,152,290	655,719
Materials and Supplies.....	2,899,943	2,822,406	2,478,068	344,338
Contractual Services.....	1,331,131	1,195,323	706,707	488,616
Other.....	638,347	634,348	45,646	588,702
Capital Outlay.....	926,657	815,126	491,478	323,648
Debt Service:				
Principal Retirement.....	2,546,106	2,217,736	2,216,959	777
Interest and Fiscal Charges.....	1,455,404	1,983,028	1,925,311	57,717
Total Sanitary Engineer.....	12,605,597	12,475,976	10,016,459	2,459,517
Total Expenditures.....	12,605,597	12,475,976	10,016,459	2,459,517
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,822,115)	(3,175,706)	225,883	3,401,589
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	486	486
Transfers In.....	549,562	543,099	545,173	2,074
Transfers Out.....	(686,307)	(526,626)	(4,737)	521,889
Total Other Financing Sources / (Uses).....	(136,745)	16,473	540,922	524,449
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,958,860)	(3,159,233)	766,805	3,926,038
Fund Balance (Deficit) at Beginning of Year.....	6,270,809	6,270,809	6,270,809	-
Prior Year Encumbrances Appropriated.....	900,680	900,680	900,680	-
Fund Balance (Deficit) at End of Year.....	\$ 3,212,629	\$ 4,012,256	\$ 7,938,294	\$ 3,926,038

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

SEWER

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
	Revenues:			
Charges for Services.....	\$ 16,000,000	\$ 17,838,885	\$ 19,257,542	\$ 1,418,657
Intergovernmental.....	825,770	936,072	448,451	(487,621)
Special Assessments.....	481,785	516,902	504,672	(12,230)
Investment Earnings.....	100	100	217	117
Other.....	37,430	257,003	357,979	100,976
Total Revenues.....	17,345,085	19,548,962	20,568,861	1,019,899
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	2,715,378	2,703,573	2,409,202	294,371
Materials and Supplies.....	2,857,627	2,856,899	2,833,665	23,234
Contractual Services.....	1,816,177	1,897,830	1,501,503	396,327
Other.....	1,138,401	1,029,543	300,146	729,397
Capital Outlay.....	819,935	700,418	399,873	300,545
Debt Service:				
Principal Retirement.....	6,267,368	6,744,881	6,662,166	82,715
Interest and Fiscal Charges.....	5,762,766	6,571,610	6,566,260	5,350
Total Sanitary Engineer.....	21,377,652	22,504,754	20,672,815	1,831,939
Total Expenditures.....	21,377,652	22,504,754	20,672,815	1,831,939
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(4,032,567)	(2,955,792)	(103,954)	2,851,838
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	2,372	2,372
Proceeds from Issue of Bonds.....	5,287	5,287	-	(5,287)
Transfers In.....	1,319,239	2,987	14,848	11,861
Transfers Out.....	(1,460,342)	(1,029,558)	(529,557)	500,001
Advances In.....	-	5,602	-	(5,602)
Advances Out.....	-	(76,540)	-	76,540
Total Other Financing Sources / (Uses).....	(135,816)	(1,092,222)	(512,337)	579,885
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(4,168,383)	(4,048,014)	(616,291)	3,431,723
Fund Balance (Deficit) at Beginning of Year.....	6,554,111	6,554,111	6,554,111	-
Prior Year Encumbrances Appropriated.....	621,232	621,232	621,232	-
Fund Balance (Deficit) at End of Year.....	\$ 3,006,960	\$ 3,127,329	\$ 6,559,052	\$ 3,431,723

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2011

COUNTY HEALTH CARE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 10,787,000	\$ 10,895,981	\$ 11,901,619	\$ 1,005,638
Other.....	250,000	250,000	256,027	6,027
Total Revenues.....	11,037,000	11,145,981	12,157,646	1,011,665
Expenditures:				
Contractual Services.....	11,685,000	11,685,000	10,833,835	851,165
Total Expenditures.....	11,685,000	11,685,000	10,833,835	851,165
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(648,000)	(539,019)	1,323,811	1,862,830
Other Financing Sources / (Uses):				
Transfers In.....	4,000	4,000	2,152	(1,848)
Total Other Financing Sources / (Uses).....	4,000	4,000	2,152	(1,848)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(644,000)	(535,019)	1,325,963	1,860,982
Fund Balance (Deficit) at Beginning of Year.....	4,239,053	4,239,053	4,239,053	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 3,595,053</u>	<u>\$ 3,704,034</u>	<u>\$ 5,565,016</u>	<u>\$ 1,860,982</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF CHANGES IN ASSETS AND
 LIABILITIES - ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2011

	Restated Balance <u>12/31/2010</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>12/31/2011</u>
<u>PAYROLL AGENCY</u>				
Assets				
Equity with County Treasurer.....	\$ 4,559	\$ 50,207,335	\$ 50,207,393	\$ 4,501
Liabilities				
Payroll Withholding.....	\$ 4,559	\$ 50,207,335	\$ 50,207,393	\$ 4,501
<u>UNDIVIDED TAX AGENCY</u>				
Assets				
Equity with County Treasurer.....	\$ 8,941,187	\$ 234,721,692	\$ 235,205,014	\$ 8,457,865
Taxes Levied for Other Governments...	<u>181,454,189</u>	<u>186,090,249</u>	<u>181,454,189</u>	<u>186,090,249</u>
Total Assets.....	<u>\$ 190,395,376</u>	<u>\$ 420,811,941</u>	<u>\$ 416,659,203</u>	<u>\$ 194,548,114</u>
Liabilities				
Due to Other Funds.....	\$ -	\$ 57,899,679	\$ 57,899,679	\$ -
Due to Other Governments.....	185,179,349	351,029,038	347,743,963	188,464,424
Other Liabilities.....	<u>5,216,027</u>	<u>11,883,224</u>	<u>11,015,561</u>	<u>6,083,690</u>
Total Liabilities.....	<u>\$ 190,395,376</u>	<u>\$ 420,811,941</u>	<u>\$ 416,659,203</u>	<u>\$ 194,548,114</u>
<u>POLITICAL SUBDIVISION AGENCY</u>				
Assets				
Equity with County Treasurer.....	\$ 3,659,358	\$ 192,190,850	\$ 191,620,828	\$ 4,229,380
Liabilities				
Due to Other Governments.....	\$ 3,659,358	\$ 192,190,850	\$ 191,620,828	\$ 4,229,380
<u>OTHER AGENCY</u>				
Assets				
Deposits with Segregated Accounts.....	\$ 3,665,526	\$ 32,686,141	\$ 33,498,903	\$ 2,852,764
Due From Other Funds.....	<u>59,592</u>	<u>-</u>	<u>59,592</u>	<u>-</u>
Total Assets.....	<u>3,725,118</u>	<u>32,686,141</u>	<u>33,558,495</u>	<u>2,852,764</u>
Liabilities				
Other Liabilities.....	\$ 3,725,118	\$ 32,686,141	\$ 33,558,495	\$ 2,852,764
<u>TOTALS</u>				
Assets				
Equity with County Treasurer.....	\$ 12,605,104	\$ 477,119,877	\$ 477,033,235	\$ 12,691,746
Deposits with Segregated Accounts.....	3,665,526	32,686,141	33,498,903	2,852,764
Due From Other Funds.....	59,592	-	59,592	-
Taxes Levied for Other Governments...	<u>181,454,189</u>	<u>186,090,249</u>	<u>181,454,189</u>	<u>186,090,249</u>
Total Assets.....	<u>\$ 197,784,411</u>	<u>\$ 695,896,267</u>	<u>\$ 692,045,919</u>	<u>\$ 201,634,759</u>
Liabilities				
Payroll Withholding.....	\$ 4,559	\$ 50,207,335	\$ 50,207,393	\$ 4,501
Due to Other Funds.....	-	57,899,679	57,899,679	-
Due to Other Governments.....	188,838,707	543,219,888	539,364,791	192,693,804
Other Liabilities.....	<u>8,941,145</u>	<u>44,569,365</u>	<u>44,574,056</u>	<u>8,936,454</u>
Total Liabilities.....	<u>\$ 197,784,411</u>	<u>\$ 695,896,267</u>	<u>\$ 692,045,919</u>	<u>\$ 201,634,759</u>

GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2011

Governmental funds capital assets:	
Land.....	\$ 2,509,680
Buildings.....	36,924,431
Equipment, Furniture and Fixtures.....	10,978,673
Infrastructure.....	<u>130,006,830</u>
 Total governmental funds capital assets.....	 <u>\$ 180,419,614</u>

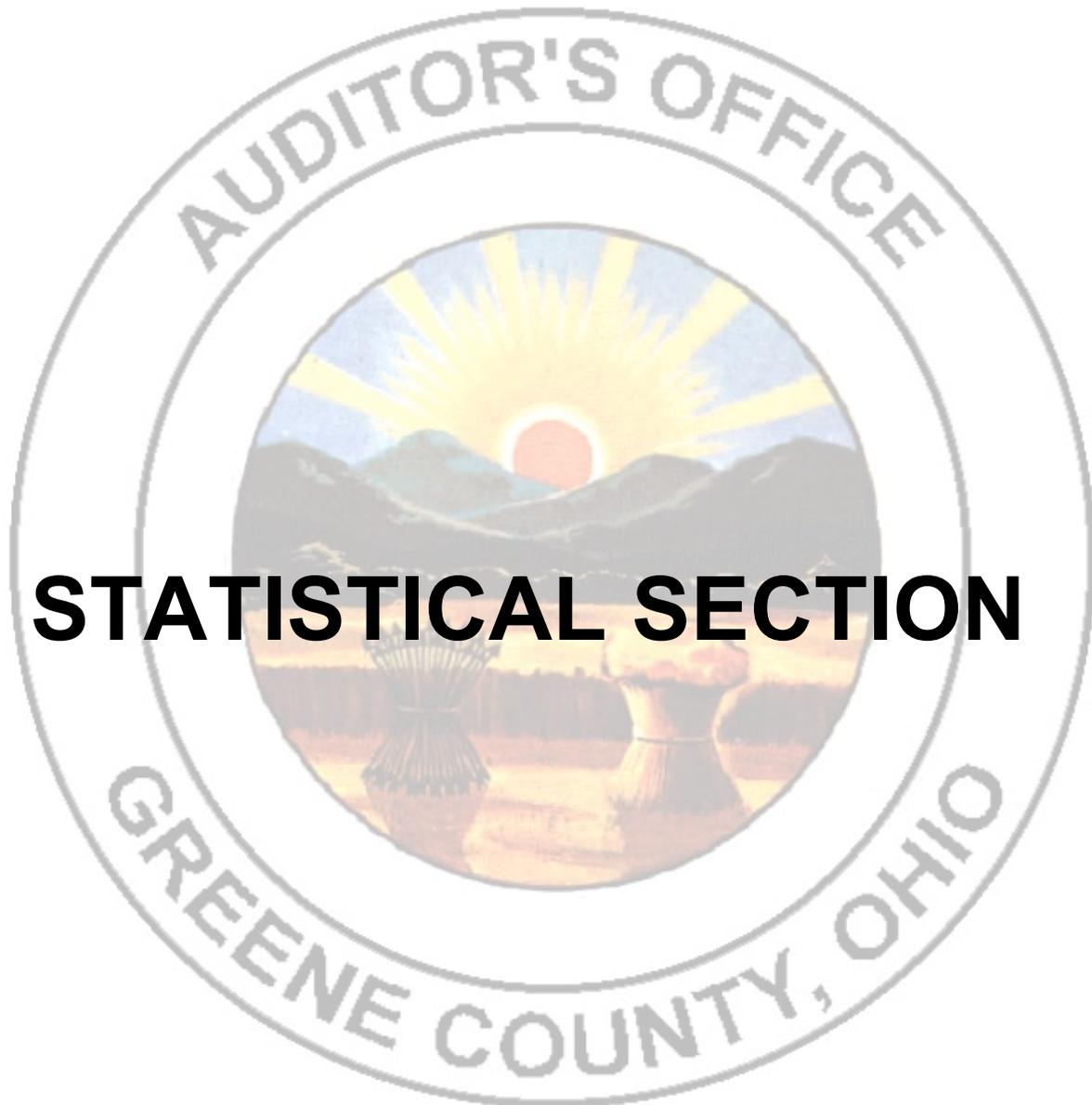
Investment in governmental funds capital assets by source:	
General Fund.....	\$ 36,361,267
Special Revenue Funds.....	<u>144,058,347</u>
 Total governmental funds capital assets.....	 <u>\$ 180,419,614</u>

GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY
 DECEMBER 31, 2011

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Infrastructure	Total
General Government					
Legislative and Executive					
Commissioners.....	\$ -	\$ -	\$ 43,340	\$ -	\$ 43,340
Auditor.....	-	-	356,536	-	356,536
Data Processing.....	-	-	364,522	-	364,522
Building Maintenance.....	-	-	414,778	-	414,778
Other Legislative and Executive	-	-	607,752	-	607,752
Land & Buildings.....	1,078,026	7,079,248	-	-	8,157,274
Judicial					
Common Pleas Court.....	-	-	275,523	-	275,523
Probate Court.....	-	-	60,407	-	60,407
Clerk of Courts.....	-	-	83,145	-	83,145
Juvenile Court.....	-	-	178,339	-	178,339
Other Judicial.....	-	-	153,934	-	153,934
Land & Buildings.....	25,920	6,176,782	-	-	6,202,702
Total General Government.....	1,103,946	13,256,030	2,538,276	-	16,898,252
Public Safety					
Coroner.....	-	-	60,414	-	60,414
Sheriff.....	-	-	1,121,061	-	1,121,061
Adult Probation.....	-	-	78,188	-	78,188
Building Inspection.....	-	-	90,616	-	90,616
Ace Task Force.....	-	-	10,000	-	10,000
Juvenile Detention.....	-	-	33,932	-	33,932
Emergency Management.....	-	-	56,521	-	56,521
Land & Buildings.....	5,910	15,558,422	-	-	15,564,332
Total Public Safety.....	5,910	15,558,422	1,450,732	-	17,015,064
Public Works					
Engineer and Highways.....	-	-	4,041,300	130,006,830	134,048,130
WAN Group.....	-	-	426,180	-	426,180
Garbage & Refuse.....	-	-	302,735	-	302,735
Land & Buildings.....	23,867	2,657,379	-	-	2,681,246
Total Public Works.....	23,867	2,657,379	4,770,215	130,006,830	137,458,291
Health					
Animal Control.....	-	-	101,675	-	101,675
Developmental Disabilities.....	-	-	579,001	-	579,001
Land & Buildings.....	51,270	1,557,600	-	-	1,608,870
Total Health.....	51,270	1,557,600	680,676	-	2,289,546
Human Services					
County Home.....	-	-	111,489	-	111,489
Children Services.....	-	-	282,257	-	282,257
Public Assistance.....	-	-	139,080	-	139,080
Veterans Service Commission.....	-	-	102,187	-	102,187
Land & Buildings.....	464,840	2,250,216	-	-	2,715,056
Total Human Services.....	464,840	2,250,216	635,013	-	3,350,069
Community and Economic Development					
Convention & Visitors Bureau.....	-	-	87,784	-	87,784
Department of Development.....	-	-	16,950	-	16,950
Land & Buildings.....	121,030	1,279,994	-	-	1,401,024
Total Community & Economic Devel.....	121,030	1,279,994	104,734	-	1,505,758
Conservation & Recreation					
Recreation & Parks.....	-	-	799,027	-	799,027
Land & Buildings.....	738,817	364,790	-	-	1,103,607
Total Conservation & Recreation.....	738,817	364,790	799,027	-	1,902,634
Total General Capital Assets.....	\$ 2,509,680	\$ 36,924,431	\$ 10,978,673	\$ 130,006,830	\$ 180,419,614

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, 2011

Function and Activity	Governmental Fund Capital Assets January 1, 2011	Additions	Deductions	Governmental Fund Capital Assets December 31, 2011
General Government				
Legislative and Executive				
Commissioners.....	\$ 43,340	\$ -	\$ -	\$ 43,340
Auditor.....	270,151	109,374	22,989	356,536
Data Processing.....	364,522	-	-	364,522
Building Maintenance.....	340,773	102,850	28,845	414,778
Other Legislative and Executive.....	607,752	-	-	607,752
Land & Buildings.....	8,157,274	-	-	8,157,274
Judicial				
Common Pleas Court.....	210,522	65,001	-	275,523
Probate Court.....	60,407	-	-	60,407
Clerk of Courts.....	83,145	-	-	83,145
Juvenile Court.....	178,339	-	-	178,339
Other Judicial.....	153,934	-	-	153,934
Land & Buildings.....	6,202,702	-	-	6,202,702
Total General Government.....	16,672,861	277,225	51,834	16,898,252
Public Safety				
Coroner.....	60,414	-	-	60,414
Sheriff.....	1,116,331	260,835	256,105	1,121,061
Adult Probation.....	78,188	-	-	78,188
Building Inspection.....	90,616	-	-	90,616
Ace Task Force.....	5,000	5,000	-	10,000
Juvenile Detention.....	28,165	5,767	-	33,932
Emergency Management.....	56,521	-	-	56,521
Land & Buildings.....	15,564,332	-	-	15,564,332
Total Public Safety.....	16,999,567	271,602	256,105	17,015,064
Public Works				
Engineer and Highways.....	133,875,667	786,749	614,286	134,048,130
WAN Group.....	426,180	-	-	426,180
Environmental Services.....	296,552	6,183	-	302,735
Land & Buildings.....	2,681,246	-	-	2,681,246
Total Public Works.....	137,279,645	792,932	614,286	137,458,291
Health				
Animal Control.....	111,774	34,502	44,601	101,675
Developmental Disabilities.....	492,659	86,342	-	579,001
Land & Buildings.....	1,608,870	-	-	1,608,870
Total Health.....	2,213,303	120,844	44,601	2,289,546
Human Services				
County Home.....	111,489	-	-	111,489
Children Services.....	282,257	-	-	282,257
Public Assistance.....	133,261	5,819	-	139,080
Veterans Service Commission.....	102,187	-	-	102,187
Land & Buildings.....	2,715,056	-	-	2,715,056
Total Human Services.....	3,344,250	5,819	-	3,350,069
Community and Economic Development				
Convention & Visitor's Bureau.....	60,819	26,965	-	87,784
Department of Development.....	16,950	-	-	16,950
Land & Buildings.....	1,401,024	-	-	1,401,024
Total Community & Economic Development.....	1,478,793	26,965	-	1,505,758
Conservation & Recreation				
Recreation & Parks.....	780,225	61,883	43,081	799,027
Land & Buildings.....	1,103,607	-	-	1,103,607
Total Conservation & Recreation.....	1,883,832	61,883	43,081	1,902,634
Total General Capital Assets.....	\$ 179,872,251	\$ 1,557,270	\$ 1,009,907	\$ 180,419,614



STATISTICAL SECTION

MAKING A DIFFERENCE
FOR GREENE COUNTY

GREENE COUNTY, OHIO
STATISTICAL SECTION - TABLE OF CONTENTS
DECEMBER 31, 2011

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	146 - 154
<p>These schedules contain trend information to help the reader understand how the County's financial position has changed over time.</p>	
Revenue Capacity	155 - 159
<p>These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.</p>	
Debt Capacity	160 - 165
<p>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</p>	
Demographic and Economic Information	166 - 168
<p>These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.</p>	
Operating Information	169 - 171
<p>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</p>	

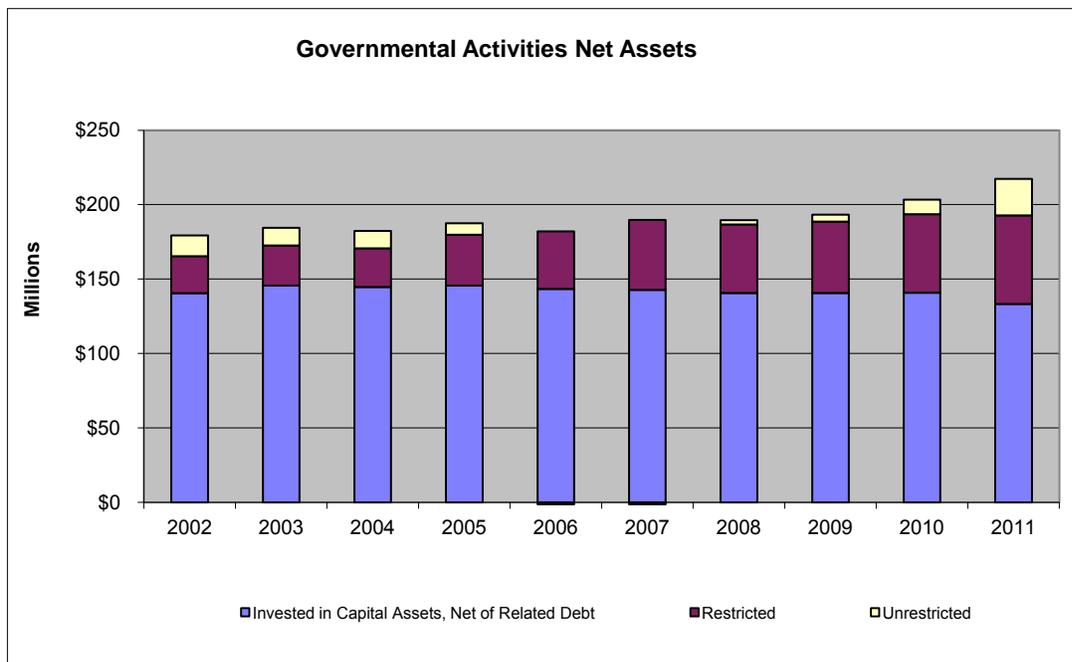
Sources:

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

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

	2002	2003	2004	2005
Governmental Activities				
Invested in capital assets, net of related debt.....	\$ 140,531,198	\$ 145,643,988	\$ 144,674,270	\$ 145,667,142
Restricted.....	24,810,707	26,923,071	26,013,999	34,048,895
Unrestricted.....	13,973,149	11,807,292	11,609,029	7,718,757
Total Governmental Activities Net Assets.....	\$ 179,315,054	\$ 184,374,351	\$ 182,297,298	\$ 187,434,794
Business-type Activities				
Invested in capital assets, net of related debt.....	\$ 47,547,016	\$ 54,070,673	\$ 60,846,539	\$ 67,586,876
Restricted.....	1,250,361	1,227,955	1,191,025	2,626,479
Unrestricted.....	17,859,436	16,676,352	16,492,893	19,109,003
Total Business-type Activities Net Assets.....	\$ 66,656,813	\$ 71,974,980	\$ 78,530,457	\$ 89,322,358
Primary Government				
Invested in capital assets, net of related debt.....	\$ 188,078,214	\$ 199,714,661	\$ 205,520,809	\$ 213,254,018
Restricted.....	26,061,068	28,151,026	27,205,024	36,675,374
Unrestricted.....	31,832,585	28,483,644	28,101,922	26,827,760
Total Primary Government Net Assets.....	\$ 245,971,867	\$ 256,349,331	\$ 260,827,755	\$ 276,757,152

* - Amounts for 2010 were restated when the County implemented GASB 54 for the 2011 CAFR.



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2006	2007	2008	2009	2010*	2011
\$ 143,363,963	\$ 142,736,634	\$ 140,718,891	\$ 140,712,231	\$ 140,844,591	\$ 133,362,088
38,719,873	47,057,871	46,036,038	47,824,504	52,741,642	59,398,499
(1,260,361)	(1,349,928)	2,753,295	4,715,085	9,771,616	24,578,217
<u>\$ 180,823,475</u>	<u>\$ 188,444,577</u>	<u>\$ 189,508,224</u>	<u>\$ 193,251,820</u>	<u>\$ 203,357,849</u>	<u>\$ 217,338,804</u>
\$ 73,937,004	\$ 77,295,873	\$ 83,330,821	\$ 90,502,130	\$ 85,800,405	\$ 89,510,038
1,209,674	925,723	3,590,553	3,155,010	3,053,999	8,580,411
20,251,946	24,445,217	21,666,388	16,664,647	31,620,110	27,284,032
<u>\$ 95,398,624</u>	<u>\$ 102,666,813</u>	<u>\$ 108,587,762</u>	<u>\$ 110,321,787</u>	<u>\$ 120,474,514</u>	<u>\$ 125,374,481</u>
\$ 217,300,967	\$ 220,032,507	\$ 224,049,712	\$ 231,214,361	\$ 226,644,996	\$ 222,872,126
39,929,547	47,983,594	49,626,591	50,979,514	55,795,641	67,978,910
18,991,585	23,095,289	24,419,683	21,379,732	41,391,726	51,862,249
<u>\$ 276,222,099</u>	<u>\$ 291,111,390</u>	<u>\$ 298,095,986</u>	<u>\$ 303,573,607</u>	<u>\$ 323,832,363</u>	<u>\$ 342,713,285</u>

