

GREENE COUNTY FINANCIAL CONDITION

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

GREENE COUNTY FINANCIAL CONDITION

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**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR YEAR ENDED DECEMBER 31, 1999**

Federal Grantor/ Pass Through Grantor/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
(Passed through State Department of Education)			
Nutrition Cluster:			
School Breakfast Program	05-PU	10.553	\$14,126
National School Lunch Program	04-PU	10.555	18,864
Special Milk Program for Children	N/A	10.556	2,165
Child and Adult Care Food Program	N/A	10.558	<u>445</u>
Total U.S. Department of Agriculture - Nutrition Cluster			35,600
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Home Investment in Affordable Housing	BC-98-027-1	14.239	39,163
(Passed through State Department of Development)			
Home Investment in Affordable Housing	BC-98-027-2		<u>233,115</u>
Total Home Investment In Affordable Housing			272,278
(Passed through State Department of Development)			
Community Development Block Grant/State's Program	BF-98-027-1	14.228	<u>183,090</u>
Total Community Development Block Grants/State's Program			<u>183,090</u>
Total U.S. Department of Housing and Urban Development			455,368
U.S. DEPARTMENT OF JUSTICE			
Bulletproof Vest Partnership Program	99001532	16.607	3,681
(Passed through State Attorney General)			
Crime Victim Assistance	99VAGENE-016 2000VAGENE-016	16.575	64,248 <u>28,090</u>
Total Crime Victim Assistance			92,338
(Passed through State Department of Criminal Justice)			
Edward Byrne Memorial - Formula Grant	99-DG-A01-7129 98-DG-A01-7129	16.579	38,250 85,218
Total Edward Byrne Memorial - Formula Grant			123,468
Domestic Violence and Child Victimization	98-DG-B01-7128 98-DG-D02-7159	16.589	29,065 <u>32,919</u>
Total Domestic Violence and Child Victimization			61,984
Local Law Enforcement Block Grant	97-LB-VX-4313	16.592	<u>8,256</u>
Total U.S. Department of Justice			289,727
U.S. DEPARTMENT OF TRANSPORTATION			
(Passed through Office of the Governor's Highway Safety Representative)			
State and Community Highway Safety	N/A	20.600	19,975
(Passed through State Department of Transportation)			
Highway Planning and Construction	BRF-98B-1	20.205	<u>38,601</u>
Total U.S. Department of Transportation			58,576
U.S. DEPARTMENT OF EDUCATION			
(Passed through State Department of Health)			
Special Education Grants for Infants and Families with Disabilities	29-1-03-FAN-392	84.181	88,153
Total U.S. Department of Education - Special Education Grants for Infants and Families with Disabilities			88,153
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
(Passed through State Department of Aging via Area Agency of Aging)			
Special Programs for the Aging Title IIIB	N/A	93.044	7,630
(Passed through State Department of Human Services)			
Family Preservation and Support Services	N/A	93.556	77,790
Low - Income Home Energy Assistance	N/A	93.568	47,773
Independent Living	N/A	93.674	10,826
(Passed through State Department of Mental Retardation and Developmental Disabilities)			
Social Services Block Grant Title XX	N/A	93.667	98,665
(Passed through State Department of Health)			
Preventative Health and Health Services Block Grant	29-1-02-P-BS-387	93.991	<u>44,859</u>
Total U.S. Department of Health and Human Services			287,543
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
(Passed through State Department of Youth Services)			
Americorps	YCP-004-99	94.006	<u>8,986</u>
Total Federal Assistance			<u>\$1,223,953</u>

See accompanying notes to the Schedule of Federal Awards Expenditures.

GREENE COUNTY FINANCIAL CONDITION

FISCAL YEAR ENDED DECEMBER 31, 1999

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A--SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B— SUBRECIPIENTS

The County passes-through certain Federal assistance received from the State Department of Criminal Justice to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C--NUTRITION CLUSTER

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

NOTE E -- MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.



STATE OF OHIO
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JIM PETRO, AUDITOR OF STATE

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

Honorable County Commission
Honorable County Auditor
Honorable County Treasurer
Greene County
69 Greene Street Room 200
Xenia, Ohio 45385

To the Honorable County Commission, Auditor and Treasurer:

We have audited the financial statements of Greene County (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated May 26, 2000. We did not audit the financial statements of the component units, Greene, Inc. and Homecroft, Inc., which represent 73 percent and 83 percent, respectively, of the assets and revenues of the component unit column. 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 component units, Greene, Inc. and Homecroft, Inc., is based on the report of the other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the component units, Greene, Inc. and Homecroft, Inc., were not audited by other auditors in accordance with *Government Auditing Standards* and accordingly this report does not extend to those component units.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted an immaterial instance of noncompliance that we have reported to management of the County in a separate letter dated May 26, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted a certain matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated May 26, 2000.

This report is intended for the information and use of the fiscal report review committee, management, Board of Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Jim Petro
Auditor of State

May 26, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable County Commission
Honorable County Auditor
Honorable County Treasurer
Greene County
69 Greene Street Room 200
Xenia, Ohio 45385

To the Honorable County Commission, Auditor and Treasurer:

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 are applicable to each of its major federal programs for the year ended December 31, 1999. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order 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.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 1999, and have issued our report thereon dated May 26, 2000. We did not audit the financial statements of the component units, Greene, Inc. and Homecroft, Inc., which represent 73 percent and 83 percent, respectively, of the assets and revenues of the component unit column. 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 component units, Greene, Inc. and Homecroft, Inc., is based on the report of the other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the fiscal report review committee, management, Board of Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Jim Petro
Auditor of State

May 26, 2000

GREENE COUNTY FINANCIAL CONDITION

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Home Investment in Affordable Housing (CFDA #14.239) Edward Byrne Memorial Formula Grant (CFDA # 16.579)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 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

None

GREENE COUNTY FINANCIAL CONDITION

SCHEDULE OF PRIOR AUDIT FINDINGS

OMB CIRCULAR A -133 § .315 (b)

DECEMBER 31, 1999

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1998-60329-001	Ohio Revised Code, Section 5705.41 (D)	No	Partially Corrected. Effort has been taken to implement procedures to encumber funds consistently. Immaterial non-compliance exist for current audit period.

GREENE COUNTY

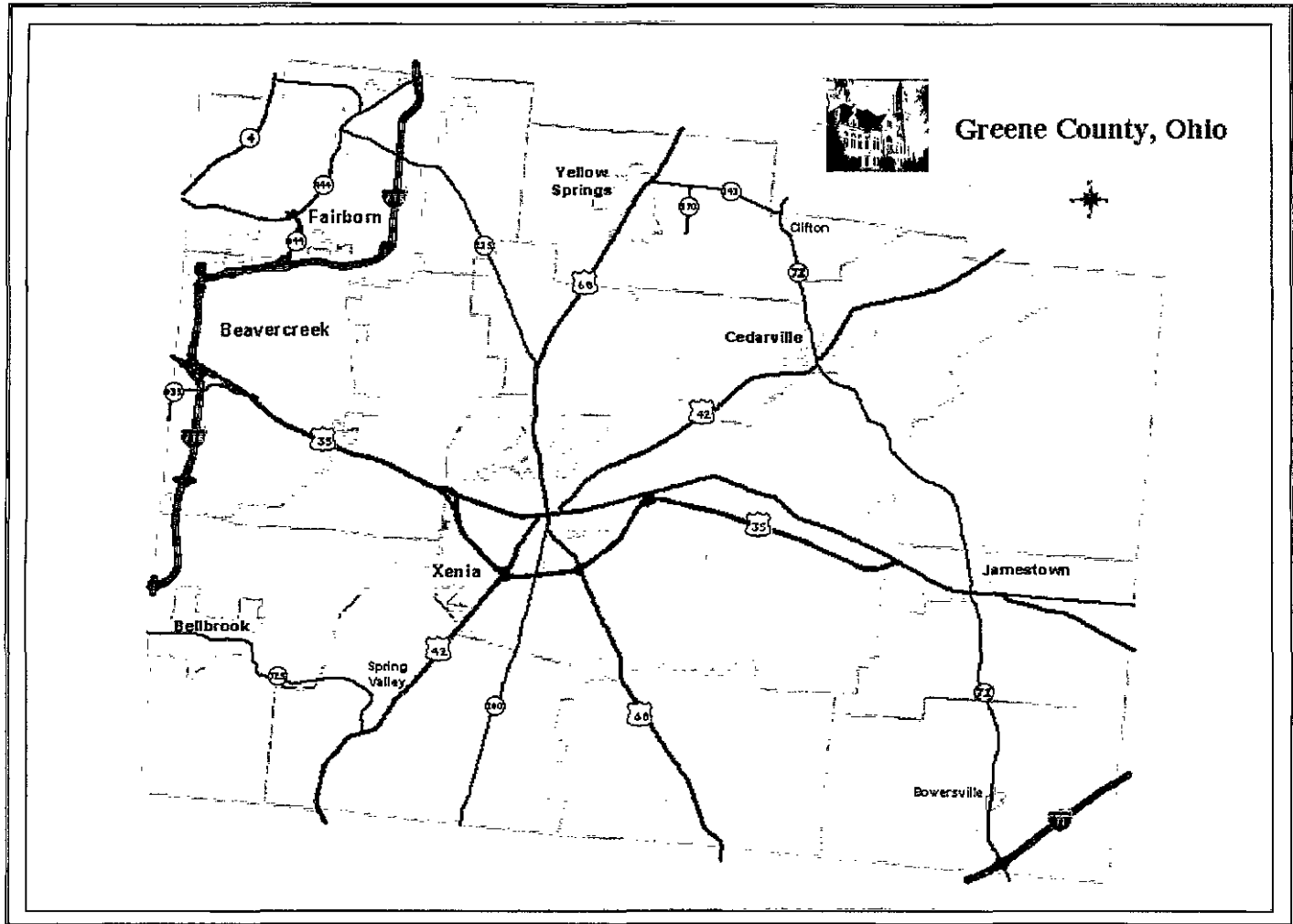
Ohio



**Comprehensive Annual
Financial Report
for the Fiscal Year Ending
December 31, 1999**

*Bridging Greene County with
Employment, Recreation and Smart Growth*

**Luwanna A. Delaney
Greene County Auditor**



GREENE COUNTY *Ohio*



Comprehensive Annual
Financial Report
for the Fiscal Year Ending
December 31, 1999
*Bridging Greene County with
Employment, Recreation and Development*

Luwanna A. Delaney
Greene County Auditor

PHOTOS

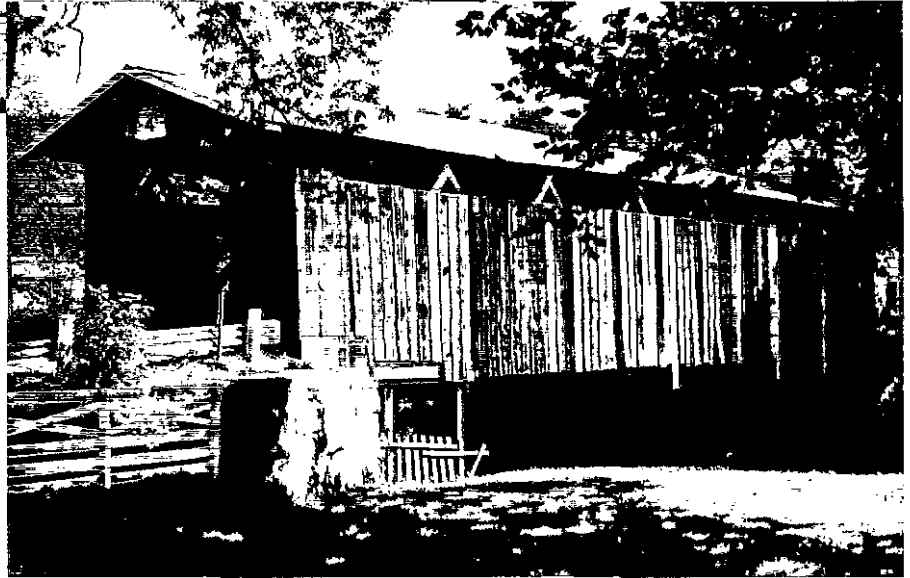
About the cover
Greene County Court House located in Xenia, Ohio

Part I - Introductory
Sara Lee Arnovitz Nature Preserve

Part II - Financial
James Ranch Bridge connecting Creekside Trail to
Fairground Recreation Center

Part III - Statistical
The Ohio to Erie Trail to Bob Evans Park

Covered Bridge -
Ballard Road



***Bridging Greene County with
Employment, Recreation and Smart Growth***

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PART I



Sara Lee Arnovitz Nature Preserve

INTRODUCTORY SECTION

GREENE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 1999



Prepared by
Charles Kieninger, Jr., CPA

For
The Greene County Auditor

Luwanna A. Delaney

Payroll & Accounts Receivable: Marcella Gifford & Linda Atley
Accounts Payable: Barbara Ross, Joyce Faulkner, Pam Buckles & Carrol Barber
Fiscal Office: David Graham, John Adams, Lorraine Hurley & Teresa Swaim

**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 1999
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 COMPREHENSIVE ANNUAL FINANCIAL REPORT
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MAKING A DIFFERENCE
FOR GREENE COUNTY

May 26, 2000

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

I am extremely pleased to present the Comprehensive Annual Financial Report (CAFR) of Greene County, Ohio for the year ended December 31, 1999. Under the guidance and leadership of all of the elected officials and the county administrator, Greene County is in sound financial position in 1999. The hard work and diligence of all County personnel is evident in this report.

This report provides useful and timely information on the financial position of Greene County, as well as the results of operations for all of the various funds and account groups of Greene County for the fiscal year ended December 31, 1999. Prepared in accordance with Generally Accepted Accounting Principles (GAAP) for governments, this report includes all disclosures required by GAAP in order to insure a fair representation 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 thank all those who play a part in accomplishing this achievement.

I would like to express my gratitude for all the effort set forth by the elected officials, department heads and all employees of Greene County. Without their efforts, completing the CAFR would be impossible. I especially wish to recognize the following people for their exceptional and dedicated work on this project:

Marcella Gifford, Payroll Administrator and Bookkeeping Office Manager and staff,
Barry Greene, Real Estate Supervisor and staff,
Vivian Pitstick, Personal Property Supervisor and staff,
Steve Tomicisin, GIS Manager and staff,
Mark Curtner, Homestead Supervisor and staff,
Marti Hill, Data Processing Director and staff,
Charles Dressler, Special Projects Manager and staff,
David Graham, John Adams and the Auditor's Fiscal Office Staff
Charles Kieninger, Jr., CPA of the Accounting Department

Sincerely,


Luwanna A. Delaney
Greene County Auditor

LUWANNA A. DELANEY

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Xenia, Ohio 45385
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Homestead Info 376-5039 or 374-5964
Real Estate Valuations 376-5072/5073
Budgetary 376-5077/5078
Payroll 376-5076
Transfers & Tax Info 376-5064
Personal Property Tax 376-5074
GIS 376-5080
Or for any extension dial 937-427-2883



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Homestead Info	376-5039 or 374-5964
Real Estate Valuations	376-5072/5073
Budgetary	376-5077/5078
Payroll	376-5076
Transfers & Tax info	376-5064
Personal Property Tax	376-5074
GIS	376-5080
Or for any extension dial	937-427-2883

MAKING A DIFFERENCE FOR GREENE COUNTY

May 26, 2000

Honorable W. Reed Madden
Honorable T. Shawn Campbell
Honorable Kathryn K. Hagler
Greene County Commissioners

Honorable Stephen Stapleton, Greene County Administrator

Citizens of Greene County,

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 1999. 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 visitors 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. To the best of the Office's knowledge and belief, 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, account groups 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 CAFR consists of three major segments: the introductory section, the financial section, and the statistical section. The introductory section includes the letters of transmittal, a list of Greene County's principal elected officials, and organizational charts for both the County and the Auditor's Office. The financial section includes the Report of Independent Accountants on the general purpose financial statements. This section also includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

REPORTING ENTITY

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 413 square miles. The County is divided into twelve townships and has four 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 is elected at large in even-numbered years for four-year overlapping 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 of County

Commissioners. The administrator is the Commissioners' principal liaison for other county officials, boards and other political subdivisions.

The County Auditor is the chief fiscal officer for the County and the 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 as payment for all liabilities incurred by the County. The Auditor, after balancing tax collections with the County Treasurer, distributes all tax revenue to the appropriate County 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 tax monies and the application of payments to the appropriate tax accounts. 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, payments, and cash balances. These records must always balance 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 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 three legally separate entities classified as component units: the Greene County Airport Authority, 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 U of the note to the combined financial statements for more information.

ECONOMIC CONDITION AND OUTLOOK

The final year of the decade of the nineties was another year of strong economic development in Greene County. Two keys to the County's success are its well educated population and its convenient location between Cincinnati, Columbus and Dayton.

Greene County is blessed with a well educated population. While the State average is 75%, more than 82% of the citizens of the County have graduated from high school and more than one in seven of the citizens have attained a bachelor's degree. Few counties in Ohio offer its citizens the educational opportunities that Greene County affords its citizens. Wright State University, Cedarville College, Central State University, Wilberforce University and Antioch College, as well as the Greene County Career Center, all give every citizen the opportunity to improve themselves through higher education.

Greene County's geographic relationship to Dayton, Cincinnati and Columbus coupled with the easy access to major interstate highways continues to be an asset. The quick commute to these cities has boosted the residential housing market in the County. New residential developments such as Kinsey Meadows in Xenia, Hunter's Ridge in Beavercreek, River Ridge in Bellbrook and Candlelite Estates in Fairborn are all in full development. Development along the I-675 corridor continues to be strong as businesses realize the convenience of being located in an area with ready access to major highways such as I-75, I-71, and I-70.

With the residential and commercial growth has come growth in recreational activities within the County. Many local communities have festivals, such as the Sweet Corn Festival in Fairborn, Old Fashion Day in Xenia, the Potato Festival in Spring Valley, the Bean Festival in Jamestown, and Cedarfest in Cedarville. Tourist attractions included the U.S. Air Force Museum on Wright Patterson Air Force Base and the National Afro-American Museum in Wilberforce. Located just outside of Xenia, the outdoor drama "Blue Jacket" draws visitors from Western and Southern Ohio. Construction nears completion of the County's system of bicycle paths. The Nutter Center at Wright State University offers events ranging from major concerts to sporting

events such as NCAA Division I Basketball and Dayton Bombers Professional hockey. The County has several outdoors attractions such as John Bryan State Park in Yellow Springs and the Clifton Gorge State Nature Preserve in Clifton.

It is easy to get excited about Greene County's future economic development. With many business positioned in the high-tech industry and a decreasing reliance on heavy manufacturing and Wright Patterson Air Force Base for new job growth, the County seems prepared for the twenty-first century. Quality commercial, residential and educational opportunities will continue to attract individuals and businesses to Greene County in the year 2000 and beyond.

MAJOR COUNTY INITIATIVES

1999 Highlights

AUDITOR: The year 1999 was a year of many accomplishments for the Auditor's office. For the first time, the office submitted to the Government Finance Officers Association (GFOA) a Popular Annual Financial Report (PAFR). This submission received an award for excellence in financial reporting. The real estate section completed the triennial appraisal update of every real estate parcel in the County, updated more than 3,500 current agricultural parcels, established a software system showing the various soil types of each parcel and updated the sketch of each parcel's measurements and dwelling information.

BOARD OF ELECTIONS: Upgrading the County's precinct information was a significant accomplishment for the Board of Elections in 1999. Working with the Auditor's office and the Geographic Information Systems department (GIS), all of the County's precinct lines were reconciled to correspond with the appropriate census blocks. The board also trained more than 600 poll workers.

DATA PROCESSING: Y2K compliance was the major initiative for the data processing department in 1999. All in-house written software and every piece of hardware was tested for Y2K compliance. Internally developed programming included improvements to the systems for cigarette licenses, estate tax, building inspection permits and a new payroll subsystem for Greenwood Manor, the Sheriff's office and the Office of Management and Budget. A county wide e-mail system was also implemented.

ENGINEER: During 1999, great emphasis was put into making the roads of Greene County safer for its citizens. Many dangerous intersections and curves were reconstructed to make driving on them safer. These projects included the straightening of Hawkins Road, the improvement of the intersection of Dayton Yellow Springs Road and Linebaugh Road and the widening of Little Sugarcreek Road. The office also continued its various programs ranging from its chip seal program to the reviewing of more than 1,200 tax maps.

GEOGRAPHIC INFORMATION SYSTEMS (GIS): The GIS department is in the final stage of a six stage implementation of the Greene County Geographic Information Management System (GIMS). This stage involves the development of all secondary support databases to the fully implemented real estate information database. This phase will enable users to access data for each parcel regarding that parcel's utilities, zoning emergency response area, and other miscellaneous information. The GIS department expanded the County's web site to include several new departments, including the Sheriff, the Board of Elections, the Commissioners, the Clerk of Courts and the Prosecutor.

PROSECUTOR: Greene County was the location of a landmark case in 1999. In *State v. Taylor*, for the first time in State history, the defendant in a capital murder case defended himself. The Prosecutor's office was successful in getting both a conviction and the death penalty for the sentence. The office continued many of its successful programs during the year, including the KIDS fingerprinting program, the Community Outreach Division and the Child Support Enforcement Division.

SHERIFF: The past year was one of great growth for the Sheriff's department. Forty-nine additional employees were added during 1999. This will enable the office to provide a higher level of service to the citizens of Greene County than ever before. This high level of service is evidenced by the fact that for the third consecutive year the department received the National Sheriff's Association's Triple Crown Award. This

award signifies that the department has received accreditation from the three major accrediting organizations that monitor law enforcement agencies.

Future Projects

AUDITOR: The major project for the Auditor's office during 2000 will be the early implementation of GASB Statement No. 34, better known as the new reporting model. The accounting and bookkeeping staff will complete a conversion of the 1999 CAFR to the new model. This process will enable the staff to prepare for the completion of the 2000 CAFR under the new statement. The Auditor's office will continue to enhance and improve the accounting procedures and processes for all departments within the County.

DATA PROCESSING: The major initiative for 2000 will be to convert legacy software to a client server environment. Significant systems to be converted include the County payroll system, Sheriff's jail management software, Public Work's utility billing software, animal registration system and the personal property tax system.

ENGINEER: Road projects scheduled for start in 2000 include the Hedges Road/Lower Bellbrook Road Improvement Project, the North Detroit Street Bridge Replacements, the Beaver Valley Road North Improvement Project and the Dayton Xenia Road Bridge over the Little Miami River Improvement Project.

SHERIFF: In April of 2000, the new Greene County Adult Detention Center is scheduled to open. The 236 bed facility will reduce the department's reliance on out of County facilities to house inmates.

FINANCIAL INFORMATION **Accounting System**

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, Expendable Trust and Agency 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. The accounting records for the Enterprise Funds and Nonexpendable Trust Fund are converted to the accrual basis; whereby, revenues are recognized when earned, and expenses are recognized in the period incurred.

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 D and P, respectively, of the Notes to the Financial Statement.

Internal Accounting Controls

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

Budgetary Control

The Board of County Commissioner's adopts a temporary annual budget for the County in early January. A permanent annual budget is ratified by April 1. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. Purchase orders are approved by the Auditor's Office and are encumbered prior to their release to vendors.

Those purchase orders which exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a certain account. Additional information on the County's budgetary accounting can be found in Note D of the combined financial statements.

General Governmental Functions

A comparative summary of 1999 and 1998 GAAP basis General Fund revenues and expenditures by function and other financing sources and uses follows:

	<u>General Fund</u>		Increase (Decrease)
	<u>1999</u>	<u>1998</u>	<u>from 1998</u>
REVENUES			
Taxes	\$21,191,717	\$19,704,218	\$1,487,499
Charges for Services	4,123,133	4,550,568	(427,435.)
Licenses and Permits	528,591	600,559	(71,968.)
Fines and Forfeitures	438,818	377,275	61,543
Intergovernmental Revenues	5,823,997	5,162,509	661,488
Special Assessments	5,537	12,530	(6,993.)
Investment Earnings	4,102,857	2,938,152	1,164,705
Other Revenue	<u>1,193,586</u>	<u>109,938</u>	<u>1,083,648</u>
TOTAL REVENUES	37,408,236	33,455,749	3,952,487
EXPENDITURES:			
Current			
General Government			
Legislative and Executive	13,941,078	12,822,204	1,118,874
Judicial	5,402,762	5,223,218	179,544
Public Safety	11,529,310	9,052,473	2,476,837
Public Works	785,760	472,965	312,795
Health	150,597	250,707	(100,110.)
Human Services	350,200	653,858	(303,658.)
Conservation and Recreation	2,432,039	2,210,294	221,745
Community and Economic Development	500,939	315,589	185,350
Debt Service:			
Principal Retirement	1,368	3,408	(2,040.)
Interest and Fiscal Charges	<u>9,248</u>	<u>12,923</u>	<u>(3,675.)</u>
TOTAL EXPENDITURES	<u>35,103,301</u>	<u>31,017,639</u>	<u>4,085,662</u>
EXCESS OF REVENUES OVER			
EXPENDITURES	<u>\$2,304,935</u>	<u>\$2,438,110</u>	<u>(\$133,175.)</u>
OTHER FINANCING SOURCES (USES):			
Proceeds From Sale of Fixed Assets	\$1,801,956	\$78,661	\$1,723,295
Operating Transfers In	450,385	526,177	(75,792.)
Operating Transfers (Out)	<u>(4,310,609.)</u>	<u>(1,991,474.)</u>	<u>(2,319,135.)</u>
TOTAL OTHER FINANCING			
SOURCES (USES)	<u>(\$2,058,268.)</u>	<u>(\$1,386,636.)</u>	<u>(\$671,632.)</u>

Total General Fund Revenues increased by 11.81% in 1999 from 1998. The total increase for all revenues is primarily due to increased tax revenue, investment earnings and other revenues. The increase in taxes revenue can be attributed to sales tax and personal property tax generated by new retail developments in the area. The increased investment earnings is a result of the County having more funds available for investment. The increase in other revenue is mainly due to the expansion of the County government.

Total General Fund expenditures increased by 13.17% in 1999 from 1998. Increases in legislative and executive and public safety expenditures were primarily due to increase services provided to the County's citizens.

Total Other Financing Uses increased by 48.44%, due mainly to increased operating transfers out to the Special Revenue Funds, the Enterprise Funds, the Capital Project Funds and to the Internal Service Fund.

Special Revenue Funds

The Special Revenue Funds consist primarily of the Motor Vehicle, Road and Bridge Fund (MVGT), Children's Services, the Department of Health and Human Services (HHS), the Board of Mental Retardation and Developmental Disabilities (MRDD), Community Mental Health (CMH), Equipment Acquisition Fund, the County Home, the Child Support Enforcement Agency (CSEA), the Real Estate Assessment Fund, and various funds, including various Federal and State Grants.

All Special Revenue Funds, on a combined basis, operated with \$39,506,895 in revenues in 1999. The MVGT Fund, the Children's Services Fund, the HHS Fund and the CMH Fund had excess revenues and other financing sources over expenditures and other financing uses of \$1,091,175, \$419,466, \$202,621 and \$9,630 respectively. The MRDD Fund, the Equipment Acquisition Fund, the County Home Fund, the CSEA Fund, and the Real Estate Assessment Fund had a deficiency of revenues and other financing sources under expenditures and other financing uses of \$283,920, \$226,550, \$220,528, \$112,625 and \$77,467 respectively.

Debt Service Funds

The Debt Service Funds account for the accumulation of resources for, and payment of, interest and principal on general obligation debt and special assessment debt with governmental commitment reported in the County's General Long-Term Debt Account group. Principal retirement and interest payments accounted for in these funds amounted to \$1,102,000 and \$649,344 respectively in 1999.

Capital Projects Funds

The Capital Projects Funds are used to account for major capital improvements, renovations and acquisitions. Total capital outlay expenditures in these funds were \$14,680,627

Enterprise Operations

The Enterprise Fund operations consist of the Sanitary Engineer's Water and Sewer Funds. These funds reported total operating revenues of \$21,284,815 in 1999. Total operating expenses were \$11,693,608, resulting in a combined operating gain of \$9,591,207.

Debt Administration

Bonds and bond anticipation notes outstanding as of December 31, 1999 include the following:

General Obligation Bonds-Proprietary	\$460,000
Revenue Bonds - Proprietary	75,963,720
Advanced Refunding Bonds - Proprietary	3,559,764
Bond Anticipation Notes (General Obligation):	
Governmental	\$22,350,000
Proprietary	<u>64,918,600</u>
Subtotal	87,268,600
Matured Special Assessment Bonds (With Governmental Commitment)	40,000
Special Assessment Bonds (With Governmental Commitment)	6,194,000
Advanced Refunding Bonds (With Governmental Commitment)	3,905,000
General Obligation Bonds (With Governmental Commitment)	<u>1,025,000</u>
Total Bonds and Notes Outstanding	<u>\$178,416,084</u>

The county maintains an "A-1" rating on its long-term bonds from Moody's Investor Services. The County issued \$365,000 additional special assessment bonds during 1999. The County also issued \$1,025,000 in general obligation bonds and \$8,785,000 in advanced refunding bonds during the year

Fiduciary Operations

At December 31, 1999, assets held in Trust and Agency Funds totaled \$109,967,242. Liabilities relating to Trust and Agency Funds amounted to \$109,550,288.

Cash Management

The Greene County Treasurer invests inactive County funds in commercial bank and savings and loan certificates of deposit and repurchase agreements as well as various other instruments guaranteed by the U.S. Government or its agencies. Active County funds are invested in overnight repurchase agreements with local commercial banks. The County pools its cash for investment purposes to capture the highest return. Investment income is distributed to various funds based upon their portion of the total funds invested in accordance with state statute.

Certain deposits are collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the county's name. The pool of securities so pledged must have a current market value at least equal to 110% of all public monies on deposit with the depository including the amount covered by federal insurance.

Risk Management

Greene County has formed a Risk Management Committee which reports to the County Commissioners and consists of the County Administrator, County Insurance Coordinator, the County Insurance Counsel, and a representative from the County Prosecuting Attorney's Office. The Committee is responsible for the management of the County's insurance and risk management program. The purpose of this program is to provide visitors, employees and members of the general public with a safe and secure environment and to protect the physical assets of the County from loss.

The current insurance and risk management program policy is:

- * Identify potential sources of loss and evaluate the potential impact on the County and the causes of these potential losses through a loss control program.

- * Retain certain risks for potential losses that would not significantly affect the County's financial position.
- * Purchase insurance against major catastrophic loss, where required by law or contractual agreement or where cost-benefit analysis demonstrates an economic benefit to the County.
- * Remain self-insured for losses of not more than \$15,000 arising out of a single incident or occurrence not to exceed \$100,000 aggregate during any fiscal year.

In order to accomplish the loss control program, the committee:

- * Identifies risk exposure areas and makes recommendations to the commissioners as to the method of coverage.
- * Sets policy on loss prevention, self-insurance and insurance coverage.
- * Maintains property inventories.
- * Determines from various federal, state and local statutes when insurance and bonds are required or permitted.
- * Works with department heads to establish a working safety program.

Department heads work closely with the Committee in reviewing loss exposure, the operation of an effective safety and loss prevention program, and controlling the County's contractual liabilities. The Prosecuting Attorney also works closely with the Committee to identify contractual liability assumed by the county, monitor state statutes and common law affecting county liability, and provide other legal assistance related to insurance and loss prevention.

Health Benefits

After thirty-one days of employment, each new full-time employee is eligible to participate in the Greene County Insurance program. All employees, union and non-union, are offered health benefits. The County pays 80% of the monthly premium for the health insurance program with the employee paying the remaining 20%. The County is a participant in the United Health Care health care providers network. Employees may choose a provider outside of the network, but must make a higher co-payment. Employees and their dependents are eligible for benefits which include up to 365 days of semi-private hospitalization, and medical-surgical payments based on usual, reasonable and customary charges. Major medical coverage also covers some physician office calls and treatments. Participants pay a \$10 co-payment for office visits.

A prescription drug card is provided with the health care plan. An employee may use the card to purchase drugs as prescribed by a physician. Employees have to pay a \$5.00 co-payment with each prescription purchased.

The Independent Audit

Included in this report is an Auditor of State's unqualified opinion rendered on the County's general purpose financial statements for the year ending December 31, 1999. 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.

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, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

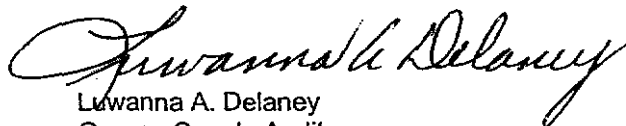
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such CAFR must satisfy both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Greene County has received a Certificate of Achievement for the last thirteen consecutive years (fiscal years ended 1986 - 1998). 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 Board of County Commissioners, other elected officials and department heads including the Sanitary Engineer and staff, the Data Processing Staff, and especially the staff of the County Auditor's Office.