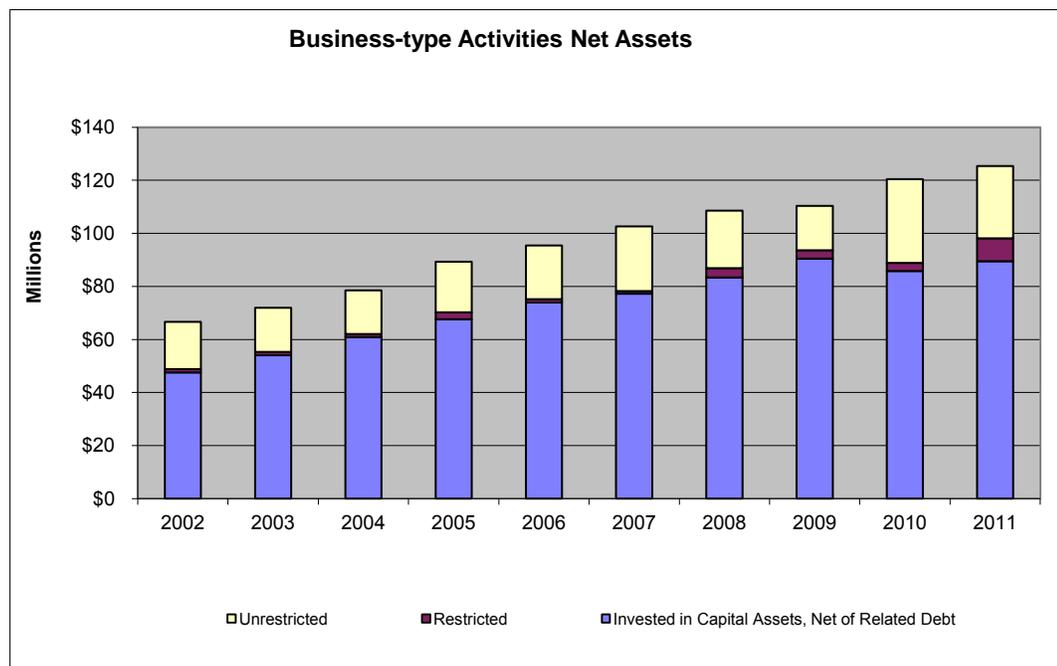


Table 2

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

	2002	2003	2004	2005
General Fund				
Reserved.....	\$ 856,042	\$ 955,386	\$ 404,343	\$ 283,089
Unreserved.....	11,022,488	9,689,772	11,107,251	7,800,924
Restatements				
Nonspendable:				
Due From Other Funds.....	-	-	-	-
Interfund Receivables.....	-	-	-	-
Committed:				
Other Purposes.....	-	-	-	-
Unassigned.....	-	-	-	-
Total Fund Balance: General Fund.....	<u>\$ 11,878,530</u>	<u>\$ 10,645,158</u>	<u>\$ 11,511,594</u>	<u>\$ 8,084,013</u>
All Other Governmental Funds				
Reserved.....	\$ 2,205,205	\$ 2,830,960	\$ 2,890,277	\$ 4,411,321
Unreserved, Reported In:				
Special Revenue Funds.....	16,807,295	17,415,732	19,082,663	26,620,499
Debt Service Funds.....	-	-	-	-
Capital Project Funds.....	(617,028)	497,378	445,311	370,573
Restatements				
Nonspendable:				
Due From Other Funds.....	-	-	-	-
Interfund Receivables.....	-	-	-	-
Principle 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.....	-	-	-	-
Inmate Medical Fees.....	-	-	-	-
Long Term Debt Obligations.....	-	-	-	-
Unassigned.....	-	-	-	-
Total All Other Governmental Funds.....	<u>\$ 18,395,472</u>	<u>\$ 20,744,070</u>	<u>\$ 22,418,251</u>	<u>\$ 31,402,393</u>

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

2006	2007	2008	2009	2010 (a)	2011 (a)
\$ 750,556	\$ 573,926	\$ 387,141	\$ 395,983	\$ -	\$ -
11,909,756	12,981,409	11,729,032	13,889,891	-	-
-	-	-	-	105,090	75,475
-	-	-	-	102,227	136,481
-	-	-	-	700,449	2,138,635
-	-	-	-	17,442,986	20,984,510
<u>\$ 12,660,312</u>	<u>\$ 13,555,335</u>	<u>\$ 12,116,173</u>	<u>\$ 14,285,874</u>	<u>\$ 18,350,752</u>	<u>\$ 23,335,101</u>
\$ 5,440,668	\$ 4,716,987	\$ 4,052,232	\$ 3,148,399	\$ -	\$ -
31,390,070	38,510,367	39,469,286	42,638,769	-	-
(15,053,079)	(9,155,031)	(14,875)	(210,956)	-	-
595,279	220,570	266,153	100,281	-	-
-	-	-	-	35,820	10,245
-	-	-	-	37,305	-
-	-	-	-	95,306	96,292
-	-	-	-	832,262	713,540
-	-	-	-	21,391,669	23,526,374
-	-	-	-	10,342,188	10,382,724
-	-	-	-	2,020,315	3,666,694
-	-	-	-	15,260,575	18,771,554
-	-	-	-	20,515	24,988
-	-	-	-	116,385	150,005
-	-	-	-	12,341	13,887
-	-	-	-	35,720	287,925
-	-	-	-	(9,200,248)	(157,696)
<u>\$ 22,372,938</u>	<u>\$ 34,292,893</u>	<u>\$ 43,772,796</u>	<u>\$ 45,676,493</u>	<u>\$ 41,000,153</u>	<u>\$ 57,486,532</u>

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

	2002	2003	2004
Expenses			
Governmental Activities			
Legislative and Executive.....	\$ 14,780,899	\$ 14,383,312	\$ 18,147,358
Judicial.....	6,111,622	6,401,886	6,597,266
Public Safety.....	18,085,795	20,896,072	20,854,054
Public Works.....	6,905,094	4,565,713	7,789,351
Health.....	14,159,338	14,393,768	14,558,145
Human Services.....	25,446,143	24,871,582	27,116,807
Conservation and Recreation.....	2,702,877	2,876,940	3,991,966
Community and Economic Development.....	1,581,188	1,493,063	2,034,479
Interest and Fiscal Charges.....	235,794	899,470	1,040,533
Total Governmental Activities Expenses.....	<u>90,008,750</u>	<u>90,781,806</u>	<u>102,129,959</u>
Business-type Activities			
Water.....	6,613,447	7,159,056	8,466,927
Sewer.....	14,373,278	13,649,131	14,086,844
Total Business-type Activities Expenses.....	<u>20,986,725</u>	<u>20,808,187</u>	<u>22,553,771</u>
Total Primary Government Expenses.....	<u>\$ 110,995,475</u>	<u>\$ 111,589,993</u>	<u>\$ 124,683,730</u>
Program Revenues			
Governmental Activities			
Charges for Services			
Legislative and Executive.....	\$ 4,660,919	\$ 5,699,400	\$ 6,264,801
Judicial.....	959,793	1,500,382	1,438,062
Public Safety.....	1,834,274	1,823,285	2,289,208
Public Works.....	1,061,285	1,255,940	1,345,501
Health.....	825,643	684,164	526,181
Human Services.....	5,049,164	5,931,069	5,722,333
Conservation and Recreation.....	418,426	411,574	399,425
Community and Economic Development.....	-	-	-
Operating Grants and Contributions.....	29,739,972	30,850,229	30,798,440
Capital Grants and Contributions.....	153,538	150,818	140,400
Total Governmental Activities Program Revenues.....	<u>44,703,014</u>	<u>48,306,861</u>	<u>48,924,351</u>
Business-type Activities			
Charges for Services			
Water.....	8,176,375	8,249,512	8,462,868
Sewer.....	15,072,752	15,289,894	15,556,575
Capital Grants and Contributions.....	2,032,318	1,771,969	2,636,828
Total Business-type Activities Program Revenues.....	<u>25,281,445</u>	<u>25,311,375</u>	<u>26,656,271</u>
Total Primary Government Program Revenues.....	<u>\$ 69,984,459</u>	<u>\$ 73,618,236</u>	<u>\$ 75,580,622</u>
Net <Expense>/Revenue			
Governmental Activities.....	\$ (45,305,736)	\$ (42,474,945)	\$ (53,205,608)
Business-type Activities.....	4,294,720	4,503,188	4,102,500
Total Primary Government Net <Expense>/Revenue.....	<u>\$ (41,011,016)</u>	<u>\$ (37,971,757)</u>	<u>\$ (49,103,108)</u>
General Revenues and Other Changes in Net Assets			
Governmental Activities			
Taxes			
Real and Personal Property Taxes.....	\$ 19,114,414	\$ 20,220,447	\$ 22,075,613
County Hotel Lodging Taxes.....	660,151	694,163	721,907
Sales Taxes.....	18,222,214	18,393,495	19,554,923
Unrestricted Grants.....	5,638,495	4,197,650	4,947,710
Investment Earnings.....	1,881,489	2,067,309	1,645,789
Other Revenue.....	1,970,947	2,229,130	2,366,103
Transfers.....	(590,774)	(267,952)	(183,490)
Total Governmental Activities.....	<u>46,896,936</u>	<u>47,534,242</u>	<u>51,128,555</u>
Business-type Activities			
Investment Earnings.....	108,765	136,528	803,377
Other Revenue.....	89,556	410,499	1,466,110
Transfers.....	590,774	267,952	183,490
Total Business-type Activities.....	<u>789,095</u>	<u>814,979</u>	<u>2,452,977</u>
Total Primary Government.....	<u>\$ 47,686,031</u>	<u>\$ 48,349,221</u>	<u>\$ 53,581,532</u>
Change in Net Assets			
Governmental Activities.....	\$ 1,591,200	\$ 5,059,297	\$ (2,077,053)
Business-type Activities.....	5,083,815	5,318,167	6,555,477
Total Primary Government.....	<u>\$ 6,675,015</u>	<u>\$ 10,377,464</u>	<u>\$ 4,478,424</u>

* - Amounts for 2010 were restated when the County implemented GASB 54 for the 2011 CAFR.

2005	2006	2007	2008	2009	2010*	2011
\$ 15,156,726	\$ 17,510,061	\$ 18,216,305	\$ 19,548,303	\$ 16,092,757	\$ 15,420,053	\$ 14,664,052
6,776,673	7,330,377	7,767,052	8,114,030	7,701,317	6,593,506	6,296,201
21,675,297	20,837,574	21,030,463	22,210,966	20,986,212	19,782,375	20,140,857
8,154,614	11,776,246	8,615,448	10,698,264	12,204,219	10,763,264	9,088,202
16,608,515	17,821,835	18,670,785	20,792,068	22,225,327	22,770,161	22,266,555
29,289,859	30,887,776	33,845,797	35,129,875	36,383,980	30,052,565	26,913,188
3,033,045	2,895,514	2,890,292	3,333,810	2,850,315	2,514,172	2,945,774
6,174,493	11,901,352	1,689,782	1,978,360	2,403,211	2,509,058	2,353,784
1,040,957	1,640,815	2,732,733	1,659,682	1,319,790	1,150,822	1,088,993
<u>107,910,179</u>	<u>122,601,550</u>	<u>115,458,657</u>	<u>123,465,358</u>	<u>122,167,128</u>	<u>111,555,976</u>	<u>105,757,606</u>
8,102,315	8,189,920	8,562,710	8,603,573	9,010,918	8,846,283	9,011,065
14,592,560	14,810,659	14,141,418	16,768,071	15,522,340	16,717,576	16,892,606
<u>22,694,875</u>	<u>23,000,579</u>	<u>22,704,128</u>	<u>25,371,644</u>	<u>24,533,258</u>	<u>25,563,859</u>	<u>25,903,671</u>
<u>\$ 130,605,054</u>	<u>\$ 145,602,129</u>	<u>\$ 138,162,785</u>	<u>\$ 148,837,002</u>	<u>\$ 146,700,386</u>	<u>\$ 137,119,835</u>	<u>\$ 131,661,277</u>
\$ 6,079,486	\$ 5,689,552	\$ 6,141,253	\$ 6,767,162	\$ 5,440,536	\$ 6,776,012	\$ 6,567,900
1,334,159	1,560,526	1,547,823	1,533,601	1,682,074	1,388,756	1,943,036
2,700,545	2,221,774	2,553,999	2,688,928	2,272,128	2,591,010	3,478,013
1,801,089	1,466,723	1,985,210	1,695,440	1,698,545	1,599,359	408,518
661,718	945,123	1,452,767	844,363	911,765	915,176	825,250
6,240,624	6,256,500	6,186,681	6,217,525	5,950,115	5,840,508	5,835,369
445,842	404,895	442,941	468,360	292,351	362,520	1,409,820
2,185	-	11,070	-	-	-	14,454
34,745,216	32,143,071	36,035,803	40,040,692	43,142,412	35,487,139	31,269,857
139,414	134,274	122,157	680,063	1,769,712	795,697	767,938
<u>54,150,278</u>	<u>50,822,438</u>	<u>56,479,704</u>	<u>60,936,134</u>	<u>63,159,638</u>	<u>55,756,177</u>	<u>52,520,155</u>
9,054,573	9,126,740	9,459,488	9,946,060	8,753,822	9,267,427	9,608,646
17,102,297	16,007,692	16,795,066	16,731,932	15,171,477	15,541,326	19,957,312
6,023,718	3,527,432	3,796,699	3,425,575	1,681,607	4,079,120	638,470
<u>32,180,588</u>	<u>28,661,864</u>	<u>30,051,253</u>	<u>30,103,567</u>	<u>25,606,906</u>	<u>28,887,873</u>	<u>30,204,428</u>
<u>\$ 86,330,866</u>	<u>\$ 79,484,302</u>	<u>\$ 86,530,957</u>	<u>\$ 91,039,701</u>	<u>\$ 88,766,544</u>	<u>\$ 84,644,050</u>	<u>\$ 82,724,583</u>
\$ (53,759,901)	\$ (71,779,112)	\$ (58,978,953)	\$ (62,529,224)	\$ (59,007,490)	\$ (55,799,799)	\$ (53,237,451)
9,485,713	5,661,285	7,347,125	4,731,923	1,073,648	3,324,014	4,300,757
<u>\$ (44,274,188)</u>	<u>\$ (66,117,827)</u>	<u>\$ (51,631,828)</u>	<u>\$ (57,797,301)</u>	<u>\$ (57,933,842)</u>	<u>\$ (52,475,785)</u>	<u>\$ (48,936,694)</u>
\$ 28,904,340	\$ 30,125,302	\$ 30,810,503	\$ 30,356,293	\$ 30,966,235	\$ 34,496,922	\$ 35,088,635
731,669	782,937	750,925	864,013	812,572	864,158	933,739
19,258,567	20,408,305	21,106,684	20,947,815	20,558,891	21,090,415	22,005,853
4,842,854	5,026,916	4,960,619	5,186,823	4,589,671	4,842,994	4,504,217
2,397,712	4,315,400	5,593,457	4,405,699	3,530,073	2,298,235	2,332,405
3,055,174	5,993,148	2,564,263	2,328,369	2,492,764	1,966,918	2,379,282
(314,607)	(409,585)	(545,229)	(496,142)	(199,120)	(89,053)	(25,725)
<u>58,875,709</u>	<u>66,242,423</u>	<u>65,241,222</u>	<u>63,592,870</u>	<u>62,751,086</u>	<u>65,470,589</u>	<u>67,218,406</u>
28,612	43,834	158,857	58,264	32,011	50,899	46,479
943,506	200,161	1,078,898	634,620	429,246	134,071	527,006
314,607	409,585	545,229	496,142	199,120	89,053	25,725
<u>1,286,725</u>	<u>653,580</u>	<u>1,782,984</u>	<u>1,189,026</u>	<u>660,377</u>	<u>274,023</u>	<u>599,210</u>
<u>\$ 60,162,434</u>	<u>\$ 66,896,003</u>	<u>\$ 67,024,206</u>	<u>\$ 64,781,896</u>	<u>\$ 63,411,463</u>	<u>\$ 65,744,612</u>	<u>\$ 67,817,616</u>
\$ 5,115,808	\$ (5,536,689)	\$ 6,262,269	\$ 1,063,646	\$ 3,743,596	\$ 9,670,790	\$ 13,980,955
10,772,438	6,314,865	9,130,109	5,920,949	1,734,025	3,598,037	4,899,967
<u>\$ 15,888,246</u>	<u>\$ 778,176</u>	<u>\$ 15,392,378</u>	<u>\$ 6,984,595</u>	<u>\$ 5,477,621</u>	<u>\$ 13,268,827</u>	<u>\$ 18,880,922</u>

Table 4

Greene County, Ohio

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	2002	2003	2004	2005
Revenues				
Taxes.....	\$ 37,996,779	\$ 39,308,105	\$ 42,352,443	\$ 48,894,576
Charges for Services.....	13,291,674	15,598,852	15,925,356	17,265,256
Licenses & Permits.....	724,396	999,644	1,150,530	1,432,937
Fines & Forfeitures.....	793,434	591,033	884,483	585,102
Intergovernmental Revenues.....	34,340,201	34,038,143	37,037,846	40,208,332
Special Assessments.....	153,538	150,818	140,400	139,414
Investment Earnings.....	1,881,489	2,067,310	1,645,789	2,397,712
Other Revenues.....	1,767,825	2,200,821	2,573,047	3,202,155
Total Revenues	<u>90,949,336</u>	<u>94,954,726</u>	<u>101,709,894</u>	<u>114,125,484</u>
Expenditures				
Legislative and Executive.....	14,811,043	14,254,333	15,421,204	15,066,352
Judicial.....	6,155,177	6,538,988	6,427,722	6,513,033
Public Safety.....	17,729,799	19,778,182	20,323,055	21,221,779
Public Works.....	7,648,011	8,578,513	8,908,011	8,242,122
Health.....	13,631,516	14,011,329	14,478,759	16,301,344
Human Services.....	25,903,593	25,000,966	27,071,136	28,996,623
Conservation and Recreation.....	2,808,892	2,787,712	4,050,328	2,849,492
Community and Economic Development.....	1,539,497	1,555,931	1,948,540	6,100,614
Capital Outlay.....	3,215,548	1,768,697	230,512	104,252
Debt Service:				
Interest.....	892,044	914,602	1,010,334	1,013,544
Principal.....	490,742	803,926	1,083,194	3,030,000
Total Expenditures	<u>94,825,862</u>	<u>95,993,179</u>	<u>100,952,795</u>	<u>109,439,155</u>
Excess Revenue over Expenditures	(3,876,526)	(1,038,453)	757,099	4,686,329
Other Financing Sources/(Uses)				
Proceeds from Sale of Assets.....	115,900	-	64,790	165,427
Proceeds from Borrowing.....	13,259,980	2,360,000	1,905,000	990,000
Payments to Escrow Agent.....	-	-	-	-
Transfers In.....	3,371,214	3,828,892	3,389,177	3,093,675
Transfers Out.....	(3,957,486)	(4,081,940)	(3,575,449)	(3,378,870)
Total Other Financing Sources/(Uses).....	<u>12,789,608</u>	<u>2,106,952</u>	<u>1,783,518</u>	<u>870,232</u>
Net Change in Fund Balance.....	<u>\$ 8,913,082</u>	<u>\$ 1,068,499</u>	<u>\$ 2,540,617</u>	<u>\$ 5,556,561</u>
Debt Service as a percentage of noncapital expenditures.....	1.5%	1.8%	2.1%	3.7%

2006	2007	2008	2009	2010	2011
\$ 51,316,544	\$ 53,405,966	\$ 52,213,192	\$ 52,468,981	\$ 56,650,368	\$ 58,253,201
16,795,754	17,732,324	18,278,082	16,543,739	17,844,783	17,892,322
1,050,009	1,056,626	1,093,134	922,208	844,418	1,226,449
743,611	868,644	764,151	750,469	852,639	1,288,301
37,199,680	40,597,449	45,155,356	48,326,965	41,403,895	36,824,373
134,274	122,157	559,380	147,464	596,864	542,998
4,315,400	5,593,457	4,405,699	3,530,073	2,298,235	2,332,405
6,183,211	3,654,600	2,549,466	2,720,331	1,615,882	2,124,981
<u>117,738,483</u>	<u>123,031,223</u>	<u>125,018,460</u>	<u>125,410,230</u>	<u>122,107,084</u>	<u>120,485,030</u>
17,464,660	17,670,479	18,904,572	15,552,674	15,467,603	14,887,283
7,382,233	7,711,239	7,913,313	7,295,635	6,477,065	6,553,419
20,913,405	20,820,751	21,671,664	19,817,021	19,562,088	20,086,813
9,620,896	9,849,589	12,075,893	10,487,084	10,889,926	9,312,649
18,072,358	18,293,085	20,752,459	21,918,836	22,887,390	22,519,725
30,639,488	33,726,969	35,221,373	35,765,438	29,820,619	26,704,785
2,930,039	2,945,338	3,013,179	2,766,639	3,610,643	2,894,778
11,841,192	1,636,908	1,932,316	2,311,887	2,479,520	2,425,559
266,682	500,356	809,973	1,453,864	150,657	3,811
2,155,000	2,245,000	3,315,000	1,313,585	1,155,307	1,070,101
1,612,099	2,634,100	1,635,373	12,250,000	13,207,669	580,000
<u>122,898,052</u>	<u>118,033,814</u>	<u>127,245,115</u>	<u>130,932,663</u>	<u>125,708,487</u>	<u>107,038,923</u>
(5,159,569)	4,997,409	(2,226,655)	(5,522,433)	(3,601,403)	13,446,107
34,908	191,632	21,672	30,736	35,738	52,231
1,050,000	17,625,000	10,840,000	9,747,500	2,928,545	8,000,000
-	(10,377,898)	-	-	-	-
2,481,604	2,665,057	2,974,959	2,395,971	2,712,752	3,060,760
<u>(2,859,177)</u>	<u>(3,192,819)</u>	<u>(3,453,584)</u>	<u>(2,578,376)</u>	<u>(2,787,257)</u>	<u>(3,088,637)</u>
<u>707,335</u>	<u>6,910,972</u>	<u>10,383,047</u>	<u>9,595,831</u>	<u>2,889,778</u>	<u>8,024,354</u>
<u>\$ (4,452,234)</u>	<u>\$ 11,908,381</u>	<u>\$ 8,156,392</u>	<u>\$ 4,073,398</u>	<u>\$ (711,625)</u>	<u>\$ 21,470,461</u>
3.1%	4.2%	3.9%	10.5%	11.4%	1.5%

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

Year	General Property Tax	Tangible Personal Property Tax	Sales Tax	County Hotel Lodging Tax	Total
2002	17,634,385	1,480,029	18,222,214	660,151	37,996,779
2003	18,706,449	1,513,998	18,393,495	694,163	39,308,105
2004	20,447,296	1,628,317	19,554,923	721,907	42,352,443
2005	27,242,357	1,661,983	19,258,567	731,669	48,894,576
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

% Change 2002 to 2011	General Property Tax	Tangible Personal Property Tax	Sales Tax	County Hotel Lodging Tax	Total
	100.0%	-96.8%	20.8%	41.4%	53.3%

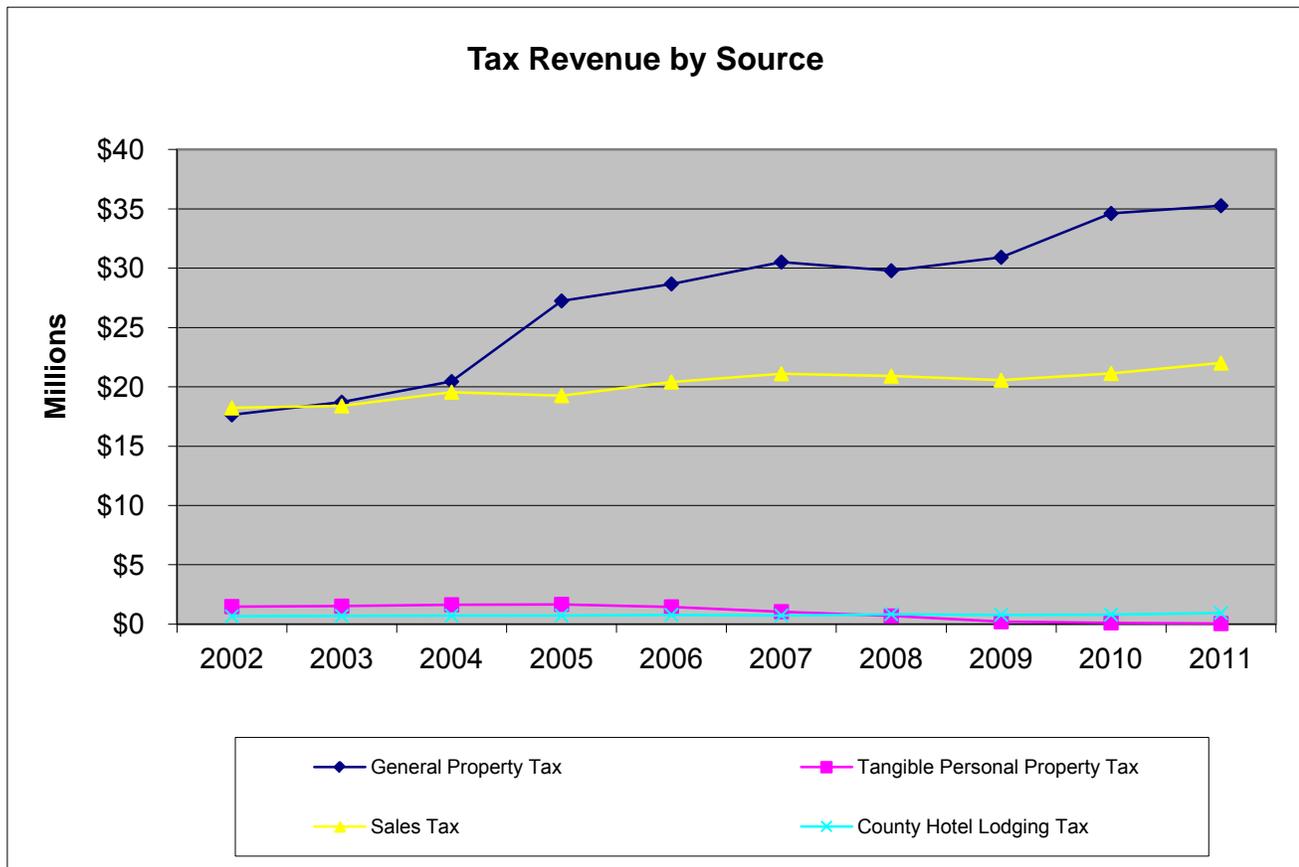


Table 6
Greene County, Ohio
Real and Personal Property Tax Revenues by Program
Last Ten Fiscal Years (Accrual Basis of Accounting)

Year	General Purposes	Road & Bridge Maintenance	Community Mental Health	Children's Services	Developmental Disabilities	County Hospital	Senior Citizen Services	Retirement	Debt	Total
2002	\$ 3,253,452	\$ 606,949	\$ 3,395,364	\$ 2,263,575	\$ 5,262,407	\$ 1,658,602	\$ 2,069,537	\$ 2,674,065		\$ 21,183,951
2003	6,128,186	620,348	3,464,669	2,309,778	5,367,781	1,693,267	2,092,429	636,418		22,312,876
2004	6,181,372	630,110	3,543,493	2,362,637	4,993,989	1,732,148	2,153,136	733,365		22,330,250
2005	6,713,315	630,511	3,588,513	2,808,235	9,906,813	2,661,297	2,292,652	303,004		28,904,340
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
% Change 2002 to 2011	144.6%	29.5%	11.9%	126.4%	98.9%	80.5%	65.1%	-79.7%		65.6%