Sincerely,



Luwanna A. Delaney
Greene County Auditor

**GREENE COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 1999**

Board of County Commissioners

W. Reed Madden President
T. Shawn Campbell Commissioner
Kathryn K. Hagler Commissioner

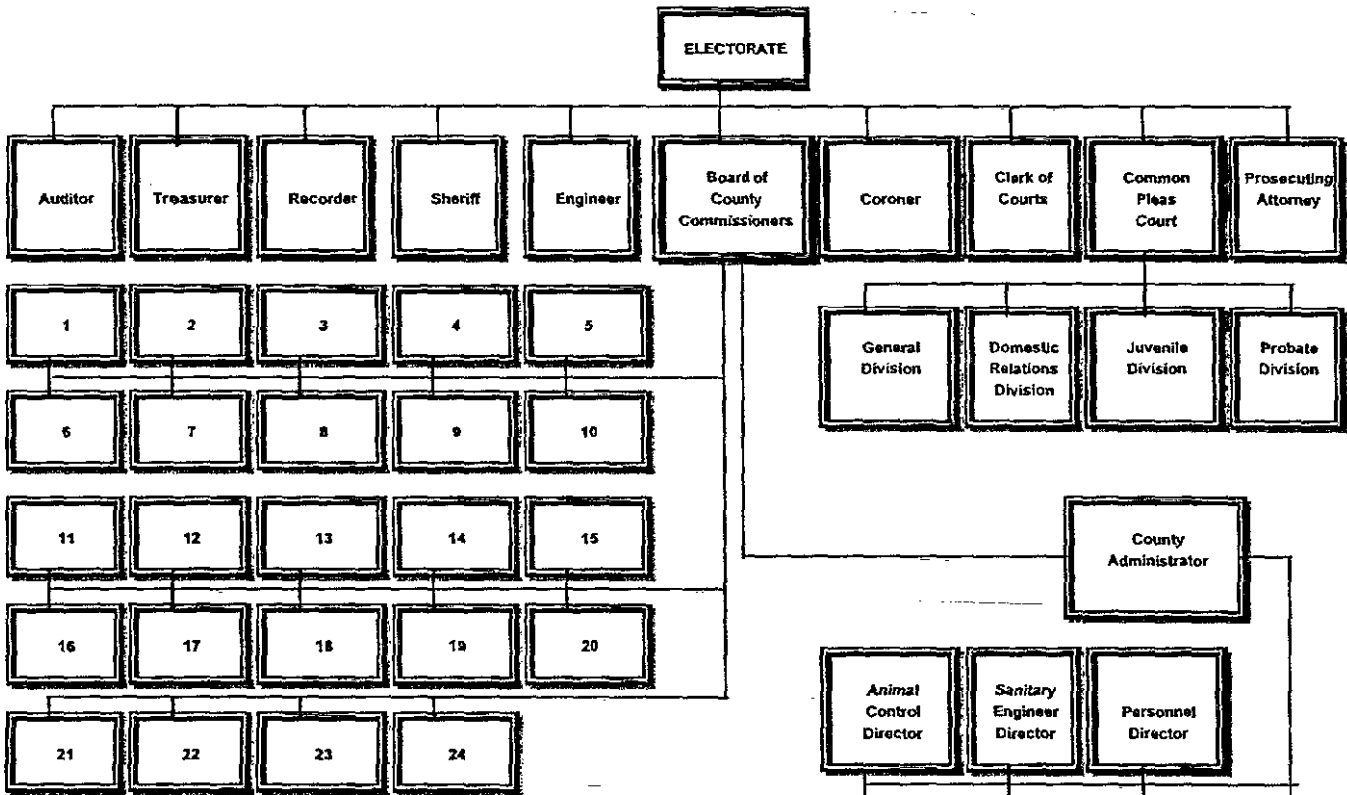
Other Elected Officials

Luwanna A. Delaney Auditor
James W. Schmidt Treasurer
William F. Schenck Prosecutor
Terri A. Mazur Clerk of Courts
Kevin L. Sharrett Coroner
Jerry Erwin Sheriff
Larry B. Morris Recorder
Robert N. Geyer Engineer

Common Pleas Court Judges

General Division	Hon. Thomas M. Rose Presiding Judge
General Division	Hon. M. David Reid Administrative Judge
Domestic Relations Division	Hon. Judson J. Shattuck, Jr. ... Judge
Probate Division	Hon. Robert A. Hagler Judge
Juvenile Division	Hon. Robert W. Hutcheson ... Judge

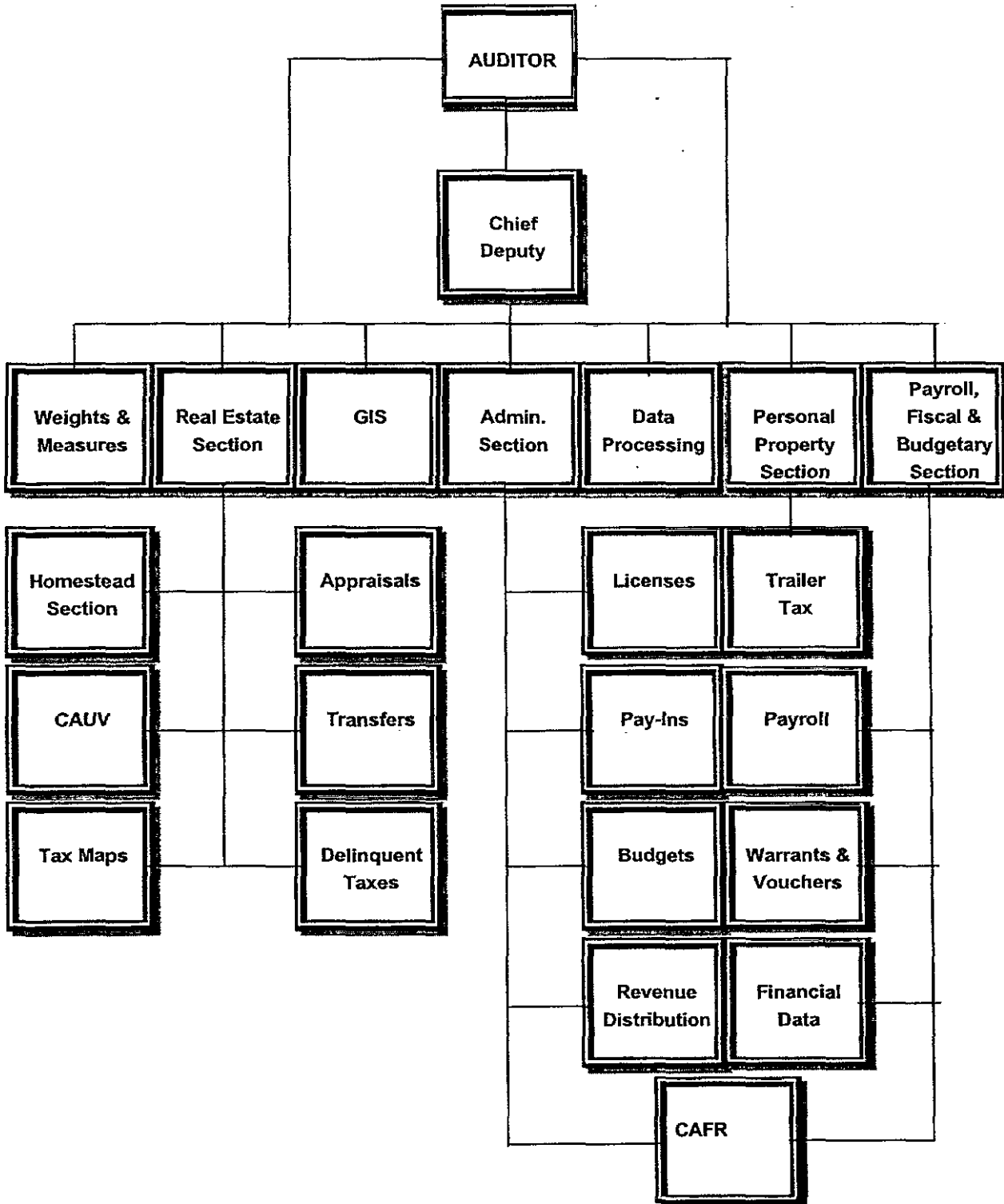
GREENE COUNTY ORGANIZATIONAL CHART



COUNTY BOARDS:

- 1.) Greene County Library Board
- 2.) Regional Airport Authority
- 3.) Airport Zoning Board
- 4.) Airport Zoning Board of Appeals
- 5.) Regional Planning Commission
- 6.) Public Defender's Commission
- 7.) Recreation & Park Advisory Board
- 8.) Eastern Miami Valley Alcohol, Drug Addiction and Mental Health Services Board
- 9.) Children's Services Board
- 10.) Commission on University Student & Community Relations
- 11.) Children's Trust Fund Advisory Board
- 12.) Human Services Advisory Board
- 13.) Building Code Appeal Board
- 14.) Greene County Budget Commission
- 15.) Greene County Board of Revision
- 16.) Greene County Records Commission
- 17.) Greene County Microfilming Board
- 18.) Automatic Data Processing Board
- 19.) Adult Day Care Advisory Board
- 20.) Private Industry Council
- 21.) Animal Claim Advisory Board
- 22.) Greene Metropolitan Housing
- 23.) WPAFB Joint Zoning Appeals
- 24.) Youth Services Advisory Board

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, 1998

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.



Cary Brueck
President

Jeffrey L. Esall
Executive Director

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PART II



James Ranch Bridge connecting Creekside Trail to
Fairground Recreation Center

FINANCIAL SECTION



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

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

We have audited the accompanying general-purpose financial statements of Greene County, (the County) as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the component units, Greene, Inc. and Homecroft, Inc., which represent 73 percent and 83 percent, respectively, of the assets and revenues of the component unit column. 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 component units, Greene, Inc. and Homecroft, Inc., is based on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the component units, Greene, Inc. and Homecroft, Inc., were not audited by other auditors 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 provides a reasonable basis for our opinion.


In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Greene County, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust fund and component units for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2000 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 grants.

Honorable County Commission
Honorable County Auditor
Honorable County Treasurer
Greene County
Report of Independent Accountants
Page 2

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.



JIM PETRO
Auditor of State

May 26, 2000

GREENE COUNTY, OHIO
 COMBINED BALANCE SHEET
 ALL FUND TYPES, ACCOUNT GROUPS, AND
 DISCRETELY PRESENTED COMPONENT UNITS
 DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS:				
Pooled Cash and Cash Equivalents.....	\$8,236,874	\$14,312,621	\$1,276,046	\$9,430,857
Pooled Cash and Cash Equivalents: Nonexpendable Trusts.....				
Deposits with Segregated Accounts.....		53,553	7,450	
Investments.....				
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	8,281,924	9,732,117		
Accounts.....	174,998	494,223		
Special Assessments.....			9,821,954	
Accrued Interest.....	857,915			
Due from Other Funds.....	260,665	207,965	68,519	7,765
Due from Component Unit.....		11,777		
Advances to Other Funds.....	500,000			
Interfund Receivable.....	605,463	1,615		
Due from Other Governments.....	933,164	1,222,478		1,802,857
Prepayments.....				
Inventory: Materials and Supplies.....				
Inventory: Items for Resale.....				
Origination Fees (Net of Amortization).....				
Deposits.....				
Unamortized Bond Issue Costs.....				
Restricted Assets: Pooled Cash and Cash Equivalents.....				
Restricted Assets: Deposits with Segregated Accounts.....				
Taxes Levied for Other Governments.....				
Fixed Assets (Net of Accumulated Depreciation Where Applicable).....				
Amount Available in Debt Service Funds.....	0	0	0	0
Amount to be Provided for Retirement of General Long-Term Debt.....	0	0	0	0
TOTAL ASSETS AND OTHER DEBITS	\$19,851,003	\$26,102,349	\$11,173,969	\$11,241,479
LIABILITIES, EQUITY, AND OTHER CREDITS:				
Accounts Payable.....	\$405,885	\$1,090,710		\$776,016
Accrued Wages and Benefits.....	1,223,747	1,106,568		
Due to Other Funds.....	74,314	45,214	\$30,875	12,824
Advances from Other Funds.....		500,000		
Due to Primary Government.....				
Due to Other Governments.....				
Payroll Withholding.....				
Deferred Revenue.....	6,083,204	9,751,373	9,817,477	
Accrued Interest Payable.....	6,541	21,529		498,853
Interfund Payable.....		597,818		19,460
Current Portion of General Obligation Bonds.....				
Current Portion of Advanced Refunding Bonds.....				
Current Portion of OWDA Loans.....				
Bond Anticipation Notes.....	250,000	1,900,000		20,200,000
Short Term Notes Payable.....				
Current Portion of Other Notes and Bonds Payable.....				
Payable from Restricted Assets:				
Current Portion of Revenue Bonds.....				
Matured General Obligation Bond Interest.....				
Accrued Interest on Restricted Liabilities.....				
Construction Contracts.....				
Matured Special Assessment Bond.....			40,000	
Matured Special Assessment Bond Interest.....			33,662	
Other Current Liabilities.....				
General Obligation Bonds (Net of Current Portion).....				
Revenue Bonds (Net of Current Portion).....				
Advanced Refunding Bonds (Net of Current Portion).....				
OWDA Loans (Net of Current Portion).....				
Other Notes and Bonds Payable (Net of Current Portion).....				
Special Assessment Debt with Governmental Commitment.....				
General Obligation Bonds Payable.....				
Capital Lease Obligations.....				
Other Long-Term Obligations.....	0	0	0	0
TOTAL LIABILITIES	8,043,691	15,013,012	9,922,014	21,507,153
FUND EQUITY AND OTHER CREDITS:				
Contributed Capital.....				
Investment in General Fixed Assets.....				
Retained Earnings: Reserve for Restricted Assets.....				
Retained Earnings: Unreserved.....				
Retained Earnings: Proprietary Component Units.....				
Fund Balances: Reserve for Advances.....	500,000			
Fund Balances: Reserve for Encumbrances.....	1,106,569	2,956,932		1,913,755
Fund Balances: Unreserved/Undesignated.....	10,200,743	8,132,405	1,251,955	(12,179,429)
TOTAL FUND EQUITY AND OTHER CREDITS	11,807,312	11,089,337	1,251,955	(10,265,674)
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$19,851,003	\$26,102,349	\$11,173,969	\$11,241,479

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

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES		ACCOUNT GROUPS		TOTALS (Memorandum Only)		TOTALS (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	Primary Government	Component Units	Reporting Entity		
\$7,372,536	\$370,439	\$9,020,402			\$50,019,775	\$559,904	\$50,579,679		
1,885,987		101,818			101,818		101,818		
		1,857,337			3,804,327		3,804,327		
					0	1,340,359	1,340,359		
					18,014,041		18,014,041		
3,130,523		303			3,800,047	149,299	3,949,346		
					9,821,954		9,821,954		
					857,915		857,915		
51,805					596,719		596,719		
					77,777		77,777		
					500,000		500,000		
10,000					617,078		617,078		
					3,958,499		3,958,499		
112,741					112,741	4,200	116,941		
1,111,627					1,111,627		1,111,627		
					0	12,496	12,496		
					0	403	403		
					0	1,000	1,000		
1,241,556					1,241,556		1,241,556		
25,986,056					25,986,056	36,080	26,022,136		
1,396,703					1,396,703		1,396,703		
		98,987,382			98,987,382		98,987,382		
175,050,024			\$46,768,926		221,818,950	1,963,174	223,782,124		
0	0	0	0	\$1,251,955	1,251,955		1,251,955		
\$217,349,558	\$370,439	\$109,967,242	\$46,768,926	\$14,519,702	\$457,344,667	\$4,066,915	\$461,411,582		
\$111,750	\$462,000	\$789			\$2,847,150	\$14,066	\$2,861,216		
717,915				\$3,113,477	6,161,707	24,961	6,186,668		
32,424		401,068			596,719		596,719		
					500,000		500,000		
					0	77,777	77,777		
		104,218,169			104,218,169		104,218,169		
		4,502			4,502		4,502		
24,910					25,676,964	234,365	25,911,329		
1,283,637					1,810,560		1,810,560		
					617,078		617,078		
120,000					120,000		120,000		
435,567					435,567		435,567		
1,288,066					1,288,066		1,288,066		
64,918,600					87,268,600	250,000	87,518,600		
					0	6,380	6,380		
					0	86,424	86,424		
1,672,000					1,672,000		1,672,000		
7,425					7,425		7,425		
334,014					334,014		334,014		
386,038					386,038		386,038		
					40,000		40,000		
					33,662		33,662		
		4,925,760			4,925,760		4,925,760		
340,000					340,000		340,000		
74,291,720					74,291,720		74,291,720		
3,124,197				3,905,000	7,029,197		7,029,197		
14,528,309					14,528,309		14,528,309		
					0	253,670	253,670		
				6,194,000	6,194,000		6,194,000		
				1,025,000	1,025,000		1,025,000		
				8,359	8,359		8,359		
0	0	0	0	273,866	273,866	0	273,866		
163,616,572	462,000	109,550,288	0	14,519,702	342,634,432	947,643	343,582,075		
43,872,460					43,872,460		43,872,460		
			46,768,926		46,768,926		46,768,926		
24,983,282					24,983,282		24,983,282		
(15,122,756)					(15,122,756)		(15,122,756)		
					0	3,119,272	3,119,272		
					500,000		500,000		
		15,033			5,992,289		5,992,289		
0	(91,561)	401,921	0	0	7,716,034	0	7,716,034		
53,732,986	(91,561)	416,954	46,768,926	0	114,710,235	3,119,272	117,829,507		
\$217,349,558	\$370,439	\$109,967,242	\$46,768,926	\$14,519,702	\$457,344,667	\$4,066,915	\$461,411,582		

GREENE COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL
 FUND TYPES, EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

GOVERNMENTAL FUND TYPES

	<u>General</u>	<u>Special Revenue</u>
REVENUES:		
Taxes.....	\$21,191,717	\$8,758,121
Charges for Services.....	4,123,133	7,964,219
Licenses and Permits.....	528,591	
Fines and Forfeitures.....	438,818	394,068
Intergovernmental Revenues.....	5,823,997	21,147,308
Special Assessments.....	5,537	27,196
Investment Earnings.....	4,102,857	269
Other Revenue.....	<u>1,193,586</u>	<u>1,215,714</u>
TOTAL REVENUES.....	37,408,236	39,506,895
EXPENDITURES:		
Current:		
General Government		
Legislative and Executive.....	13,941,078	1,482,471
Judicial.....	5,402,762	78,380
Public Safety.....	11,529,310	1,851,919
Public Works.....	785,760	5,740,149
Health.....	150,597	9,032,135
Human Services.....	350,200	19,476,623
Conservation and Recreation.....	2,432,039	16,125
Community and Economic Development.....	500,939	1,041,479
Capital Outlay.....		
Debt Service:		
Principal Retirement.....	1,368	17,429
Interest and Fiscal Charges.....	<u>9,248</u>	<u>34,375</u>
TOTAL EXPENDITURES.....	<u>35,103,301</u>	<u>38,771,085</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	2,304,935	735,810
OTHER FINANCING SOURCES (USES):		
Proceeds From Sale of Fixed Assets.....	1,801,956	
Proceeds from Bonds.....		
Proceeds from Refunding Bonds.....		
Proceeds from Capital Leases.....		11,428
Payments to Refunded Bond Escrow Agent.....		
Operating Transfers In.....	450,385	1,178,780
Operating Transfers (Out).....	<u>(4,310,609)</u>	<u>(927,391)</u>
TOTAL OTHER FINANCING SOURCES (USES).....	<u>(2,058,268)</u>	<u>262,817</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES.....	246,667	998,627
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR.....	11,560,645	10,090,710
Residual Equity Transfers In (Out).....	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR.....	<u>\$11,807,312</u>	<u>\$11,089,337</u>

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

<u>GOVERNMENTAL FUND TYPES</u>		<u>FIDUCIARY FUND TYPE</u>	
<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	<u>(Memorandum Only) Totals</u>
	\$16,046	\$2,839	\$29,949,838
			12,106,237
			528,591
			832,886
\$1,103,359	6,222,689	894	33,194,888
	1,701,109		2,837,201
	46,098		4,149,224
<u>33,493</u>	<u>1,176</u>	<u>55,565</u>	<u>2,499,534</u>
1,136,852	7,987,118	59,298	86,098,399
		2,975	15,426,524
		1,212	5,482,354
			13,381,229
			6,525,909
		20,194	9,202,926
		6,358	19,833,181
			2,448,164
			1,542,418
	14,680,627		14,680,627
1,102,000			1,120,797
<u>649,344</u>	<u>740,343</u>	<u>0</u>	<u>1,433,310</u>
<u>1,751,344</u>	<u>15,420,970</u>	<u>30,739</u>	<u>91,077,439</u>
(614,492)	(7,433,852)	28,559	(4,979,040)
			1,801,956
4,097	1,387,463		1,391,560
4,291,519			4,291,519
			11,428
(4,203,194)			(4,203,194)
522,649	1,603,249	372	3,755,435
<u>0</u>	<u>(969,804)</u>	<u>0</u>	<u>(6,207,804)</u>
<u>615,071</u>	<u>2,020,908</u>	<u>372</u>	<u>840,900</u>
579	(5,412,944)	28,931	(4,138,140)
1,246,720	(4,848,074)	286,205	18,336,206
<u>4,656</u>	<u>(4,656)</u>	<u>0</u>	<u>0</u>
<u>\$1,251,955</u>	<u>(\$10,265,674)</u>	<u>\$315,136</u>	<u>\$14,198,066</u>

GREENE COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL GOVERNMENTAL FUND TYPES - CONTINUED
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>GENERAL FUND</u>		
	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Taxes.....	\$19,762,132	\$20,982,421	\$1,220,289
Charges for Services.....	3,997,036	4,138,619	141,583
Licenses and Permits.....	549,000	529,049	(19,951)
Fines and Forfeitures.....	377,810	410,698	32,888
Intergovernmental.....	5,433,171	5,266,584	(166,587)
Special Assessments.....	12,000	5,537	(6,463)
Investment Earnings.....	4,842,700	5,198,715	356,015
Other.....	<u>1,143,806</u>	<u>1,102,400</u>	<u>(41,406)</u>
Total Revenues.....	36,117,655	37,634,023	1,516,368
EXPENDITURES:			
Current:			
General Government			
Legislative and Executive.....	15,827,505	14,775,087	1,052,418
Judicial.....	5,492,631	5,390,227	102,404
Public Safety.....	12,658,686	12,230,725	427,961
Public Works.....	1,264,865	929,930	334,935
Health.....	308,996	154,287	154,709
Human Services.....	343,895	342,517	1,378
Conservation and Recreation.....	2,453,022	2,424,907	28,115
Community and Economic Development.....	502,778	487,087	15,691
Capital Outlay.....			
Debt Service:			
Principal Retirement.....	300,000	300,000	0
Interest and Fiscal Charges.....	<u>11,219</u>	<u>11,219</u>	<u>0</u>
Total Expenditures.....	39,163,597	37,045,986	2,117,611
Excess (Deficiency) of Revenues Over Expenditures.....	(3,045,942)	588,037	3,633,979
Other Financing Sources (Uses):			
Proceeds from Sale of Fixed Assets.....	1,801,956	1,801,956	0
Proceeds of Bonds.....	74,314	74,314	0
Proceeds of Refunding Bonds.....			
Payment to Refunded Bond Escrow Agent.....			
Payment of Bond Issue Costs.....			
Proceeds of Notes.....	311,219	311,219	0
Operating Transfers In.....	0	450,385	450,385
Operating Transfers Out.....	(2,652,046)	(4,310,609)	(1,658,563)
Advances In.....	219,070	414,686	195,616
Advances Out.....	(311,401)	(311,401)	0
Repayment of Loans From Other Governments and Agencies.....	51,616	51,616	0
Loans To Other Governments and Agencies.....	<u>(65,000)</u>	<u>(65,000)</u>	<u>0</u>
Total Other Financing Sources (Uses).....	(570,272)	(1,582,834)	(1,012,562)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,616,214)	(994,797)	2,621,417
Fund Balance (Deficit) at Beginning of Year.....	7,787,880	7,787,880	0
Prior Year Encumbrances Appropriated.....	1,284,596	1,284,596	0
Residual Equity Transfer In (Out).....	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year.....	<u>\$5,456,262</u>	<u>\$8,077,679</u>	<u>\$2,621,417</u>

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

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>DEPARTMENT OF HEALTH & HUMAN SERVICES</u>		
	<u>Revised</u>		Variance
	<u>Budget</u>	<u>Actual</u>	Favorable
			<u>(Unfavorable)</u>
Revenues:			
Intergovernmental	\$6,019,523	\$6,263,303	\$243,780
Other.....	<u>532,500</u>	<u>919,967</u>	<u>387,467</u>
Total Revenues.....	6,552,023	7,183,270	631,247
Expenditures:			
Human Services:			
Public Assistance:			
Personal Services.....	2,903,224	2,791,728	111,496
Materials and Supplies.....	258,325	242,631	15,694
Contractual Services.....	4,173,652	4,146,332	27,320
Other.....	56,665	44,818	11,847
Capital Outlay.....	<u>158,944</u>	<u>148,503</u>	<u>10,441</u>
Total Expenditures.....	<u>7,550,810</u>	<u>7,374,012</u>	<u>176,798</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(998,787)	(190,742)	808,045
Other Financing Sources (Uses):			
Operating Transfers In.....	<u>423,241</u>	<u>369,138</u>	<u>(54,103)</u>
Total Other Financing Sources (Uses).....	<u>423,241</u>	<u>369,138</u>	<u>(54,103)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses).....	(575,546)	178,396	753,942
Fund Balance (Deficit) at Beginning of Year.....	404,969	404,969	0
Prior Year Encumbrances Appropriated.....	<u>170,577</u>	<u>170,577</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$0</u>	<u>\$753,942</u>	<u>\$753,942</u>

GREENE COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL GOVERNMENTAL FUND TYPES - CONTINUED
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>CAPITAL PROJECTS</u>		
	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Taxes.....			
Charges for Services.....	\$16,046	\$16,046	\$0
Licenses and Permits.....			
Fines and Forfeitures.....			
Intergovernmental.....	3,267,446	4,419,832	1,152,386
Special Assessments.....	2,246,354	1,701,109	(545,245)
Investment Earnings.....	51,131	46,098	(5,033)
Other.....	<u>208</u>	<u>1,176</u>	<u>968</u>
Total Revenues.....	5,581,185	6,184,261	603,076
EXPENDITURES:			
Current:			
General Government			
Legislative and Executive.....			
Judicial.....			
Public Safety.....			
Public Works.....			
Health.....			
Human Services.....			
Conservation and Recreation.....			
Community and Economic Development.....			
Capital Outlay.....	20,179,159	17,629,720	2,549,439
Debt Service:			
Principal Retirement.....	16,646,400	16,676,400	(30,000)
Interest and Fiscal Charges.....	<u>1,513,864</u>	<u>450,445</u>	<u>1,063,419</u>
Total Expenditures.....	38,339,423	34,756,565	3,582,858
Excess (Deficiency) of Revenues Over Expenditures.....	(32,758,238)	(28,572,304)	4,185,934
Other Financing Sources (Uses):			
Proceeds from Sale of Fixed Assets.....			
Proceeds of Bonds.....	387,463	1,387,463	1,000,000
Proceeds of Refunding Bonds.....			
Payment to Refunded Bond Escrow Agent.....			
Payment of Bond Issue Costs.....	(26,559)	(26,559)	0
Proceeds of Notes.....	23,105,000	21,805,000	(1,300,000)
Operating Transfers In.....	747,925	1,603,249	855,324
Operating Transfers Out.....	(997,803)	(997,803)	0
Advances In.....	59,460	59,460	0
Advances Out.....	(50,000)	(50,000)	0
Repayment of Loans From Other Governments and Agencies.....			
Loans To Other Governments and Agencies.....	0	0	0
Total Other Financing Sources (Uses).....	23,225,486	23,780,810	555,324
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,532,752)	(4,791,494)	4,741,258
Fund Balance (Deficit) at Beginning of Year.....	3,913,370	3,913,370	0
Prior Year Encumbrances Appropriated.....	7,643,264	7,643,264	0
Residual Equity Transfer In (Out).....	<u>(4,656)</u>	<u>(4,656)</u>	<u>0</u>
Fund Balance at End of Year.....	<u>\$2,019,226</u>	<u>\$6,760,484</u>	<u>\$4,741,258</u>

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

TOTALS (MEMORANDUM ONLY)

<u>Revised</u> <u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
\$28,372,277	\$29,713,263	\$1,340,986
11,899,834	11,837,030	(62,804)
549,000	529,049	(19,951)
722,195	804,081	81,886
33,489,397	30,106,268	(3,383,129)
3,427,300	2,846,218	(581,082)
4,916,100	5,245,082	328,982
<u>1,980,892</u>	<u>2,300,936</u>	<u>320,044</u>
85,356,995	83,381,927	(1,975,068)
19,966,228	18,023,052	1,943,176
5,724,392	5,469,225	255,167
16,011,100	14,223,453	1,787,647
7,511,873	6,674,150	837,723
10,007,712	9,321,247	686,465
21,978,732	20,542,808	1,435,924
2,519,043	2,459,120	59,923
1,683,445	1,552,809	130,636
20,179,159	17,629,720	2,549,439
18,997,524	18,983,400	14,124
<u>2,421,330</u>	<u>1,214,421</u>	<u>1,206,909</u>
127,000,538	116,093,405	10,907,133
(41,643,543)	(32,711,478)	8,932,065
1,801,956	1,801,956	0
461,777	1,461,777	1,000,000
4,291,519	4,291,519	0
(4,203,194)	(4,203,194)	0
(114,884)	(114,884)	0
25,666,219	24,366,219	(1,300,000)
2,909,542	4,456,590	1,547,048
(4,581,656)	(6,235,803)	(1,654,147)
474,915	727,702	252,787
(880,016)	(727,702)	152,314
136,616	66,616	(70,000)
<u>(119,500)</u>	<u>(107,500)</u>	<u>12,000</u>
25,843,294	25,783,296	(59,998)
(15,800,249)	(6,928,182)	8,872,067
23,353,339	23,353,339	0
10,597,505	10,597,505	0
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$18,150,595</u>	<u>\$27,022,662</u>	<u>\$8,872,067</u>

GREENE COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES,
 EXPENSES AND CHANGES IN FUND EQUITY
 ALL PROPRIETARY FUND TYPES, NONEXPENDABLE
 TRUST FUND, AND DISCRETELY PRESENTED
 COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>PROPRIETARY FUND TYPES</u>	
	<u>Enterprise</u>	<u>Internal Service</u>
OPERATING REVENUES:		
Charges for Services.....	\$20,944,036	\$3,826,454
Intergovernmental Revenues.....		
In Kind Contributions.....		
Other Revenue.....	<u>340,779</u>	<u>1,964</u>
TOTAL OPERATING REVENUES.....	21,284,815	3,828,418
OPERATING EXPENSES:		
Personal Services.....	4,765,601	
In Kind Services.....		
Materials and Supplies.....	1,835,840	
Contractual Services.....	1,110,434	3,958,582
Depreciation.....	3,634,044	
Other Expenses.....	<u>347,689</u>	<u>34</u>
TOTAL OPERATING EXPENSES.....	11,693,608	3,958,616
OPERATING INCOME (LOSS).....	9,591,207	(130,198)
NONOPERATING REVENUES (EXPENSES)		
Unrealized Loss on Securities.....		
Investment Income.....	295,536	
Special Assessments.....	7,926	
Interest Expense and Fiscal Charges.....	(5,530,249)	
Gain (Loss) from Disposal from Fixed Assets.....	<u>(27,555)</u>	<u>0</u>
TOTAL NONOPERATING (EXPENSES).....	(5,254,342)	0
INCOME (LOSS) BEFORE OPERATING TRANSFERS.....	4,336,865	(130,198)
Operating Transfers In.....	2,170,949	302,844
Operating Transfers Out.....	<u>(21,424)</u>	<u>0</u>
NET INCOME (LOSS).....	6,486,390	172,646
RETAINED EARNINGS/FUND BALANCE		
AT BEGINNING OF YEAR	<u>3,374,136</u>	<u>(264,208)</u>
RETAINED EARNINGS/FUND BALANCE		
AT END OF YEAR.....	<u>9,860,526</u>	<u>(91,562)</u>
CONTRIBUTED CAPITAL AT END OF YEAR.....	<u>43,872,460</u>	<u>0</u>
TOTAL FUND EQUITY.....	<u>\$53,732,986</u>	<u>(\$91,562)</u>

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

FIDUCIARY FUND TYPE	TOTALS (Memorandum Only)		TOTALS (Memorandum Only)	
	Primary Government	Component Units	Reporting Entity	
Nonexpendable Trust				
	\$24,770,490	\$1,263,122	\$26,033,612	
	0	298,709	298,709	
	0	469,639	469,639	
\$0	<u>342,743</u>	<u>46,745</u>	<u>389,488</u>	
0	25,113,233	2,078,215	27,191,448	
	4,765,601	559,931	5,325,532	
	0	448,342	448,342	
	1,835,840	130,067	1,965,907	
	5,069,016	69,782	5,138,798	
	3,634,044	163,587	3,797,631	
0	<u>347,723</u>	<u>178,304</u>	<u>526,027</u>	
0	<u>15,652,224</u>	<u>1,550,013</u>	<u>17,202,237</u>	
0	9,461,009	528,202	9,989,211	
	0	(63,915)	(63,915)	
	295,536	94,176	389,712	
	7,926		7,926	
	(5,530,249)	(38,487)	(5,568,736)	
0	<u>(27,555)</u>	<u>0</u>	<u>(27,555)</u>	
0	<u>(5,254,342)</u>	<u>(8,226)</u>	<u>(5,262,568)</u>	
0	4,206,667	519,976	4,726,643	
0	2,473,793		2,473,793	
0	<u>(21,424)</u>	<u>0</u>	<u>(21,424)</u>	
0	6,659,036	519,976	7,179,012	
<u>101.818</u>	<u>3,211,746</u>	<u>2,599,296</u>	<u>5,811,042</u>	
<u>101.818</u>	<u>9,870,782</u>	<u>3,119,272</u>	<u>12,990,054</u>	
0	<u>43,872,460</u>	<u>0</u>	<u>43,872,460</u>	
<u>\$101.818</u>	<u>\$53,743,242</u>	<u>\$3,119,272</u>	<u>\$56,862,514</u>	

GREENE COUNTY, OHIO
 COMBINED STATEMENT OF CASH FLOWS
 ALL PROPRIETARY FUND TYPES, NONEXPENDABLE TRUST FUND,
 AND DISCRETELY PRESENTED COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Proprietary Fund Types</u>	
	Enterprise	Internal Service
Cash flows from operating activities:		
Cash received from charges for services.....	\$20,143,702	\$3,826,454
Cash received from other operating revenue.....	349,716	2,208
Cash received from intergovernmental revenue.....		
Cash payments for personal services.....	(4,718,923)	
Cash payments for materials and supplies.....	(2,125,273)	
Cash payments for contract services.....	(1,293,336)	(3,948,581)
Cash payments for other expenses.....	(201,623)	(34)
Net cash provided by operating activities.....	12,154,263	(119,953)
Cash flows from noncapital financing activities:		
Transfers in from other funds.....	2,170,949	302,845
Transfers out to other funds.....	(694,951)	0
Net cash provided by noncapital financing activities.....	1,475,998	302,845
Cash flows from capital and related financing activities:		
Proceeds of debt issuance.....	69,051,523	
Special assessments received.....	2,307	
Proceeds from sale of fixed assets.....		
Payment of bond issue costs.....	(84,959)	
Interest payments on capital financing.....	(4,736,732)	
Acquisition of capital assets.....	(14,118,748)	
Note and bond retirement.....	(69,428,771)	0
Net cash used for capital and related financing activities.....	(19,315,380)	0
Cash flows from investing activities:		
Purchase of U.S. Government securities.....		
Interest on cash equivalents.....	2,924	0
Net cash provided by investing activities.....	2,924	0
Net increase (decrease) in cash and cash equivalents.....	(5,682,195)	182,892
Cash and cash equivalents at beginning of year.....	42,323,477	187,547
Cash and cash equivalents at end of year.....	<u>\$36,641,282</u>	<u>\$370,439</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss).....	\$9,591,207	(\$130,199)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation.....	3,634,044	
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable.....	(626,335)	246
(Increase) decrease in due from other funds.....	12,025	
(Increase) decrease in prepayments.....	(4,058)	
(Increase) decrease in inventory.....	(204,513)	
Increase (decrease) in accounts payable.....	(327,209)	10,000
Increase (decrease) in due to primary government.....		
Increase (decrease) in security deposits.....		
Increase (decrease) in accrued wages and benefits.....	46,678	
Increase (decrease) in due to other funds.....	32,424	
Increase (decrease) in deferred revenue.....	0	0
Total Adjustments.....	2,563,056	10,246
Net cash provided by operating activities.....	<u>\$12,154,263</u>	<u>(\$119,953)</u>
Reconciliation of cash and cash equivalents		
Pooled Cash and Cash Equivalents.....	\$7,372,536	\$370,439
Deposits with Segregated Accounts.....	1,885,987	
Restricted Pooled Cash and Cash Equivalents.....	25,986,056	
Restricted Deposits with Segregated Accounts.....	1,396,703	0
Total Cash and Cash Equivalents.....	<u>\$36,641,282</u>	<u>\$370,439</u>
NON-CASH TRANSACTIONS:		
Contributions from Developers.....	\$3,682,537	
Deferred Grant Revenue.....		
Unrealized Loss on Investments.....		
In Kind Contributions.....	0	
Total Non-Cash Transactions.....	<u>\$3,682,537</u>	