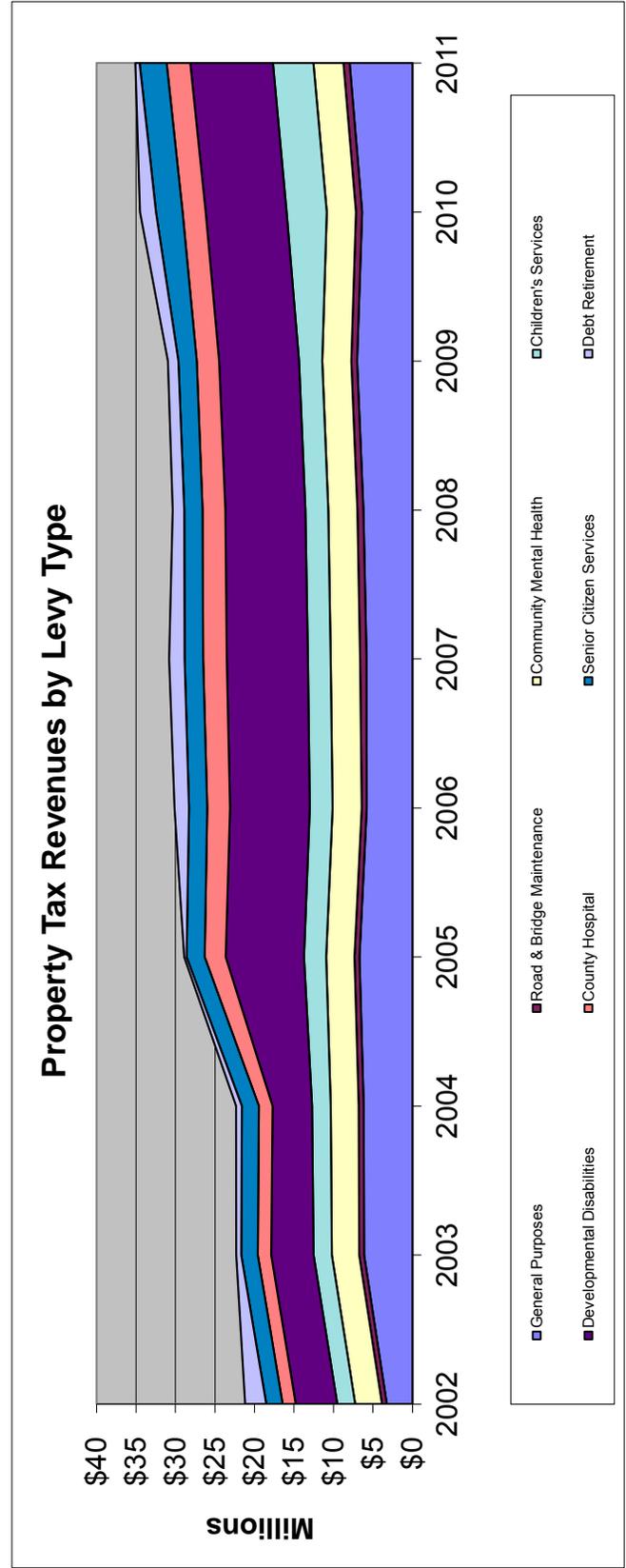


Table 7
Greene County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Tax Year	Collection Year	REAL PROPERTY			PERSONAL PROPERTY		Total Taxable Assessed Value	Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual	
		Agricultural & Residential	Commercial & Industrial	Public Utility Real	Tangible Personal	Public Utility Personal					
2002	2003	(R)	2,250,255,640	533,275,260	147,920	168,163,491	111,695,670	3,063,537,981	9.98	8,945,152,507	34.25%
2003	2004		2,310,063,120	540,324,770	154,540	166,370,014	107,535,290	3,124,447,734	9.72	9,117,130,685	34.27%
2004	2005		2,373,705,460	551,384,750	153,950	165,190,986	107,872,130	3,198,307,276	10.95	9,326,810,487	34.29%
2005	2006	(T)	2,604,089,520	584,253,720	148,520	164,331,898	100,967,550	3,453,791,208	10.95	10,055,782,763	34.35%
2006	2007		2,684,548,530	589,213,980	109,540	123,370,153	96,011,820	3,493,284,023	10.55	10,615,200,795	32.91%
2007	2008		2,758,004,630	633,187,460	143,960	96,902,560	83,179,950	3,571,418,560	10.55	11,239,561,217	31.78%
2008	2009	(R)	3,026,466,100	710,479,420	123,890	52,213,522	84,961,320	3,874,244,252	10.55	11,512,403,552	33.65%
2009	2010		3,049,208,420	730,255,900	138,020	7,148,080	84,451,610	3,871,202,030	11.25	10,912,838,766	35.47%
2010	2011		3,070,205,500	757,809,390	135,620	3,639,580	98,442,280	3,930,232,370	11.25	10,995,418,680	35.74%
2011	2012		2,956,950,430	722,866,020	141,160	-	100,504,090	3,780,461,700	11.25	10,513,761,286	35.96%

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. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

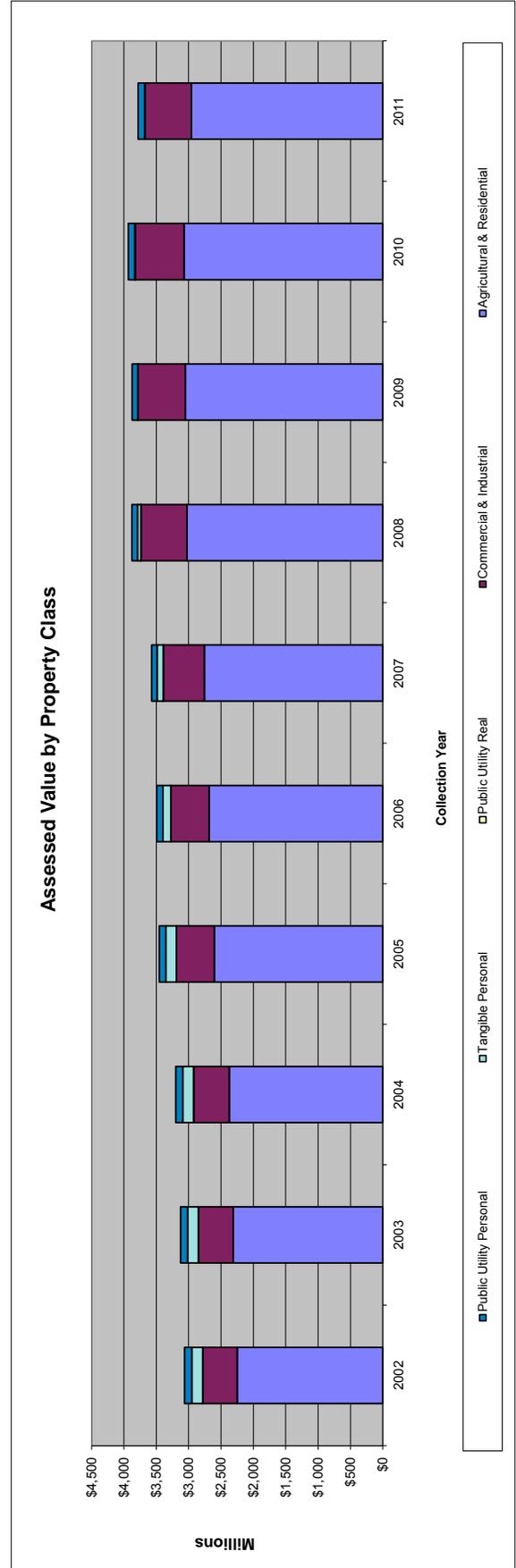


Table 8
Greene County, Ohio
Property Tax Levies and Collections - Real, Utility and Tangible Taxes
Last Ten Fiscal Years

Tax Year	Collection		Current Taxes Collected as a		Delinquent Taxes Collected as a		Total Collection as a		Accumulated Delinquencies
	Year	Levied	Current Taxes Collected	Percent of Taxes Levied	Delinquent Taxes Collected	Percent of Total Taxes	Total Taxes Collected	Percentage of Current Taxes Levied	
2001	2002	24,613,733	23,930,743	97.23%	776,657	3.14%	24,707,400	100.38%	1,326,033
2002	2003	27,097,390	25,039,292	92.40%	723,328	2.81%	25,762,620	95.07%	1,449,326
2003	2004	27,500,805	25,296,030	91.98%	801,349	3.07%	26,097,379	94.90%	1,697,354
2004	2005	31,691,770	30,805,633	97.20%	878,177	2.77%	31,683,810	99.97%	1,570,268
2005	2006	36,088,079	35,140,965	97.38%	886,378	2.46%	36,027,343	99.83%	1,755,180
2006	2007	37,755,126	37,280,941	98.74%	1,157,898	3.01%	38,438,839	101.81%	2,469,611
2007	2008	39,781,641	38,726,607	97.35%	1,270,232	3.18%	39,996,839	100.54%	2,234,706
2008	2009	40,624,758	38,879,893	95.70%	1,107,065	2.77%	39,986,958	98.43%	2,382,155
2009	2010	44,844,805	43,125,211	96.17%	1,386,244	3.11%	44,511,455	99.26%	2,541,247
2010	2011	45,569,584	43,855,975	96.24%	1,444,645	3.19%	45,300,620	99.41%	2,619,926

Source: Greene County Auditor's Office

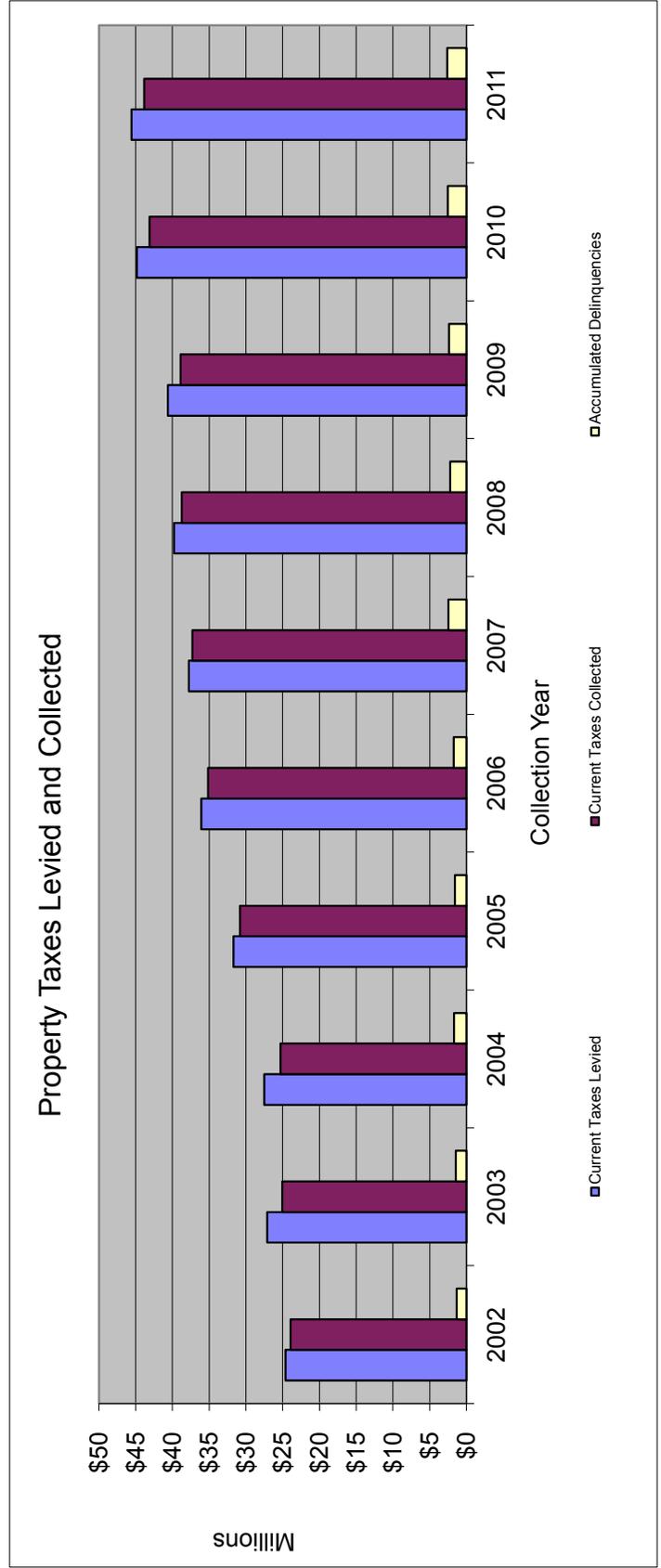


Table 9
Greene County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1000 of Assessed Value)
Last Ten Fiscal Years

County Units:	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Bridge.....	0.650	0.650	0.650	0.650	0.250	0.250	0.250	0.250	0.250	0.250
Children Services.....	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.500	1.500	1.500
Community Mental Health.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
General.....	2.250	2.240	2.390	1.910	1.870	2.020	2.100	1.900	2.330	2.330
Hospital Operating.....	1.020	1.020	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Development Disabilities.....	2.510	2.250	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500
Note Retirement.....	0.250	0.260	0.110	0.590	0.630	0.480	0.400	0.600	0.170	0.170
Senior Council on Aging.....	0.800	0.800	0.800	0.800	0.800	0.800	0.800	1.000	1.000	1.000
Total Rates.....	9.980	9.720	10.950	10.950	10.550	10.550	10.550	11.250	11.250	11.250
School Districts:										
Beavercreek City.....	43.500	49.000	48.400	47.100	47.100	46.400	48.850	48.200	48.000	48.900
Cedar Cliff Local.....	32.100	32.100	32.100	35.900	35.900	35.800	35.400	43.900	42.700	41.700
Fairborn City.....	44.700	44.400	44.400	44.200	44.200	52.500	51.900	51.800	51.900	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.....	34.350	34.550	34.450	34.150	34.450	34.450	34.550	33.550	33.450	33.350
Sugarcreek Local.....	62.800	69.800	69.800	69.300	69.300	68.700	68.500	67.100	67.100	67.650
Xenia Community.....	37.700	37.600	45.000	44.100	44.000	43.900	43.100	43.500	43.400	43.900
Yellow Springs Exempted.....	67.000	66.100	65.800	64.600	64.700	64.700	63.700	63.800	63.900	63.700
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.....	37.910	37.110	37.110	36.910	36.810	36.810	34.000	31.250	31.250	30.750
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.....	42.680	43.100	42.400	42.300	42.350	41.955	41.860	41.830	41.540	41.470
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.....	47.950	53.400	53.400	50.400	47.150	46.680	39.380	49.530	50.940	51.130
Wilmington City.....	31.100	30.890	30.890	28.300	27.900	27.900	2.700	27.700	27.700	28.200
Corporations:										
Beavercreek City.....	12.950	13.100	13.100	13.040	13.100	13.100	13.100	13.100	12.950	14.100
Bellbrook City.....	17.500	17.500	17.500	17.500	17.500	17.500	17.500	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	2.900	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050
Centerville City.....	0.000	0.000	0.000	0.000	0.000	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	5.300	9.000	9.000
Fairborn City.....	9.400	9.500	9.500	9.500	9.500	9.480	9.500	9.500	9.450	11.300
Huber Heights City.....	0.000	0.000	0.000	0.000	10.920	10.920	10.920	10.540	10.540	10.540
Jamestown Village.....	15.400	15.400	15.400	15.400	15.400	15.400	15.400	15.400	18.900	18.900
Kettering City.....	6.750	6.750	6.750	6.800	6.800	6.800	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.....	2.600	2.600	2.600	2.600	11.000	11.000	11.000	11.000	11.000	11.000
Townships:										
Bath.....	10.600	8.600	10.600	10.600	10.600	13.600	13.600	13.600	9.900	9.900
Beavercreek.....	16.050	16.050	16.050	16.050	16.050	16.550	16.550	16.550	16.550	16.550
Caesarcreek.....	4.100	4.100	4.600	4.600	4.600	4.600	6.600	6.600	6.600	6.600
Cedarville.....	9.350	9.900	9.900	9.350	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	5.600	5.600	5.600
Miami.....	5.900	5.900	5.900	5.900	6.800	6.800	6.800	6.800	5.900	5.900
New Jasper.....	6.200	6.200	6.200	6.200	7.700	7.700	6.200	6.200	6.200	6.200
Ross.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Silvercreek.....	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400
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	20.000	20.000	20.000	20.000
Xenia.....	9.000	9.000	9.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000
Other Units:										
Bellbrook-Sugarcreek Park District.....	0.900	0.900	0.900	1.100	1.100	1.100	1.100	1.100	1.100	1.100
District Health Fund.....	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.800
Greene County Library.....	0.350	0.350	0.350	1.350	1.000	1.000	1.000	1.000	1.000	1.000

Source: Greene County Auditor's Office

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

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

Taxpayer	2011			2002		
	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	\$ 73,044,855	1.93%	1	\$ 59,351,600	1.94%	1
Greene Town Center LLC (formerly Glimcher)	47,402,620	1.25%	2	32,920,060	1.07%	2
MFC Beavercreek LLC	36,210,280	0.96%	3			
Rockies Express Pipeline LLC	10,113,750	0.27%	4			
Kettering Adventist Healthcare	9,079,790	0.24%	5			
George Kontogiannis	8,173,620	0.22%	6			
Acropolis 29 LLC	8,081,000	0.21%	7	18,481,410	0.60%	4
Cemex (formerly Southdown)	8,028,660	0.21%	8			
MV-RG II	7,615,610	0.20%	9	8,166,840	0.27%	7
Vectren Energy Supply	7,020,540	0.19%	10	6,569,410	0.21%	9
Ohio Bell Telephone Co.				20,683,560	0.68%	3
Super Value Stores, Inc.				10,231,590	0.33%	5
Unison Industries, LLC (formerly Elano)				8,399,100	0.27%	6
Home Depot USA, Inc.				6,726,520	0.22%	8
Wal Mart Stores, Inc.				6,535,840	0.21%	10
Total	\$ 214,770,725	5.68%		\$ 178,065,930	5.80%	

Source: Greene County Auditor's Office

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

Fiscal Year	Water		Sewer	
	(First 1,000 gallons) Monthly Minimum	(Usage > 1,000 Gals.) Rate per 1,000 Gals.	(First 3,000 gallons) Monthly Minimum	(Usage > 3,000 Gals.) Rate per 1,000 Gals.
2002	11.66	3.99	18.60	5.80
2003	11.66	3.99	18.97	5.92
2004	11.66	3.99	18.97	5.92
2005	11.66	3.99	18.97	5.92
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

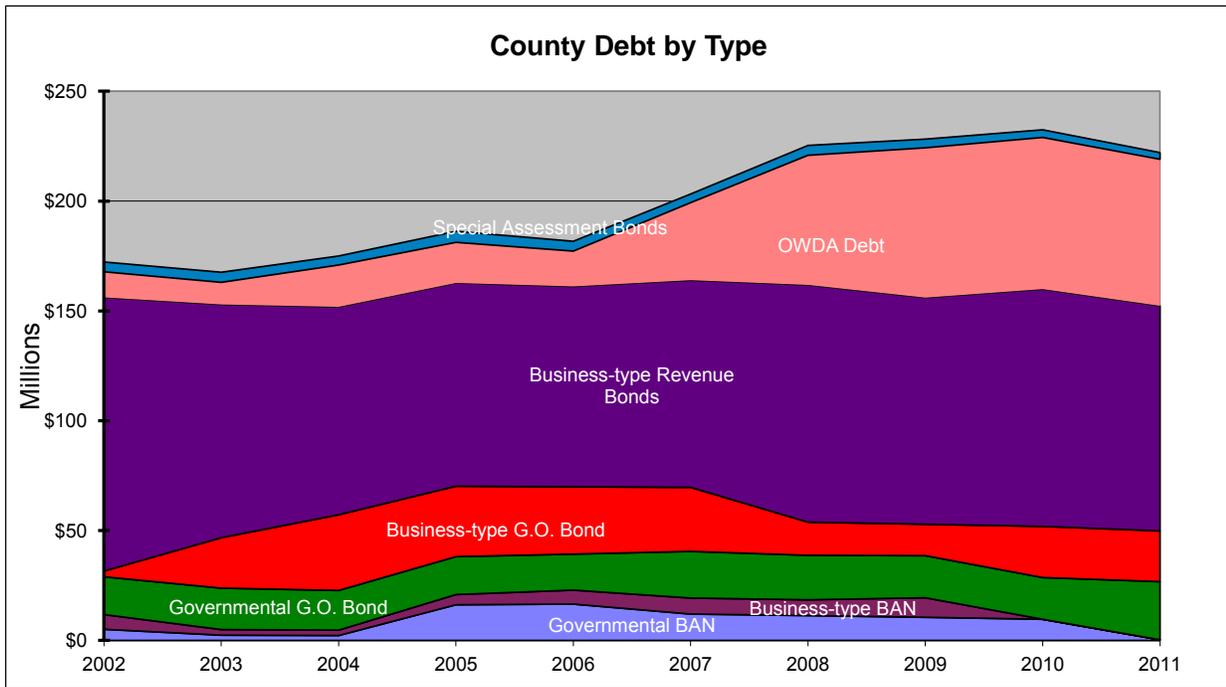
Source: Greene County Sanitary Engineer

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

Fiscal Year	Governmental Activities							
	General Obligation Bonds	Gross Refunding Bonds	Various Purpose Long Term Bonds Debt Service Fund Balance	Net Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt Per Capita	Special Assessment Bonds	Capital Leases
2002	14,310,000	2,885,000	50,955	17,144,045	0.56%	113.20	635,000	17,121
2003	16,330,000	2,520,000	371,530	18,478,470	0.59%	120.63	550,000	3,194
2004	15,925,000	2,140,000	302,501	17,762,499	0.56%	114.29	470,000	-
2005	15,500,000	1,745,000	107,996	17,137,004	0.50%	109.76	385,000	-
2006	15,065,000	1,330,000	46,219	16,348,781	0.47%	103.76	295,000	-
2007	10,720,000	10,515,000	41,477	21,193,523	0.59%	133.63	210,000	-
2008	10,175,000	10,075,000	35,135	20,214,865	0.52%	126.85	140,000	-
2009	9,545,000	9,610,000	32,826	19,122,174	0.49%	119.65	80,000	-
2010	18,993,427	(a)	35,720	18,957,707	0.48%	117.33	40,000	-
2011	26,453,427	(a)	287,925	26,165,502	0.69%	163.49	-	-

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.



Business-type Activities					Personal Income			
General Obligation Bonds	Gross Refunding Bonds	OWDA Loans	Special Assessment Bonds	Revenue Bonds	Total Primary Government	Total (in thousands)	Percentage	Total Debt Per Capita
110,000	2,480,000	11,654,182	3,830,000	124,576,720	160,498,023	4,631,612	3.47%	1,059.76
4,875,000	18,095,000	10,069,265	4,042,000	106,146,720	162,631,179	4,821,227	3.37%	1,061.69
7,005,000	38,450,000	8,365,363	3,629,000	83,626,720	159,611,083	4,926,822	3.24%	1,027.02
6,785,000	95,375,000	6,533,506	4,650,000	22,401,720	153,375,226	5,062,891	3.03%	982.36
6,540,000	93,915,000	4,564,033	4,170,000	21,384,656	147,263,689	5,363,960	2.75%	934.65
6,290,000	104,460,000	13,548,561	3,710,000	12,705,640	162,159,201	5,595,150	2.90%	1,022.48
10,945,000	102,755,000	12,582,019	4,349,000	9,363,608	160,384,627	5,683,080	2.82%	1,006.45
10,530,000	99,855,000	11,564,183	3,853,000	7,065,000	152,102,183	5,610,597	2.71%	951.69
23,276,573	(a)	10,492,020	3,432,000	108,005,000	164,239,020	4,577,040	3.59%	1,016.50
23,121,573	(a)	9,855,335	3,031,000	102,430,000	164,891,335	4,444,018	3.71%	1,030.31

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

	2002	2003	2004	2005
Total of All County Bonded Debt (A)	\$ 148,826,720	\$ 152,558,720	\$ 151,245,720	\$ 146,841,720
Total of All County Bond Anticipation Notes.....	11,786,750	4,960,000	4,695,000	20,899,000
Total of All County Debt Outstanding.....	<u>160,613,470</u>	<u>157,518,720</u>	<u>155,940,720</u>	<u>167,740,720</u>
Debt Exempt From Computation:				
Governmental Activities:				
Special Assessment Bonds.....	635,000	550,000	470,000	385,000
Business-type Activities:				
Special Assessment Bonds.....	3,830,000	4,042,000	3,629,000	4,650,000
Advanced Refunding Bonds.....	2,480,000	18,095,000	38,450,000	95,375,000
Revenue Bonds.....	124,576,720	106,146,720	83,626,720	22,401,720
General Obligation Bonds.....	110,000	4,875,000	7,005,000	6,785,000
Bond Anticipation Notes.....	6,705,000	2,560,000	2,450,000	4,655,000
Total Exempt Debt.....	<u>138,336,720</u>	<u>136,268,720</u>	<u>135,630,720</u>	<u>134,251,720</u>
Net Debt.....	22,276,750	21,250,000	20,310,000	33,489,000
County Valuation.....	2,693,670,122	3,063,537,981	3,124,447,734	3,453,791,208
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
\$100,000,000 - \$300,000,000	1.50%	3,000,000	3,000,000	3,000,000
More than \$300,000,000	2.50%	59,841,753	69,088,450	70,611,193
Total Direct Debt Limitation.....		<u>65,841,753</u>	<u>75,088,450</u>	<u>76,611,193</u>
Net Debt.....		22,276,750	21,250,000	20,310,000
Unvoted Legal Debt Margin.....		<u>\$ 43,565,003</u>	<u>\$ 53,838,450</u>	<u>\$ 56,301,193</u>
Net Debt as a Percentage of the Direct Debt Limit.....	33.83%	28.30%	26.51%	39.47%

(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.