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

Fiduciary Funds

Nonexpendable Trust	Totals (Memorandum Only)		Totals (Memorandum Only)	
	Primary Government	Component Units	Reporting Entity	
	\$23,970,156	\$1,266,314	\$25,236,470	
	351,924	46,745	398,669	
	0	326,883	326,883	
	(4,718,923)	(542,936)	(5,261,859)	
	(2,125,273)	(139,084)	(2,264,357)	
	(5,241,917)	(89,397)	(5,331,314)	
\$0	<u>(201,657)</u>	<u>(178,375)</u>	<u>(380,032)</u>	
0	12,034,310	690,150	12,724,460	
	2,473,794		2,473,794	
0	<u>(694,951)</u>	0	<u>(694,951)</u>	
0	1,778,843	0	1,778,843	
	69,051,523		69,051,523	
	2,307		2,307	
	0	(58,760)	(58,760)	
	(84,959)		(84,959)	
	(4,736,732)	(37,285)	(4,774,017)	
	(14,118,748)	(174,915)	(14,293,663)	
0	<u>(69,428,771)</u>	<u>(85,224)</u>	<u>(69,493,995)</u>	
0	(19,315,380)	(336,184)	(19,651,564)	
	0	(360,538)	(360,538)	
0	<u>2,924</u>	<u>67,387</u>	<u>70,311</u>	
0	<u>2,924</u>	<u>(293,151)</u>	<u>(290,227)</u>	
0	(5,499,303)	60,815	(5,438,488)	
<u>101,818</u>	<u>42,612,842</u>	<u>535,169</u>	<u>43,148,011</u>	
<u>\$101,818</u>	<u>\$37,113,539</u>	<u>\$595,984</u>	<u>\$37,709,523</u>	
\$0	\$9,461,008	\$528,202	\$9,989,210	
	3,634,044	163,587	3,797,631	
	(626,089)	3,338	(622,751)	
	12,025		12,025	
	(4,058)	(445)	(4,503)	
	(204,513)	(2,416)	(206,929)	
	(317,209)	(25,669)	(342,878)	
	0	(8,624)	(8,624)	
	0	(747)	(747)	
	46,678	4,896	51,574	
	32,424		32,424	
0	0	28,028	28,028	
0	<u>2,573,302</u>	<u>161,948</u>	<u>2,735,250</u>	
\$0	<u>\$12,034,310</u>	<u>\$690,150</u>	<u>\$12,724,460</u>	
\$101,818	\$7,844,793	\$559,904	\$8,404,697	
	1,885,987		1,885,987	
	25,986,056	36,080	26,022,136	
0	<u>1,396,703</u>	0	<u>1,396,703</u>	
<u>\$101,818</u>	<u>\$37,113,539</u>	<u>\$595,984</u>	<u>\$37,709,523</u>	
	\$3,682,537		\$3,682,537	
	0	\$19,647	19,647	
		(63,915)	(63,915)	
	0	469,639	469,639	
	<u>\$3,682,537</u>	<u>\$425,371</u>	<u>\$4,107,908</u>	

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 DISCRETELY PRESENTED COMPONENT UNITS
 DECEMBER 31, 1999

	Homecroft, Inc.	Greene, Inc.	Greene County Regional Airport Authority	(Memorandum Only) Totals
ASSETS AND OTHER DEBITS:				
Pooled Cash and Cash Equivalents.....	\$42,202	\$342,251	\$175,451	\$559,904
Investments.....		1,340,359		1,340,359
Accounts Receivable.....		149,299		149,299
Prepayments.....	1,640	2,560		4,200
Inventory: Items for Resale.....		12,496		12,496
Origination Fees (Net of Amortization).....	403			403
Deposits.....		1,000		1,000
Restricted Assets: Pooled Cash and Cash Equivalents.....			36,080	36,080
Fixed Assets (Net of Accumulated Depreciation Where Applicable).....	<u>767,916</u>	<u>301,101</u>	<u>894,157</u>	<u>1,963,174</u>
TOTAL ASSETS AND OTHER DEBITS	<u>\$812,161</u>	<u>\$2,149,066</u>	<u>\$1,105,688</u>	<u>\$4,066,915</u>
LIABILITIES, EQUITY, AND OTHER CREDITS:				
Accounts Payable.....	\$7,327	\$5,921	\$818	\$14,066
Accrued Wages and Benefits.....	4,954	20,007		24,961
Due To Primary Government.....	40,000	37,777		77,777
Deferred Revenue.....	233,945		420	234,365
Bond Anticipation Notes.....			250,000	250,000
Short Term Notes Payable.....			6,380	6,380
Current Portion of Other Notes and Bonds Payable.....	9,052		77,372	86,424
Other Notes and Bonds Payable (Net of Current Portion).....	<u>253,670</u>	<u>0</u>	<u>0</u>	<u>253,670</u>
TOTAL LIABILITIES	548,948	63,705	334,990	947,643
FUND EQUITY AND OTHER CREDITS:				
Retained Earnings: Proprietary Component Units.....	<u>263,213</u>	<u>2,085,361</u>	<u>770,698</u>	<u>3,119,272</u>
TOTAL FUND EQUITY AND OTHER CREDITS	<u>263,213</u>	<u>2,085,361</u>	<u>770,698</u>	<u>3,119,272</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$812,161</u>	<u>\$2,149,066</u>	<u>\$1,105,688</u>	<u>\$4,066,915</u>

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

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES,
 EXPENSES AND CHANGES IN FUND EQUITY
 DISCRETELY PRESENTED COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Homecroft, Inc.</u>	<u>Greene, Inc.</u>	<u>Regional Airport Authority</u>	<u>(Memorandum Only) Totals</u>
OPERATING REVENUES:				
Charges for Services.....	\$55,387	\$1,127,910	\$79,825	\$1,263,122
Intergovernmental Revenues.....	64,597		234,112	298,709
In Kind Contributions.....	21,297	404,969	43,373	469,639
Other Revenue.....	<u>33,384</u>	<u>6,093</u>	<u>7,268</u>	<u>46,745</u>
TOTAL OPERATING REVENUES.....	174,665	1,538,972	364,578	2,078,215
OPERATING EXPENSES:				
Personal Services.....	21,297	538,634		559,931
In Kind Services.....		404,969	43,373	448,342
Materials and Supplies.....	9,050	118,742	2,275	130,067
Contractual Services.....	3,878	49,933	15,971	69,782
Depreciation.....	23,459	78,453	61,675	163,587
Other Expenses.....	<u>23,816</u>	<u>97,680</u>	<u>56,808</u>	<u>178,304</u>
TOTAL OPERATING EXPENSES.....	81,500	1,288,411	180,102	1,550,013
OPERATING INCOME (LOSS).....	93,165	250,561	184,476	528,202
NONOPERATING REVENUES (EXPENSES)				
Unrealized Loss on Securities.....		(63,915)		(63,915)
Investment Income.....	483	93,693		94,176
Interest Expense and Fiscal Charges.....	<u>(21,927)</u>	<u>0</u>	<u>(16,560)</u>	<u>(38,487)</u>
TOTAL NONOPERATING (EXPENSES).....	<u>(21,444)</u>	<u>29,778</u>	<u>(16,560)</u>	<u>(8,226)</u>
NET INCOME (LOSS).....	71,721	280,339	167,916	519,976
RETAINED EARNINGS/FUND BALANCE				
AT BEGINNING OF YEAR.....	<u>191,492</u>	<u>1,805,022</u>	<u>602,782</u>	<u>2,599,296</u>
RETAINED EARNINGS/FUND BALANCE				
AT END OF YEAR.....	<u>\$263,213</u>	<u>\$2,085,361</u>	<u>\$770,698</u>	<u>\$3,119,272</u>

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

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF CASH FLOWS
 DISCRETELY PRESENTED COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Homecroft, Inc.	Greene, Inc.	Regional Airport Authority	Totals (Memorandum Only)
Cash flows from operating activities:				
Cash received from charges for services.....	\$55,387	\$1,128,918	\$82,009	\$1,266,314
Cash received from other operating revenue.....	33,384	6,093	7,268	46,745
Cash received from intergovernmental revenue.....	92,771		234,112	326,883
Cash payments for personal services.....	0	(542,936)		(542,936)
Cash payments for materials and supplies.....	(9,050)	(127,759)	(2,275)	(139,084)
Cash payments for contract services.....	(3,878)	(49,933)	(35,586)	(89,397)
Cash payments for other expenses.....	<u>(23,889)</u>	<u>(97,680)</u>	<u>(56,708)</u>	<u>(178,375)</u>
Net cash provided by operating activities.....	144,625	316,703	228,822	690,150
Cash flows from capital and related financing activities:				
Proceeds from sale of fixed assets.....		(58,760)		(58,760)
Interest payments on capital financing.....	(21,927)		(15,358)	(37,285)
Acquisition of capital assets.....	(110,575)		(64,340)	(174,915)
Note and bond retirement.....	<u>(7,874)</u>	0	<u>(57,350)</u>	<u>(65,224)</u>
Net cash used for capital and related financing activities.....	(140,376)	(58,760)	(137,048)	(336,184)
Cash flows from investing activities:				
Purchase of U.S. Investments.....		(360,538)		(360,538)
Interest on cash equivalents.....	483	66,904	0	67,387
Net cash provided by investing activities.....	483	<u>(293,634)</u>	0	<u>(293,151)</u>
Net increase (decrease) in cash and cash equivalents.....	4,732	(35,691)	91,774	60,815
Cash and cash equivalents at beginning of year.....	<u>37,470</u>	<u>377,942</u>	<u>119,757</u>	<u>535,169</u>
Cash and cash equivalents at end of year.....	<u>\$42,202</u>	<u>\$342,251</u>	<u>\$211,531</u>	<u>\$595,984</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss).....	\$93,165	\$250,561	\$184,476	\$528,202
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation.....	23,459	78,453	61,675	163,587
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....		1,008	2,330	3,338
(Increase) decrease in prepayments.....		(445)		(445)
(Increase) decrease in inventory.....		(2,416)		(2,416)
Increase (decrease) in accounts payable.....		(6,156)	(19,513)	(25,669)
Increase (decrease) in due to primary government.....		(8,624)		(8,624)
Increase (decrease) in security deposits.....	(173)	(574)		(747)
Increase (decrease) in accrued wages and benefits.....		4,896		4,896
Increase (decrease) in deferred revenue.....	28,174	0	(146)	28,028
Total Adjustments.....	<u>51,460</u>	<u>66,142</u>	<u>44,346</u>	<u>161,948</u>
Net cash provided by operating activities.....	<u>\$144,625</u>	<u>\$316,703</u>	<u>\$228,822</u>	<u>\$690,150</u>
Reconciliation of cash and cash equivalents				
Pooled Cash and Cash Equivalents.....	\$42,202	\$342,251	\$175,451	\$559,904
Restricted Pooled Cash and Cash Equivalents.....	0	0	36,080	36,080
Total Cash and Cash Equivalents.....	<u>\$42,202</u>	<u>\$342,251</u>	<u>\$211,531</u>	<u>\$595,984</u>
NON-CASH TRANSACTIONS:				
Deferred Grant Revenue.....	\$19,647			\$19,647
Unrealized Loss on Investments.....		(63,915)		(63,915)
In Kind Contributions.....	<u>21,297</u>	<u>\$404,969</u>	<u>\$43,373</u>	<u>469,639</u>
Total Non-Cash Transactions.....	<u>\$40,944</u>	<u>\$341,054</u>	<u>\$43,373</u>	<u>\$425,371</u>

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

**NOTES TO THE COMBINED FINANCIAL STATEMENTS
GREENE COUNTY OHIO
DECEMBER 31, 1999**

NOTE A – THE 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, one Probate Court Judge and five Judges of the Court of Appeals elected on a county-wide basis to oversee the County's justice system.

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

Greene County Regional Airport Authority: The Greene County Regional Airport Authority (Authority), organized under Chapter 308 of the Ohio Revised Code, is a governmental entity formed to service the County's business and recreational aviation needs. The County Commissioners appoint all seven members of the Regional Airport Authority. The Authority has a fiscal year ending December 31, 1999. The Authority is presented as a proprietary fund type.

Greene, Inc.: Greene, Inc. (Greene) is a nonprofit corporation organized for the purpose of providing employment for the mentally retarded of Greene County. Employment opportunities are created by contracting work from area businesses and performing the work for these contracts on the workshop's premises and other locations. Greene has a fiscal year ending December 31, 1999. Greene is presented as a proprietary fund type.

Homecroft, Inc.: Homecroft, Inc. (Homecroft) is a nonprofit organization that provides affordable housing in Greene County for occupancy by persons with mental retardation and other developmental disabilities. Homecroft has a fiscal year ending December 31, 1999. Homecroft is presented as a proprietary fund type.

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.

NOTE B – 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.

Greene County Public Library Board - 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.

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

The County serves as guarantor of a taxable economic development bond for the Dayton Bombers Hockey Club, Inc. However, the County is not a shareholder and therefore has no voting rights regarding the composition of the corporate board of directors.

NOTE C -- BASIS OF PRESENTATION

The accounts of the County are organized by funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses, as appropriate. The various funds are summarized by type in the combined financial statements.

Amounts in the "Total Memorandum Only" columns in the financial statements represent a summation of the combined financial statement line items of the fund types and account groups. These amounts are presented for analytical purposes only. The summation includes fund types and account groups that use different basis of accounting, both restricted and unrestricted amounts, and the caption "amount to be provided," which is not an asset in the usual sense. Interfund transactions have not been eliminated. Consequently, amounts shown in the "Total Memorandum Only" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the County.

The County uses the following fund types and account groups:

GOVERNMENTAL FUNDS: Those funds through which most governmental functions are typically financed. The following are the County's governmental fund types:

General Fund: This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The primary revenue sources are sales and use taxes, property taxes, state/local government fund receipts, charges for services and investment earnings.

Special Revenue Funds: These funds are used to account for specific governmental revenues (other than major capital projects and expendable trusts) requiring separate accounting because of legal or regulatory provisions or administrative action.

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 reported in the County's General Long-Term Debt Account Group.

Capital Projects Funds: These funds are used to account for the acquisition or construction of major capital facilities and capital improvements other than those financed by proprietary funds. They include projects financed by special assessments.

PROPRIETARY FUNDS: These 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 following are the County's proprietary fund types:

Enterprise Funds: These funds are used to account for operations that provide services that are financed primarily by charges for services, or activities where periodic measurement of income is appropriate for capital maintenance, public policy, management control or other purposes.

Internal Service Funds: Internal Service funds are used to account for the financing provided by one department to other departments of the county or to other governments on a cost reimbursement basis.

FIDUCIARY FUNDS: Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The following are the County's fiduciary fund types:

Expendable Trust Funds: Trust funds whose resources including principal and earnings that may be expended. These funds are accounted for in essentially the same manner as governmental funds.

Nonexpendable Trust Fund: A trust fund whose principal may not be expended. This fund is accounted for in essentially the same manner as proprietary funds.

Agency Funds: These funds are custodial in nature (assets equal liabilities) and thus do not involve measurement of results of operations.

ACCOUNT GROUPS: Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt. The two account groups are:

General Fixed Assets Account Group (GFAAG): This account group is used to present the general fixed assets of the County utilized in its general operations, exclusive of those used in Proprietary Funds. General fixed assets include land, buildings, building improvements and furniture, fixtures and equipment owned by the County.

General Long-Term Debt Account Group (GLTDAG): This account group is used to account for all long-term obligations of the County except those accounted for in the Proprietary Funds.

NOTE D – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

Basis of Accounting - Governmental Funds: All financial transactions for Governmental Funds, Expendable Trust, and Agency Funds are reported on the modified accrual basis of accounting. Under this accounting method, revenues are recognized when they become both measurable and available to finance the County's current operation. 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. Governmental Fund expenditures are recognized when the related fund liability is incurred, except interest on long-term debt, which is recorded when due.

Basis of Accounting - Proprietary Funds: 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. Proprietary Fund and Nonexpendable Trust Fund financial transactions are reported on the accrual basis of accounting, meaning revenues are recognized when they are earned and become measurable, and expenses are recognized as incurred.

Basis of Accounting - Discretely Presented Component Units: All component units are reported on the accrual basis of accounting, meaning revenues are recognized when earned and expenses are recognized as incurred.

Measurement Focus: All Governmental Funds and Expendable Trust Funds are accounted for on the spending or "current financial resources" measurement focus. As such, only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered a

measure of "available spendable resources." Governmental fund and Expendable Trust Fund operating statements present increases (revenues and other financial sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they present a summary of sources and uses of "available spendable resources" during a period.

All Proprietary and Nonexpendable Funds are accounted for on a cost of services or "economic resources" measurement focuses. Therefore, all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. The reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary Fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Budgetary Accounting and Control: Under Ohio Law, the Board of County Commissioners must adopt an appropriations 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. Budgets are legally required for each organizational unit by major expenditure/expense object. 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. All budgetary amendments and supplemental appropriations necessary during 1999 are included in the revised budget amounts presented in the budget-to-actual comparisons. Amendments to the original appropriation budget are described in Note T. The County did not encumber, in a timely manner, all expenditures as required by Ohio Law.

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 revised 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:

- (1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- (2) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- (3) Outstanding year-end encumbrances are treated as expenditures on the budgetary basis of accounting.

The actual results of operations compared to the revised appropriation as approved by the Board of County Commissioners for all Governmental Fund types by expenditure function and revenue source are presented in the Combined Schedule of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual All Governmental Fund Types (non-GAAP Budgetary Basis).

Pooled Cash and Cash Equivalents and Related Investments: Cash resources of a majority of 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 accounts consisted of U.S. Government securities, federal agency instruments, municipal bonds, Star Ohio, money market and County Bonds. 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 the various funds utilizing a formula based on the average daily balance of cash and cash equivalents of all funds. For purposes of the statement of cash flows the proprietary and nonexpendable trust funds consider 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 (STAROhio) during 1999. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio 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 STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 1999.

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

Inventory of Supplies: Inventory is reported in the Enterprise Fund and is valued at cost using the first-in-first-out method. Inventory is recorded as an expense when consumed.

Restricted Assets: Restricted assets occur only in Enterprise Funds. They consist of funds reserved for the purpose of enterprise debt service, the redemption of matured bond coupons and funds reserved for the purpose of future construction.

Investments: Greene, Inc., a discretely presented component unit of Greene County, records its investments in U.S. Government Securities, annuities, and mutual funds at fair value.

Fixed Assets and Depreciation: All fixed assets which are acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and are capitalized at historical cost in the GFAAG if they meet the County's capitalization criteria. Real property is recorded at actual or estimated historical cost. Infrastructure assets that are public domain general fixed assets (such as roads, bridges, streets, sidewalks, curbs and gutters, drainage systems, lighting systems and the like) are not included in the financial statements as general fixed assets of the County. Infrastructure assets related to enterprise funds are capitalized based on the County's valuation policy in the Water and Sewer Funds. Property and equipment acquired by Enterprise Funds are reported in those funds at cost. Contributed fixed assets are recorded at their fair market value as of the date donated.

Depreciation is not provided for in the GFAAG. Depreciation for the Proprietary Funds is determined by allocating the cost of fixed assets over the estimated useful lives of the assets on a straight-line basis.

The estimated useful lives are as follows:

Furniture, fixtures and equipment	5 to 50 years
Buildings, structures, improvements	30 to 50 years

Fixed Assets and Depreciation - Component Units: The component units record assets at cost. The assets are depreciated on the straight-line method using 5 to 30 year estimated useful lives. Upon retirement, asset 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 1999, net interest cost capitalized on construction projects for Enterprise Funds was \$2.21 million.

Contributed Capital: Contributed capital is not subject to repayment and primarily represents assets contributed to Enterprise Funds by residential and commercial developers and subdividers. It also includes certain federal grants externally restricted for Enterprise Fund capital acquisitions. These assets are recorded at their fair market value on the date contributed. Depreciation on all contributed assets is included in the determination of net income and closed to retained earnings.

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 judgements, compensated absences, special termination benefits and contractually required pension obligations are reported as a liability in the general long-term debt account group to the extent that they will not be paid with current expendable available financial resources. Payments made

more than sixty days after year end are generally considered not to have been paid with current available financial resources. Bonds, capital leases and long term loans are recognized as a liability of the general long-term debt account group until due.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary fund.

Special Assessments: The County applies the provisions of GASB Statement No. 6 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 GLTDAG as Special Assessment Debt with Governmental Commitment. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds. Capital improvements financed by special assessments (including those affecting Enterprise Funds) are accounted for and reported in the Capital Projects Funds. The cost of special assessment improvements affecting Enterprise Funds is capitalized on the appropriate Enterprise Fund balance sheet and is offset by contributed capital. Service type special assessments are accounted for and reported in the fund type that best reflects the nature of the transactions and are treated like user fees.

Grants and Other Intergovernmental Revenues: In Governmental funds, Federal, State, and Local Government revenues are recognized when measurable and available. Other Federal and State grants and assistance awards, made on the basis of entitlement, are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and State reimbursement-type grants for the acquisition or construction of fixed assets in Proprietary Funds are recorded as receivables and contributed capital when the related expenses are incurred. All other Federal and State reimbursement-type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

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

Interfund Transactions: During the normal course of operations, the County has numerous transactions between funds. Operating transfers represent transfers 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 operating transfers in Proprietary Funds. Residual equity transfers represent nonroutine transfers of equity between funds. They are reported as additions to or deductions from the beginning fund balance of governmental funds. Residual equity transfers to Proprietary funds are reported as additions to contributed capital. 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.

Compensated Absences: Effective January 1, 1994, the County adopted GASB No. 16, "Accounting for Compensated Absences."

For Governmental Funds, the portion of the liability which is not currently due and payable is recorded in the GLTDAG. Proprietary Funds record unused vacation, and sick leave and compensation as expenses and liabilities when earned by employees.

Ohio law requires that vacation time not be accumulated for more than three years. Normally, all vacation time is to be taken in the year available unless administrative written approval for carry-over is obtained. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Unused vacation is payable upon termination of employment. Unused sick time may be accumulated until retirement. Employees with a minimum of ten years of service are paid in cash for twenty-five percent of accrued sick leave, up to a maximum of one-half (1/2) of 120 days, or 60 days, upon retirement. In general, employees are eligible to be paid for unused compensation time upon termination of employment. All sick, vacation and compensation payments are made at employees current wage rate.

Self Insurance: As of September 1, 1994, the County is self-insured for employee health care benefits. See Note V 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 reserve to the fund balance of each governmental fund. 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 unreserved fund balance.

Fund Equity: The County reserves portions of fund equity which are legally segregated for specific future uses or which do not represent available, spendable resources and therefore are not appropriate for expenditures. Designations of fund equity are amounts that have been designated by management for a specific future use, which are not legally segregated. Unreserved/undesignated fund equity represents that portion of fund equity which is not reserved nor designated and is appropriate in future periods.

NOTE E -- PRIOR PERIOD ADJUSTMENTS

During 1999, two funds had their fund types reclassified. The Safe Communities Grant fund was reclassified from the DARE Donation fund type, a special revenue fund, to the Political Subdivision Agency fund type. This reclassification was deemed necessary due to the determination that all assets and liabilities in this fund belong to the Greene County Combined Health District rather than to the County. The Nature Works Grant Fund was reclassified from the Litter Control fund type, a special revenue fund, to the Political Subdivision Agency fund type. This reclassification was deemed necessary due to the determination that all assets and liabilities in this fund belong to the Greene County Park District rather than to the County. A summary of the effects of these reclassifications on the beginning balances follows:

	<u>DARE</u> <u>Donations</u>	<u>Litter</u> <u>Control</u>	<u>All Special</u> <u>Revenue</u>
Fund Balance, as previously reported, December 31, 1998	\$8,098	\$25,007	\$10,111,719
Fund Balance, Safe Communities Grant Fund	<u>(4,328.)</u>		<u>(4,328.)</u>
Fund Balance, Nature Works Grant Fund		<u>(16,681.)</u>	<u>(16,681.)</u>
Fund Balance, as restated, December 31, 1998	<u>\$3,770</u>	<u>\$8,326</u>	<u>\$10,090,710</u>

NOTE F – CASH AND CASH EQUIVALENTS, INVESTMENTS AND DEPOSITS

Monies held by the County are classified by State Statute into three 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.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposits maturing not more than one year from the date of deposit or by savings accounts, including passbook accounts.

Monies held by the County which are not considered active or interim are classified as inactive. Through September 26, 1996, inactive monies could be deposited or invested in the following securities:

1. Bonds, notes or other obligations of, or guaranteed by, the United States, or those for which the faith of the United States is pledged for the payment of principal and interest;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality;

3. Written repurchase and reverse repurchase agreements in the securities listed above;
4. Bond and other obligations of the State of Ohio, its political subdivisions, or other units or agencies of this State or its political subdivisions;
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; and
7. The State Treasurer's investment pool (STAROhio).

Legislation, effective September 27, 1996, permits inactive monies to be deposited or invested in the following securities:

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 repurchases 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 two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond 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 (STAROhio);
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 five percent 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.

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. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation or by single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

The Governmental Accounting Standards Board has established the following credit risk categories for deposits and investments:

- Deposits:
- (1) Insured or collateralized with securities held by the entity or by its agent in the entity's name
 - (2) Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.

(3) Uncollateralized. (This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the entity's name.)

- Investments:
- (1) Insured or registered, or securities held by the entity or its agent in the entity's name
 - (2) Uninsured and unregistered, with securities held by the counter party's trust department or agent in the entity's name
 - (3) Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the entity's name.

Following Ohio statutes, the County has specified the funds to receive an allocation of interest earnings. Interest revenue credited to the General Fund during 1999 amounted to \$4,102,857, which includes \$1,912,964 assigned from other County funds. The special revenue and capital projects funds, also earned interest in the amounts of \$269 and \$46,098 respectively.

PRIMARY GOVERNMENT:

The amount available for pooled deposits and investments follows:

Pooled cash and cash equivalents	\$50,019,775
Pooled cash and cash equivalents - Nonexpendable trusts	101,818
Deposits in segregated accounts	3,804,327
Restricted pooled cash and cash equivalents	25,986,056
Restricted deposits in segregated accounts	1,396,703

Net reconciling items to arrive at amount available for deposit and investment (including outstanding warrants, treasury cash on hand, outstanding checks, and deposits in transit) 2,644,063

Available for pooled deposits and investments (Bank balance on deposits / carrying amounts on investments) \$83,952,742

Deposits at December 31, 1999 (carried at cost) consisted of the following:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category (1) - Insured (FDIC) (11 financial institutions)	\$1,378,616	\$1,573,316
Category (3) - Covered by collateral held in pledging financial institution's trust department	<u>3,140,677</u>	<u>5,590,040</u>
Total Deposits	<u>\$4,519,293</u>	<u>\$7,163,356</u>

Although all state statutory requirements for the deposit of money has been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments at December 31, 1999 were made up of:

	<u>Category #2</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Federal Agency Instruments	\$70,529,952	\$70,529,952	\$70,529,952
Greene County Bonds	<u>42,448</u>	<u>42,448</u>	<u>42,448</u>
Total	<u>\$70,572,400</u>	70,572,400	70,572,400
Star Ohio		3,256,590	3,256,590
Money Market		<u>2,960,396</u>	<u>2,960,396</u>
Total Investments		<u>\$76,789,386</u>	<u>\$76,789,386</u>

The investments in Star Ohio and the money market are not categorized because they are not evidenced by entries that exist in physical or book form.

A reconciliation between the classifications of cash and investments on the combined financial statements and classifications per GASB #3 follows:

	<u>Cash and Cash Equivalents / Deposits</u>	<u>Investments</u>
GASB Statement #9	\$81,308,679.	\$0
Investments:		
Federal Agency Instruments	(70,529,952.)	70,529,952
Money Market	(2,960,396.)	2,960,396
Greene County Bonds	(42,448.)	42,448
Star Ohio	(3,256,590.)	3,256,590
GASB Statement #3	<u>\$4,519,293</u>	<u>\$76,789,386</u>

DISCRETELY PRESENTED COMPONENT UNITS:

The amount available for pooled deposits and investments follows:

Pooled Cash and Cash Equivalents	\$559,904
Restricted Pooled Cash and Cash Equivalents	36,080
Investments	1,340,359
Net reconciling items to arrive at amount available for deposit and investment (including outstanding warrants, treasury cash on hand, outstanding checks, and deposits in transit)	<u>30,039</u>
Available for pooled deposits and investments (Bank balance on deposits/ carrying amounts on investments)	<u>\$1,966,382</u>

Deposits at December 31, 1999 (carried at cost) consisted of the following:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category (1)		
Insured (FDIC) (4 financial institutions)	\$454,202	\$484,411
Category (3) - Covered by collateral held in pledging		
Financial institution's trust department	<u>141,782</u>	<u>141,612</u>
Total Deposits	<u>\$595,984</u>	<u>\$626,023</u>

Investments at December 31, 1999(carried at cost) were made up of:

	<u>Category #2</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
U. S. Government securities	\$804,971	\$804,971	\$804,971
Mutual Funds	<u>281,870</u>	<u>281,870</u>	<u>281,870</u>
Total	<u>\$1,086,841</u>	1,086,841	1,086,841
Certificate of Deposit		188,159	188,159
Annuities		<u>65,359</u>	<u>65,359</u>
Total investments		<u>\$1,340,359</u>	<u>\$1,340,359</u>

NOTE G -- INTERFUND RECEIVABLES AND PAYABLES

Individual fund interfund receivables and payables balances as of December 31, 1999 follow:

	<u>DUE FROM'S</u>	<u>DUE TO'S</u>
General Fund:	\$260,665	\$74,314
Special Revenue Funds:		
MVGT & Bridge	13,699	
Department of Health & Human Services		217
Community Mental Health	41,398	
Children's Services	50,419	10,000
MRDD	90,579	
Child Support Enforcement Agency		32,456
County Home	1,107	
Hospital Levy	10,763	
County Hotel Lodging		47
Adult Day Care		1,107
Garbage & Refuse Disposal	<u>0</u>	<u>1,387</u>
Total Special Revenue Funds	207,965	45,214
Debt Service Funds:		
Sewer Assessment Debt Service	14,117	
Water Assessment Debt Service	15,441	
Road Assessment Debt Service	972	
Greene County Various Purpose Long Term Bonds	<u>37,989</u>	<u>30,875</u>
Total Debt Service	68,519	30,875
Capital Projects Funds:		
Building & Road Construction	<u>7,765</u>	<u>12,824</u>
Total Capital Projects Funds	7,765	12,824
Enterprise Funds:		
Water	34,089	32,424
Sewer	<u>17,716</u>	<u>0</u>
Total Enterprise Funds	51,805	32,424
Agency Funds:		
Undivided Tax Agency	<u>0</u>	<u>401,068</u>
Total Agency Funds	<u>0</u>	<u>401,068</u>
TOTAL DUE TO/FROM - ALL FUNDS	<u>\$596,719</u>	<u>\$596,719</u>

	<u>INTERFUND RECEIVABLE</u>	<u>INTERFUND PAYABLE</u>
General Fund:	\$605,463	
Special Revenue Fund:		
MVGT & Bridge		\$150,000
Youth Service Subsidy		2,966
Litter Control & Recycling		1,615
Community Development Block Grant		152,314
MRDD		50,000
Victim Witness		175,748
Drug Consortium		15,000
Spring Lakes Park		30,000
Garbage & Refuse Disposal	1,615	
Traffic Law Enforcement	<u>0</u>	<u>19,975</u>
Total Special Revenue Funds	1,615	597,618
Capital Project Funds:		
Building & Road Construction		9,460
Water Assessment Projects		<u>10,000</u>
Total Capital Project Funds		<u>19,460</u>
Enterprise Funds:		
Water	<u>10,000</u>	
Total Enterprise Funds	<u>10,000</u>	
TOTAL INTERFUND RECEIVABLES / PAYABLES	<u>\$617,078</u>	<u>\$617,078</u>

	<u>ADVANCES TO</u>	<u>ADVANCES FROM</u>
General Fund:	\$500,000	
Special Revenue Funds:		
MVGT & Bridge		\$300,000
MRDD	<u>0</u>	<u>200,000</u>
Total Special Revenue Funds	<u>0</u>	<u>500,000</u>
TOTAL ADVANCES TO/FROM - ALL FUNDS	<u>\$500,000</u>	<u>\$500,000</u>

NOTE H -- FIXED ASSETS

A Summary of the Proprietary Fund's fixed assets as of December 31, 1999 follows:

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Land	\$673,935	\$1,210,905	\$1,884,840
Buildings	2,092,290	12,233,180	14,325,470
Improvements other than buildings	48,731,600	67,459,579	116,191,179
Equipment	2,556,842	10,168,813	12,725,655
Construction in progress	<u>6,544,005</u>	<u>64,092,258</u>	<u>70,636,263</u>
Subtotal	60,598,672	155,164,735	215,763,407
Less accumulated depreciation	<u>12,126,730</u>	<u>28,586,653</u>	<u>40,713,383</u>
Total	<u>\$48,471,942</u>	<u>\$126,578,082</u>	<u>\$175,050,024</u>

Construction in progress, at year end, for the Sewer Fund consists of construction of a wastewater treatment plant and the extension of existing sewer lines. These projects are expected to cost \$52,000,000 and will be completed during 2000 - 2001.

Construction in progress, at year end, for the Water Fund consists of construction to extend existing water lines throughout Greene County. These projects have an estimated cost of \$14,000,000 and will be completed during 2000 - 2001.

A summary of changes in general fixed assets follows:

	Balance Jan. 1, 1999	Additions	Deductions	Balance Dec. 31, 1999
Land	\$2,539,757	\$58,911	\$59,230	\$2,539,438
Buildings, Structures and Improvements ...	13,478,513	134,833	89,540	13,523,806
Furniture, Fixtures and Equipment	12,124,120	1,128,676	346,090	12,906,706
Construction in Progress	4,301,756	13,497,220	0	17,798,976
Totals	<u>\$32,444,146</u>	<u>\$14,819,640</u>	<u>\$494,860</u>	<u>\$46,768,926</u>

At December 31, 1999 general fixed assets included \$11,428 of equipment under capitalized leases.

DISCRETELY PRESENTED COMPONENT UNITS:

A Summary of the Component Units' fixed assets as of December 31, 1999 follows:

	Homecroft, Inc.	Greene, Inc.	Regional Airport Authority	Total
Land and improvements	\$175,994		\$748,143	\$924,137
Buildings and improvements	695,443	\$9,004	756,688	1,461,135
Equipment	5,899	742,612	207,193	955,704
Subtotal	877,336	751,616	1,712,024	3,340,976
Less accumulated depreciation	109,420	450,515	817,867	1,377,802
Total	<u>\$767,916</u>	<u>\$301,101</u>	<u>\$894,157</u>	<u>\$1,963,174</u>

NOTE I – BOND ANTICIPATION NOTES

At December 31, 1999, bond anticipation notes of \$22,350,000 are reported as fund liabilities in the Governmental Funds receiving proceeds and \$64,918,600 as fund liabilities in the Proprietary Fund receiving proceeds. All of the notes are backed by the full faith and credit of the County and mature within one year. Greene County intends to refinance the notes until such time when bonds are issued.

DISCRETELY PRESENTED COMPONENT UNITS:

Regional Airport Authority: At December 31, 1999, bond anticipation notes of \$250,000 are reported as fund liabilities by the Authority. The notes are payable to the County and mature within one year. The Authority intends to refinance the notes until such time when bonds are issued. The Authority has not, however, issued long term obligations subsequent to year end for the purpose of refinancing this short term obligations, nor has it entered into a financing agreement for refinancing this short term obligations on a long term basis.

NOTE J -- LONG TERM DEBT AND OTHER OBLIGATIONS

Long term debt and other obligations of the county at December 31, 1999 consist of the following:

Year Issued	Bonds	Interest Rate	Balance Jan 1, 1999	Proceeds	Principal Reduction	Balance Dec. 31, 1999
GENERAL OBLIGATION BONDS PAYABLE FROM ENTERPRISE FUNDS:						
Payable from sewer fund:						
1977	Sugarcreek Sewer Project	5.25%	\$550,000	\$0	\$110,000	\$440,000
	Subtotal		550,000	0	110,000	440,000
Payable from water fund:						
1981	Beavercreek Waterworks	10.25%	30,000	0	10,000	20,000
	Subtotal		30,000	0	10,000	20,000
Total Payable from Enterprise Funds			580,000	0	120,000	460,000
GENERAL OBLIGATION BONDS PAYABLE FROM GENERAL LONG TERM DEBT ACCOUNT GROUP (GLTDAG):						
1992	County Various Purpose Bonds VAR		3,875,000		3,875,000	0
1999	County Various Purpose Bonds VAR		0	1,025,000	0	1,025,000
Total Payable from GLTDAG			3,875,000	1,025,000	3,875,000	1,025,000
TOTAL GENERAL OBLIGATION BONDS			\$4,455,000	\$1,025,000	\$3,995,000	\$1,485,000
REVENUE BONDS:						
Payable from water fund:						
1985	Water System Bonds	5.00%	\$34,000		\$17,000	\$17,000
1991	Water System Bonds	Tiered	4,680,000		4,680,000	0
1996	Water System Bonds	Tiered	23,030,000	\$0	525,000	22,505,000
	Subtotal		27,744,000	0	5,222,000	22,522,000
Payable from sewer fund:						
1993	Sewer System Bonds	Tiered	15,351,720		580,000	14,771,720
1998	Sewer System Bonds	Tiered	38,670,000	0	0	38,670,000
	Subtotal		54,021,720	0	580,000	53,441,720
TOTAL REVENUE BONDS			\$81,765,720	\$0	\$5,802,000	\$75,963,720
OHIO WATER DEVELOPMENT AUTHORITY (OWDA) LOANS PAYABLE FROM ENTERPRISE FUNDS:						
Payable from sewer fund:						
1984	Wastewater Treatment	5.25%	\$1,621,751		\$51,738	\$1,570,013
1986	Wastewater Treatment	7.65%	11,294,222		917,749	10,376,473
1997	Wastewater Treatment	4.80%	233,646	\$0	10,451	223,195
	Subtotal		13,149,619	0	979,938	12,169,681
Payable from water fund:						
1989	Water Treatment Plant	7.51%	3,812,732		206,827	3,605,905
1983	Cedarville Station	9.88%	52,017	0	11,228	40,789
	Subtotal		3,864,749	0	218,055	3,646,694
TOTAL OWDA LOANS PAYABLE			\$17,014,368	\$0	\$1,197,993	\$15,816,375

Special Assessment Debt with governmental commitment reported in the General Long-Term Debt Account Group:

Year Issued	Bonds	Interest Rate	Balance Jan. 1, 1999	Proceeds	Principal Reduction	Balance Dec. 31, 1999
Payable from Water Assessments:						
1980	N. Beavercreek Water System	8.50%	\$495,000		\$165,000	\$330,000
1981	N. Beavercreek Water Main	13.00%	100,000		25,000	75,000
1982	N. Bvrck Water Main Ext.	12.25%	105,000		25,000	80,000
1983	N. Bvrck Waterworks 10 & 12	9.375%	125,000		25,000	100,000
1983	Sp. Asmt. Water/Sewer	9.625%	10,790		2,075	8,715
1984	Water & Sewer improvement	10.25%	18,170		2,370	15,800
1985	N. Bvrck Waterworks 5	9.125%	28,000		4,000	24,000
1986	Sp. Asmt. Water/Sewer	7.25%	96,000		12,000	84,000
1987	Sp. Asmt. Water/Sewer	7.50%	173,880		19,320	154,560
1988	Sp. Asmt. Water/Sewer	7.58%	100,300		11,800	88,500
1989	Sp. Asmt. Water/Sewer	7.00%	270,200		25,200	245,000
1990	Sp. Asmt. Water Imp. Bond	7.20%	145,000		10,000	135,000
1991	Sp. Asmt. Water/Sewer	6.50%	162,000		13,500	148,500
1992	Sp. Asmt. Water/Sewer	VAR	72,450		4,900	67,550
1993	Sp. Asmt. Water/Sewer	5.00%	60,040		2,660	57,380
1995	Sp. Asmt. Water/Sewer	5.80%	206,550		12,150	194,400
1996	Sp. Asmt. Water/Sewer	5.80%	184,005		8,178	175,827
1997	Sp. Asmt. Water/Sewer	VAR	532,083		24,407	507,676
1999	Sp. Asmt. Water Imp. Bond	VAR	<u>0</u>	<u>\$210,000</u>	<u>0</u>	<u>210,000</u>
	Subtotal		2,884,468	210,000	392,560	2,701,908
Payable from Sewer Assessments:						
1981	Grange Hall/Patterson Rd.	13.00%	30,000		5,000	25,000
1982	Wilberforce/Amlin Hts.	12.25%	180,000		45,000	135,000
1983	Sp. Asmt. Water/Sewer	9.625%	119,210		22,925	96,285
1984	Sp. Asmt. Water/Sewer	10.25%	4,830		630	4,200
1986	Sp. Asmt. Water/Sewer	7.25%	24,000		3,000	21,000
1987	Sp. Asmt. Water/Sewer	7.50%	6,120		680	5,440
1988	Sp. Asmt. Water/Sewer	7.58%	69,700		8,200	61,500
1989	Sp. Asmt. Water/Sewer	7.00%	694,800		64,800	630,000
1991	Sp. Asmt. Water/Sewer	6.50%	18,000		1,500	16,500
1992	Sp. Asmt. Water/Sewer	VAR	962,550		65,100	897,450
1993	Sp. Asmt. Water/Sewer	5.00%	729,960		32,340	697,620
1994	Sp. Asmt. Water/Sewer	VAR	400,000		25,000	375,000
1995	Sp. Asmt. Water/Sewer	VAR	48,450		2,850	45,600
1996	Sp. Asmt. Water/Sewer	5.80%	40,995		1,822	39,173
1997	Sp. Asmt. Water/Sewer	VAR	<u>12,917</u>	<u>0</u>	<u>593</u>	<u>12,324</u>
	Subtotal		3,341,532	0	279,440	3,062,092
Payable from Road Improvement Assessments:						
1990	Intersection Improvement	7.05%	45,000		20,000	25,000
1996	Ditch Improvement	5.90%	85,000		10,000	75,000
1997	Road Improvement	5.30%	95,000		10,000	85,000
1998	Road Improvement	5.15%	100,000		10,000	90,000
1999	Ditch Improvement	VAR	<u>0</u>	<u>155,000</u>	<u>0</u>	<u>155,000</u>
	Subtotal		<u>325,000</u>	<u>155,000</u>	<u>50,000</u>	<u>430,000</u>
TOTAL SPECIAL ASSESSMENT BONDS			<u>\$6,551,000</u>	<u>\$365,000</u>	<u>\$722,000</u>	<u>\$6,194,000</u>

A summary of the County's future long-term debt funding requirements as of December 31, 1999 follows:

Year	Revenue Bonds		Enterprise Funds General Obligation Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2000	\$1,672,000	\$4,005,621	\$120,000	\$25,150	\$1,288,066	\$1,161,643
2001	1,835,000	3,928,634	120,000	18,350	1,384,954	1,064,755
2002	2,115,000	3,842,156	110,000	11,550	1,489,175	960,534
2003	2,215,000	3,741,054	110,000	5,775	1,584,917	848,424
2004	2,325,000	3,632,611			1,703,900	729,442
2005-2009	11,401,720	18,334,979			6,943,378	1,659,734
2010-2014	16,505,000	13,295,049			1,049,375	225,130
2015 & After	<u>37,895,000</u>	<u>11,198,069</u>	<u>0</u>	<u>0</u>	<u>372,610</u>	<u>38,030</u>
TOTALS	<u>\$75,963,720</u>	<u>\$61,978,173</u>	<u>\$460,000</u>	<u>\$60,825</u>	<u>\$15,816,375</u>	<u>\$6,687,692</u>

Year	General Long Term Debt Account Group			
	Special Assessment		General Obligation	
	Principal	Interest	Principal	Interest
2000	\$768,000	\$401,276	\$0	\$47,023
2001	728,000	350,571	35,000	47,023
2002	588,000	293,595	40,000	45,763
2003	473,000	248,165	40,000	44,263
2004	428,000	217,292	40,000	42,723
2005-2009	2,019,000	687,837	230,000	187,948
2010-2014	1,005,000	196,859	280,000	132,480
2015-and After	<u>185,000</u>	<u>23,025</u>	<u>360,000</u>	<u>55,750</u>
TOTALS	<u>\$6,194,000</u>	<u>\$2,418,620</u>	<u>\$1,025,000</u>	<u>\$602,973</u>

Year	Advanced Refunding Bonds			GLTDAG	
	Enterprise	Unamortized	Loss	Principal	Interest
	Principal	Interest		Principal	Interest
2000	\$470,000	\$156,385	\$34,433	\$325,000	\$155,683
2001	490,000	140,170	34,433	340,000	144,470
2002	510,000	122,530	34,433	355,000	132,230
2003	530,000	103,405	34,433	365,000	118,918
2004	215,000	83,000	34,433	380,000	104,865
2005-2009	1,185,000	279,505	172,165	2,140,000	281,360
2010-2014	550,000	37,495	45,906		
2015-and After	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTALS	<u>\$3,950,000</u>	<u>\$922,490</u>	<u>\$390,236</u>	<u>\$3,905,000</u>	<u>\$937,526</u>

Long-term Bonds: All long-term debt issued for governmental purposes of the County (including special assessment debt with governmental commitment) is retired from the Debt Service Funds. 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. 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.

Other Obligations: The following is a summary of changes in the remaining components of the General Long-Term Debt Account Group:

Other Obligations	Balance			Balance
	Jan. 1, 1999	Additions	Deductions	
Accrued wages & benefits	\$3,714,518	\$43,261,512	\$43,862,553	\$3,113,477
Capital lease obligations	15,728	11,428	18,797	8,359
Other long term obligations	0	6,255,102	5,981,236	273,866

Accrued Wages and Benefits: Upon retirement after ten (10) or more years service, employees are paid twenty-five percent (25%) of their accrued sick leave up to a maximum of 60 days. 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.

At December 31, 1999, a liability for total unpaid vacation leave, sick leave, and required employer pension contributions of \$3,113,477 was recorded in the GLTDAG, as accrued wages and benefits. Unpaid hours at December 31, 1999 representing this liability are as follows:

	<u>Dollars</u>	<u>Hours</u>
Vacation	\$1,956,202	112,594
Sick	714,509	71,781
PERS Obligation	<u>442,766</u>	N/A
Total	<u>\$3,113,477</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. Capital lease payments are reflected as debt service expenditures in the combined financial statements for the Governmental Funds. Leases that are not de facto purchases are classified as operating leases. As of December 31, 1999, the County had eighteen operating leases for office space and equipment, sixteen payable from governmental funds and two from proprietary funds. The operating lease agreements range in length from one year to five years. Operating lease payments are recorded as an expense in the period they are paid. The County's future minimum lease payments under lease obligations which have been capitalized and operating leases as of December 31, 1999, are as follows:

<u>Year</u>	<u>Capital Leases</u>	<u>Governmental Operating Leases</u>	<u>Proprietary Operating Leases</u>
2000	\$4,548	\$102,034	\$9,160
2001	4,548	9,714	0
2002	379	535	0
2003	0	0	0
2004	<u>0</u>	<u>0</u>	<u>0</u>
Total Minimum Lease Payments	9,475	<u>\$112,283</u>	<u>\$9,160</u>
Less: Interest	<u>1,116</u>		
Present Value of Net Minimum Lease Payments:	<u>\$8,359</u>		

Other Long-Term Obligations: Other long-term obligations represent the State of Ohio's claim on future distributions to the Department of Health and Human Services Fund. Annually, the Ohio Department of Human Services reconciles State and Federal advances to Health and Human Services Fund expenditures. The reconciliation for December 31, 1999 is as follows:

Total 1999 expenditures by Health and Human Services programs qualifying for reimbursements	\$6,350,374
Less: Net County obligation	<u>369,138</u>
Expenditures qualifying for reimbursement by State	5,981,236
Advances from State	<u>6,255,102</u>
December 31, 1999 - Net over advances from State	<u>\$273,866</u>

Advanced Refunding: On April 9, 1999, the County issued \$9,810,000 in Various Purpose Limited Tax General Obligation Refunding and Improvement Bonds with interest rates ranging from 3.15% to 5.00%. The purpose of this issue was to advance refund the 1991 Water System Revenue Bonds and the 1992 Various Purpose Bonds, to pay off a \$1,105,000 Convention and Visitor's Bureau construction note and to pay certain costs of issuance of the bonds.

On the date of refunding, the Water System Revenue Bond had an outstanding principal balance and net carrying value of \$4,680,000. The proceeds of the new issue were used to fund cash and investments in an irrevocable trust account with an escrow agent, which is pledged solely to the payment of principal and interest on the defeased bond. As a result of advance refunding this, the County reduced its total debt service over the next thirteen years by \$521,820 and obtained an economic gain (the difference between the present values of the debt service payments on the old and the new debt) of \$264,067.

On the date of refunding, the Various Purpose Bonds had an outstanding principal balance and net carrying value of \$3,875,000. The proceeds of the new issue were used to fund cash and investments in an irrevocable trust account with an escrow agent, which is pledged solely to the payment of principal and interest on the defeased bond. As a result of advance refunding this, the County reduced its total debt service over the next eleven years by \$87,625 and obtained an economic gain (the difference between the present values of the debt service payments on the old and the new debt) of \$84,785.

Defeased Debt: In 1982, \$3,208,000 of then outstanding sewer revenue bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 1999, the amount of defeased debt outstanding but removed from the Sewer Fund amounted to \$784,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

In 1991, \$1,950,000 of then outstanding water general obligation bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 1999, the amount of defeased debt outstanding but removed from the Water Fund amounted to \$600,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

In 1999, \$4,680,000 of then outstanding water revenue bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 1999, the amount of defeased debt outstanding but removed from the Water Fund amounted to \$4,265,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

In 1999, \$3,875,000 of then outstanding various purpose general obligation bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 1999, the amount of defeased debt outstanding but removed from the GLTDAG amounted to \$3,610,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

Industrial Development Bonds: The County is a party to issuance of industrial development bonds pursuant to Ohio law. However, these bonds are not a general obligation of the County and neither the general revenue nor faith and credit of the County is pledged for the repayment. Therefore, they are not included in the general purpose financial statements.

As of December 31, 1999, there were twenty-seven series of industrial development bonds outstanding. The aggregate principal amount payable as of December 31, 1998 for the five series issued after July 1, 1995, was \$34,805,000. These five issues had an original issue amount of \$35,875,000. The aggregate principal amount payable for the twenty-two series issued prior to July 1, 1995, could not be determined; however, their original issue amount totaled \$37.6 million.

In 1979, \$9,010,000 of then outstanding hospital revenue bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 1999, the amount of defeased

conduit debt outstanding amounted to \$3,070,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

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 7.5% to 9.5%. The due date of the final installments of the mortgages range from May, 2007 to June, 2022. A summary of Homecroft, Inc.'s future long-term debt funding requirements as of December 31, 1999 follows:

<u>Year</u>	<u>Amount</u>
2000	\$9,052
2001	9,844
2002	10,708
2003	11,693
2004	12,666
2005 & After	<u>208,759</u>
Total	<u>\$262,722</u>

Regional Airport Authority: The long-term debt of the Authority consists of the Authority's portion of a County bond issue. The Authority makes a monthly payment to the County for its portion of the bond. The interest rate on the bond varies from 3.00% to 6.25%. The due date of the final monthly payment is in 2009. A summary of the Authority's future long-term debt funding requirements, including interest, as of December 31, 1999 follows:

<u>Year</u>	<u>Amount</u>
2000	\$11,402
2001	11,408
2002	11,502
2003	11,444
2004	11,470
2005 & After	<u>57,246</u>
Total	<u>\$114,472</u>

NOTE K -- PENSION OBLIGATIONS

All Greene County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost sharing multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates for 1999 was 8.5% for employees other than law enforcement. Law enforcement employees contribute 9.0% of covered salary. The 1999 employer contribution rate for local government employer units was 13.55% of covered payroll. The law enforcement employer rate was 16.70% of covered payroll. Required employer contributions are equal to 100% of the dollar amount billed to each employer and must be extracted from the employer's records.

The County's contributions for pension obligations to PERS for the years ended December 31, 1999, 1998, and 1997 were \$4,947,023, \$4,524,971, and \$4,227,131, respectively; 71.2% has been contributed for 1999 and 100% for 1998 and 1997. Of the unpaid contributions for 1999, \$1,252,208 is recorded as a liability within the respective funds and \$170,866 is recorded as a liability within the GLTDAG.

Certified teachers employed by the Board of Mental Retardation and Developmental Disabilities (MRDD) participates in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3% of their annual covered salary and the County is required to contribute 14%; 12% was the portion used to fund pension obligations. Beginning July 1, 1997, this rate was reduced to 10.5%. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 1999, 1998, and 1997 were \$62,466, \$63,203, and \$66,511, respectively; 95.1% has been contributed for 1999 and 100 % for the years 1998 and 1997. The unpaid contribution for 1999 of \$2,314 is recorded as a liability within the respective fund.

POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS: In addition to pension benefits, the PERS and STRS plans discussed above provide postretirement health care benefits.

PERS: PERS provides postretirement health care coverage to age and service retirants with ten (10) or more years qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The 1999 employer contribution rate for local government employer units was 13.55% of covered payroll; 4.2% was the portion that was used to fund health care for the year 1999. The law enforcement employer rate for 1999 was 16.70% and 4.2% was used to fund health care. The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS.

OPEB are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. Expenditures for OPEB during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062. During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

STRS: STRS provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Ohio Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Benefits are funded on a pay-as-you-go basis and paid from the Health Care Reserve Fund.

The Ohio Revised Code grants authority to STRS to provide health care coverage to benefit recipients, spouses and dependents. By Ohio law, the cost of the coverage paid from STRS funds shall be included in the employer contribution rate, currently 14% of covered payroll.

Through June 30, 1997, the Board allocated employer contributions equal to 2% of covered payroll to a health care reserve fund from which payments for health care benefits are paid. Beginning July 1, 1997, this allocation increased to 3.5%. The balance in the health care reserve fund was \$1,860 million at June 30, 1998. For the year ended June 30, 1998, the net health care costs paid by STRS were \$219,224,000. There were 91,999 eligible benefit recipients.

NOTE L – SUBSEQUENT EVENT

Subsequent to December 31, 1999, the County issued several sets of bond anticipation notes. Details of these issues, by group of notes, follows:

<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Amount</u>
03/02/2000	03/01/2001	4.50%	\$2,650,000
03/02/2000	03/01/2001	4.50%	17,540,000

The County also issued sewer system revenue bonds on April 1, 2000. The bonds are for a total of \$36,730,000 and have variable interest rates ranging from 5.125% to 5.625%, and will mature in 2025.

NOTE M -- 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 1998 are as follows:

	<u>Assessed Values</u>
Real Property	\$2,122,451,650
Tangible Personal Property	172,100,347
Public Utility Personal	151,000,600
Total Assessed Value	<u>\$2,445,552,597</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, 5.93 mills have been levied for voted millage. A summary of voted millage follows:

<u>Purpose</u>	<u>Rate Levied for Current Year Collection (b)</u>			<u>Final Levy Year</u>	<u>Final Collection Year</u>
	<u>Voter Authorized Rate (a)</u>	<u>Agricultural/ Residential</u>	<u>Other</u>		
Mental Retardation	1.50	1.291337	1.391063	2000	2001
Mental Retardation	.26	.203354	.218974	2002	2003
Hospital Operating	.52	.164455	.204479	2003	2004
Comm. Mental Health	2.00	.632520	.786456	2007	2008
Road & Bridges	.65	.205569	.255598	2000	2001
Children Services	1.00	.844364	.883813	2002	2003

(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 1999, real property taxes were levied in October 1998 on the assessed values as of January 1, 1998, the lien date. 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. The most recent revaluation was completed in 1996. Real estate taxes were due and payable February 19 and July 18; personal property April 30 and September 20, 1999 respectively. Collections and distribution were done in a timely fashion and in accordance with the Ohio Revised Code. Tangible personal property tax is assessed on equipment and inventory held by businesses. Tangible property is assessed at 25% of true value. In 1999, each business was eligible to receive a \$10,000 exemption in assessed value which was reimbursed by the State.

The County Auditor remits portions of the taxes collected to all taxing districts with periodic settlements of real and public utility property taxes in February and August and tangible taxes in June and October for the first and second halves of the year, respectively. 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 1999 operations (collected within 60 days after the fiscal year end) were recorded as 1999 revenue, with the remaining taxes receivable being offset by deferred revenue.

NOTE N -- SEGMENT INFORMATION: ENTERPRISE FUND INFORMATION

The County maintains two Enterprise Funds which provide sanitary sewer, water distribution and waste water treatment services. Segment information for the year ended December 31, 1999 follows:

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Operating revenues	\$7,813,951	\$13,470,864	\$21,284,815
Depreciation expenses	1,286,629	2,347,415	3,634,044
Operating income (loss)	3,820,280	5,770,927	9,591,207
Operating transfers in	889,389	1,281,560	2,170,949
Operating transfers out	(7,335.)	(14,089.)	(21,424.)
Net income (loss)	2,904,981	3,581,409	6,486,390
Current period capital contributions	2,123,357	1,559,180	3,682,537
Property, plant and equipment additions	2,270,343	1,820,894	4,091,237
(disposals)	(9,806.)	(17,748.)	(27,554.)
Net working capital	(9,138,468.)	(46,119,182.)	(55,257,650.)
Total Assets	62,426,881	154,922,677	217,349,558
Bonds and other long-term obligations payable from operating revenues (net of current portions) ..	28,501,194	63,783,032	92,284,226
Total Equity	18,780,788	34,952,198	53,732,986
Total Liabilities and Equity	62,426,881	154,922,677	217,349,558

Contributed Capital Reconciliation: During the year, contributed capital changed by the following amounts:

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Balance January 1, 1999	\$15,573,743	\$24,616,180	\$40,189,923
From Developers	1,715,622	1,404,515	3,120,137
From County Funds	<u>407,735</u>	<u>154,665</u>	<u>562,400</u>
Balance December 31, 1999	<u>\$17,697,100</u>	<u>\$26,175,360</u>	<u>\$43,872,460</u>

NOTE O -- INTERGOVERNMENTAL REVENUE

A summary of the principal items of intergovernmental revenue for governmental fund types and fiduciary fund types follows:

	<u>Intergovernmental Revenues</u>
General Fund:	
Local Government Taxes	\$3,364,945
Other	<u>2,459,052</u>
Total General Fund	5,823,997
Special Revenue Funds:	
Motor Vehicle Road & Bridge	5,539,809
Department of Health & Human Services	6,263,303
Youth Service Subsidy	337,759
Litter Control and Recycling	6,458
Community Development Block Grant	562,177
Children Services	3,352,984
MRDD	2,205,164
Child Support Enforcement Agency	1,636,414
Hospital Levy	43,027
Residential Treatment Center	370,189
Adult Day Care	91,565
Home Arrest	168,239
Indigent Drivers	313
Victim Witness Grants	205,653
Drug Consortium	145,218
Recreation & Parks Donations	8,261
Equipment Acquisition	836
Common Pleas Grants	126,722
Traffic Law Enforcement	3,681
Court Security Grants	<u>79,536</u>
Total Special Revenue	21,147,308
Capital Projects Funds:	
Building & Road Construction	<u>6,222,689</u>
Total Capital Projects	6,222,689
Expendable Trust Funds:	
Miscellaneous Trusts	<u>894</u>
Total Expendable Trusts	894
Component Units:	
Homecroft, Inc.	64,597
Regional Airport Authority	<u>234,112</u>
Total Component Units	<u>298,709</u>
Total Intergovernmental Revenue	<u>\$33,493,597</u>

NOTE P -- RECONCILIATION OF GAAP BASIS TO BUDGET BASIS

A reconciliation of the results of operations for the year ended December 31, 1999 on the GAAP basis to the budget basis follows:

<u>Excess Deficiency of Revenues and Other Financing Sources Over Expenditures and Other Uses</u>				
<u>Description</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>
GAAP Basis	\$246,667	\$998,627	\$579	(\$5,412,944.)
Increase (Decrease)				
Due to Revenues:				
Taxes	(209,296.)	(27,279.)		
Charges for Services	15,486	(281,854.)		
Licenses and Permits	458			
Fines & Forfeitures	(28,120.)	(685.)		
Intergovernmental	(557,413.)	(727,456.)		(1,802,857.)
Special Assessments		280	8,737	
Investment Earnings	1,095,858			
Other Revenue	(91,186.)	(60,100.)	8,253	
Due to Expenditures:				
Current:				
General Government:				
Legislative & Executive	(834,009.)	(1,765,494.)		
Judicial	12,535	(618.)		
Public Safety	(701,415.)	(140,809.)		
Public Works	(144,170.)	(4,071.)		
Health	(3,690.)	(134,825.)		
Human Services	7,683	(723,668.)		
Conservation & Recreation	7,132	(18,088.)		
Comm. & Econ. Development	13,852	(24,243.)		
Capital Outlay				(2,949,093.)
Debt Service:				
Principal Retirement	(298,632.)	(332,571.)	(555,000.)	(16,676,400.)
Interest & Fiscal Charges	(1,971.)	23,511	(92,549.)	263,339
Due to Other Financing Sources and (Uses):				
Proceeds: Bonds	74,314		(92,422.)	
Proceeds: Notes	311,219	2,250,000		21,805,000
Proceeds: Capital Leases		(11,428.)		(27,999.)
Advances In	414,686	253,556	701,527	59,460
Advances Out	(311,401.)	(366,301.)		(50,000.)
Loan Repayments	51,616	15,000		
Loans to Other Governments	(65,000.)	(42,500.)	0	0
Budgetary Basis	<u>(\$994,797.)</u>	<u>(\$1,121,016.)</u>	<u>(\$20,875.)</u>	<u>(\$4,791,494.)</u>

NOTE Q – INTERFUND TRANSFERS

A summary of operating transfers by fund type follows:

<u>Transfers In To:</u>	<u>Out Of General Fund</u>	<u>Out Of Special Revenue</u>	<u>Out Of Capital Projects</u>	<u>Out Of Enterprise Funds</u>	<u>Total</u>
General Fund		\$450,385			\$450,385
Special Revenue Funds ...	\$1,170,550		\$8,230		1,178,780
Debt Service Funds	442,888	58,337		\$21,424	522,649
Capital Projects Funds	624,580	418,669	560,000		1,603,249
Enterprise Funds	1,769,375		401,574		2,170,949
Internal Services Funds	302,844				302,844
Expendable Trust Funds	372	0	0	0	372
Total - All Funds	<u>\$4,310,609</u>	<u>\$927,391</u>	<u>\$969,804</u>	<u>\$21,424</u>	<u>\$6,229,228</u>

A summary of residual equity transfers by fund type follows:

	<u>Out of Capital Projects Funds</u>
Debt Service Funds	\$4,656
Total	<u>\$4,656</u>

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 R – DEFICIT FUND BALANCES

At December 31, 1999, the following funds had a fund balance deficit:

<u>Fund</u>	<u>Fund Balance Deficits</u>
Special Revenue:	
County Home	\$39,011
Victim Witness	42,439
Traffic Law Enforcement	16,294
Capital Projects:	
Building & Road Construction	10,351,926
Internal Service Funds:	
Greene County Co-op Health Insurance	91,562

The County Home Fund, the Victim Witness Grants Fund, the Traffic Law Enforcement Fund and the Greene County Co-op Health Insurance Fund had deficit balances of \$39,011, \$42,439, \$16,294 and \$91,562 respectively. These deficits were the result of the application generally accepted accounting principles and will be eliminated through future operating revenues or transfers in.

The \$10,351,926 deficit in the Building & Road Construction Fund is due to bond anticipation notes. The deficit will be eliminated in future years with bond proceeds.

NOTE S -- 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 1999 for litigation settled were not material.

The County participates in a number of Federal and State assisted grant programs. The major ones are the Ohio Department of Human Services and Ohio Department of Mental Health. 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 T -- AMENDMENTS TO ORIGINAL APPROPRIATIONS BUDGET

Amendments beyond the object level must be approved by the Board of County Commissioners. In 1999, the temporary original appropriation measure was increased by the commissioners as follows: General Fund, \$2,274,393; Special Revenue Funds, \$6,196,503; Capital Project Funds, \$15,338,267.

NOTE U -- RELATED PARTY TRANSACTIONS

Homecroft, Inc.: During 1999, the County furnished Homecroft with office space and equipment and also donated salaries and the related benefits. Homecroft reported \$21,297 of donated salaries and benefits as both an income and an expense on its Statement of Support, Revenue, Expenses and Changes in Fund Balances. Additional revenue in the form of operating grants was provided to Homecroft by MRDD in the amount of \$64,597. As of December 31, 1999, Homecroft owes MRDD \$40,000, which is presented on Homecroft's balance sheet as a Due To Primary Government and as a Due From Component Unit on MRDD's balance sheet.

Greene, Inc.: During 1999, the County furnished Greene with staffing, office space, some equipment and paid the expenses relating to upkeep of the facilities. Greene reported \$404,969 of contributed salary and benefits as an In Kind Contribution and an In Kind Service on its Statement of Support, Revenue, Expenses and Changes in Fund Balances. As of December 31, 1999, Greene, Inc. owes the Greene County Board of Mental Retardation and Developmental Disabilities (MRDD) \$37,777, which is presented on Greene, Inc.'s balance sheet as a Due To Primary Government and as a Due From Component Unit on MRDD's balance sheet.

Greene County Regional Airport Authority: The County serves as guarantor of debt issued by the Regional Airport Authority through the County. Additional revenue in the form of operating grants was provided to the Authority by the County in the amount of \$234,112. During 1999, the County furnished the Airport Authority with administrative staffing. The Airport Authority reported \$43,373 of contributed salary and benefits as an In Kind Contribution and an In Kind Service on its Statement of Support, Revenue, Expenses and Changes in Fund Balances.

NOTE V - 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:

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

PEP retains general liability insurance with no aggregate and police professional and public official's liability risks up to \$2,000,000 in aggregate per year. Claims exceeding \$2,000,000 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 Assure Care. 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:

<u>Year</u>	<u>January 1 Liability</u>	<u>Current Accruals</u>	<u>Current Payments</u>	<u>December 31 Liability</u>
1995	\$400,000	\$3,771,234	\$3,741,234	\$430,000
1996	430,000	3,682,975	3,857,975	255,000
1997	255,000	4,863,996	4,412,567	706,429
1998	706,429	1,998,948	2,253,377	452,000
1999	452,000	3,958,582	3,948,582	462,000

NOTE W - 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 handicapped. 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 existence depends on the continued funding by the County.

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 X - JOINTLY GOVERNED ORGANIZATIONS

Tecumseh Consortium: The Tecumseh Consortium was established under Section 167 of the ORC to provide programs to prepare youth and unskilled adults for entry into the labor force and to afford training to those economically disadvantaged individuals and other individuals facing serious barriers to employment. The consortium was established with Champaign, Clark, Madison and Union counties comprising the other four participants. The governing board consists of one commissioner from each of the five member counties and the president and vice-president of the Private Industry Council. Clark County is the fiscal officer for the governing body. The consortium establishes its own budget, and the County is not allowed to have debt or

issue taxes on behalf of the consortium. Funds for operations are received through grant revenue from the State of Ohio. During 1999, Greene County did not contribute any money to consortium.

Tecumseh Consortium Private Industry Council: The Tecumseh Consortium Private Industry Council (TCPIC) is a corporation consisting of representatives from the private and public sectors of Champaign, Clark, Greene, Madison and Union counties. The representatives are appointed by the commissioners of the participating counties. The TCPIC makes recommendations to the Tecumseh Consortium regarding the planning, coordinating, monitoring and evaluating the consortium's employment and training programs and services. Greene County cannot significantly influence TCPIC's operations. TCPIC's board has sole budgetary authority and the County is not legally or morally obligated for TCPIC's debt. Greene County does not have an ongoing financial interest in its relationship with TCPIC. During 1999, the County did not contribute any money to TCPIC.

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 MRDD Boards. Greene County has no ongoing financial responsibility to the Board. During 1999, Greene made \$139,269 in grants to the Council.

**COMBINING FINANCIAL
STATEMENTS
AND SCHEDULES**

GREENE COUNTY, OHIO

GENERAL FUND

The General Fund is used to account for all financial resources of the County except for those required to be accounted for in another fund.