2006	2007	2008	2009	2010	2011
\$ 142,699,656	\$ 148,610,640	\$ 147,802,608	\$ 140,538,000	\$ 153,747,000	\$ 155,036,000
22,910,000	19,302,000	18,511,000	19,432,000	9,645,000	304,000
<u>165,609,656</u>	<u>167,912,640</u>	<u>166,313,608</u>	<u>159,970,000</u>	<u>163,392,000</u>	<u>155,340,000</u>
295,000	210,000	140,000	80,000	40,000	-
4,170,000	3,710,000	4,349,000	3,853,000	3,432,000	3,031,000
93,915,000	104,460,000	102,755,000	99,855,000	(B)	N/A
21,384,656	12,705,640	9,363,608	7,065,000	108,005,000	102,430,000
6,540,000	6,290,000	10,945,000	10,530,000	23,276,573	23,121,573
6,360,000	7,287,000	7,180,000	8,890,000	-	-
<u>132,664,656</u>	<u>134,662,640</u>	<u>134,732,608</u>	<u>130,273,000</u>	<u>134,753,573</u>	<u>128,582,573</u>
32,945,000	33,250,000	31,581,000	29,697,000	28,638,427	26,757,427
3,493,254,023	3,571,418,560	3,874,244,252	3,871,202,030	3,930,232,370	3,780,461,700
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
79,831,351	81,785,464	89,356,106	89,280,051	90,755,809	87,011,543
<u>85,831,351</u>	<u>87,785,464</u>	<u>95,356,106</u>	<u>95,280,051</u>	<u>96,755,809</u>	<u>93,011,543</u>
32,945,000	33,250,000	31,581,000	29,697,000	28,638,427	26,757,427
<u>\$ 52,886,351</u>	<u>\$ 54,535,464</u>	<u>\$ 63,775,106</u>	<u>\$ 65,583,051</u>	<u>\$ 68,117,382</u>	<u>\$ 66,254,116</u>
38.38%	37.88%	33.12%	31.17%	29.60%	28.77%

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

Water Revenue Bonds						
Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2002	8,171,597	4,230,244	3,941,353	1,490,000	1,947,444	1.15
2003	8,321,188	5,729,867	2,591,321	1,555,000	1,883,069	0.75
2004	9,174,656	5,792,630	3,382,026	1,575,000	2,096,012	0.92
2005	9,143,719	5,918,410	3,225,309	1,600,000	1,453,938	1.06
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

Sewer Revenue Bonds						
Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2002	14,991,741	8,425,758	6,565,983	2,300,000	4,689,232	0.94
2003	15,641,280	8,901,692	6,739,588	2,705,000	4,833,231	0.89
2004	16,655,096	8,585,670	8,069,426	2,610,000	4,662,767	1.11
2005	17,956,657	10,071,876	7,884,781	4,925,000	6,675,033	0.68
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

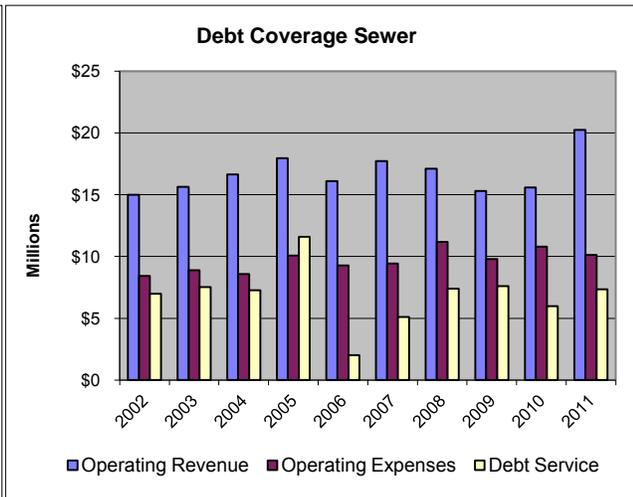
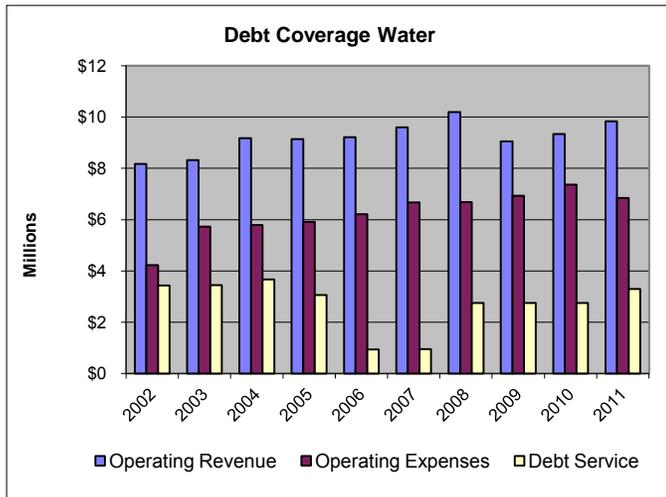
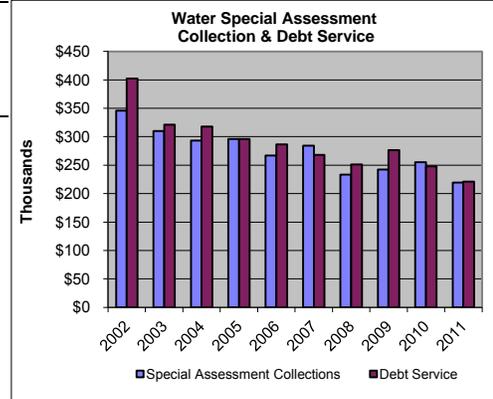


Table 15
 Greene County, Ohio
 Pledged Revenue Coverage - Special Assessment Bonds
 Last Ten Fiscal Years

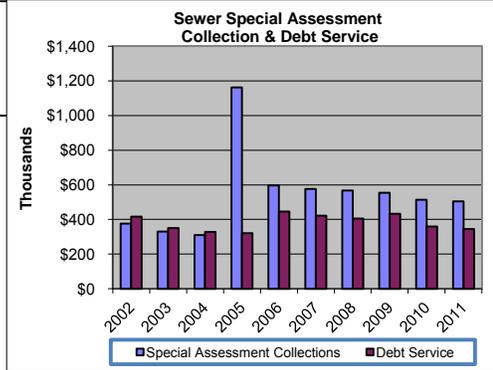
Water Special Assessment Bonds

Fiscal Year	(1)	Debt Service (2)		Coverage
	Special Assessment			
	Collections	Principal	Interest	
2002	345,705	267,151	134,891	0.86
2003	310,066	202,010	119,106	0.97
2004	293,476	201,256	116,691	0.92
2005	295,917	197,012	98,811	1.00
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



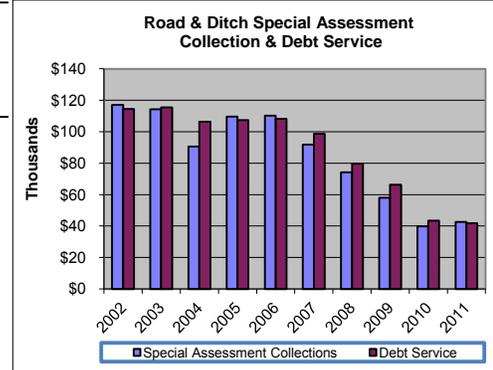
Sewer Special Assessment Bonds

Fiscal Year	(1)	Debt Service (2)		Coverage
	Special Assessment			
	Collections	Principal	Interest	
2002	376,266	275,849	141,389	0.90
2003	330,585	225,990	123,447	0.95
2004	309,134	211,744	115,981	0.94
2005	1,162,506	216,988	103,141	3.63
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



Road & Ditch Special Assessment Bonds

Fiscal Year	(1)	Debt Service (2)		Coverage
	Special Assessment			
	Collections	Principal	Interest	
2002	117,083	80,000	34,475	1.02
2003	114,206	85,000	30,520	0.99
2004	90,670	80,000	26,345	0.85
2005	109,645	85,000	22,390	1.02
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



(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

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
2002	151,447	4,631,386	30,569	49,842	5.0%
2003	153,182	4,821,081	31,459	50,088	5.5%
2004	155,412	4,926,718	31,686	51,173	5.5%
2005	156,129	5,062,781	32,408	55,451	5.5%
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	161,573	4,577,040	28,328	56,679	9.8%
2011	160,041	4,444,018	27,768	Unavailable	8.4%

Source: Ohio Bureau of Labor Statistics

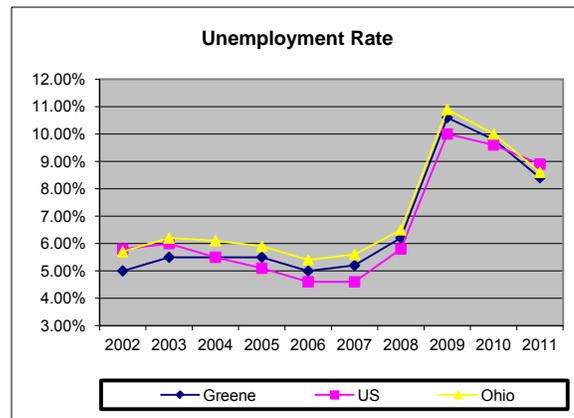
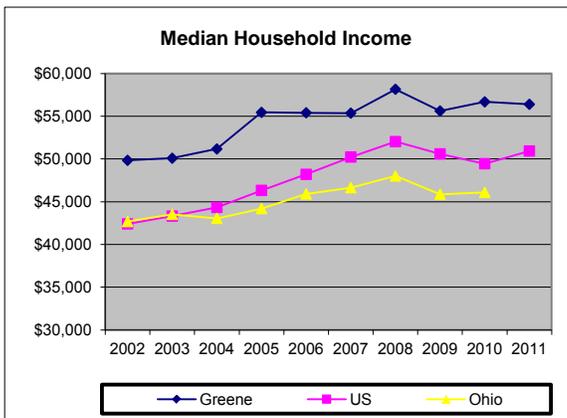
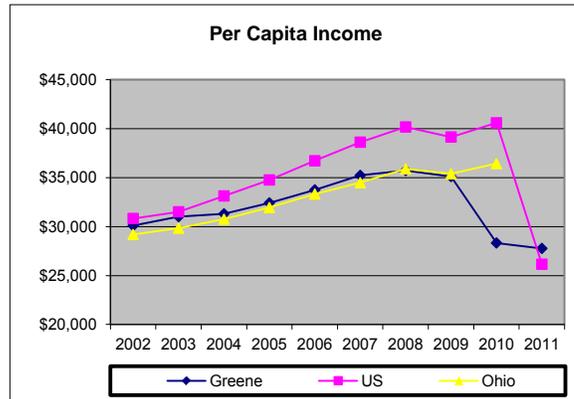
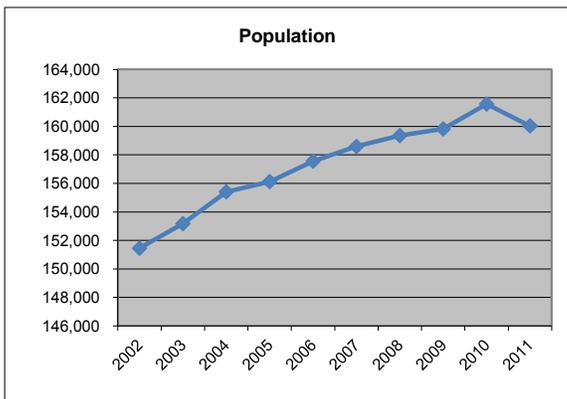


Table 17
Greene County, Ohio
Principal Employers
Current Year and Nine Years Ago

	2011			2002		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
<u>Private Employers</u>						
Teleperformance USA	1,098	1.36%	1			
Kroger's (four stores)	774	0.96%	2			
Unison Industries (formerly Elano)	772	0.96%	3	620	0.80%	2
Cedarville University	636	0.79%	4	641	0.83%	1
Target (two stores)	311	0.39%	5			
Kohl's (two stores)	288	0.36%	6			
Twist	233	0.29%	7			
YMCA of Greater Dayton	206	0.26%	8			
Super Value Stores, Inc	118	0.15%	9	465	0.60%	3
Cub Foods	68	0.08%	10			
Lowe's				400	0.52%	4
EDS				350	0.45%	5
Computer Science Corporation				300	0.39%	6
Elder Beerman				282	0.37%	7
Kmart (three stores)				226	0.29%	8
Yellow Springs Instrument				199	0.26%	9
Vernay Labs				180	0.23%	10
Total Private Employers	4,504	5.58%		3,663	4.52%	
<u>Public Employers</u>						
Wright-Patterson Air Force Base	27,400	33.95%	1	10,174	13.20%	1
Wright State University	3,150	3.90%	2	6,799	8.82%	2
Beavercreek City Schools	1,387	1.72%	3	1,205	1.56%	4
Greene County	996	1.23%	4	1,448	1.88%	3
Greene Memorial Hospital	595	0.74%	5	776	1.01%	6
Fairborn City Schools	564	0.70%	6	942	1.22%	5
Xenia Community Schools	555	0.69%	7	738	0.96%	7
Fairborn City	235	0.29%	10	251	0.33%	9
Central State University	533	0.66%	8	410	0.53%	8
Sugarcreek Local Schools	265	0.33%	9			
Xenia City				236	0.31%	10
Total Public Employers	35,680	44.21%		22,979	29.80%	