GREENE COUNTY, OHIO
GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

CONTINUED

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes.....	\$19,762,132	\$20,982,421	\$1,220,289
Charges for Services.....	3,997,036	4,138,619	141,583
Licenses and Permits.....	549,000	529,049	(19,951)
Fines and Forfeitures.....	377,810	410,698	32,888
Intergovernmental	5,433,171	5,266,584	(166,587)
Special Assessments.....	12,000	5,537	(6,463)
Investment Earnings.....	4,842,700	5,198,715	356,015
Other.....	<u>1,143,806</u>	<u>1,102,400</u>	<u>(41,406)</u>
Total Revenues.....	36,117,655	37,634,023	1,516,368
Expenditures:			
General Government: Legislative & Executive:			
Commissioners:			
Personal Services.....	610,981	602,469	8,512
Materials and Supplies.....	6,020	4,545	1,475
Contractual Services.....	502,702	497,845	4,857
Other.....	2,766,405	2,222,651	543,754
Capital Outlay.....	<u>538,196</u>	<u>448,539</u>	<u>89,657</u>
Total Commissioners.....	<u>4,424,304</u>	<u>3,776,049</u>	<u>648,255</u>
Auditor:			
Personal Services.....	841,698	819,983	21,715
Materials and Supplies.....	36,058	35,960	98
Contractual Services.....	22,704	22,551	153
Other.....	34,965	34,545	420
Capital Outlay.....	<u>25,258</u>	<u>25,251</u>	<u>7</u>
Total Auditor.....	<u>960,683</u>	<u>938,290</u>	<u>22,393</u>
Treasurer:			
Personal Services.....	435,349	392,287	43,062
Materials and Supplies.....	19,503	16,561	2,942
Contractual Services.....	9,209	7,780	1,429
Other.....	18,443	16,291	2,152
Capital Outlay.....	<u>30,628</u>	<u>27,423</u>	<u>3,205</u>
Total Treasurer.....	<u>513,132</u>	<u>460,342</u>	<u>52,790</u>
Prosecuting Attorney:			
Personal Services.....	1,621,018	1,582,911	38,107
Materials and Supplies.....	33,772	32,020	1,752
Contractual Services.....	101,260	96,014	5,246
Other.....	220,980	202,462	18,518
Capital Outlay.....	<u>77,078</u>	<u>73,944</u>	<u>3,134</u>
Total Prosecuting Attorney.....	<u>2,054,108</u>	<u>1,987,351</u>	<u>66,757</u>

GREENE COUNTY, OHIO
GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

CONTINUED

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Budget Commission:			
Contractual Services.....	1,827	789	1,038
Other.....	<u>1,594</u>	<u>1,594</u>	<u>0</u>
Total Budget Commission.....	<u>3,421</u>	<u>2,383</u>	<u>1,038</u>
Bureau of Inspection:			
Contractual Services.....	<u>61,022</u>	<u>58,540</u>	<u>2,482</u>
Total Bureau of Inspection.....	<u>61,022</u>	<u>58,540</u>	<u>2,482</u>
Data Processing:			
Personal Services.....	456,190	450,436	5,754
Materials and Supplies.....	22,499	22,499	0
Contractual Services.....	365,871	365,787	84
Other.....	4,281	4,187	94
Capital Outlay.....	<u>50,503</u>	<u>50,492</u>	<u>11</u>
Total Data Processing.....	<u>899,344</u>	<u>893,401</u>	<u>5,943</u>
Personnel:			
Personal Services.....	356,845	353,508	3,337
Materials and Supplies.....	3,260	2,408	852
Contractual Services.....	89,497	70,812	18,685
Other.....	21,080	18,781	2,299
Capital Outlay.....	<u>13,225</u>	<u>9,563</u>	<u>3,662</u>
Total Personnel.....	<u>483,907</u>	<u>455,072</u>	<u>28,835</u>
Risk Management:			
Personal Services.....	140,423	127,891	12,532
Materials and Supplies.....	7,502	6,305	1,197
Contractual Services.....	29,749	28,970	779
Other.....	12,320	7,722	4,598
Capital Outlay.....	<u>5,840</u>	<u>5,484</u>	<u>356</u>
Total Risk Management.....	<u>195,834</u>	<u>176,372</u>	<u>19,462</u>
Office of Mgt. & Budget:			
Personal Services.....	521,029	519,024	2,005
Materials and Supplies.....	3,320	2,828	492
Contractual Services.....	8,415	6,692	1,723
Other.....	12,524	10,211	2,313
Capital Outlay.....	<u>12,560</u>	<u>12,471</u>	<u>89</u>
Total Office of Mgt. & Budget.....	<u>557,848</u>	<u>551,226</u>	<u>6,622</u>

GREENE COUNTY, OHIO
GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

CONTINUED

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Special Projects:			
Personal Services.....	10,322	8,975	1,347
Materials and Supplies.....	340	304	36
Other.....	<u>831</u>	<u>633</u>	<u>198</u>
Total Special Projects.....	<u>11,493</u>	<u>9,912</u>	<u>1,581</u>
Microfilming:			
Personal Services.....	122,297	106,368	15,929
Materials and Supplies.....	374	219	155
Contractual Services.....	2,910	2,910	0
Capital Outlay.....	<u>280</u>	<u>204</u>	<u>76</u>
Total Microfilming.....	<u>125,861</u>	<u>109,701</u>	<u>16,160</u>
Service Garage:			
Personal Services.....	158,199	153,988	4,211
Materials and Supplies.....	351,509	328,014	23,495
Contractual Services.....	26,002	21,158	4,844
Other.....	86	0	86
Capital Outlay.....	<u>3,500</u>	<u>3,330</u>	<u>170</u>
Total Service Garage.....	<u>539,296</u>	<u>506,490</u>	<u>32,806</u>
Board of Elections:			
Personal Services.....	321,387	305,848	15,539
Materials and Supplies.....	47,346	43,591	3,755
Contractual Services.....	125,965	115,995	9,970
Other.....	27,637	18,960	8,677
Capital Outlay.....	<u>30,216</u>	<u>28,145</u>	<u>2,071</u>
Total Board of Elections.....	<u>552,551</u>	<u>512,539</u>	<u>40,012</u>
Maintenance and Operations:			
Personal Services.....	1,294,518	1,266,921	27,597
Materials and Supplies.....	1,185,914	1,149,452	36,462
Contractual Services.....	986,062	970,816	15,246
Other.....	8,214	7,768	446
Capital Outlay.....	<u>224,080</u>	<u>208,993</u>	<u>15,087</u>
Total Maintenance and Operations.....	<u>3,698,788</u>	<u>3,603,950</u>	<u>94,838</u>
Recorder:			
Personal Services.....	311,333	303,707	7,626
Materials and Supplies.....	1,788	1,252	536
Contractual Services.....	1,139	1,139	0
Other.....	<u>4,562</u>	<u>1,998</u>	<u>2,564</u>
Total Recorder.....	<u>318,822</u>	<u>308,096</u>	<u>10,726</u>

GREENE COUNTY, OHIO
GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

CONTINUED

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Insurance:			
Contractual Services.....	338,120	336,402	1,718
Total Insurance.....	<u>338,120</u>	<u>336,402</u>	<u>1,718</u>
Miscellaneous:			
Other.....	88,971	88,971	0
Total Miscellaneous.....	<u>88,971</u>	<u>88,971</u>	<u>0</u>
Total Legislative and Executive.....	<u>15,827,505</u>	<u>14,775,087</u>	<u>1,052,418</u>
General Government: Judicial:			
Public Defender:			
Personal Services.....	210,546	209,137	1,409
Materials and Supplies.....	1,500	715	785
Contractual Services.....	33,930	25,768	8,162
Other.....	5,256	4,462	794
Capital Outlay.....	768	683	85
Total Public Defender.....	<u>252,000</u>	<u>240,765</u>	<u>11,235</u>
Court of Appeals:			
Other.....	35,565	35,565	0
Total Court of Appeals.....	<u>35,565</u>	<u>35,565</u>	<u>0</u>
Common Pleas Court:			
Personal Services.....	988,630	987,119	1,511
Materials and Supplies.....	14,160	13,378	782
Contractual Services.....	63,939	61,958	1,981
Other.....	107,308	105,102	2,206
Capital Outlay.....	24,843	24,843	0
Total Common Pleas Court.....	<u>1,198,880</u>	<u>1,192,400</u>	<u>6,480</u>
Juvenile Court:			
Personal Services.....	1,148,259	1,148,182	77
Materials and Supplies.....	29,990	29,990	0
Contractual Services.....	295,226	295,074	152
Other.....	43,864	43,324	540
Capital Outlay.....	30,127	30,127	0
Total Juvenile Court.....	<u>1,547,466</u>	<u>1,546,697</u>	<u>769</u>

GREENE COUNTY, OHIO
GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

CONTINUED

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Probate Court:			
Personal Services.....	243,742	239,322	4,420
Materials and Supplies.....	5,180	3,600	1,580
Contractual Services.....	4,165	1,996	2,169
Other.....	18,298	13,819	4,479
Capital Outlay.....	<u>2,060</u>	<u>310</u>	<u>1,750</u>
Total Probate Court.....	<u>273,445</u>	<u>259,047</u>	<u>14,398</u>
Clerk of Courts:			
Personal Services.....	835,005	803,847	31,158
Materials and Supplies.....	21,596	20,681	915
Contractual Services.....	35,526	34,684	842
Other.....	17,767	15,989	1,778
Capital Outlay.....	<u>241,069</u>	<u>239,398</u>	<u>1,671</u>
Total Clerk of Courts.....	<u>1,150,963</u>	<u>1,114,599</u>	<u>36,364</u>
Xenia Municipal Court:			
Personal Services.....	102,052	96,752	5,300
Contractual Services.....	35,444	35,182	262
Other.....	<u>9,146</u>	<u>6,245</u>	<u>2,901</u>
Total Xenia Municipal Court.....	<u>146,642</u>	<u>138,179</u>	<u>8,463</u>
Fairborn Municipal Court:			
Personal Services.....	123,454	118,988	4,466
Contractual Services.....	25,260	24,763	497
Other.....	<u>16,685</u>	<u>14,289</u>	<u>2,396</u>
Total Fairborn Municipal Court.....	<u>165,399</u>	<u>158,040</u>	<u>7,359</u>
Domestic Relations Court:			
Personal Services.....	619,826	614,209	5,617
Materials and Supplies.....	5,240	4,132	1,108
Contractual Services.....	56,361	51,336	5,025
Other.....	31,924	27,035	4,889
Capital Outlay.....	<u>8,920</u>	<u>8,223</u>	<u>697</u>
Total Domestic Relations Court.....	<u>722,271</u>	<u>704,935</u>	<u>17,336</u>
Total Judicial.....	<u>5,492,631</u>	<u>5,390,227</u>	<u>102,404</u>
Total General Government.....	<u>21,320,136</u>	<u>20,165,314</u>	<u>1,154,822</u>

GREENE COUNTY, OHIO
GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

CONTINUED

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Public Safety:			
Coroner:			
Personal Services.....	230,844	226,802	4,042
Materials and Supplies.....	6,600	5,062	1,538
Contractual Services.....	57,800	55,352	2,448
Other.....	9,645	8,783	862
Capital Outlay.....	<u>10,500</u>	<u>10,429</u>	<u>71</u>
Total Coroner.....	<u>315,389</u>	<u>306,428</u>	<u>8,961</u>
Sheriff:			
Personal Services.....	6,218,127	5,961,578	256,549
Materials and Supplies.....	613,940	591,789	22,151
Contractual Services.....	3,416,089	3,346,420	69,669
Other.....	221,134	199,802	21,332
Capital Outlay.....	<u>534,530</u>	<u>528,955</u>	<u>5,575</u>
Total Sheriff.....	<u>11,003,820</u>	<u>10,628,544</u>	<u>375,276</u>
Building Regulations:			
Personal Services.....	497,495	493,684	3,811
Materials and Supplies.....	5,305	3,598	1,707
Contractual Services.....	27,721	3,592	24,129
Other.....	21,153	12,267	8,886
Capital Outlay.....	<u>21,500</u>	<u>16,333</u>	<u>5,167</u>
Total Building Regulations.....	<u>573,174</u>	<u>529,474</u>	<u>43,700</u>
Juvenile Detention:			
Personal Services.....	733,160	733,136	24
Materials and Supplies.....	20,978	20,978	0
Contractual Services.....	7,608	7,608	0
Other.....	4,326	4,326	0
Capital Outlay.....	<u>231</u>	<u>231</u>	<u>0</u>
Total Juvenile Detention.....	<u>766,303</u>	<u>766,279</u>	<u>24</u>
Total Public Safety.....	<u>12,658,686</u>	<u>12,230,725</u>	<u>427,961</u>
Public Works:			
County Engineer-Tax Maps:			
Personal Services.....	85,113	82,133	2,980
Materials and Supplies.....	1,000	881	119
Other.....	10,000	9,958	42
Capital Outlay.....	<u>32,307</u>	<u>32,004</u>	<u>303</u>
Total County Engineer-Tax Maps.....	<u>128,420</u>	<u>124,976</u>	<u>3,444</u>

GREENE COUNTY, OHIO
GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

CONTINUED

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Department of Public Works:			
Personal Services.....	267,628	260,434	7,194
Materials and Supplies.....	3,500	3,193	307
Contractual Services.....	8,180	3,976	4,204
Other.....	10,500	8,117	2,383
Capital Outlay.....	6,186	6,130	56
Total Department of Public Works.....	<u>295,994</u>	<u>281,850</u>	<u>14,144</u>
Building and Grounds:			
Materials and Supplies.....	155,000	51,490	103,510
Contractual Services.....	89,000	77,093	11,907
Other.....	15,000	3,974	11,026
Capital Outlay.....	<u>581,451</u>	<u>390,547</u>	<u>190,904</u>
Total Building and Grounds.....	<u>840,451</u>	<u>523,104</u>	<u>317,347</u>
Total Public Works.....	<u>1,264,865</u>	<u>929,930</u>	<u>334,935</u>
Health:			
Tuberculosis:			
Personal Services.....	58,705	33,438	25,267
Materials and Supplies.....	6,975	4,286	2,689
Contractual Services.....	6,059	4,039	2,020
Other.....	1,990	702	1,288
Capital Outlay.....	500	0	500
Total Tuberculosis.....	<u>74,229</u>	<u>42,465</u>	<u>31,764</u>
Vital Statistics:			
Other.....	2,700	1,846	854
Total Vital Statistics.....	<u>2,700</u>	<u>1,846</u>	<u>854</u>
Miscellaneous:			
Other.....	<u>232,067</u>	<u>109,976</u>	<u>122,091</u>
Total Miscellaneous.....	<u>232,067</u>	<u>109,976</u>	<u>122,091</u>
Total Health.....	<u>308,996</u>	<u>154,287</u>	<u>154,709</u>
Human Services:			
Soldiers Relief:			
Personal Services.....	238,170	237,893	277
Materials and Supplies.....	1,364	1,172	192
Contractual Services.....	84,272	83,441	831
Other.....	18,844	18,766	78
Capital Outlay.....	1,245	1,245	0
Total Human Services.....	<u>343,895</u>	<u>342,517</u>	<u>1,378</u>

GREENE COUNTY, OHIO
GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

CONTINUED

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Conservation and Recreation:			
Agriculture:			
Personal Services.....	676	655	21
Contractual Services.....	4,986	4,630	356
Other.....	<u>464,711</u>	<u>464,711</u>	<u>0</u>
Total Agriculture.....	<u>470,373</u>	<u>469,996</u>	<u>377</u>
Parks and Recreation:			
Personal Services.....	1,478,847	1,473,622	5,225
Materials and Supplies.....	192,409	177,748	14,661
Contractual Services.....	126,879	123,063	3,816
Other.....	71,472	68,627	2,845
Capital Outlay.....	<u>113,042</u>	<u>111,851</u>	<u>1,191</u>
Total Parks and Recreation.....	<u>1,982,649</u>	<u>1,954,911</u>	<u>27,738</u>
Total Conservation and Recreation.....	<u>2,453,022</u>	<u>2,424,907</u>	<u>28,115</u>
Community and Economic Development:			
Department of Development:			
Personal Services.....	374,830	369,711	5,119
Materials and Supplies.....	3,105	1,743	1,362
Contractual Services.....	9,764	9,750	14
Other.....	69,590	60,617	8,973
Capital Outlay.....	<u>2,545</u>	<u>2,545</u>	<u>0</u>
Total Department of Development.....	459,834	444,366	15,468
Airport Authority:			
Personal Services.....	<u>42,944</u>	<u>42,721</u>	<u>223</u>
Total Airport Authority.....	<u>42,944</u>	<u>42,721</u>	<u>223</u>
Total Community & Economic Development.....	<u>502,778</u>	<u>487,087</u>	<u>15,691</u>
Debt Service (Airport):			
Principal Retirement.....	300,000	300,000	0
Interest and Fiscal Charges.....	<u>11,219</u>	<u>11,219</u>	<u>0</u>
Total Debt Service.....	<u>311,219</u>	<u>311,219</u>	<u>0</u>
Total Expenditures.....	<u>39,163,597</u>	<u>37,045,986</u>	<u>2,117,611</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(3,045,942)	588,037	3,633,979

GREENE COUNTY, OHIO
GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other Financing Sources (Uses):			
Proceeds from Sale of Fixed Assets.....	1,801,956	1,801,956	0
Proceeds from Bonds.....	74,314	74,314	0
Proceeds from Notes.....	311,219	311,219	0
Operating Transfers In.....	0	450,385	450,385
Operating Transfers Out.....	(2,652,046)	(4,310,609)	(1,658,563)
Advances In.....	219,070	414,686	195,616
Advances Out.....	(311,401)	(311,401)	0
Repayment of Loans.....	51,616	51,616	0
Loans to Other Governments and Agencies.....	<u>(65,000)</u>	<u>(65,000)</u>	<u>0</u>
Total Other Financing Sources (Uses).....	<u>(570,272)</u>	<u>(1,582,834)</u>	<u>(1,012,562)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses.....			
	(3,616,214)	(994,797)	2,621,417
Fund Balance (Deficit) at Beginning of Year.....	7,787,880	7,787,880	0
Prior Year Encumbrances Appropriated.....	<u>1,284,596</u>	<u>1,284,596</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$5,456,262</u>	<u>\$8,077,679</u>	<u>\$2,621,417</u>

GREENE COUNTY, OHIO

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trust or for major capital projects) that are legally restricted to expenditure for specified purposes.

Motor Vehicle, Road and Bridge - To account for monies received by the County for State gasoline tax and vehicle registration fees used for County road and bridge improvement programs.

Dog and Kennel - To account for revenues to support animal control administration and expenditures of same to and on behalf of the citizens of Greene County.

Department of Health & Human Services - To account for various Federal and State grants and reimbursements as well as transfers from the General Fund used for human service programs.

Real Estate Assessment - To account for State mandated county-wide real estate reappraisals.

Youth Service Subsidy - To account for revenue and expenditures to provide prevention, diversion and treatment services to the youth and families of Greene County.

Litter Control & Recycling - To account for revenues from State Government and expenditures as prescribed.

Community Mental Health - To account for revenues received from a county-wide property tax levy, Federal and State grants, and reimbursements used for various County mental health programs.

Community Development Block Grant - To account for revenue from the Federal Government and expenditures as prescribed under the Community Development Block Grant program.

Children Services Board - To account for a county-wide property tax levy, State grants and reimbursements used for County child care programs.

Board of Mental Retardation & Developmental Disabilities - To account for a county-wide property tax levy, State grants and reimbursements used for care and services for the mentally retarded.

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

County Home - To account for the operation of the County's retirement facility which provides personal care for residents with limited financial resources.

Hospital Levy - To account for a County-wide property tax levy which expires in 2003. Funds are distributed directly to Greene Memorial Hospital.

County Hotel Lodging - To account for revenues derived from charges imposed on commercial lodging facilities operating within the County's boundaries. Funds are expended by the County to help support local planning activities and programs.

Residential Treatment Center - To account for State grant proceeds and expenditures associated with the operation of this juvenile treatment facility.

Additional Special Revenue Funds presented in this report include:

Adult Day Care
Drug Law Enforcement
Home Arrest
Garbage and Refuse Disposal
Indigent Drivers
Intensive Supervision
Indigent Guardianship
Childrens Trust
Victim Witness Grants
Drug Consortium
Spring Lakes Park
Recreation & Parks Donations
Equipment Acquisition
D.A.R.E. Donations
Green Tree Trust
Building Regulations
Inmate Fees - Medical
Common Pleas Grants
Traffic Law Enforcement
Court Security Grants

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 1999

	Motor Vehicle Road & Bridge	Dog & Kennel
ASSETS:		
Pooled Cash and Cash Equivalents.....	\$2,808,887	\$139,614
Deposits with Segregated Accounts.....		
Receivables (Net of Allowances for Uncollectibles)		
Taxes.....	582,663	
Accounts.....	16,452	1,312
Due from Other Funds.....	13,699	
Due from Component Unit.....		
Due from Other Governments.....	678,328	
Interfund Receivable.....	0	0
TOTAL ASSETS	<u>\$4,100,029</u>	<u>\$140,926</u>
LIABILITIES:		
Accounts Payable.....	\$142,044	\$692
Accrued Wages and Benefits.....	119,859	27,171
Due to Other Funds.....		
Advances from Other Funds.....	300,000	
Deferred Revenue.....	584,337	
Accrued Interest Payable.....		
Interfund Payable.....	150,000	
Bond Anticipation Notes.....	0	0
TOTAL LIABILITIES	1,296,240	27,863
FUND BALANCES:		
Reserved for Encumbrances.....	173,833	3,415
Unreserved/Undesignated.....	<u>2,629,956</u>	<u>109,648</u>
TOTAL FUND BALANCES	<u>2,803,789</u>	<u>113,063</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$4,100,029</u>	<u>\$140,926</u>

Continued

Department of Health & Human Services	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling	Community Mental Health
\$1,002,870	\$1,429,629	\$845,800	\$10,970	
15,048	130			\$3,258,932
				41,398
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,017,918</u>	<u>\$1,429,759</u>	<u>\$845,800</u>	<u>\$10,970</u>	<u>\$3,300,330</u>
\$352,140		\$1,887		
171,990	\$20,902	25,835		
217				
				\$3,258,509
		2,966	\$1,615	
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
524,347	20,902	30,688	1,615	3,258,509
117,915	1,011,885	26,503	480	
<u>375,656</u>	<u>396,972</u>	<u>788,609</u>	<u>8,875</u>	<u>41,821</u>
<u>493,571</u>	<u>1,408,857</u>	<u>815,112</u>	<u>9,355</u>	<u>41,821</u>
<u>\$1,017,918</u>	<u>\$1,429,759</u>	<u>\$845,800</u>	<u>\$10,970</u>	<u>\$3,300,330</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 1999

	Community Development Block <u>Grant</u>	Childrens Services <u>Board</u>
ASSETS:		
Pooled Cash and Cash Equivalents.....	\$286,289	\$1,924,671
Deposits with Segregated Accounts.....		
Receivables (Net of Allowances for Uncollectibles)		
Taxes.....		2,155,424
Accounts.....	7,200	11,166
Due from Other Funds.....		50,419
Due from Component Unit.....		
Due from Other Governments.....	56,329	349,022
Interfund Receivable.....	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>\$349,818</u>	<u>\$4,490,702</u>
LIABILITIES:		
Accounts Payable.....	\$1,188	\$175,989
Accrued Wages and Benefits.....		158,203
Due to Other Funds.....		10,000
Advances from Other Funds.....		
Deferred Revenue.....		2,160,765
Accrued Interest Payable.....		
Interfund Payable.....	152,314	
Bond Anticipation Notes.....	<u>0</u>	<u>0</u>
TOTAL LIABILITIES	153,502	2,504,957
FUND BALANCES:		
Reserved for Encumbrances.....		287,463
Unreserved/Undesignated.....	<u>196,316</u>	<u>1,698,282</u>
TOTAL FUND BALANCES	<u>196,316</u>	<u>1,985,745</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$349,818</u>	<u>\$4,490,702</u>

Continued

Board of Mental Retardation & Developmental Disabilities	Child Support Enforcement Agency	County Home	Hospital Levy	County Hotel Lodging
\$1,175,888	\$931,488	\$7,835		\$340,884
3,303,313			\$431,785	
64,817	497	279,840		
90,579		1,107	10,763	
77,777				
110,653				
0	0	0	0	0
<u>\$4,823,027</u>	<u>\$931,985</u>	<u>\$288,782</u>	<u>\$442,548</u>	<u>\$340,884</u>
\$175,556		\$125,608		\$12,572
230,738	\$56,416	202,185		15,174
	32,456			47
200,000				
3,314,633			\$433,129	
50,000				
0	0	0	0	0
3,970,927	88,872	327,793	433,129	27,793
139,982	320,493	3,224		18,813
712,118	522,620	(42,235)	9,419	294,278
852,100	843,113	(39,011)	9,419	313,091
<u>\$4,823,027</u>	<u>\$931,985</u>	<u>\$288,782</u>	<u>\$442,548</u>	<u>\$340,884</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 1999

	Residential Treatment Center	Adult Day Care
ASSETS:		
Pooled Cash and Cash Equivalents.....	\$343,772	\$10,754
Deposits with Segregated Accounts.....		
Receivables (Net of Allowances for Uncollectibles)		
Taxes.....		
Accounts.....		8,477
Due from Other Funds.....		
Due from Component Unit.....		
Due from Other Governments.....		20,252
Interfund Receivable.....	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>\$343,772</u>	<u>\$39,483</u>
 LIABILITIES:		
Accounts Payable.....	\$3,751	\$527
Accrued Wages and Benefits.....	22,188	21,278
Due to Other Funds.....		1,107
Advances from Other Funds.....		
Deferred Revenue.....		
Accrued Interest Payable.....		
Interfund Payable.....		
Bond Anticipation Notes.....	<u>0</u>	<u>0</u>
TOTAL LIABILITIES	25,939	22,912
 FUND BALANCES:		
Reserved for Encumbrances.....	20,559	5,017
Unreserved/Undesignated.....	<u>297,274</u>	<u>11,554</u>
TOTAL FUND BALANCES	<u>317,833</u>	<u>16,571</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$343,772</u>	 <u>\$39,483</u>

Continued

<u>Drug Law Enforcement</u>	<u>Home Arrest</u>	<u>Garbage & Refuse Disposal</u>	<u>Indigent Drivers</u>	<u>Intensive Supervision</u>
\$122,456	\$32,446	\$320,177 53,053	\$5,622	\$34
25			73	
<u>0</u> <u>\$122,481</u>	<u>0</u> <u>\$32,446</u>	<u>1,615</u> <u>\$374,845</u>	<u>0</u> <u>\$5,695</u>	<u>0</u> <u>\$34</u>
\$8,415	\$607 7,324	\$2,355 16,904 1,387		
<u>0</u> 8,415	<u>0</u> 7,931	<u>0</u> 20,646	<u>\$0</u> 0	<u>\$0</u> 0
54,195 <u>59,871</u>	356 <u>24,159</u>	10,083 <u>344,116</u>	<u>5,695</u>	<u>34</u>
<u>114,066</u>	<u>24,515</u>	<u>354,199</u>	<u>5,695</u>	<u>34</u>
<u>\$122,481</u>	<u>\$32,446</u>	<u>\$374,845</u>	<u>\$5,695</u>	<u>\$34</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 1999

	<u>Indigent Guardianship</u>	<u>Childrens Trust</u>
ASSETS:		
Pooled Cash and Cash Equivalents.....	\$31,465	\$42
Deposits with Segregated Accounts.....		
Receivables (Net of Allowances for Uncollectibles)		
Taxes.....		
Accounts.....	1,610	
Due from Other Funds.....		
Due from Component Unit.....		
Due from Other Governments.....		
Interfund Receivable.....	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>\$33,075</u>	<u>\$42</u>
LIABILITIES:		
Accounts Payable.....	\$60	
Accrued Wages and Benefits.....		
Due to Other Funds.....		
Advances from Other Funds.....		
Deferred Revenue.....		
Accrued Interest Payable.....		
Interfund Payable.....		
Bond Anticipation Notes.....	<u>0</u>	<u>\$0</u>
TOTAL LIABILITIES	60	0
FUND BALANCES:		
Reserved for Encumbrances.....	220	
Unreserved/Undesignated.....	<u>32,795</u>	<u>42</u>
TOTAL FUND BALANCES	<u>33,015</u>	<u>42</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$33,075</u>	<u>\$42</u>

Continued

<u>Victim Witness Grants</u>	<u>Drug Consortium</u>	<u>Spring Lakes Park</u>	<u>Recreation & Parks Donations</u>	<u>Equipment Acquisition</u>
\$159,718	\$98,113	\$41,152	\$6,891	\$2,128,726
2,805	45,122			39,526
7,894				
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$170,417</u>	<u>\$143,235</u>	<u>\$41,152</u>	<u>\$6,891</u>	<u>\$2,168,252</u>
\$28,724			\$100	\$39,261
8,384	\$2,017			
				21,529
175,748	15,000	\$30,000		
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,900,000</u>
212,856	17,017	30,000	100	1,960,790
4,372	3,511	17,600	8	722,189
<u>(46,811)</u>	<u>122,707</u>	<u>(6,448)</u>	<u>6,783</u>	<u>(514,727)</u>
<u>(42,439)</u>	<u>126,218</u>	<u>11,152</u>	<u>6,791</u>	<u>207,462</u>
<u>\$170,417</u>	<u>\$143,235</u>	<u>\$41,152</u>	<u>\$6,891</u>	<u>\$2,168,252</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 1999

	D.A.R.E Donations	Green Tree Trust
ASSETS:		
Pooled Cash and Cash Equivalents.....	\$8,282	\$1,880
Deposits with Segregated Accounts.....		500
Receivables (Net of Allowances for Uncollectibles)		
Taxes.....		
Accounts.....		
Due from Other Funds.....		
Due from Component Unit.....		
Due from Other Governments.....		
Interfund Receivable.....	0	0
TOTAL ASSETS	<u>\$8,282</u>	<u>\$2,380</u>
LIABILITIES:		
Accounts Payable.....	\$48	
Accrued Wages and Benefits.....		
Due to Other Funds.....		
Advances from Other Funds.....		
Deferred Revenue.....		
Accrued Interest Payable.....		
Interfund Payable.....		
Bond Anticipation Notes.....	0	\$0
TOTAL LIABILITIES	48	0
FUND BALANCES:		
Reserved for Encumbrances.....	4,300	
Unreserved/Undesignated.....	3,934	2,380
TOTAL FUND BALANCES	<u>8,234</u>	<u>2,380</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$8,282</u>	<u>\$2,380</u>

<u>Building Regulations</u>	<u>Inmate Fees Medical</u>	<u>Common Pleas Grants</u>	<u>Traffic Law Enforcement</u>	<u>Court Security Grants</u>	<u>Totals</u>
\$2,274	\$5,008	\$51,675	\$3,681	\$33,628	\$14,312,621 53,553
	123				9,732,117 494,223 207,965 77,777 1,222,478 1,615
<u>0</u> <u>\$2,274</u>	<u>0</u> <u>\$5,131</u>	<u>0</u> <u>\$51,675</u>	<u>0</u> <u>\$3,681</u>	<u>0</u> <u>\$33,628</u>	<u>1,615</u> <u>\$26,102,349</u>
		\$17,086		\$2,100	\$1,090,710 1,106,568 45,214 500,000 9,751,373 21,529 597,618 1,900,000
<u>\$0</u> 0	<u>\$0</u> 0	<u>0</u> 17,086	\$19,975 <u>0</u> 19,975	<u>0</u> 2,100	<u>1,900,000</u> 15,013,012
<u>2,274</u>	16 <u>5,115</u>	10,500 <u>24,089</u>	<u>(16,294)</u>	<u>31,528</u>	2,956,932 <u>8,132,405</u>
<u>2,274</u>	<u>5,131</u>	<u>34,589</u>	<u>(16,294)</u>	<u>31,528</u>	<u>11,089,337</u>
<u>\$2,274</u>	<u>\$5,131</u>	<u>\$51,675</u>	<u>\$3,681</u>	<u>\$33,628</u>	<u>\$26,102,349</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Motor Vehicle Road & Bridge	Dog & Kennel
REVENUES:		
Taxes.....	\$606,021	
Charges for Services.....	191,962	\$403,293
Fines and Forfeitures.....	177,920	17,001
Intergovernmental Revenues.....	5,539,809	
Special Assessments.....	27,196	
Investment Earnings.....		
Other Revenue.....	<u>4,997</u>	<u>6,384</u>
TOTAL REVENUES.....	6,547,905	426,678
EXPENDITURES:		
Current:		
General Government		
Legislative and Executive.....		37,419
Judicial.....		
Public Safety.....		
Public Works.....	5,064,350	
Health.....		533,888
Human Services.....		
Conservation and Recreation.....		
Community and Economic Development.....		
Debt Service:		
Principal Retirement.....		
Interest and Fiscal Charges.....	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES.....	<u>5,064,350</u>	<u>571,307</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	1,483,555	(144,629)
OTHER FINANCING SOURCES (USES):		
Proceeds from Capital Leases.....		
Operating Transfers In.....	84,626	142,292
Operating Transfers (Out).....	<u>(477,006)</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES).....	<u>(392,380)</u>	<u>142,292</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES.....	1,091,175	(2,337)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR.....	<u>1,712,614</u>	<u>115,400</u>
FUND BALANCE (DEFICIT) AT END OF YEAR.....	<u>\$2,803,789</u>	<u>\$113,063</u>

Continued

Department of Health & Human Services	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling	Community Mental Health
	\$1,049,351	\$17,603	\$100	\$1,870,271
\$6,263,303		337,759	6,458	
<u>921,685</u>	<u>989</u>	<u>349</u>	<u>1,715</u>	<u>0</u>
7,184,988	1,050,340	355,711	8,273	1,870,271
	1,127,807	74,923		
		367,914		
7,341,927				1,860,641
			7,244	
9,176				
<u>402</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>7,351,505</u>	<u>1,127,807</u>	<u>442,837</u>	<u>7,244</u>	<u>1,860,641</u>
(166,517)	(77,467)	(87,126)	1,029	9,630
369,138		111,953		
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>369,138</u>	<u>0</u>	<u>111,953</u>	<u>0</u>	<u>0</u>
202,621	(77,467)	24,827	1,029	9,630
<u>290,950</u>	<u>1,486,324</u>	<u>790,285</u>	<u>8,326</u>	<u>32,191</u>
<u>\$493,571</u>	<u>\$1,408,857</u>	<u>\$815,112</u>	<u>\$9,355</u>	<u>\$41,821</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Community Development <u>Block Grant</u>	Childrens Services <u>Board</u>
REVENUES:		
Taxes.....		\$1,892,792
Charges for Services.....		50,928
Fines and Forfeitures.....		
Intergovernmental Revenues.....	\$562,177	3,352,984
Special Assessments.....		
Investment Earnings.....		
Other Revenue.....	<u>35,397</u>	<u>35,726</u>
TOTAL REVENUES.....	597,574	5,332,430
EXPENDITURES:		
Current:		
General Government		
Legislative and Executive.....		
Judicial.....		
Public Safety.....		
Public Works.....		
Health.....		
Human Services.....		4,912,964
Conservation and Recreation.....		
Community and Economic Development.....	495,686	
Debt Service:		
Principal Retirement.....		
Interest and Fiscal Charges.....	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES.....	<u>495,686</u>	<u>4,912,964</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	101,888	419,466
OTHER FINANCING SOURCES (USES):		
Proceeds from Capital Leases.....		
Operating Transfers In.....	20,000	
Operating Transfers (Out).....	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES).....	<u>20,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES.....	121,888	419,466
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR.....	<u>74,428</u>	<u>1,566,279</u>
FUND BALANCE (DEFICIT) AT END OF YEAR.....	<u>\$196,316</u>	<u>\$1,985,745</u>

Continued

Board of Mental Retardation & Developmental <u>Disabilities</u>	Child Support Enforcement <u>Agency</u>	County Home	Hospital <u>Levy</u>	County Hotel <u>Lodging</u>
\$3,361,312			\$484,817	\$542,908
226,611	\$408,158	\$4,089,653		
2,205,164	1,636,414		43,027	
<u>30,518</u>	<u>604</u>	<u>18,276</u>	<u>0</u>	<u>21,226</u>
5,823,605	2,045,176	4,107,929	527,844	564,134
6,110,841	2,157,801	4,668,152	526,765	545,793
8,253				
<u>1,580</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>6,120,674</u>	<u>2,157,801</u>	<u>4,668,152</u>	<u>526,765</u>	<u>545,793</u>
(297,069)	(112,625)	(560,223)	1,079	18,341
11,428				
1,721		339,695		
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>13,149</u>	<u>0</u>	<u>339,695</u>	<u>0</u>	<u>0</u>
(283,920)	(112,625)	(220,528)	1,079	18,341
<u>1,136,020</u>	<u>955,738</u>	<u>181,517</u>	<u>8,340</u>	<u>294,750</u>
<u>\$852,100</u>	<u>\$843,113</u>	<u>(\$39,011)</u>	<u>\$9,419</u>	<u>\$313,091</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Residential Treatment Center	Adult Day Care
REVENUES:		
Taxes.....		
Charges for Services.....		\$213,916
Fines and Forfeitures.....		
Intergovernmental Revenues.....	\$370,189	91,565
Special Assessments.....		
Investment Earnings.....		
Other Revenue.....	<u>49,448</u>	<u>3,894</u>
TOTAL REVENUES.....	419,637	309,375
EXPENDITURES:		
Current:		
General Government		
Legislative and Executive.....		
Judicial.....		
Public Safety.....	442,602	
Public Works.....		
Health.....		
Human Services.....		395,779
Conservation and Recreation.....		
Community and Economic Development.....		
Debt Service:		
Principal Retirement.....		
Interest and Fiscal Charges.....	0	0
TOTAL EXPENDITURES.....	<u>442,602</u>	<u>395,779</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	(22,965)	(86,404)
OTHER FINANCING SOURCES (USES):		
Proceeds from Capital Leases.....		
Operating Transfers In.....		85,203
Operating Transfers (Out).....	0	0
TOTAL OTHER FINANCING SOURCES (USES).....	0	<u>85,203</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES.....	(22,965)	(1,201)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR.....	<u>340,798</u>	<u>17,772</u>
FUND BALANCE (DEFICIT) AT END OF YEAR.....	<u>\$317,833</u>	<u>\$16,571</u>

Continued

<u>Drug Law Enforcement</u>	<u>Home Arrest</u>	<u>Garbage & Refuse Disposal</u>	<u>Indigent Drivers</u>	<u>Intensive Supervision</u>
\$1,618	\$295 168,239	\$543,636	\$1,099 313	
0	33	19,918	0	\$34
1,618	168,567	563,554	1,412	34
45,893	164,068	456,938		121,248
0	0	0	0	0
<u>45,893</u>	<u>164,068</u>	<u>456,938</u>	<u>0</u>	<u>121,248</u>
(44,275)	4,499	106,616	1,412	(121,214)
0	0	14,152 0	0	0
0	0	<u>14,152</u>	0	0
(44,275)	4,499	120,768	1,412	(121,214)
<u>158,341</u>	<u>20,016</u>	<u>233,431</u>	<u>4,283</u>	<u>121,248</u>
<u>\$114,066</u>	<u>\$24,515</u>	<u>\$354,199</u>	<u>\$5,695</u>	<u>\$34</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES..
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Indigent <u>Guardianship</u>	Childrens <u>Trust</u>
REVENUES:		
Taxes.....		
Charges for Services.....	\$20,080	
Fines and Forfeitures.....		
Intergovernmental Revenues.....		
Special Assessments.....		
Investment Earnings.....		
Other Revenue.....	<u>0</u>	<u>\$0</u>
TOTAL REVENUES.....	20,080	0
EXPENDITURES:		
Current:		
General Government		
Legislative and Executive.....		
Judicial.....		
Public Safety.....	4,215	
Public Works.....		
Health.....		
Human Services.....		
Conservation and Recreation.....		
Community and Economic Development.....		
Debt Service:		
Principal Retirement.....		
Interest and Fiscal Charges.....	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES.....	4,215	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	15,865	0
OTHER FINANCING SOURCES (USES):		
Proceeds from Capital Leases.....		
Operating Transfers In.....		
Operating Transfers (Out).....	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES).....	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES.....	15,865	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR.....	<u>17,150</u>	<u>42</u>
FUND BALANCE (DEFICIT) AT END OF YEAR.....	<u>\$33,015</u>	<u>\$42</u>

Continued

<u>Victim Witness Grants</u>	<u>Drug Consortium</u>	<u>Spring Lakes Park</u>	<u>Recreation & Parks Donations</u>	<u>Equipment Acquisition</u>
\$37,458				\$707,193
	\$168,971			27,459
205,653	145,218		\$8,261	836
				269
<u>111</u>	<u>44,049</u>	<u>\$0</u>	<u>2,596</u>	<u>2,093</u>
243,222	358,238	0	10,857	737,850
				242,322
				20,439
302,258	219,730			218,861
			6,829	
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,393</u>
<u>302,258</u>	<u>219,730</u>	<u>0</u>	<u>6,829</u>	<u>514,015</u>
(59,036)	138,508	0	4,028	223,835
		10,000		
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(450,385)</u>
<u>0</u>	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>(450,385)</u>
(59,036)	138,508	10,000	4,028	(226,550)
<u>16,597</u>	<u>(12,290)</u>	<u>1,152</u>	<u>2,763</u>	<u>434,012</u>
<u>(\$42,439)</u>	<u>\$126,218</u>	<u>\$11,152</u>	<u>\$6,791</u>	<u>\$207,462</u>

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	D.A.R.E Donations	Green Tree Trust
REVENUES:		
Taxes.....		
Charges for Services.....		
Fines and Forfeitures.....		
Intergovernmental Revenues.....		
Special Assessments.....		
Investment Earnings.....		
Other Revenue.....	<u>\$14,397</u>	<u>\$1,275</u>
TOTAL REVENUES.....	14,397	1,275
EXPENDITURES:		
Current:		
General Government		
Legislative and Executive.....		
Judicial.....	9,933	
Public Safety.....		
Public Works.....		
Health.....		
Human Services.....		
Conservation and Recreation.....		2,052
Community and Economic Development.....		
Debt Service:		
Principal Retirement.....		
Interest and Fiscal Charges.....	0	0
TOTAL EXPENDITURES.....	9,933	2,052
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	4,464	(777)
OTHER FINANCING SOURCES (USES):		
Proceeds from Capital Leases.....		
Operating Transfers In.....		
Operating Transfers (Out).....	0	0
TOTAL OTHER FINANCING SOURCES (USES).....	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES.....	4,464	(777)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR.....	3,770	3,157
FUND BALANCE (DEFICIT) AT END OF YEAR.....	<u>\$8,234</u>	<u>\$2,380</u>

<u>Building Regulations</u>	<u>Inmate Fees Medical</u>	<u>Common Pleas Grants</u>	<u>Traffic Law Enforcement</u>	<u>Court Security Grants</u>	<u>Totals</u>
					\$8,758,121
	\$3,982				7,964,219
		\$126,722	\$3,681	\$79,536	394,068
					21,147,308
					27,196
					269
<u>\$0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,215,714</u>
0	3,982	126,722	3,681	79,536	39,506,895
					1,482,471
				48,008	78,380
	1,992	162,024	19,975		1,851,919
					5,740,149
					9,032,135
					19,476,623
					16,125
					1,041,479
					17,429
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34,375</u>
<u>0</u>	<u>1,992</u>	<u>162,024</u>	<u>19,975</u>	<u>48,008</u>	<u>38,771,085</u>
0	1,990	(35,302)	(16,294)	31,528	735,810
					11,428
					1,178,780
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(927,391)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>262,817</u>
0	1,990	(35,302)	(16,294)	31,528	998,627
<u>2.274</u>	<u>3.141</u>	<u>69.891</u>	<u>0</u>	<u>0</u>	<u>10,090.710</u>
<u>\$2.274</u>	<u>\$5.131</u>	<u>\$34.589</u>	<u>(\$16.294)</u>	<u>\$31.528</u>	<u>\$11,089.337</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

MOTOR VEHICLE, ROAD AND BRIDGE

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes.....	\$604,746	\$604,670	(\$76)
Charges for Services.....	189,573	198,591	9,018
Fines and Forfeitures.....	162,753	178,531	15,778
Intergovernmental.....	4,936,521	5,247,388	310,867
Special Assessments.....	27,476	27,476	0
Investment Earnings.....	22,000	0	(22,000)
Other.....	<u>46,222</u>	<u>4,997</u>	<u>(41,225)</u>
Total Revenue.....	5,989,291	6,261,653	272,362
Expenditures:			
Public Works:			
County Engineer- MVGT:			
Personal Services.....	1,963,137	1,929,275	33,862
Materials and Supplies.....	1,033,208	978,633	54,575
Contractual Services.....	526,636	475,798	50,838
Other.....	106,396	64,166	42,230
Capital Outlay.....	<u>1,058,932</u>	<u>1,057,084</u>	<u>1,848</u>
Total County Engineer- MVGT.....	4,688,309	4,504,956	183,353
County Engineer - Bridge:			
Personal Services.....	239,360	228,386	10,974
Materials and Supplies.....	205,400	165,202	40,198
Contractual Services.....	35,000	23,958	11,042
Other.....	28,500	21,909	6,591
Capital Outlay.....	<u>146,345</u>	<u>78,797</u>	<u>67,548</u>
Total County Engineer - Bridge.....	654,605	518,252	136,353
County Engineer - Ditches:			
Materials and Supplies.....	6,000	4,821	1,179
Contractual Services.....	12,000	6,001	5,999
Other.....	30,538	29,038	1,500
Capital Outlay.....	<u>500</u>	<u>0</u>	<u>500</u>
Total County Engineer - Ditches.....	49,038	39,860	9,178
Total Expenditures.....	5,391,952	5,063,068	328,884
Excess (Deficiency) of Revenues Over Expenditures.....	597,339	1,198,585	601,246
Other Financing Sources (Uses):			
Operating Transfers In.....	77,038	84,626	7,588
Operating Transfers Out.....	(477,050)	(477,006)	44
Advances Out.....	<u>(150,000)</u>	<u>(150,000)</u>	<u>0</u>
Total Other Financing Sources (Uses).....	(550,012)	(542,380)	7,632
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses).....	47,327	656,205	608,878
Fund Balance (Deficit) at Beginning of Year.....	1,878,479	1,878,479	0
Prior Year Encumbrances Appropriated.....	90,113	90,113	0
Fund Balance (Deficit) at End of Year.....	<u>\$2,015,919</u>	<u>\$2,624,797</u>	<u>\$608,878</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>DOG & KENNEL</u>		Variance
	<u>Revised</u> <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)
Revenues:			
Charges for Services.....	\$455,000	\$403,303	(\$51,697)
Fines and Forfeitures.....	15,000	16,615	1,615
Other.....	<u>3,500</u>	<u>6,410</u>	<u>2,910</u>
Total Revenues.....	473,500	426,328	(47,172)
Expenditures:			
Health:			
Animal Control:			
Personal Services.....	444,812	439,387	5,425
Materials and Supplies.....	22,370	21,718	652
Contractual Services.....	34,572	31,630	2,942
Other.....	7,987	7,761	226
Capital Outlay.....	<u>23,764</u>	<u>23,754</u>	<u>10</u>
Total Animal Control.....	533,505	524,250	9,255
General Government: Legislative and Executive:			
Auditor:			
Personal Services.....	24,705	24,591	114
Materials and Supplies.....	7,882	7,882	0
Other.....	88,387	0	88,387
Capital Outlay.....	<u>2,405</u>	<u>2,290</u>	<u>115</u>
Total Auditor.....	<u>123,379</u>	<u>34,763</u>	<u>88,616</u>
Total Expenditures.....	656,884	559,013	97,871
Excess (Deficiency) of Revenues Over Expenditures.....	(183,384)	(132,685)	50,699
Other Financing Sources (Uses):			
Operating Transfers In.....	<u>142,292</u>	<u>142,292</u>	<u>0</u>
Total Other Financing Sources (Uses).....	<u>142,292</u>	<u>142,292</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses).....	(41,092)	9,607	50,699
Fund Balance (Deficit) at Beginning of Year.....	113,618	113,618	0
Prior Year Encumbrances Appropriated.....	<u>12,476</u>	<u>12,476</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$85,002</u>	<u>\$135,701</u>	<u>\$50,699</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>DEPARTMENT OF HEALTH & HUMAN SERVICES</u>		
	<u>Revised</u>		Variance
	<u>Budget</u>	<u>Actual</u>	Favorable
			<u>(Unfavorable)</u>
Revenues:			
Intergovernmental	\$6,019,523	\$6,263,303	\$243,780
Other.....	<u>532,500</u>	<u>919,967</u>	<u>387,467</u>
Total Revenues.....	6,552,023	7,183,270	631,247
Expenditures:			
Human Services:			
Public Assistance:			
Personal Services.....	2,903,224	2,791,728	111,496
Materials and Supplies.....	258,325	242,631	15,694
Contractual Services.....	4,173,652	4,146,332	27,320
Other.....	56,665	44,818	11,847
Capital Outlay.....	<u>158,944</u>	<u>148,503</u>	<u>10,441</u>
Total Expenditures.....	<u>7,550,810</u>	<u>7,374,012</u>	<u>176,798</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(998,787)	(190,742)	808,045
Other Financing Sources (Uses):			
Operating Transfers In.....	<u>423,241</u>	<u>369,138</u>	<u>(54,103)</u>
Total Other Financing Sources (Uses).....	<u>423,241</u>	<u>369,138</u>	<u>(54,103)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses).....	(575,546)	178,396	753,942
Fund Balance (Deficit) at Beginning of Year.....	404,969	404,969	0
Prior Year Encumbrances Appropriated.....	<u>170,577</u>	<u>170,577</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$0</u>	<u>\$753,942</u>	<u>\$753,942</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>REAL ESTATE ASSESSMENT</u>		
	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services.....	\$1,049,133	\$1,049,352	\$219
Other.....	949	954	5
Total Revenues.....	<u>1,050,082</u>	<u>1,050,306</u>	224
Expenditures:			
General Government: Legislative and Executive Auditor:			
Personal Services.....	153,180	148,070	5,110
Materials and Supplies.....	12,000	10,400	1,600
Contractual Services.....	1,508,048	1,470,844	37,204
Other.....	9,800	4,031	5,769
Capital Outlay.....	<u>14,547</u>	<u>5,878</u>	<u>8,669</u>
Total Auditor.....	<u>1,697,575</u>	<u>1,639,223</u>	58,352
Board of Revisions:			
Contractual Services.....	<u>1,000</u>	<u>182</u>	<u>818</u>
Total Board of Revisions.....	<u>1,000</u>	<u>182</u>	<u>818</u>
Geographic Information Systems:			
Personal Services.....	274,932	247,969	26,963
Materials and Supplies.....	5,100	4,781	319
Contractual Services.....	307,282	283,835	23,447
Other.....	8,000	5,555	2,445
Capital Outlay.....	<u>32,413</u>	<u>15,444</u>	<u>16,969</u>
Total Geographic Information Systems.....	<u>627,727</u>	<u>557,584</u>	<u>70,143</u>
Total Expenditures.....	<u>2,326,302</u>	<u>2,196,989</u>	<u>129,313</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(1,276,220)	(1,146,683)	129,537
Fund Balance (Deficit) at Beginning of Year.....	713,136	713,136	0
Prior Year Encumbrances Appropriated.....	<u>851,291</u>	<u>851,291</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$288,207</u>	<u>\$417,744</u>	<u>\$129,537</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

YOUTH SERVICE SUBSIDY

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services.....	\$2,000	\$17,603	\$15,603
Intergovernmental	4,877,800	337,759	(4,540,041)
Other.....	<u>2,443</u>	<u>349</u>	<u>(2,094)</u>
Total Revenues.....	4,882,243	355,711	(4,526,532)
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services.....	391,787	308,333	83,454
Materials and Supplies.....	77,827	28,608	49,219
Contractual Services.....	157,754	23,460	134,294
Other.....	584,633	23,354	561,279
Capital Outlay.....	<u>10,329</u>	<u>732</u>	<u>9,597</u>
Total Juvenile Court.....	1,222,330	384,487	837,843
General Government: Legislative and Executive:			
Prosecutor:			
Personal Services.....	115,451	67,137	48,314
Capital Outlay.....	<u>2,273</u>	<u>2,273</u>	<u>0</u>
Total Prosecutor.....	<u>117,724</u>	<u>69,410</u>	<u>48,314</u>
Total Expenditures.....	<u>1,340,054</u>	<u>453,897</u>	<u>886,157</u>
Excess (Deficiency) of Revenues Over Expenditures.....	3,542,189	(98,186)	(3,640,375)
Other Financing Sources (Uses):			
Operating Transfers In.....	93,601	111,953	18,352
Advances In.....	<u>0</u>	<u>2,966</u>	<u>2,966</u>
Total Other Financing Sources (Uses).....	<u>93,601</u>	<u>114,919</u>	<u>21,318</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses).....	3,635,790	16,733	(3,619,057)
Fund Balance (Deficit) at Beginning of Year.....	790,234	790,234	0
Prior Year Encumbrances Appropriated.....	<u>10,968</u>	<u>10,968</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$4,436,992</u>	<u>\$817,935</u>	<u>(\$3,619,057)</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>LITTER CONTROL AND RECYCLING</u>		
	<u>Revised</u>		Variance
	<u>Budget</u>	<u>Actual</u>	Favorable
			<u>(Unfavorable)</u>
Revenues:			
Charges for Services.....	\$100	\$100	\$0
Intergovernmental	8,073	6,458	(1,615)
Other.....	<u>100</u>	<u>1,715</u>	<u>1,615</u>
Total Revenues.....	8,273	8,273	0
Expenditures:			
Conservation and Recreation:			
Sanitary Engineer:			
Personal Services.....	197	0	197
Contractual Services.....	650	109	541
Other.....	6,081	5,316	765
Capital Outlay.....	<u>2,760</u>	<u>2,300</u>	<u>460</u>
Total Expenditures.....	<u>9,688</u>	<u>7,725</u>	<u>1,963</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(1,415)	548	1,963
Other Financing Sources (Uses):			
Operating Transfers In.....	1,615	0	(1,615)
Advances In.....	<u>1,385</u>	<u>1,615</u>	<u>230</u>
Total Other Financing Sources (Uses).....	<u>3,000</u>	<u>1,615</u>	<u>(1,385)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses).....	1,585	2,163	578
Fund Balance (Deficit) at Beginning of Year.....	<u>8,327</u>	<u>8,327</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$9,912</u>	<u>\$10,490</u>	<u>\$578</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
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 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

COMMUNITY MENTAL HEALTH

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes.....	<u>\$1,860,522</u>	<u>\$1,860,522</u>	<u>\$0</u>
Total Revenues.....	1,860,522	1,860,522	0
Expenditures:			
Health:			
Community Mental Health:			
Other.....	<u>1,860,641</u>	<u>1,860,641</u>	<u>0</u>
Total Expenditures.....	<u>1,860,641</u>	<u>1,860,641</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(119)	(119)	0
Fund Balance (Deficit) at Beginning of Year.....	<u>119</u>	<u>119</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>		
	<u>Revised</u>		Variance
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$505,810	\$513,885	\$8,075
Other.....	<u>26,573</u>	<u>28,198</u>	<u>1,625</u>
Total Revenues.....	532,383	542,083	9,700
Expenditures:			
Community and Economic Development:			
Department of Development:			
Materials and Supplies.....	10,731	1,851	8,880
Contractual Services.....	501,450	477,889	23,561
Other.....	41,463	11,129	30,334
Capital Outlay.....	<u>4,546</u>	<u>4,546</u>	<u>0</u>
Total Expenditures.....	<u>558,190</u>	<u>495,415</u>	<u>62,775</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(25,807)	46,668	72,475
Other Financing Sources (Uses):			
Operating Transfers In.....	20,000	20,000	0
Advances In.....	189,000	189,000	0
Advances Out.....	<u>(363,000)</u>	<u>(210,686)</u>	<u>152,314</u>
Total Other Financing Sources (Uses).....	<u>(154,000)</u>	<u>(1,686)</u>	<u>152,314</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses).....	(179,807)	44,982	224,789
Fund Balance (Deficit) at Beginning of Year.....	241,220	241,220	0
Prior Year Encumbrances Appropriated.....	<u>87</u>	<u>87</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$61,500</u>	<u>\$286,289</u>	<u>\$224,789</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
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 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

CHILDRENS SERVICES BOARD

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes.....	\$1,839,227	\$1,886,776	\$47,549
Charges for Services.....	0	50,935	50,935
Intergovernmental	3,273,052	3,082,450	(190,602)
Other.....	49,144	26,719	(22,425)
Total Revenues.....	5,161,423	5,046,880	(114,543)
Expenditures:			
Human Services:			
Children's Home:			
Materials and Supplies.....	130,534	120,587	9,947
Contractual Services.....	102,173	77,306	24,867
Other.....	53,299	29,010	24,289
Capital Outlay.....	64,370	58,236	6,134
Total Children's Home.....	350,376	285,139	65,237
Children Services Board:			
Personal Services.....	2,831,250	2,676,219	155,031
Materials and Supplies.....	103,290	72,058	31,232
Contractual Services.....	2,192,008	1,862,714	329,294
Other.....	359,950	243,425	116,525
Capital Outlay.....	72,897	8,418	64,479
Total Childrens Services Board.....	5,559,395	4,862,834	696,561
Total Expenditures.....	5,909,771	5,147,973	761,798
Excess (Deficiency) of Revenues Over Expenditures.....	(748,348)	(101,093)	647,255
Fund Balance (Deficit) at Beginning of Year.....	1,466,890	1,466,890	0
Prior Year Encumbrances Appropriated.....	163,884	163,884	0
Fund Balance (Deficit) at End of Year.....	882,426	1,529,681	647,255

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
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 ALL SPECIAL REVENUE FUNDS
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 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>BOARD OF MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes.....	\$3,291,913	\$3,352,229	\$60,316
Charges for Services.....	0	208,196	208,196
Intergovernmental	2,042,071	2,094,511	52,440
Other.....	<u>2,861</u>	<u>30,946</u>	<u>28,085</u>
Total Revenues.....	5,336,845	5,685,882	349,037
Expenditures:			
Health:			
Mental Retardation Services:			
Personal Services.....	3,969,137	3,687,758	281,379
Materials and Supplies.....	255,302	245,695	9,607
Contractual Services.....	2,284,726	2,120,203	164,523
Other.....	159,483	119,470	40,013
Capital Outlay.....	<u>109,158</u>	<u>82,179</u>	<u>26,979</u>
Total Expenditures.....	<u>6,777,806</u>	<u>6,255,305</u>	<u>522,501</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(1,440,961)	(569,423)	871,538
Other Financing Sources (Uses):			
Operating Transfers In.....	4,000	1,721	(2,279)
Repayment of Loans.....	85,000	15,000	(70,000)
Loans to Other Governments and Agencies.....	<u>(54,500)</u>	<u>(42,500)</u>	<u>12,000</u>
Total Other Financing Sources (Uses).....	<u>34,500</u>	<u>(25,779)</u>	<u>(60,279)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses).....	(1,406,461)	(595,202)	811,259
Fund Balance (Deficit) at Beginning of Year.....	1,377,751	1,377,751	0
Prior Year Encumbrances Appropriated.....	<u>169,885</u>	<u>169,885</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$141,175</u>	<u>\$952,434</u>	<u>\$811,259</u>

GREENE COUNTY, OHIO
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 ALL SPECIAL REVENUE FUNDS
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 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

CHILD SUPPORT ENFORCEMENT AGENCY

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Charges for Services.....	\$320,000	\$443,508	\$123,508
Intergovernmental	1,777,731	1,636,414	(141,317)
Other.....	<u>11,000</u>	<u>604</u>	<u>(10,396)</u>
Total Revenues.....	2,108,731	2,080,526	(28,205)
Expenditures:			
Human Services:			
Bureau of Support:			
Personal Services.....	1,038,931	993,923	45,008
Materials and Supplies.....	15,080	3,868	11,212
Contractual Services.....	1,642,775	1,414,458	228,317
Other.....	95,600	37,473	58,127
Capital Outlay.....	<u>100,174</u>	<u>74,814</u>	<u>25,360</u>
Total Expenditures.....	<u>2,892,560</u>	<u>2,524,536</u>	<u>368,024</u>
Excess (Deficiency) of Revenues			
Over Expenditures.....	(783,829)	(444,010)	339,819
Fund Balance (Deficit) at Beginning of Year.....			
Prior Year Encumbrances Appropriated.....	<u>83,829</u>	<u>83,829</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$239,581</u>	<u>\$579,400</u>	<u>\$339,819</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
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 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>COUNTY HOME</u>		Variance
	Revised		Favorable
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Revenues:			
Charges for Services.....	\$4,494,815	\$3,833,181	(\$661,634)
Other.....	<u>50,300</u>	<u>18,508</u>	<u>(31,792)</u>
Total Revenues.....	4,545,115	3,851,689	(693,426)
Expenditures:			
Human Services:			
County Home:			
Personal Services.....	3,343,611	3,314,109	29,502
Materials and Supplies.....	556,603	520,589	36,014
Contractual Services.....	916,317	874,130	42,187
Other.....	48,270	36,964	11,306
Capital Outlay.....	<u>15,760</u>	<u>10,645</u>	<u>5,115</u>
Total Expenditures.....	<u>4,880,561</u>	<u>4,756,437</u>	<u>124,124</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(335,446)	(904,748)	(569,302)
Other Financing Sources (Uses):			
Operating Transfers In.....	<u>88,219</u>	<u>339,695</u>	<u>251,476</u>
Total Other Financing Sources (Uses).....	<u>88,219</u>	<u>339,695</u>	<u>251,476</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses).....	(247,227)	(565,053)	(317,826)
Fund Balance (Deficit) at Beginning of Year.....	562,176	562,176	0
Prior Year Encumbrances Appropriated.....	<u>2,884</u>	<u>2,884</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$317,833</u>	<u>\$7</u>	<u>(\$317,826)</u>

GREENE COUNTY, OHIO
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 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
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Continued

	<u>HOSPITAL LEVY</u>		Variance Favorable (Unfavorable)
	<u>Revised Budget</u>	<u>Actual</u>	
Revenues:			
Taxes.....	\$483,737	\$483,737	\$0
Intergovernmental.....	<u>43,027</u>	<u>43,027</u>	<u>0</u>
Total Revenues.....	526,764	526,764	0
Expenditures:			
Health:			
Commissioners - Hospital Operating:			
Other.....	<u>526,764</u>	<u>526,764</u>	<u>0</u>
Total Expenditures.....	<u>526,764</u>	<u>526,764</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures.....	0	0	0
Fund Balance (Deficit) at Beginning of Year.....	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>COUNTY HOTEL LODGING</u>		
	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Taxes.....	\$530,000	\$542,908	\$12,908
Other.....	<u>25,000</u>	<u>21,226</u>	<u>(3,774)</u>
Total Revenues.....	555,000	564,134	9,134
Expenditures:			
Community and Economic Development:			
Convention and Visitor's Bureau:			
Personal Services.....	252,370	224,041	28,329
Materials and Supplies.....	30,777	26,614	4,163
Contractual Services.....	76,473	62,957	13,516
Other.....	186,782	182,529	4,253
Capital Outlay.....	<u>76,075</u>	<u>74,166</u>	<u>1,909</u>
Total Expenditures.....	<u>622,477</u>	<u>570,307</u>	<u>52,170</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(67,477)	(6,173)	61,304
Fund Balance (Deficit) at Beginning of Year.....	263,181	263,181	0
Prior Year Encumbrances Appropriated.....	<u>55,778</u>	<u>55,778</u>	0
Fund Balance (Deficit) at End of Year.....	<u>\$251,482</u>	<u>\$312,786</u>	<u>\$61,304</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

RESIDENTIAL TREATMENT CENTER

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$445,000	\$370,189	(\$74,811)
Other.....	<u>0</u>	<u>49,448</u>	<u>49,448</u>
Total Revenues.....	445,000	419,637	(25,363)
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services.....	419,758	352,992	66,766
Materials and Supplies.....	117,731	85,364	32,367
Contractual Services.....	98,583	10,369	88,214
Other.....	90,666	10,138	80,528
Capital Outlay.....	<u>50,000</u>	<u>0</u>	<u>50,000</u>
Total Expenditures.....	<u>776,738</u>	<u>458,863</u>	<u>317,875</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(331,738)	(39,226)	292,512
Fund Balance (Deficit) at Beginning of Year.....	333,273	333,273	0
Prior Year Encumbrances Appropriated.....	<u>25,465</u>	<u>25,465</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$27,000</u>	<u>\$319,512</u>	<u>\$292,512</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>ADULT DAY CARE</u>		Variance Favorable (Unfavorable)
	<u>Revised Budget</u>	<u>Actual</u>	
Revenues:			
Charges for Services.....	\$201,167	\$207,818	\$6,651
Intergovernmental	86,000	78,407	(7,593)
Other.....	<u>5,000</u>	<u>3,905</u>	<u>(1,095)</u>
Total Revenues.....	292,167	290,130	(2,037)
Expenditures:			
Human Services:			
County Home Adult Day Care:			
Personal Services.....	322,612	322,229	383
Materials and Supplies.....	20,104	19,860	244
Contractual Services.....	49,926	47,954	1,972
Other.....	8,293	7,104	1,189
Capital Outlay.....	<u>200</u>	<u>186</u>	<u>14</u>
Total Expenditures.....	<u>401,135</u>	<u>397,333</u>	<u>3,802</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(108,968)	(107,203)	1,765
Other Financing Sources (Uses):			
Operating Transfers In.....	<u>85,203</u>	<u>85,203</u>	<u>0</u>
Total Other Financing Sources (Uses).....	<u>85,203</u>	<u>85,203</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses).....	(23,765)	(22,000)	1,765
Fund Balance (Deficit) at Beginning of Year.....	17,386	17,386	0
Prior Year Encumbrances Appropriated.....	<u>8,765</u>	<u>8,765</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$2,386</u>	<u>\$4,151</u>	<u>\$1,765</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>DRUG LAW ENFORCEMENT</u>		
	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Fines and Forfeitures.....	<u>\$2,930</u>	<u>\$1,828</u>	<u>(\$1,102)</u>
Total Revenues.....	2,930	1,828	(1,102)
Expenditures:			
Public Safety:			
Prosecutor:			
Materials and Supplies.....	19,236	0	19,236
Other.....	4,975	2,748	2,227
Capital Outlay.....	<u>135,723</u>	<u>97,340</u>	<u>38,383</u>
Total Expenditures.....	<u>159,934</u>	<u>100,088</u>	<u>59,846</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(157,004)	(98,260)	58,744
Fund Balance (Deficit) at Beginning of Year.....	<u>158,106</u>	<u>158,106</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$1,102</u>	<u>\$59,846</u>	<u>\$58,744</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>HOME ARREST</u>		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues:			
Charges for Services.....	\$2,000	\$295	(\$1,705)
Intergovernmental	172,239	168,239	(4,000)
Other.....	<u>33</u>	<u>33</u>	<u>0</u>
Total Revenues.....	174,272	168,567	(5,705)
Expenditures:			
Public Safety:			
Common Pleas Court:			
Personal Services.....	162,711	140,000	22,711
Materials and Supplies.....	4,789	1,799	2,990
Contractual Services.....	22,373	18,256	4,117
Other.....	<u>2,698</u>	<u>1,138</u>	<u>1,560</u>
Total Expenditures.....	<u>192,571</u>	<u>161,193</u>	<u>31,378</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(18,299)	7,374	25,673
Other Financing Sources (Uses):			
Advances In.....	0	4,000	4,000
Advances Out.....	<u>(4,000)</u>	<u>(4,000)</u>	<u>0</u>
Total Other Financing Sources (Uses).....	<u>(4,000)</u>	<u>0</u>	<u>4,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses).....	(22,299)	7,374	29,673
Fund Balance (Deficit) at Beginning of Year.....	<u>24,466</u>	<u>24,466</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$2,167</u>	<u>\$31,840</u>	<u>\$29,673</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

GARBAGE AND REFUSE DISPOSAL

	Revised <u>Budget</u>	Actual	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Charges for Services.....	\$486,127	\$534,451	\$48,324
Other.....	<u>20,210</u>	<u>21,045</u>	<u>835</u>
Total Revenues.....	506,337	555,496	49,159
Expenditures:			
Public Works:			
Sanitary Engineer:			
Personal Services.....	301,759	292,014	9,745
Materials and Supplies.....	42,338	33,566	8,772
Contractual Services.....	153,133	124,378	28,755
Other.....	14,376	6,257	8,119
Capital Outlay.....	<u>6,400</u>	<u>6,076</u>	<u>324</u>
Total Expenditures.....	<u>518,006</u>	<u>462,291</u>	<u>55,715</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(11,669)	93,205	104,874
Other Financing Sources (Uses):			
Operating Transfers In.....	12,657	14,152	1,495
Advances Out.....	<u>(1,615)</u>	<u>(1,615)</u>	<u>0</u>
Total Other Financing Sources (Uses).....	<u>11,042</u>	<u>12,537</u>	<u>1,495</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses).....	(627)	105,742	106,369
Fund Balance (Deficit) at Beginning of Year.....	192,592	192,592	0
Prior Year Encumbrances Appropriated.....	<u>9,586</u>	<u>9,586</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$201,551</u>	<u>\$307,920</u>	<u>\$106,369</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
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 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>INDIGENT DRIVERS</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines and Forfeitures.....	\$857	\$1,141	\$284
Intergovernmental	<u>313</u>	<u>313</u>	<u>0</u>
Total Revenues.....	1,170	1,454	284
Expenditures:			
Public Safety:			
Xenia Municipal Court:			
Capital Outlay.....	<u>2,632</u>	<u>0</u>	<u>2,632</u>
Total Xenia Municipal Court.....	2,632	0	2,632
Fairborn Municipal Court:			
Capital Outlay.....	<u>768</u>	<u>0</u>	<u>768</u>
Total Fairborn Municipal Court.....	<u>768</u>	<u>0</u>	<u>768</u>
Total Expenditures.....	<u>3,400</u>	<u>0</u>	<u>3,400</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(2,230)	1,454	3,684
Fund Balance (Deficit) at Beginning of Year.....	<u>4,168</u>	<u>4,168</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$1,938</u>	<u>\$5,622</u>	<u>\$3,684</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>INTENSIVE SUPERVISION</u>		
	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Other.....	<u>\$34</u>	<u>\$34</u>	<u>\$0</u>
Total Revenues.....	34	34	0
Expenditures:			
Public Safety:			
Common Pleas Court:			
Personal Services.....	521	521	0
Other.....	<u>120,727</u>	<u>120,727</u>	<u>0</u>
Total Expenditures.....	<u>121,248</u>	<u>121,248</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(121,214)	(121,214)	0
Fund Balance (Deficit) at Beginning of Year.....	<u>121,248</u>	<u>121,248</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$34</u>	<u>\$34</u>	<u>\$0</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
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 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>INDIGENT GUARDIANSHIP</u>		
	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services.....	<u>\$19,000</u>	<u>\$19,980</u>	<u>\$980</u>
Total Revenues.....	19,000	19,980	980
Expenditures:			
Public Safety:			
Probate Court:			
Contractual Services.....	9,500	3,625	5,875
Other.....	<u>9,720</u>	<u>1,910</u>	<u>7,810</u>
Total Expenditures.....	<u>19,220</u>	<u>5,535</u>	<u>13,685</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(220)	14,445	14,665
Fund Balance (Deficit) at Beginning of Year.....	16,520	16,520	0
Prior Year Encumbrances Appropriated.....	<u>220</u>	<u>220</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$16,520</u>	<u>\$31,185</u>	<u>\$14,665</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>CHILDRENS TRUST</u>		
	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Other.....	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues.....	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Public Safety:			
Sheriff:			
Other.....	<u>23</u>	<u>0</u>	<u>23</u>
Total Expenditures.....	<u>23</u>	<u>0</u>	<u>23</u>
Excess (Deficiency) of Revenues Over Expenditures.....	<u>(23)</u>	<u>0</u>	<u>23</u>
Fund Balance (Deficit) at Beginning of Year.....	<u>42</u>	<u>42</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$19</u>	<u>\$42</u>	<u>\$23</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

VICTIM WITNESS GRANTS

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services.....	\$40,000	\$37,288	(\$2,712)
Intergovernmental	208,633	213,255	4,622
Other.....	<u>75</u>	<u>110</u>	<u>35</u>
Total Revenues.....	248,708	250,653	1,945
Expenditures:			
Public Safety:			
Prosecutor:			
Personal Services.....	201,139	188,253	12,886
Other.....	128,113	125,075	3,038
Capital Outlay.....	<u>2,865</u>	<u>0</u>	<u>2,865</u>
Total Expenditures.....	<u>332,117</u>	<u>313,328</u>	<u>18,789</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(83,409)	(62,675)	20,734
Other Financing Sources (Uses):			
Operating Transfers In.....	4,372	0	(4,372)
Operating Transfers Out.....	(4,372)	0	4,372
Advances In.....	<u>6,000</u>	<u>6,000</u>	<u>0</u>
Total Other Financing Sources (Uses).....	<u>6,000</u>	<u>6,000</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses).....	(77,409)	(56,675)	20,734
Fund Balance (Deficit) at Beginning of Year.....	<u>194,934</u>	<u>194,934</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$117,525</u>	<u>\$138,259</u>	<u>\$20,734</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
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 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>DRUG CONSORTIUM</u>		
	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures.....	\$141,045	\$167,838	\$26,793
Intergovernmental	111,787	145,218	33,431
Other.....	<u>43</u>	<u>60</u>	<u>17</u>
Total Revenues.....	252,875	313,116	60,241
Expenditures:			
Public Safety:			
Commissioners:			
Personal Services.....	85,981	85,726	255
Materials and Supplies.....	5,034	5,034	0
Contractual Services.....	95,864	80,582	15,282
Other.....	54,431	48,394	6,037
Capital Outlay.....	<u>690</u>	<u>635</u>	<u>55</u>
Total Commissioners.....	242,000	220,371	21,629
Sheriff:			
Materials and Supplies.....	1,500	1,088	412
Contractual Services.....	5,500	4,375	1,125
Other.....	5,500	5,000	500
Capital Outlay.....	<u>2,500</u>	<u>0</u>	<u>2,500</u>
Total Sheriff.....	<u>15,000</u>	<u>10,463</u>	<u>4,537</u>
Total Expenditures.....	<u>257,000</u>	<u>230,834</u>	<u>26,166</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(4,125)	82,282	86,407
Fund Balance (Deficit) at Beginning of Year.....	7,792	7,792	0
Prior Year Encumbrances Appropriated.....	<u>4,528</u>	<u>4,528</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$8,195</u>	<u>\$94,602</u>	<u>\$86,407</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
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 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