Source: Greene County Auditor's Office

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental Activities:										
Legislative & Executive:										
Commissioners.....	15	14	14	13	14	14	14	14	12	12
Auditor.....	27	24	24	24	24	24	24	24	23	21
Treasurer.....	9	9	9	8	10	10	9	9	9	5
Personnel.....	6	5	5	5	5	5	5	4	4	4
Risk Management.....	4	4	4	4	4	4	4	4	4	4
Data Processing.....	9	10	10	9	10	10	9	9	9	8
Board of Elections.....	8	6	6	7	8	9	9	7	7	7
Prosecutor.....	38	37	36	33	29	35	35	32	29	29
Recorder.....	11	11	10	10	10	10	10	10	8	8
County Services.....	37	37	36	36	36	37	36	31	28	29
Service Garage.....	4	4	4	4	4	4	4	3	3	3
Records & Information.....	2	2	2	2	2	2	2	2	2	2
Judicial:										
Common Pleas Court.....	33	35	33	35	36	37	36	37	39	38
Probate Court.....	7	7	8	7	7	7	7	7	7	6
Juvenile Court.....	57	58	57	58	58	59	56	56	56	53
Xenia Municipal Court.....	3	3	3	3	3	3	4	4	4	4
Fairborn Municipal Court.....	6	6	6	4	4	4	4	4	4	4
Domestic Relations Court.....	12	13	14	14	14	14	14	13	14	14
Public Defender.....	4	4	5	4	4	4	5	5	5	5
Clerk of Courts.....	24	24	24	23	25	22	22	21	21	20
Public Safety:										
Sheriff.....	152	161	166	159	163	162	163	140	137	130
Juvenile Detention.....	43	41	43	43	44	43	42	40	39	38
Building Regulations.....	12	11	12	11	12	11	12	11	11	11
Coroner.....	5	5	5	5	5	5	5	5	5	6
Public Works:										
Engineer & Highway.....	43	44	43	43	45	43	41	41	41	41
Environmental Services.....	12	14	11	8	10	6	5	5	10	8
Department of Public Works.....	8	4	4	4	5	5	5	5	5	4
Health:										
Animal Control.....	14	13	13	11	11	11	11	10	10	10
Developmental Disabilities.....	100	99	103	99	104	105	110	116	112	116
Human Services:										
County Home.....	86	80	85	77	77	76	79	77	63	59
Children's Services.....	85	84	83	91	86	91	99	93	90	86
Family & Children First Council*.....	N/A	6								
Job & Family Services.....	123	122	124	125	125	121	119	101	95	82
Today Center for Adults.....	11	11	12	11	9	9	7	6	6	6
Veterans' Services.....	5	5	5	6	7	8	8	7	7	7
Conservation & Recreation:										
Parks & Trails.....	32	31	30	30	30	30	28	28	26	27
Community and Economic Development:										
Convention & Visitor's Bureau.....	5	5	4	6	5	5	5	5	4	5
Department of Development.....	9	8	8	8	7	8	8	10	8	6
Water.....	35	35	40	42	42	43	43	42	36	34
Sewer.....	66	69	73	58	57	57	57	56	42	38
Total.....	1,162	1,155	1,174	1,140	1,151	1,153	1,156	1,094	1,035	996

*The Family and Children First Council was included in the County's financial statements as a Special Revenue Fund starting in 2011.¹
 Source: Greene County Auditor's Office

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Elected Officials										
Commissioners (3).....	\$ 55,352	\$ 58,172	\$ 59,510	\$ 60,822	\$ 62,766	\$ 63,833	65,620	65,620	65,620	65,620
Auditor.....	61,481	66,979	72,606	71,277	73,415	74,663	76,754	76,754	76,754	76,754
Clerk of Courts.....	53,598	54,295	62,487	56,877	58,583	59,579	61,247	61,247	61,247	61,247
Coroner.....	44,811	45,395	49,439	47,554	48,981	49,814	51,209	51,209	51,209	51,209
Engineer.....	83,304	84,387	86,328	88,400	91,052	92,600	95,193	95,193	95,193	95,193
Prosecutor.....	101,255	102,571	104,930	107,448	110,671	112,552	115,703	115,703	115,703	115,703
Recorder.....	50,084	50,735	51,902	53,148	54,742	55,673	57,232	57,232	57,232	57,232
Sheriff.....	73,967	74,928	76,652	78,491	80,846	73,085	75,131	75,131	75,131	75,131
Treasurer.....	53,598	54,295	55,544	56,877	58,583	59,579	61,247	61,247	61,247	61,247
Appointed Officials										
County Administrator.....	111,937	68,250	95,860	100,876	107,881	115,003	125,008	128,374	128,326	126,546
Sanitary Engineer / Director of Public Works.....	102,574	72,426	83,240	85,295	87,794	89,586	92,269	93,646	94,205	92,899
Developmental Disabilities Superintendent.....	100,940	106,023	108,270	112,577	116,455	116,542	126,838	140,979	131,717	131,717
County Finance Officer.....	82,252	88,524	N/A	N/A	N/A	N/A	N/A	59,047	59,108	58,536
Children's Services Executive Secretary.....	86,892	90,795	94,259	96,637	100,475	105,144	113,776	90,083	104,391	93,580
Job and Family Services Director.....	77,742	80,067 *	64,878	69,580	70,934	88,567	107,643	60,910	60,425	63,147
Director of Greenwood Manor.....	70,580	72,700	73,872	75,694	77,907	79,498	81,890	84,094	82,173	81,638
Maintenance Director.....	74,335	77,018	77,568	79,482	81,810	75,712	86,986	89,997	45,450	57,609
Court Administrator.....	44,836	50,680	51,954	53,274	54,226	55,973	57,574	59,789	58,252	60,454
Director of Personnel.....	79,355	83,647	87,212	89,350	91,971	93,850	81,494	82,435	82,717	81,557
Director of Emergency Management.....	N/A	54,723	52,434	58,613	58,198	64,896	62,442	65,564	64,099	63,210
Director of Information Technology.....	N/A	N/A	78,830	81,091	83,288	85,821	88,400	91,800	89,726	88,968

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Elected Officials										
Commissioners (3).....	\$ 5,000	\$ 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	50,000	50,000	50,000	50,000	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.....	108,689	108,689	108,689	122,000	122,000	122,000	122,000	122,000	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.....	82,092	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

		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Adult Probation	Average yearly case load	NA	NA	NA	NA	830	875	856	864	844	872
Auditor	Vendor's licenses sold	419	536	432	445	330	340	321	279	201	272
	Vouchers processed	32,809	32,338	32,547	32,551	33,134	33,350	32,565	32,633	28,340	27,816
	Real estate transfers	6,366	6,911	6,624	7,001	6,250	5,669	5,026	5,039	4,600	4,393
	Homestead applications	1,607	1,602	1,564	1,624	1,596	10,085	10,645	11,254	11,442	11,948
	Payroll checks, excluding direct deposit	16,300	14,887	13,455	8,588	7,877	7,566	7,442	6,548	6,378	4,695
Board of Develop. Disabilities	Client services provided	1,998	2,100	2,284	2,364	2,449	2,586	2,657	5,696	5,106	2,859
Board of Elections	Number of registered voters	93,742	88,696	105,079	103,505	107,484	105,421	114,021	113,918	116,552	118,616
	Number of voters in last general election	44,119	38,605	80,602	42,275	59,657	53,641	84,255	54,301	61,069	54,467
	Percentage of registered voters who voted	47.06%	43.53%	76.71%	40.84%	55.50%	50.80%	73.89%	47.67%	52.40%	45.92%
Building Regulations	Number of permits issued	5,821	5,846	6,205	5,804	5,985	5,340	4,756	4,375	4,665	4,932
	Number of inspections performed	27,034	24,962	27,346	26,189	25,987	22,576	19,320	17,841	17,104	17,688
Children's Services	Total referrals	1,457	1,427	1,405	1,384	1,157	1,209	1,211	1,174	1,141	1,050
	Total children in placement	193	205	224	249	245	230	253	251	252	178
	Children terminated from custody	79	93	98	100	105	108	97	122	140	90
	Adoptions finalized	12	12	14	12	9	15	11	23	15	11
Clerk of Courts	Title Transactions	366,704	369,502	346,205	309,710	300,402	313,933	313,938	332,351	345,581	357,766
	New Cases Filed	3,927	4,110	4,285	4,340	4,280	3,826	3,854	8,183	8,018	7,596
Commissioners	Number of resolutions	947	1,011	970	1,018	973	996	950	985	783	763
	Number of meetings	85	93	80	84	73	72	79	63	66	66
Common Pleas Court	Number of civil cases filed	1,028	1,105	1,137	1,041	1,200	1,250	1,387	1,455	1,355	1,342
	Number of criminal cases filed	873	911	943	1,008	879	849	925	811	678	695
	Number of domestic cases filed	NA	NA	NA	NA	790	808	908	882	948	962
Convention & Visitor's Bureau	Room nights generated	28,379	16,618	20,346	24,450	25,819	39,934	23,576	34,900	36,740	41,065
Coroner	Cases investigated	320	338	344	380	314	355	402	394	426	549
	Autopsies conducted	76	68	68	92	64	85	97	80	84	94
County Engineer & Bridge	Bridges inspected	275	278	278	278	279	281	284	284	284	283
	Centerline miles painted	275	265	235	260	275	275	300	275	270	275
	Edge line miles	185	365	230	180	330	300	335	320	320	411
Domestic Relations Court	Divorces	402	412	444	403	392	281	377	365	381	393
	Dissolutions	276	242	258	231	208	275	235	189	234	236
	Civil Protection Orders	236	249	253	207	173	300	275	289	223	231
Fairborn Municipal Court	Traffic/Criminal Cases	192,247	16,163	13,666	16,072	19,043	19,634	18,369	15,728	13,877	13,388
	Civil Cases	1,203	1,542	1,419	1,440	1,662	1,805	2,111	1,786	1,783	1,602
	Small Claims Cases	340	614	391	543	410	341	299	236	333	255
Greenwood Manor	Inpatient Days	29,889	30,321	31,791	30,815	27,727	27,079	26,571	25,570	25,466	23,593
Juvenile Court	Diversion cases	862	702	736	637	670	668	609	557	525	565
	Delinquency cases	946	936	911	842	845	900	980	830	684	648
	Unruly child cases	134	122	118	102	89	83	66	49	36	46
Prosecutor	Number of cases - criminal	915	916	959	1,010	963	852	913	845	675	669
	Number of cases - civil	79	100	91	111	102	258	380	402	325	201
Recorder	Number of deeds recorded	5,877	6,234	6,298	6,347	5,638	5,306	4,601	4,133	4,087	3,573
	Number of mortgages recorded	15,757	19,058	12,839	11,583	9,860	8,245	6,384	7,778	7,140	6,556
	Number of military discharges recorded	41	24	24	23	29	10	22	14	32	9
Records & Information	Information requests processed	1,395	1,133	1,070	1,409	1,504	1,158	1,268	1,188	1,138	1,073
	Boxes transferred in	199	117	260	236	579	259	389	319	288	259
	Boxes transferred out	99	79	104	283	611	254	490	262	204	485
Sanitary Engineer	Water connections	14,092	14,516	15,002	15,434	15,923	16,260	16,513	16,675	16,895	16,931
	Water consumption (Million gallons)	1,610	1,561	1,631	1,768	1,430	1,557	1,515	1,467	1,538	1,490
	Sewer connections	19,361	19,797	20,387	21,660	21,951	22,295	22,520	22,669	22,859	22,945
	Wastewater treated (Million gallons)	4,928	5,144	4,813	5,051	5,652	5,548	5,402	4,243	4,209	5,655
Treasurer	Number of parcels	67,780	68,992	69,349	70,625	71,642	72,549	72,593	72,820	72,938	73,375
	Real estate tax collections	\$ 120,664,010	\$ 130,327,129	\$ 141,859,873	\$ 154,403,861	\$ 172,993,200	\$ 179,714,104	\$ 182,913,958	\$ 198,806,521	\$ 211,067,725	\$ 213,030,374
Xenia Municipal Court	Traffic/Criminal Cases	16,440	15,522	14,815	15,665	13,774	12,961	13,571	10,687	10,335	10,262
	Civil Cases	1,140	1,356	1,443	1,516	1,400	1,710	1,905	1,461	1,444	1,247
	Small Claims Cases	241	290	293	251	290	305	270	184	175	139

N/A - Information was not readily available.

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

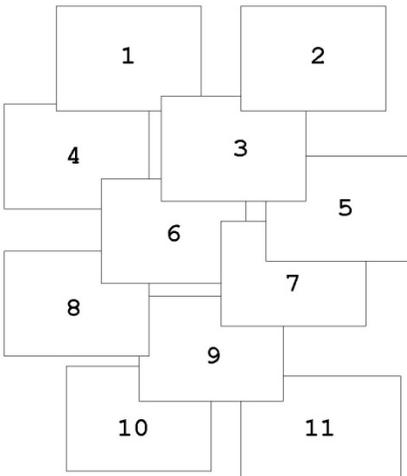
Source: Indicated County Department

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
County Engineer										
Roads (in miles).....	325	325	331	331	326	326	328	325	325	325
Bridges.....	275	277	265	268	269	282	284	284	284	283
Parks & Trails										
Parks/Reserves.....	28	28	30	38	39	44	45	45	46	46
Bike Path (in miles).....	46	46	52	60	60	60	60	60	60	62
Water System										
Water Lines (in miles).....	302	303	310	310	318	318	318	318	395	395
Water Customers.....	14,160	14,543	15,052	15,513	16,017	16,260	16,513	16,675	16,851	16,953
Elevated Storage Tanks.....	15	15	15	15	15	15	14	14	14	14
Sewer System										
Sewer Lines (in miles).....	366	367	373	373	379	379	379	395	412	412
Sewer Customers.....	19,444	19,827	20,644	21,746	22,054	22,295	22,520	22,669	22,816	21,976

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

Source: Indicated county department



1. Kroger Marketplace, Beavercreek City
2. Living Water Professional Building, Jamestown
3. Wright State University Student Housing, Bath Township
4. Cardiac Cath Lab, Greene Memorial Hospital, Xenia City
5. 711th Human Performance Wing, WPAFB Fairborn
6. South Hall Antioch College, Yellow Springs
7. Bob Evans Prototype Restaurant, Xenia City
8. Emery Hall Central State University, Wilberforce
9. Frisch's Restaurant, Beavercreek City
10. Clio Road Extension, Sugarcreek Township
11. Living Water Professional Building, Jamestown



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Dave Yost • Auditor of State

GREENE COUNTY FINANCIAL CONDITION

GREENE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 25, 2012