SPRING LAKES PARK

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental.....	\$40,000	\$0	(\$40,000)
Other.....	25	25	0
Total Revenues.....	40,025	25	(40,000)
Expenditures:			
Conservation and Recreation:			
Recreation and Parks:			
Materials and Supplies.....	7,600	7,600	0
Other.....	1,127	0	1,127
Capital Outlay.....	<u>32,425</u>	<u>10,000</u>	<u>22,425</u>
Total Expenditures.....	<u>41,152</u>	<u>17,600</u>	<u>23,552</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(1,127)	(17,575)	(16,448)
Other Financing Sources (Uses):			
Operating Transfers In.....	0	10,000	10,000
Advances In.....	0	<u>30,000</u>	<u>30,000</u>
Total Other Financing Sources (Uses).....	0	<u>40,000</u>	<u>40,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses).....	(1,127)	22,425	23,552
Fund Balance (Deficit) at Beginning of Year.....	<u>1,127</u>	<u>1,127</u>	0
Fund Balance (Deficit) at End of Year.....	<u>\$0</u>	<u>\$23,552</u>	<u>\$23,552</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
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 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

RECREATION & PARKS DONATIONS

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental.....	\$8,261	\$8,261	\$0
Other.....	<u>2,596</u>	<u>2,596</u>	<u>0</u>
Total Revenues.....	10,857	10,857	0
Expenditures:			
Conservation and Recreation:			
Recreation and Parks:			
Materials and Supplies.....	1,675	927	748
Contractual Services.....	800	193	607
Other.....	3,563	65	3,498
Capital Outlay.....	<u>6,486</u>	<u>5,651</u>	<u>835</u>
Total Expenditures.....	<u>12,524</u>	<u>6,836</u>	<u>5,688</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(1,667)	4,021	5,688
Fund Balance (Deficit) at Beginning of Year.....	<u>2,763</u>	<u>2,763</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$1,096</u>	<u>\$6,784</u>	<u>\$5,688</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
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 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

EQUIPMENT ACQUISITION

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services.....	\$624,572	\$673,536	\$48,964
Fines and Forfeitures.....	21,800	27,430	5,630
Intergovernmental.....	3,000	836	(2,164)
Investment Earnings.....	269	269	0
Other.....	<u>2,092</u>	<u>2,092</u>	<u>0</u>
Total Revenues.....	651,734	704,164	52,430
Expenditures:			
General Government: Legislative and Executive:			
Commissioners:			
Materials and Supplies.....	5,000	1,098	3,902
Contractual Services.....	40,000	13,403	26,597
Other.....	32,000	1,330	30,670
Capital Outlay.....	<u>1,343,000</u>	<u>788,865</u>	<u>554,135</u>
Total Commissioners.....	1,420,000	804,696	615,304
Recorder:			
Materials and Supplies.....	28,600	27,814	786
Contractual Services.....	57,291	51,942	5,349
Capital Outlay.....	<u>31,502</u>	<u>31,061</u>	<u>441</u>
Total Recorder.....	117,393	110,817	6,576
Geographic Information Systems:			
Materials and Supplies.....	9,000	8,383	617
Contractual Services.....	7,925	5,975	1,950
Other.....	7,000	6,999	1
Capital Outlay.....	<u>10,000</u>	<u>9,933</u>	<u>67</u>
Total Geographic Information Systems.....	<u>33,925</u>	<u>31,290</u>	<u>2,635</u>
Total Legislative and Executive.....	1,571,318	946,803	624,515
Judicial:			
Clerk of Courts:			
Capital Outlay.....	<u>22,000</u>	<u>22,000</u>	<u>0</u>
Total Clerk of Courts.....	22,000	22,000	0
Domestic Relations Court:			
Capital Outlay.....	<u>3,587</u>	<u>0</u>	<u>3,587</u>
Total Domestic Relations Court.....	3,587	0	3,587
Juvenile Court:			
Capital Outlay.....	<u>56,763</u>	<u>1,090</u>	<u>55,673</u>
Total Juvenile Court.....	56,763	1,090	55,673
Probate Court:			
Contractual Services.....	500	480	20
Capital Outlay.....	<u>74,500</u>	<u>7,420</u>	<u>67,080</u>
Total Probate Court.....	<u>75,000</u>	<u>7,900</u>	<u>67,100</u>
Total Judicial.....	157,350	30,990	126,360
Public Safety:			
Sheriff:			
Capital Outlay.....	<u>836</u>	<u>0</u>	<u>836</u>
Total Sheriff.....	836	0	836
Public Works:			
Sanitary Engineer:			
Materials and Supplies.....	15,000	0	15,000
Contractual Services.....	29,676	23,089	6,587
Capital Outlay.....	<u>292,374</u>	<u>195,772</u>	<u>96,602</u>
Total Sanitary Engineer.....	337,050	218,861	118,189
Debt Service:			
Principal Retirement.....	350,000	350,000	0
Interest and Fiscal Charges.....	<u>142,950</u>	<u>10,864</u>	<u>132,086</u>
Total Expenditures.....	<u>2,559,504</u>	<u>1,557,518</u>	<u>1,001,986</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(1,907,770)	(853,354)	1,054,416
Other Financing Sources (Uses):			
Proceeds of Notes.....	2,250,000	2,250,000	0
Operating Transfers Out.....	<u>(450,385)</u>	<u>(450,385)</u>	<u>0</u>
Total Other Financing Sources (Uses).....	<u>1,799,615</u>	<u>1,799,615</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses).....	(108,155)	946,261	1,054,416
Fund Balance (Deficit) at Beginning of Year.....	422,677	422,677	0
Prior Year Encumbrances Appropriated.....	<u>5,494</u>	<u>5,494</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$320,016</u>	<u>\$1,374,432</u>	<u>\$1,054,416</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>D.A.R.E. DONATIONS</u>		
	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Other.....	<u>\$14,532</u>	<u>\$14,397</u>	<u>(\$135)</u>
Total Revenues.....	14,532	14,397	(135)
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies.....	8,294	7,606	688
Other.....	<u>14,566</u>	<u>11,320</u>	<u>3,246</u>
Total Expenditures.....	<u>22,860</u>	<u>18,926</u>	<u>3,934</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(8,328)	(4,529)	3,799
Fund Balance (Deficit) at Beginning of Year.....	4,835	4,835	0
Prior Year Encumbrances Appropriated.....	<u>3,629</u>	<u>3,629</u>	0
Fund Balance (Deficit) at End of Year.....	<u>\$136</u>	<u>\$3,935</u>	<u>\$3,799</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>GREEN TREE TRUST</u>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other.....	<u>\$975</u>	<u>\$1,275</u>	<u>\$300</u>
Total Revenues.....	975	1,275	300
Expenditures:			
Conservation and Recreation:			
Sanitary Engineer:			
Materials and Supplies.....	2,475	2,052	423
Other.....	<u>182</u>	<u>0</u>	<u>182</u>
Total Expenditures.....	<u>2,657</u>	<u>2,052</u>	<u>605</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(1,682)	(777)	905
Fund Balance (Deficit) at Beginning of Year.....	<u>2,657</u>	<u>2,657</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$975</u>	<u>\$1,880</u>	<u>\$905</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

BUILDING REGULATIONS

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Other.....	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues.....	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Public Safety:			
Building Regulations:			
Other.....	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures.....	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures.....	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance (Deficit) at Beginning of Year.....	<u>2,274</u>	<u>2,274</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$2,274</u>	<u>\$2,274</u>	<u>\$0</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>INMATE FEES/MEDICAL</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services.....	<u>\$3,265</u>	<u>\$4,228</u>	<u>\$963</u>
Total Revenues.....	3,265	4,228	963
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies.....	<u>6,114</u>	<u>2,085</u>	<u>4,029</u>
Total Expenditures.....	<u>6,114</u>	<u>2,085</u>	<u>4,029</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(2,849)	2,143	4,992
Fund Balance (Deficit) at Beginning of Year.....	2,663	2,663	0
Prior Year Encumbrances Appropriated.....	<u>186</u>	<u>186</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$0</u>	<u>\$4,992</u>	<u>\$4,992</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>COMMON PLEAS GRANTS</u>		
	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Intergovernmental	<u>\$126,722</u>	<u>\$126,722</u>	<u>\$0</u>
Total Revenues.....	126,722	126,722	0
Expenditures:			
Public Safety:			
Common Pleas Court:			
Materials and Supplies.....	202	123	79
Contractual Services.....	7,495	1,964	5,531
Other.....	<u>166,851</u>	<u>152,707</u>	<u>14,144</u>
Total Common Pleas Court.....	174,548	154,794	19,754
Probate Court:			
Capital Outlay.....	<u>23,000</u>	<u>10,873</u>	<u>12,127</u>
Total Probate Court.....	23,000	10,873	12,127
Sheriff:			
Contractual Services.....	4,000	0	4,000
Capital Outlay.....	<u>12,794</u>	<u>10,499</u>	<u>2,295</u>
Total Sheriff.....	<u>16,794</u>	<u>10,499</u>	<u>6,295</u>
Total Expenditures.....	<u>214,342</u>	<u>176,166</u>	<u>38,176</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(87,620)	(49,444)	38,176
Fund Balance (Deficit) at Beginning of Year.....	<u>90,620</u>	<u>90,620</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$3,000</u>	<u>\$41,176</u>	<u>\$38,176</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>TRAFFIC LAW ENFORCEMENT</u>		
	<u>Revised</u> <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	<u>\$23,681</u>	<u>\$3,681</u>	<u>(\$20,000)</u>
Total Revenues.....	23,681	3,681	(20,000)
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies.....	3,681	0	3,681
Capital Outlay.....	<u>20,000</u>	<u>19,975</u>	<u>25</u>
Total Expenditures.....	<u>23,681</u>	<u>19,975</u>	<u>3,706</u>
Excess (Deficiency) of Revenues Over Expenditures.....	0	(16,294)	(16,294)
Other Financing Sources (Uses):			
Advances In.....	<u>0</u>	<u>19,975</u>	<u>19,975</u>
Total Other Financing Sources (Uses).....	<u>0</u>	<u>19,975</u>	<u>19,975</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses).....	0	3,681	3,681
Fund Balance (Deficit) at Beginning of Year.....	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$0</u>	<u>\$3,681</u>	<u>\$3,681</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>COURT SECURITY GRANTS</u>		
	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	<u>\$79,536</u>	<u>\$79,536</u>	<u>\$0</u>
Total Revenues.....	79,536	79,536	0
Expenditures:			
Judicial:			
Common Pleas Court:			
Capital Outlay.....	<u>26,000</u>	<u>22,597</u>	<u>3,403</u>
Total Common Pleas Court.....	26,000	22,597	3,403
Domestic Relations Court:			
Capital Outlay.....	<u>25,411</u>	<u>25,411</u>	<u>0</u>
Total Domestic Relations Court.....	25,411	25,411	0
Juvenile Court:			
Capital Outlay.....	<u>23,000</u>	<u>0</u>	<u>23,000</u>
Total Juvenile Court.....	<u>23,000</u>	<u>0</u>	<u>23,000</u>
Total Expenditures.....	<u>74,411</u>	<u>48,008</u>	<u>26,403</u>
Excess (Deficiency) of Revenues Over Expenditures.....	5,125	31,528	26,403
Fund Balance (Deficit) at Beginning of Year.....	0	0	0
Fund Balance (Deficit) at End of Year.....	<u>\$5,125</u>	<u>\$31,528</u>	<u>\$26,403</u>

COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
ALL SPECIAL REVENUE FUNDS
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

		<u>TOTALS</u>	
	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes.....	\$8,610,145	\$8,730,842	\$120,697
Charges for Services.....	7,886,752	7,682,365	(204,387)
Fines and Forfeitures.....	344,385	393,383	48,998
Intergovernmental	24,788,780	20,419,852	(4,368,928)
Special Assessments.....	27,476	27,476	0
Investment Earnings.....	22,269	269	(22,000)
Other.....	<u>796,208</u>	<u>1,155,614</u>	<u>359,406</u>
Total Revenue.....	42,476,015	38,409,801	(4,066,214)
Expenditures:			
Personal Services.....	19,440,565	18,462,661	977,904
Materials and Supplies.....	3,028,802	2,660,337	368,465
Contractual Services.....	15,055,082	13,738,391	1,316,691
Other.....	4,924,050	3,754,265	1,169,785
Capital Outlay.....	4,101,648	2,915,443	1,186,205
Debt Service:			
Principal Retirement.....	350,000	350,000	0
Interest and Fiscal Charges.....	<u>142,950</u>	<u>10,864</u>	<u>132,086</u>
Total Expenditures.....	47,043,097	41,891,961	5,151,136
Excess (Deficiency) of Revenues Over Expenditures.....	(4,567,082)	(3,482,160)	1,084,922
Other Financing Sources (Uses):			
Proceeds of Notes.....	2,250,000	2,250,000	0
Operating Transfers In.....	952,238	1,178,780	226,542
Operating Transfers Out.....	(931,807)	(927,391)	4,416
Advances In.....	196,385	253,556	57,171
Advances Out.....	(518,615)	(366,301)	152,314
Repayment of Loans.....	85,000	15,000	(70,000)
Loans to Other Governments and Agencies.....	<u>(54,500)</u>	<u>(42,500)</u>	<u>12,000</u>
Total Other Financing Sources (Uses).....	<u>1,978,701</u>	<u>2,361,144</u>	<u>382,443</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses).....	(2,588,381)	(1,121,016)	1,467,365
Fund Balance (Deficit) at Beginning of Year.....	10,359,824	10,359,824	0
Prior Year Encumbrances Appropriated.....	<u>1,669,645</u>	<u>1,669,645</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$9,441,088</u>	<u>\$10,908,453</u>	<u>\$1,467,365</u>

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GREENE COUNTY, OHIO

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 reported in the County's General Long-Term Debt Account Group.

Sewer Assessment Debt Service - To account for the accumulation of sewer assessments charged to the benefitted property owner for, and the payment of, principal and interest on special assessment sewer bonds reported in the County's General Long-Term Debt Account Group .

Water Assessment Debt Service - To account for the accumulation of water assessments charged to the benefitted property owner for, and the payment of, principal and interest on special assessment water bonds reported in the County's General Long-Term Debt Account Group.

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 reported in the County's General Long-Term Debt Account Group.

Greene County Various Purpose Long Term Obligation Bond - To account for the payment of principal and interest on general obligation bonds reported in the County's General Long-Term Debt Account Group.

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL DEBT SERVICE FUNDS
 DECEMBER 31, 1999

	Sewer Assessment Debt <u>Service</u>	Water Assessment Debt <u>Service</u>
ASSETS:		
Pooled Cash and Cash Equivalents.....	\$364,895	\$865,810
Deposits with Segregated Accounts.....	835	6,615
Receivables (Net of Allowances for Uncollectables):		
Special Assessments.....	4,085,098	5,179,639
Due From Other Funds.....	<u>14,117</u>	<u>15,441</u>
TOTAL ASSETS	<u>\$4,464,945</u>	<u>\$6,067,505</u>
LIABILITIES:		
Due To Other Funds.....		
Deferred Revenue.....	\$4,083,518	\$5,177,433
Matured Special Assessment Bonds.....	20,000	20,000
Matured Special Assessment Bond Interest.....	<u>4,631</u>	<u>29,031</u>
TOTAL LIABILITIES	<u>4,108,149</u>	<u>5,226,464</u>
FUND BALANCES :		
Unreserved/Undesignated.....	<u>356,796</u>	<u>841,041</u>
TOTAL FUND BALANCES	<u>356,796</u>	<u>841,041</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$4,464,945</u>	<u>\$6,067,505</u>

Road Assessment Debt Service	Greene County Various Purpose Long Term Obligation Bonds	Totals
\$28,761	\$16,580	\$1,276,046 7,450
130,512 972	426,705 37,989	9,821,954 68,519
<u>\$160,245</u>	<u>\$481,274</u>	<u>\$11,173,969</u>
\$129,821	\$30,875 426,705	\$30,875 9,817,477
0	0	40,000 33,662
<u>129,821</u>	<u>457,580</u>	<u>9,922,014</u>
<u>30,424</u>	<u>23,694</u>	<u>1,251,955</u>
<u>30,424</u>	<u>23,694</u>	<u>1,251,955</u>
<u>\$160,245</u>	<u>\$481,274</u>	<u>\$11,173,969</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Sewer Assessment Debt Service	Water Assessment Debt Service
REVENUES:		
Special Assessments.....	\$474,054	\$559,754
Other Revenue.....	<u>10,182</u>	<u>20,054</u>
TOTAL REVENUES.....	484,236	579,808
EXPENDITURES:		
Debt Service:		
Principal Retirement.....	263,945	408,055
Interest and Fiscal Charges.....	<u>204,051</u>	<u>229,458</u>
TOTAL EXPENDITURES.....	<u>467,996</u>	<u>637,513</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	16,240	(57,705)
OTHER FINANCING SOURCES (USES):		
Proceeds from Bonds.....		2,444
Proceeds from Refunding Bonds.....		
Payments to Refunded Bond Escrow Agent.....		
Operating Transfers In.....	<u>12,519</u>	<u>14,905</u>
TOTAL OTHER FINANCING SOURCES (USES).....	<u>12,519</u>	<u>17,349</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES.....	28,759	(40,356)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR.....	328,037	881,397
Residual Equity Transfers In (Out).....	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR.....	<u>\$356,796</u>	<u>\$841,041</u>

Road Improvement Debt Service	Greene County Various Purpose Long Term Obligation Bond	Totals
\$39,188	\$30,363	\$1,103,359
0	<u>3,257</u>	<u>33,493</u>
39,188	33,620	1,136,852
30,000	400,000	1,102,000
<u>8,208</u>	<u>207,627</u>	<u>649,344</u>
<u>38,208</u>	<u>607,627</u>	<u>1,751,344</u>
980	(574,007)	(614,492)
	1,653	4,097
	4,291,519	4,291,519
	(4,203,194)	(4,203,194)
0	<u>495,225</u>	<u>522,649</u>
0	<u>585,203</u>	<u>615,071</u>
980	11,196	579
29,444	7,842	1,246,720
0	<u>4,656</u>	<u>4,656</u>
<u>\$30,424</u>	<u>\$23,694</u>	<u>\$1,251,955</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL DEBT SERVICE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

SEWER ASSESSMENT DEBT SERVICE

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments.....	\$491,350	\$481,146	(\$10,204)
Other Revenue.....	<u>8,347</u>	<u>9,347</u>	<u>1,000</u>
Total Revenues.....	499,697	490,493	(9,204)
Expenditures:			
Debt Service:			
Principal Retirement.....	258,069	253,945	4,124
Interest and Fiscal Charges.....	<u>217,774</u>	<u>214,619</u>	<u>3,155</u>
Total Expenditures.....	<u>475,843</u>	<u>468,564</u>	<u>7,279</u>
Excess (Deficiency) of Revenues Over Expenditures.....	23,854	21,929	(1,925)
Other Financing Sources (Uses):			
Operating Transfers In.....	<u>8,700</u>	<u>12,519</u>	<u>3,819</u>
Total Other Financing Sources (Uses).....	<u>8,700</u>	<u>12,519</u>	<u>3,819</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses.....	32,554	34,448	1,894
Fund Balance (Deficit) at Beginning of Year.....	<u>330,447</u>	<u>330,447</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$363,001</u>	<u>\$364,895</u>	<u>\$1,894</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL DEBT SERVICE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

WATER ASSESSMENT DEBT SERVICE

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments.....	\$579,573	\$560,404	(\$19,169)
Other Revenue.....	<u>15,807</u>	<u>15,883</u>	<u>76</u>
Total Revenues.....	595,380	576,287	(19,093)
Expenditures:			
Debt Service:			
Principal Retirement.....	443,055	423,055	20,000
Interest and Fiscal Charges.....	<u>233,265</u>	<u>229,608</u>	<u>3,657</u>
Total Expenditures.....	<u>676,320</u>	<u>652,663</u>	<u>23,657</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(80,940)	(76,376)	4,564
Other Financing Sources (Uses):			
Operating Transfers In.....	<u>3,927</u>	<u>14,905</u>	<u>10,978</u>
Total Other Financing Sources (Uses).....	<u>3,927</u>	<u>14,905</u>	<u>10,978</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses.....	(77,013)	(61,471)	15,542
Fund Balance (Deficit) at Beginning of Year.....	<u>927,281</u>	<u>927,281</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$850,268</u>	<u>\$865,810</u>	<u>\$15,542</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL DEBT SERVICE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

ROAD ASSESSMENT DEBT SERVICE

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Special Assessments.....	<u>\$40,246</u>	<u>\$40,246</u>	<u>\$0</u>
Total Revenues.....	40,246	40,246	0
Expenditures:			
Debt Service:			
Principal Retirement.....	50,000	30,000	20,000
Interest and Fiscal Charges.....	<u>12,790</u>	<u>8,208</u>	<u>4,582</u>
Total Expenditures.....	<u>62,790</u>	<u>38,208</u>	<u>24,582</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(22,544)	2,038	24,582
Fund Balance (Deficit) at Beginning of Year.....	<u>26,723</u>	<u>26,723</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$4,179</u>	<u>\$28,761</u>	<u>\$24,582</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL DEBT SERVICE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

GREENE COUNTY VARIOUS PURPOSE
LONG TERM OBLIGATION BONDS

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments.....	\$30,301	\$30,300	(\$1)
Other Revenue.....	<u>16,516</u>	<u>16,516</u>	<u>0</u>
Total Revenues.....	46,817	46,816	(1)
Expenditures:			
Debt Service:			
Principal Retirement.....	950,000	950,000	0
Interest and Fiscal Charges.....	<u>289,468</u>	<u>289,458</u>	<u>10</u>
Total Expenditures.....	<u>1,239,468</u>	<u>1,239,458</u>	<u>10</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(1,192,651)	(1,192,642)	9
Other Financing Sources (Uses):			
Proceeds of Refunding Debt.....	4,291,519	4,291,519	0
Payment to Refunded Bond Escrow.....	(4,203,194)	(4,203,194)	0
Payment of Bond Issue Costs.....	(88,325)	(88,325)	0
Operating Transfers In.....	<u>1,196,752</u>	<u>1,196,752</u>	<u>0</u>
Total Other Financing Sources (Uses).....	<u>1,196,752</u>	<u>1,196,752</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses.....	4,101	4,110	9
Fund Balance (Deficit) at Beginning of Year.....	7,814	7,814	0
Residual Equity Transfer In (Out).....	<u>4,656</u>	<u>4,656</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$16,571</u>	<u>\$16,580</u>	<u>\$9</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL DEBT SERVICE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>TOTALS</u>		
	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments.....	\$1,141,470	\$1,112,096	(\$29,374)
Other Revenue.....	<u>40,670</u>	<u>41,746</u>	<u>1,076</u>
Total Revenues.....	1,182,140	1,153,842	(28,298)
Expenditures:			
Debt Service:			
Principal Retirement.....	1,701,124	1,657,000	44,124
Interest and Fiscal Charges.....	<u>753,297</u>	<u>741,893</u>	<u>11,404</u>
Total Expenditures.....	2,454,421	2,398,893	55,528
Excess (Deficiency) of Revenues Over Expenditures.....	(1,272,281)	(1,245,051)	27,230
Other Financing Sources (Uses):			
Proceeds of Refunding Debt.....	4,291,519	4,291,519	0
Payment to Refunded Bond Escrow.....	(4,203,194)	(4,203,194)	0
Payment of Bond Issue Costs.....	(88,325)	(88,325)	0
Operating Transfers In.....	<u>1,209,379</u>	<u>1,224,176</u>	<u>14,797</u>
Total Other Financing Sources (Uses).....	1,209,379	1,224,176	14,797
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses.....	(62,902)	(20,875)	42,027
Fund Balance (Deficit) at Beginning of Year.....	1,292,265	1,292,265	0
Residual Equity Transfer In (Out).....	<u>4,656</u>	<u>4,656</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$1,234,019</u>	<u>\$1,276,046</u>	<u>\$42,027</u>

GREENE COUNTY, OHIO

CAPITAL PROJECT FUNDS

The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or improvements (other than those financed by proprietary and trust funds.) They include projects financed by special assessments.

Building and Road Construction - To account for the financing and construction of buildings and road improvements.

Mental Retardation Construction - To account for the financing of improvements at Mental Retardation facilities.

Sewer Assessment Projects - To account for the financing and construction of sewer assessment projects, the resulting capital assets of which will be capitalized in the Enterprise Sewer fund with an offset to contributed capital.

Water Assessment Projects - To account for the financing and construction of water assessment projects, the resulting capital assets of which will be capitalized in the Enterprise Water fund with an offset to contributed capital.

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL CAPITAL PROJECTS FUNDS
 DECEMBER 31, 1999

	<u>Building & Road Construction</u>	<u>Mental Retardation Construction</u>
ASSETS:		
Pooled Cash and Cash Equivalents.....	\$9,334,605	\$2,263
Due from Other Funds.....	7,765	
Due from Other Governments.....	1,802,857	0
TOTAL ASSETS	<u>\$11,145,227</u>	<u>\$2,263</u>
LIABILITIES:		
Accounts Payable.....	\$776,016	
Due to Other Funds.....	12,824	
Interfund Payable.....	9,460	
Accrued Interest Payable.....	498,853	
Bond Anticipation Notes.....	<u>20,200,000</u>	\$0
TOTAL LIABILITIES	21,497,153	0
FUND BALANCES:		
Reserved for Encumbrances.....	1,913,755	
Unreserved/Undesignated.....	<u>(12,265,681)</u>	<u>2,263</u>
TOTAL FUND BALANCES (DEFICIT)	<u>(10,351,926)</u>	<u>2,263</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$11,145,227</u>	<u>\$2,263</u>

Sewer Assessment Projects	Water Assessment Projects	Totals
\$11,183	\$82,806	\$9,430,857
		7,765
<u>0</u>	<u>0</u>	<u>1,802,857</u>
<u>\$11,183</u>	<u>\$82,806</u>	<u>\$11,241,479</u>
		\$776,016
		12,824
	\$10,000	19,460
		498,853
<u>\$0</u>	<u>0</u>	<u>20,200,000</u>
<u>0</u>	<u>10,000</u>	<u>21,507,153</u>
		1,913,755
<u>11,183</u>	<u>72,806</u>	<u>(12,179,429)</u>
<u>11,183</u>	<u>72,806</u>	<u>(10,265,674)</u>
<u>\$11,183</u>	<u>\$82,806</u>	<u>\$11,241,479</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL CAPITAL PROJECT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Building & Road Construction</u>	<u>Mental Retardation Construction</u>
REVENUES:		
Charges For Services.....	\$16,046	
Intergovernmental Revenue.....	6,222,689	
Special Assessments.....	54,663	
Investment Earnings.....	45,636	
Other Revenue.....	<u>216</u>	<u>\$0</u>
TOTAL REVENUES.....	6,339,250	0
EXPENDITURES:		
Capital Outlay.....	13,905,975	
Debt Service:		
Interest and Fiscal Charges.....	<u>690,958</u>	<u>0</u>
TOTAL EXPENDITURES.....	<u>14,596,933</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	(8,257,683)	0
OTHER FINANCING SOURCES (USES):		
Proceeds from Bonds.....	1,179,906	
Operating Transfers In.....	995,983	
Operating Transfers (Out).....	<u>(8,230)</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES).....	<u>2,167,659</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES.....	(6,090,024)	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR.....	(4,257,246)	2,263
Residual Equity Transfers In (Out).....	<u>(4,656)</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR.....	<u>(\$10,351,926)</u>	<u>\$2,263</u>

Sewer Assessment Projects	Water Assessment Projects	Totals
		\$16,046
		6,222,689
\$14,002	\$1,632,444	1,701,109
	462	46,098
<u>720</u>	<u>240</u>	<u>1,176</u>
14,722	1,633,146	7,987,118
461,103	313,549	14,680,627
<u>14,891</u>	<u>34,494</u>	<u>740,343</u>
<u>475,994</u>	<u>348,043</u>	<u>15,420,970</u>
(461,272)	1,285,103	(7,433,852)
	207,557	1,387,463
577,677	29,589	1,603,249
<u>0</u>	<u>(961,574)</u>	<u>(969,804)</u>
<u>577,677</u>	<u>(724,428)</u>	<u>2,020,908</u>
116,405	560,675	(5,412,944)
(105,222)	(487,869)	(4,848,074)
<u>0</u>	<u>0</u>	<u>(4,656)</u>
<u>\$11,183</u>	<u>\$72,806</u>	<u>(\$10,265,674)</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL CAPITAL PROJECT FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

BUILDING & ROAD CONSTRUCTION

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services.....	\$16,046	\$16,046	\$0
Intergovernmental.....	3,267,446	4,419,832	1,152,386
Special Assessments.....	54,836	54,663	(173)
Investment Earnings.....	51,131	45,637	(5,494)
Other.....	161	216	55
Total Revenues.....	3,389,620	4,536,394	1,146,774
Expenditures:			
County Engineer Miscellaneous Improvements:			
Capital Outlay.....	266,829	244,413	22,416
Total County Engineer Miscellaneous Improvements.....	266,829	244,413	22,416
County Engineer Ditch Improvement:			
Capital Outlay.....	84,460	81,136	3,324
Total County Engineer Ditch Improvement.....	84,460	81,136	3,324
Commissioners Equipment:			
Capital Outlay.....	46,564	26,935	19,629
Total Commissioners Equipment.....	46,564	26,935	19,629
Commissioners Land & Buildings:			
Capital Outlay.....	3,398,592	1,870,721	1,527,871
Total Commissioners Land & Buildings.....	3,398,592	1,870,721	1,527,871
Soil & Water Construction:			
Capital Outlay.....	170,782	170,782	0
Total Soil & Water Construction.....	170,782	170,782	0
Parks and Recreation:			
Capital Outlay.....	88,303	87,711	592
Total Parks and Recreation.....	88,303	87,711	592
Juvenile Court Youth Services :			
Capital Outlay.....	8,334,207	7,894,562	439,645
Total Juvenile Court Youth Services.....	8,334,207	7,894,562	439,645
Convention and Visitor's Bureau:			
Capital Outlay.....	990	398	592
Total Convention and Visitor's Bureau.....	990	398	592
Sheriff Adult Detention Center:			
Capital Outlay.....	6,946,669	6,468,715	477,954
Total Sheriff Adult Detention Center.....	6,946,669	6,468,715	477,954
Debt Service:			
Principal Retirement.....	13,130,000	13,130,000	0
Interest and Fiscal Charges.....	1,404,816	355,187	1,049,629
Total Expenditures.....	33,872,212	30,330,560	3,541,652
Excess (Deficiency) of Revenues Over Expenditures.....	(30,482,592)	(25,794,166)	4,688,426
Other Financing Sources (Uses):			
Proceeds of Bonds.....	179,906	1,179,906	1,000,000
Payment of Bond Issue Costs.....	(26,559)	(26,559)	0
Proceeds of Notes.....	21,500,000	20,200,000	(1,300,000)
Operating Transfers In.....	684,764	995,982	311,218
Operating Transfers Out.....	(36,230)	(36,230)	0
Advances In.....	59,460	59,460	0
Advances Out.....	(50,000)	(50,000)	0
Total Other Financing Sources (Uses).....	22,311,341	22,322,559	11,218
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses.....	(8,171,251)	(3,471,607)	4,699,644
Fund Balance (Deficit) at Beginning of Year.....	2,892,348	2,892,348	0
Prior Year Encumbrances Appropriated.....	7,248,147	7,248,147	0
Residual Equity Transfer In (Out).....	(4,656)	(4,656)	0
Fund Balance (Deficit) at End of Year.....	\$1,964,588	\$6,664,232	\$4,699,644

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL CAPITAL PROJECT FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

MENTAL RETARDATION CONSTRUCTION

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Other.....	\$0	\$0	\$0
Total Revenues.....	0	0	0
Expenditures:			
Debt Service:			
Principal Retirement.....	0	0	0
Interest and Fiscal Charges.....	0	0	0
Total Expenditures.....	0	0	0
Excess (Deficiency) of Revenues Over Expenditures.....	0	0	0
Fund Balance (Deficit) at Beginning of Year.....	<u>2,263</u>	<u>2,263</u>	0
Fund Balance (Deficit) at End of Year.....	<u>\$2,263</u>	<u>\$2,263</u>	<u>\$0</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL CAPITAL PROJECT FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

SEWER ASSESSMENT PROJECTS

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments.....	\$568,411	\$14,002	(\$554,409)
Other.....	19	720	701
Total Revenues.....	568,430	14,722	(553,708)
Expenditures:			
Capital Outlay.....	509,085	473,862	35,223
Debt Service:			
Principal Retirement.....	1,120,000	1,150,000	(30,000)
Interest and Fiscal Charges.....	27,786	27,786	0
Total Expenditures.....	1,656,871	1,651,648	5,223
Excess (Deficiency) of Revenues Over Expenditures.....	(1,088,441)	(1,636,926)	(548,485)
Other Financing Sources (Uses):			
Proceeds of Notes.....	575,000	575,000	0
Operating Transfers In.....	23,927	577,677	553,750
Total Other Financing Sources (Uses).....	598,927	1,152,677	553,750
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses.....	(489,514)	(484,249)	5,265
Fund Balance (Deficit) at Beginning of Year.....	201,152	201,152	0
Prior Year Encumbrances Appropriated.....	294,280	294,280	0
Fund Balance (Deficit) at End of Year.....	<u>\$5,918</u>	<u>\$11,183</u>	<u>\$5,265</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL CAPITAL PROJECT FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

WATER ASSESSMENT PROJECTS

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments.....	\$1,623,107	\$1,632,444	\$9,337
Investment Earnings.....	0	461	461
Other.....	28	240	212
Total Revenues.....	1,623,135	1,633,145	10,010
Expenditures:			
Capital Outlay.....	332,678	310,485	22,193
Debt Service:			
Principal Retirement.....	2,396,400	2,396,400	0
Interest and Fiscal Charges.....	81,262	67,472	13,790
Total Expenditures.....	<u>2,810,340</u>	<u>2,774,357</u>	<u>35,983</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(1,187,205)	(1,141,212)	45,993
Other Financing Sources (Uses):			
Proceeds of Bonds.....	207,557	207,557	0
Proceeds of Notes.....	1,030,000	1,030,000	0
Operating Transfers In.....	39,234	29,590	(9,644)
Operating Transfers Out.....	<u>(961,573)</u>	<u>(961,573)</u>	0
Total Other Financing Sources (Uses).....	<u>315,218</u>	<u>305,574</u>	<u>(9,644)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses.....	(871,987)	(835,638)	36,349
Fund Balance (Deficit) at Beginning of Year.....	817,607	817,607	0
Prior Year Encumbrances Appropriated.....	<u>100,837</u>	<u>100,837</u>	0
Fund Balance (Deficit) at End of Year.....	<u>\$46,457</u>	<u>\$82,806</u>	<u>\$36,349</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL CAPITAL PROJECT FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>TOTALS</u>		
	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services.....	\$16,046	\$16,046	\$0
Intergovernmental.....	3,267,446	4,419,832	1,152,386
Special Assessments.....	2,246,354	1,701,109	(545,245)
Investment Earnings.....	51,131	46,098	(5,033)
Other.....	<u>208</u>	<u>1,176</u>	<u>968</u>
Total Revenues.....	5,581,185	6,184,261	603,076
Expenditures:			
Capital Outlay.....	20,179,159	17,629,720	2,549,439
Debt Service:			
Principal Retirement.....	16,646,400	16,676,400	(30,000)
Interest and Fiscal Charges.....	<u>1,513,864</u>	<u>450,445</u>	<u>1,063,419</u>
Total Expenditures.....	<u>38,339,423</u>	<u>34,756,565</u>	<u>3,582,858</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(32,758,238)	(28,572,304)	4,185,934
Other Financing Sources (Uses):			
Proceeds of Bonds.....	387,463	1,387,463	1,000,000
Payment of Bond Issue Costs.....	(26,559)	(26,559)	0
Proceeds of Notes.....	23,105,000	21,805,000	(1,300,000)
Operating Transfers In.....	747,925	1,603,249	855,324
Operating Transfers Out.....	(997,803)	(997,803)	0
Advances In.....	59,460	59,460	0
Advances Out.....	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
Total Other Financing Sources (Uses).....	<u>23,225,486</u>	<u>23,780,810</u>	<u>555,324</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses.....	(9,532,752)	(4,791,494)	4,741,258
Fund Balance (Deficit) at Beginning of Year.....	3,913,370	3,913,370	0
Prior Year Encumbrances Appropriated.....	7,643,264	7,643,264	0
Residual Equity Transfer In (Out).....	<u>(4,656)</u>	<u>(4,656)</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$2,019,226</u>	<u>\$6,760,484</u>	<u>\$4,741,258</u>

GREENE COUNTY, OHIO

PROPRIETARY FUNDS

ENTERPRISE FUNDS

The enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the County is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

Water - To account for the provision of water service to a large area of the county not already serviced by other local water operations. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing collection.

Sewer - To account for the provision of sewer service to a large area of the county not already serviced by other local sewer operations. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing collection.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing provided by one department to other departments of the county or to other governments on a cost reimbursement basis.

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL ENTERPRISE FUNDS
 DECEMBER 31, 1999

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
ASSETS:			
Current Assets:			
Pooled Cash and Cash Equivalents	\$2,399,973	\$4,972,563	\$7,372,536
Deposits with Segregated Accounts.....	644,530	1,241,457	1,885,987
Receivables (Net of Allowances for Uncollectibles)			
Accounts.....	1,208,947	1,921,576	3,130,523
Due From Other Funds.....	34,089	17,716	51,805
Interfund Receivable.....	10,000		10,000
Prepayments.....	36,312	76,429	112,741
Inventory: Materials and Supplies.....	<u>909,662</u>	<u>201,965</u>	<u>1,111,627</u>
Total Current Assets.....	5,243,513	8,431,706	13,675,219
Unamortized Bond Issue Costs.....	387,128	854,428	1,241,556
Restricted Assets:			
Pooled Cash and Cash Equivalents.....	8,324,297	17,661,759	25,986,056
Deposits with Segregated Accounts.....	1	1,396,702	1,396,703
Total Restricted Assets.....	8,324,298	19,058,461	27,382,759
Fixed Assets (Net of Accumulated Depreciation).....	<u>48,471,942</u>	<u>126,578,082</u>	<u>175,050,024</u>
TOTAL ASSETS.....	<u>\$62,426,881</u>	<u>\$154,922,677</u>	<u>\$217,349,558</u>
LIABILITIES:			
Current Liabilities:			
Accounts Payable.....	\$35,473	\$76,277	\$111,750
Accrued Wages & Benefits.....	277,456	440,459	717,915
Due to Other Funds.....	32,424		32,424
Deferred Revenue.....		24,910	24,910
Accrued Interest Payable.....	228,264	1,057,373	1,283,637
Current Portion of General Obligation Bonds.....	10,000	110,000	120,000
Current Portion of Refunding Bonds.....	435,567		435,567
Current Portion of OWDA Loans.....	234,697	1,053,369	1,288,066
Bond Anticipation Notes.....	<u>13,130,100</u>	<u>51,788,500</u>	<u>64,918,600</u>
Total Current Liabilities.....	14,381,981	54,550,888	68,932,869
Current Liabilities Payable From Restricted Assets			
Current Portion of Revenue Bonds.....	567,000	1,105,000	1,672,000
Accrued Interest on Restricted Liabilities.....	109,784	224,230	334,014
Matured General Obligation Bond Interest.....	469	6,956	7,425
Construction Contracts.....	<u>85,665</u>	<u>300,373</u>	<u>386,038</u>
Total Current Liabilities Payable From Restricted Assets.....	762,918	1,636,559	2,399,477
Long-Term Liabilities: (Net of Current Portions)			
General Obligation Bonds.....	10,000	330,000	340,000
Revenue Bonds.....	21,955,000	52,336,720	74,291,720
Refunding Bonds.....	3,124,197		3,124,197
OWDA Loans.....	<u>3,411,997</u>	<u>11,116,312</u>	<u>14,528,309</u>
Total Long-Term Liabilities.....	<u>28,501,194</u>	<u>63,783,032</u>	<u>92,284,226</u>
TOTAL LIABILITIES.....	43,646,093	119,970,479	163,616,572
FUND EQUITY:			
Contributed Capital.....	17,697,100	26,175,360	43,872,460
Retained Earnings:			
Reserve for Restricted Assets.....	7,561,380	17,421,902	24,983,282
Unreserved.....	<u>(6,477,692)</u>	<u>(8,645,064)</u>	<u>(15,122,756)</u>
TOTAL FUND EQUITY.....	<u>18,780,788</u>	<u>34,952,198</u>	<u>53,732,986</u>
TOTAL LIABILITIES AND FUND EQUITY.....	<u>\$62,426,881</u>	<u>\$154,922,677</u>	<u>\$217,349,558</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES,
 EXPENSES AND CHANGES IN FUND EQUITY
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
OPERATING REVENUES:			
Charges for Services.....	\$7,656,958	\$13,287,078	\$20,944,036
Other Revenue.....	<u>156,993</u>	<u>183,786</u>	<u>340,779</u>
TOTAL OPERATING REVENUES.....	7,813,951	13,470,864	21,284,815
OPERATING EXPENSES:			
Personal Services.....	1,707,622	3,057,979	4,765,601
Materials and Supplies.....	394,012	1,441,828	1,835,840
Contractual Services.....	483,567	626,867	1,110,434
Depreciation.....	1,286,629	2,347,415	3,634,044
Other Expenses.....	<u>121,841</u>	<u>225,848</u>	<u>347,689</u>
TOTAL OPERATING EXPENSES.....	<u>3,993,671</u>	<u>7,699,937</u>	<u>11,693,608</u>
OPERATING INCOME (LOSS).....	3,820,280	5,770,927	9,591,207
NONOPERATING REVENUES (EXPENSES)			
Investment Income.....	14,754	280,782	295,536
Special Assessments.....		7,926	7,926
Interest Expense and Fiscal Charges.....	(1,802,300)	(3,727,949)	(5,530,249)
Gain (Loss) from Disposal from Fixed Assets.....	<u>(9,807)</u>	<u>(17,748)</u>	<u>(27,555)</u>
TOTAL NONOPERATING (EXPENSES).....	<u>(1,797,353)</u>	<u>(3,456,989)</u>	<u>(5,254,342)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS.....	2,022,927	2,313,938	4,336,865
Operating Transfers In.....	889,389	1,281,560	2,170,949
Operating Transfers Out.....	<u>(7,335)</u>	<u>(14,089)</u>	<u>(21,424)</u>
NET INCOME (LOSS).....	2,904,981	3,581,409	6,486,390
RETAINED EARNINGS/FUND BALANCE			
AT BEGINNING OF YEAR	<u>(1,821,293)</u>	<u>5,195,429</u>	<u>3,374,136</u>
RETAINED EARNINGS/FUND BALANCE			
AT END OF YEAR.....	1,083,688	8,776,838	9,860,526
CONTRIBUTED CAPITAL AT END OF YEAR.....	<u>17,697,100</u>	<u>26,175,360</u>	<u>43,872,460</u>
TOTAL FUND EQUITY.....	<u>\$18,780,788</u>	<u>\$34,952,198</u>	<u>\$53,732,986</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF CASH FLOWS
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Water	Sewer	Total
Cash flows from operating activities:			
Cash received from charges for services.....	\$7,337,566	\$12,806,136	\$20,143,702
Cash received from other operating revenue.....	169,392	180,324	349,716
Cash payments for personal services.....	(1,670,005)	(3,048,918)	(4,718,923)
Cash payments for materials and supplies.....	(704,472)	(1,420,801)	(2,125,273)
Cash payments for contract services.....	(447,803)	(845,533)	(1,293,336)
Cash payments for other expenses.....	(113,740)	(87,883)	(201,623)
Net cash provided by operating activities.....	4,570,938	7,583,325	12,154,263
Cash flows from noncapital financing activities:			
Transfers in from other funds.....	889,389	1,281,560	2,170,949
Transfers out to other funds.....	(680,862)	(14,089)	(694,951)
Net cash provided by noncapital financing activities.....	208,527	1,267,471	1,475,998
Cash flows from capital and related financing activities:			
Proceeds of debt issuance.....	17,263,023	51,788,500	69,051,523
Special assessments received.....		2,307	2,307
Payment of bond issue costs.....	(84,959)		(84,959)
Interest payments on capital financing.....	(1,188,256)	(3,548,476)	(4,736,732)
Acquisition of capital assets.....	(2,100,872)	(12,017,876)	(14,118,748)
Note and bond retirement.....	(18,127,443)	(51,301,328)	(69,428,771)
Net cash used for capital and related financing activities.....	(4,238,507)	(15,076,873)	(19,315,380)
Cash flows from investing activities:			
Interest on cash equivalents.....	1,895	1,029	2,924
Net cash provided by investing activities.....	1,895	1,029	2,924
Net increase (decrease) in cash and cash equivalents.....	542,853	(6,225,048)	(5,682,195)
Cash and cash equivalents at beginning of year.....	10,825,948	31,497,529	42,323,477
Cash and cash equivalents at end of year.....	\$11,368,801	\$25,272,481	\$36,641,282
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss).....	\$3,820,280	\$5,770,927	\$9,591,207
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation.....	1,286,629	2,347,415	3,634,044
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable.....	(281,075)	(345,260)	(626,335)
(Increase) decrease in due from other funds.....	12,025		12,025
(Increase) decrease in prepayments.....	8,177	(12,235)	(4,058)
(Increase) decrease in inventory.....	(277,092)	72,579	(204,513)
Increase (decrease) in accounts payable.....	(68,047)	(259,162)	(327,209)
Increase (decrease) in accrued wages and benefits.....	37,617	9,061	46,678
Increase (decrease) in due to other funds.....	32,424	0	32,424
Net cash provided by operating activities.....	\$4,570,938	\$7,583,325	\$12,154,263
Reconciliation of cash and cash equivalents:			
Pooled Cash and Cash Equivalents.....	\$2,399,973	\$4,972,563	\$7,372,536
Deposits with Segregated Accounts.....	644,530	1,241,457	1,885,987
Restricted Pooled Cash and Cash Equivalents.....	8,324,297	17,661,759	25,986,056
Restricted Deposits with Segregated Accounts.....	1	1,396,702	1,396,703
Total Cash and Cash Equivalents.....	\$11,368,801	\$25,272,481	\$36,641,282
Non-Cash Transactions:			
Contributions from Developers.....	\$2,123,357	\$1,559,180	\$3,682,537
Total Non-Cash Transactions.....	\$2,123,357	\$1,559,180	\$3,682,537

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL ENTERPRISE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>WATER</u>		
	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Charges for Services.....	\$6,136,695	\$7,223,264	\$1,086,569
Investment Earnings.....	50,344	1,895	(48,449)
Other.....	<u>169,964</u>	<u>146,044</u>	<u>(23,920)</u>
Total Revenues.....	6,357,003	7,371,203	1,014,200
Expenditures:			
Personal Services.....	1,687,571	1,670,005	17,566
Materials & Supplies.....	868,859	812,829	56,030
Contractual Services.....	3,481,624	1,815,216	1,666,408
Other Operating.....	862,889	286,531	576,358
Capital Outlay.....	3,695,352	852,503	2,842,849
Debt Service:			
Principal Retirement.....	13,102,205	12,898,492	203,713
Interest and Fiscal Charges.....	<u>3,264,392</u>	<u>2,095,011</u>	<u>1,169,381</u>
Total Expenditures.....	<u>26,962,892</u>	<u>20,430,587</u>	<u>6,532,305</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(20,605,889)	(13,059,384)	7,546,505
Other Financing Sources (Uses):			
Proceeds of Refunding Debt.....	4,506,846	4,506,846	0
Payment to Refunded Bond Escrow.....	(5,093,191)	(5,093,191)	0
Payment of Bond Issue Costs.....	(92,757)	(92,757)	0
Proceeds from Liquidation of Bond Escrow.....	679,102	679,102	0
Proceeds of Notes.....	13,130,100	13,130,100	0
Operating Transfers In.....	907,966	889,388	(18,578)
Operating Transfers Out.....	<u>(819,410)</u>	<u>(680,862)</u>	<u>138,548</u>
Total Other Financing Sources (Uses).....	<u>13,218,656</u>	<u>13,338,626</u>	<u>119,970</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses.....	(7,387,233)	279,242	7,666,475
Fund Balance (Deficit) at Beginning of Year.....	8,092,624	8,092,624	0
Prior Year Encumbrances Appropriated.....	<u>1,522,320</u>	<u>1,522,320</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$2,227,711</u>	<u>\$9,894,186</u>	<u>\$7,666,475</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL ENTERPRISE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

Continued

	<u>SEWER</u>		
	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:			
Charges for Services.....	\$11,978,695	\$12,633,580	\$654,885
Special Assessments.....	0	2,307	2,307
Investment Earnings.....	3,065	1,029	(2,036)
Other.....	<u>146,337</u>	<u>179,210</u>	<u>32,873</u>
Total Revenue.....	12,128,097	12,816,126	688,029
Expenditures:			
Personal Services.....	3,090,843	3,048,918	41,925
Materials & Supplies.....	2,199,602	1,813,402	386,200
Contractual Services.....	5,575,694	3,462,110	2,113,584
Other Operating.....	948,531	238,907	709,624
Capital Outlay.....	16,719,583	9,861,581	6,858,002
Debt Service:			
Principal Retirement.....	51,308,439	51,301,328	7,111
Interest and Fiscal Charges.....	<u>7,384,667</u>	<u>5,304,253</u>	<u>2,080,414</u>
Total Expenditures.....	<u>87,227,359</u>	<u>75,030,499</u>	<u>12,196,860</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(75,099,262)	(62,214,373)	12,884,889
Other Financing Sources (Uses):			
Proceeds of Notes.....	51,788,500	51,788,500	0
Operating Transfers In.....	1,119,291	1,281,560	162,269
Operating Transfers Out.....	<u>(47,973)</u>	<u>(14,089)</u>	<u>33,884</u>
Total Other Financing Sources (Uses).....	<u>52,859,818</u>	<u>53,055,971</u>	<u>196,153</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses.....	(22,239,444)	(9,158,402)	13,081,042
Fund Balance (Deficit) at Beginning of Year.....	18,463,494	18,463,494	0
Prior Year Encumbrances Appropriated.....	<u>10,546,235</u>	<u>10,546,235</u>	0
Fund Balance (Deficit) at End of Year.....	<u>\$6,770,285</u>	<u>\$19,851,327</u>	<u>\$13,081,042</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 ALL ENTERPRISE FUNDS
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>TOTAL ENTERPRISE</u>		
	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:			
Charges for Services.....	\$18,115,390	\$19,856,844	\$1,741,454
Special Assessments.....	0	2,307	2,307
Investment Earnings.....	53,409	2,924	(50,485)
Other.....	<u>316,301</u>	<u>325,254</u>	<u>8,953</u>
Total Revenue.....	18,485,100	20,187,329	1,702,229
Expenditures:			
Personal Services.....	4,778,414	4,718,923	59,491
Materials & Supplies.....	3,068,461	2,626,231	442,230
Contractual Services.....	9,057,318	5,277,326	3,779,992
Other Operating.....	1,811,420	525,438	1,285,982
Capital Outlay.....	20,414,935	10,714,084	9,700,851
Debt Service:			
Principal Retirement.....	64,410,644	64,199,820	210,824
Interest and Fiscal Charges.....	<u>10,649,059</u>	<u>7,399,264</u>	<u>3,249,795</u>
Total Expenditures.....	<u>114,190,251</u>	<u>95,461,086</u>	<u>18,729,165</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(95,705,151)	(75,273,757)	20,431,394
Other Financing Sources (Uses):			
Proceeds of Refunding Debt.....	4,506,846	4,506,846	0
Payment to Refunded Bond Escrow.....	(5,093,191)	(5,093,191)	0
Payment of Bond Issue Costs.....	(92,757)	(92,757)	0
Proceeds from Liquidation of Bond Escrow.....	679,102	679,102	0
Proceeds of Notes.....	64,918,600	64,918,600	0
Operating Transfers In.....	2,027,257	2,170,948	143,691
Operating Transfers Out.....	<u>(867,383)</u>	<u>(694,951)</u>	<u>172,432</u>
Total Other Financing Sources (Uses).....	<u>66,078,474</u>	<u>66,394,597</u>	<u>316,123</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses.....	(29,626,677)	(8,879,160)	20,747,517
Fund Balance (Deficit) at Beginning of Year.....	26,556,118	26,556,118	0
Prior Year Encumbrances Appropriated.....	<u>12,068,555</u>	<u>12,068,555</u>	<u>0</u>
Fund Balance (Deficit) at End of Year.....	<u>\$8,997,996</u>	<u>\$29,745,513</u>	<u>\$20,747,517</u>

GREENE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 INTERNAL SERVICE FUND
 (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1999

COUNTY HEALTH CARE

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services.....	\$3,523,500	\$3,826,454	\$302,954
Other Revenue.....	<u>38,000</u>	<u>2,209</u>	<u>(35,791)</u>
Total Revenues.....	3,561,500	3,828,663	267,163
Expenditures:			
Contractual Services.....	3,975,852	3,948,581	27,271
Other.....	<u>300</u>	<u>34</u>	<u>266</u>
Total Expenditures.....	<u>3,976,152</u>	<u>3,948,615</u>	<u>27,537</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(414,652)	(119,952)	294,700
Other Financing Sources (Uses):			
Operating Transfers In.....	<u>227,105</u>	<u>302,844</u>	<u>75,739</u>
Total Other Financing Sources (Uses).....	<u>227,105</u>	<u>302,844</u>	<u>75,739</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses.....	(187,547)	182,892	370,439
Fund Balance (Deficit) at Beginning of Year.....	<u>187,547</u>	<u>187,547</u>	0
Fund Balance (Deficit) at End of Year.....	<u>\$0</u>	<u>\$370,439</u>	<u>\$370,439</u>

GREENE COUNTY, OHIO

FIDUCIARY FUNDS

These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

EXPENDABLE TRUST FUNDS

These are trust funds whose resources, including principal, may be expended.

Unclaimed Money - To account for monies which have yet to be claimed by their rightful owners.

Miscellaneous Trust - To account for other small Expendable Trust Funds consisting primarily of monies donated to the County from organizations, individuals and funds who wish to designate specific uses for their donations.

NONEXPENDABLE TRUST FUND

This is a trust fund whose principal may not be expended.

Chase-Stewart Trust - To account for interest on principal and the payment of medical bills for veterans. This trust fund is administered by the Solder's Relief Commission.

AGENCY FUNDS

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 Funds - The Undivided Tax Funds include 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

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUND TYPES
 DECEMBER 31, 1999

	<u>EXPENDABLE TRUST FUNDS</u>		<u>NONEXPENDABLE</u>
	<u>Unclaimed</u>	<u>Miscellaneous</u>	<u>TRUST FUND</u>
	<u>Money</u>	<u>Trust</u>	<u>Chase Stewart</u>
			<u>Trust Fund</u>
ASSETS:			
Pooled Cash and Cash Equivalents.....	\$82,820	\$232,802	\$101,818
Deposits with Segregated Accounts.....			
Accounts Receivable.....		303	
Taxes Levied for Other Governments.....	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>\$82,820</u>	<u>\$233,105</u>	<u>\$101,818</u>
LIABILITIES:			
Accounts Payable.....		\$789	
Due to Other Funds.....			
Due to Other Governments.....			
Payroll Withholding.....			
Other Liabilities.....	<u>\$0</u>	<u>0</u>	<u>\$0</u>
TOTAL LIABILITIES	<u>0</u>	<u>789</u>	<u>0</u>
FUND EQUITY:			
Fund Balances:			
Reserve for Encumbrances.....		15,033	
Unreserved/Undesignated.....	<u>82,820</u>	<u>217,283</u>	<u>101,818</u>
TOTAL FUND EQUITY	<u>82,820</u>	<u>232,316</u>	<u>101,818</u>
TOTAL LIABILITIES & FUND EQUITY	<u>\$82,820</u>	<u>\$233,105</u>	<u>\$101,818</u>

AGENCY FUNDS

<u>Payroll Agency</u>	<u>Undivided Tax Agency</u>	<u>Political Subdivision Agency</u>	<u>Other Agency</u>	<u>Totals</u>
\$4,502	\$6,390,598	\$2,309,680		\$9,122,220
			\$1,857,337	1,857,337
				303
<u>0</u>	<u>98,987,382</u>	<u>0</u>	<u>0</u>	<u>98,987,382</u>
<u>\$4,502</u>	<u>\$105,377,980</u>	<u>\$2,309,680</u>	<u>\$1,857,337</u>	<u>\$109,967,242</u>
				\$789
	\$401,068			401,068
\$4,502	101,908,489	\$2,309,680		104,218,169
				4,502
<u>0</u>	<u>3,068,423</u>	<u>0</u>	<u>\$1,857,337</u>	<u>4,925,760</u>
4,502	105,377,980	2,309,680	1,857,337	109,550,288
				15,033
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>401,921</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>416,954</u>
<u>\$4,502</u>	<u>\$105,377,980</u>	<u>\$2,309,680</u>	<u>\$1,857,337</u>	<u>\$109,967,242</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Unclaimed <u>Money</u>	Miscellaneous <u>Trust</u>	<u>Totals</u>
REVENUES:			
Charges For Services.....		\$2,839	\$2,839
Intergovernmental Revenues.....		894	894
Other Revenue.....	<u>\$31,297</u>	<u>24,268</u>	<u>55,565</u>
TOTAL REVENUES.....	31,297	28,001	59,298
EXPENDITURES:			
Current:			
General Government			
Legislative and Executive.....	2,975		2,975
Judicial.....		1,212	1,212
Health.....		20,194	20,194
Human Services.....	<u>0</u>	<u>6,358</u>	<u>6,358</u>
TOTAL EXPENDITURES.....	<u>2,975</u>	<u>27,764</u>	<u>30,739</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	28,322	237	28,559
OTHER FINANCING SOURCES (USES):			
Operating Transfers In.....	<u>0</u>	<u>372</u>	<u>372</u>
TOTAL OTHER FINANCING SOURCES (USES).....	<u>0</u>	<u>372</u>	<u>372</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES.....	28,322	609	28,931
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR.....	<u>54,498</u>	<u>231,707</u>	<u>286,205</u>
FUND BALANCE (DEFICIT) AT END OF YEAR.....	<u>\$82,820</u>	<u>\$232,316</u>	<u>\$315,136</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES,
 EXPENSES AND CHANGES IN FUND EQUITY
 NONEXPENDABLE TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Chase Stewart <u>Trust</u>
OPERATING REVENUES:	
Other Revenue.....	<u>\$0</u>
TOTAL OPERATING REVENUES.....	0
OPERATING EXPENSES:	
Other Expenses.....	0
TOTAL OPERATING EXPENSES.....	0
NET INCOME (LOSS).....	0
FUND BALANCE AT BEGINNING OF YEAR.....	<u>101.818</u>
FUND BALANCE AT END OF YEAR.....	<u>\$101.818</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF CASH FLOWS
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
 ALL NONEXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Chase Stewart Trust
Cash flows from operating activities:	
Cash payments for other expenses.....	<u>\$0</u>
Net cash provided by operating activities	0
Cash flows from noncapital financing activities:	
Transfer in from other funds.....	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	0
Cash and cash equivalents at beginning of year.....	<u>101,818</u>
Cash and cash equivalents at end of year.....	<u>\$101,818</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income (loss).....	\$0
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in assets and liabilities:	
None.....	<u>0</u>
Net cash provided by operating activities.....	<u>\$0</u>
Reconciliation of cash and cash equivalents	
Pooled cash and cash equivalents.....	<u>\$101,818</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND
 LIABILITIES - ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance 1/1/99	Additions	Deductions	Balance 12/31/99
<u>PAYROLL AGENCY</u>				
Assets				
Equity with County Treasurer.....	<u>\$4,501</u>	<u>\$38,472,765</u>	<u>\$38,472,764</u>	<u>\$4,502</u>
Liabilities				
Payroll Withholding.....	<u>\$4,501</u>	<u>\$38,472,765</u>	<u>\$38,472,764</u>	<u>\$4,502</u>
<u>UNDIVIDED TAX AGENCY</u>				
Assets				
Equity with County Treasurer.....	\$5,211,813	\$132,877,795	\$131,699,010	\$6,390,598
Due From Other Funds.....	29,166	0	29,166	0
Taxes Levied for Other Governments..	<u>90,979,576</u>	<u>98,987,382</u>	<u>90,979,576</u>	<u>98,987,382</u>
Total Assets.....	<u>\$96,220,555</u>	<u>\$231,865,177</u>	<u>\$222,707,752</u>	<u>\$105,377,980</u>
Liabilities				
Due to Other Funds.....	\$364,492	\$23,300,364	\$23,263,788	\$401,068
Due to Other Governments.....	94,555,749	205,486,058	198,133,318	101,908,489
Other Liabilities.....	<u>1,300,314</u>	<u>3,078,755</u>	<u>1,310,646</u>	<u>3,068,423</u>
Total Liabilities.....	<u>\$96,220,555</u>	<u>\$231,865,177</u>	<u>\$222,707,752</u>	<u>\$105,377,980</u>
<u>POLITICAL SUBDIVISION AGENCY</u>				
Assets				
Equity with County Treasurer.....	<u>\$2,032,520</u>	<u>\$114,503,999</u>	<u>\$114,226,838</u>	<u>\$2,309,681</u>
Liabilities				
Due to Other Governments.....	<u>\$2,032,520</u>	<u>\$114,503,999</u>	<u>\$114,226,838</u>	<u>\$2,309,681</u>
<u>OTHER AGENCY</u>				
Assets				
Deposits with Segregated Accounts....	<u>\$1,872,851</u>	<u>\$51,631,267</u>	<u>\$51,646,781</u>	<u>\$1,857,337</u>
Liabilities				
Other Liabilities.....	<u>\$1,872,851</u>	<u>\$51,631,267</u>	<u>\$51,646,781</u>	<u>\$1,857,337</u>
<u>TOTALS</u>				
Assets				
Equity with County Treasurer.....	\$7,248,834	\$285,854,559	\$284,398,612	\$8,704,781
Deposits with Segregated Accounts....	1,872,851	51,631,267	51,646,781	1,857,337
Due From Other Funds.....	29,166	0	29,166	0
Taxes Levied for Other Governments..	<u>90,979,576</u>	<u>98,987,382</u>	<u>90,979,576</u>	<u>98,987,382</u>
Total Assets.....	<u>\$100,130,427</u>	<u>\$436,473,208</u>	<u>\$427,054,135</u>	<u>\$109,549,500</u>
Liabilities				
Payroll Withholding.....	\$4,501	\$38,472,765	\$38,472,764	\$4,502
Due to Other Funds.....	364,492	23,300,364	23,263,788	401,068
Due to Other Governments.....	96,588,269	319,990,057	312,360,156	104,218,170
Other Liabilities.....	<u>3,173,165</u>	<u>54,710,022</u>	<u>52,957,427</u>	<u>4,925,760</u>
Total Liabilities.....	<u>\$100,130,427</u>	<u>\$436,473,208</u>	<u>\$427,054,135</u>	<u>\$109,549,500</u>

GREENE COUNTY, OHIO

GENERAL FIXED ASSETS ACCOUNT GROUP

This account group is used to present the general fixed assets of the County utilized in its general operations, exclusive of those used in Enterprise Funds. General fixed assets include land, buildings, building improvements, construction in progress, and furniture, fixtures and equipment owned by the County.

GREENE COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE
DECEMBER 31, 1999

General Fixed Assets:

Land.....	\$2,539,438
Buildings.....	31,308,612
Furniture, Fixtures, and Equipment.....	<u>12,920,876</u>
Total General Fixed Assets.....	<u>\$46,768,926</u>

Investment in General Fixed Assets:

Capital Project Funds.....	\$22,967,559
General Fund.....	17,406,104
Special Revenue Funds.....	<u>6,395,263</u>
Total Investments in General Fixed Assets.....	<u>\$46,768,926</u>

GREENE COUNTY, OHIO
 SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
 BY FUNCTION AND ACTIVITY
 FOR THE YEAR ENDED DECEMBER 31, 1999

Function and Activity	General Fixed Assets 1-1-99	Additions	Deductions	General Fixed Assets 12-31-99
Legislative and Executive				
Commissioners.....	\$213,753		\$6,976	\$206,777
Auditor.....	581,020	\$35,356	23,067	593,309
Data Processing.....	1,026,268	7,307	12,147	1,021,428
Other Legislative and Executive.....	1,287,027	208,280	20,727	1,474,580
Land & Buildings.....	9,572,735	714,676		10,287,411
Judicial				
Common Pleas Court.....	110,590	15,951	5,487	121,054
Probate Court.....	102,291	3,158	1,800	103,649
Clerk of Courts.....	203,910	10,911		214,821
Other Judicial.....	460,638	31,626	2,030	490,234
Land & Buildings.....	<u>3,721,808</u>	<u>6,522,122</u>	<u>0</u>	<u>10,243,930</u>
Total General Government.....	17,280,040	7,549,387	72,234	24,757,193
Public Safety				
Coroner.....	53,740	7,896		61,636
Sheriff.....	1,043,093	355,153	146,276	1,251,970
Building Inspection.....	146,281	1,050		147,331
Land & Buildings.....	<u>2,156,324</u>	<u>5,931,296</u>	<u>0</u>	<u>8,087,620</u>
Total Public Safety.....	3,399,438	6,295,395	146,276	9,548,557
Public Works				
Engineer and Highways.....	3,101,358	141,016	86,820	3,155,554
Land & Buildings.....	<u>70,125</u>	<u>0</u>	<u>0</u>	<u>70,125</u>
Total Public Works.....	3,171,483	141,016	86,820	3,225,679
Health				
Animal Control.....	114,033			114,033
Mental Retardation.....	492,762	34,049	12,630	514,181
Land & Buildings.....	<u>1,462,810</u>	<u>0</u>	<u>0</u>	<u>1,462,810</u>
Total Health.....	2,069,605	34,049	12,630	2,091,024
Human Services				
County Home.....	241,381	3,500		244,881
Children Services.....	233,567	85,634	2,658	316,543
Public Assistance.....	341,156	36,814	25,472	352,498
Other Human Services.....	60,253			60,253
Land & Buildings.....	<u>2,764,420</u>	<u>0</u>	<u>0</u>	<u>2,764,420</u>
Total Human Services.....	3,640,777	125,948	28,130	3,738,595
Community and Economic Development				
Convention & Visitor's Bureau.....	42,890	35,653		78,543
Land & Buildings.....	<u>835,360</u>	<u>518,641</u>	<u>0</u>	<u>1,354,001</u>
Total Community & Economic Development	878,250	554,294	0	1,432,544
Conservation & Recreation				
Recreation & Parks.....	737,326	119,551		856,877
Land & Buildings.....	<u>1,267,227</u>	<u>0</u>	<u>148,770</u>	<u>1,118,457</u>
Total Conservation & Recreation.....	2,004,553	119,551	148,770	1,975,334
Total General Fixed Assets.....	<u>\$32,444,146</u>	<u>\$14,819,640</u>	<u>\$494,860</u>	<u>\$46,768,926</u>

GREENE COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
DECEMBER 31, 1999

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings, Structures and Improvements</u>	<u>Furniture, Fixtures and Equipment</u>	<u>Equipment under Capitalized Leases</u>	<u>Total</u>
Legislative and Executive					
Commissioners.....			\$206,777		\$206,777
Auditor.....			593,309		593,309
Data Processing.....			1,021,428		1,021,428
Other Legislative and Executive.....			1,474,580		1,474,580
Land & Buildings.....	\$1,090,014	\$9,197,397			10,287,411
Judicial					
Common Pleas Court.....			121,054		121,054
Probate Court.....			103,649		103,649
Clerk of Courts.....			214,821		214,821
Other Judicial.....			490,234		490,234
Land & Buildings.....	31,210	10,212,720	0	0	10,243,930
Total General Government.....	1,121,224	19,410,117	4,225,852	0	24,757,193
Public Safety					
Coroner.....			61,636		61,636
Sheriff.....			1,251,970		1,251,970
Building Inspection.....			147,331		147,331
Land & Buildings.....	5,910	6,540,986	1,540,724	0	8,087,620
Total Public Safety.....	5,910	6,540,986	3,001,661	0	9,548,557
Public Works					
Engineer and Highways.....			3,155,554		3,155,554
Land & Buildings.....	22,492	47,633	0	0	70,125
Total Public Works.....	22,492	47,633	3,155,554	0	3,225,679
Health					
Animal Control.....			114,033		114,033
Mental Retardation.....			502,753	11,428	514,181
Land & Buildings.....	51,270	1,411,540	0	0	1,462,810
Total Health.....	51,270	1,411,540	616,786	11,428	2,091,024
Human Services					
County Home.....			244,881		244,881
Children Services.....			316,543		316,543
Public Assistance.....			352,498		352,498
Other Human Services.....			60,253		60,253
Land & Buildings.....	473,760	2,290,660	0	0	2,764,420
Total Human Services.....	473,760	2,290,660	974,175	0	3,738,595
Community and Economic Development					
Convention & Visitors Bureau.....			78,543		78,543
Land & Buildings.....	121,030	1,232,971	0	0	1,354,001
Total Community & Economic Development.....	121,030	1,232,971	78,543	0	1,432,544
Conservation & Recreation					
Recreation & Parks.....			856,877		856,877
Land & Buildings.....	743,752	374,705	0	0	1,118,457
Total Conservation & Recreation.....	743,752	374,705	856,877	0	1,975,334
Total General Fixed Assets.....	\$2,539,438	\$31,308,612	\$12,909,448	\$11,428	\$46,768,926

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PART III



The Ohio to Erie Trail to Bob Evans Park

STATISTICAL SECTION

TABLE 1
GREENE COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (INCLUDING EXPENDABLE TRUSTS)
LAST TEN FISCAL YEARS

Fiscal Year	General Government	Public Safety	Public Works	Health	Human Services	Conservation & Recreation	Community & Economic Development	Capital Outlay	Debt Service	Total
1990	\$10,668,738	\$4,622,838	\$3,972,428	\$7,794,760	\$11,338,191	\$1,780,842	\$338,150	\$468,029	\$1,600,188	\$42,544,184
1991	11,659,125	5,268,824	5,399,320	8,430,166	12,207,936	1,741,177	187,009	2,557,118	1,623,484	48,974,159
1992	13,694,166	5,260,020	5,125,817	9,493,576	12,371,549	1,688,582	93,607	3,655,880	1,634,047	53,017,244
1993	14,325,108	5,143,082	5,263,916	9,051,471	13,107,929	2,242,817	99,829	2,225,276	1,968,163	53,427,591
1994	15,201,079	5,848,937	5,789,747	10,373,141	13,516,203	1,777,430	483,719	3,216,350	2,056,907	58,263,513
1995	16,852,435	6,222,659	6,114,446	13,373,875	15,398,195	1,804,071	984,576	1,859,714	2,082,183	64,693,154
1996	17,974,996	6,720,183	6,050,927	8,095,420	16,977,953	1,902,584	923,281	1,688,253	1,950,742	62,284,319
1997	21,981,389	8,227,181	7,311,995	8,765,302	17,903,040	2,256,798	1,717,236	2,940,628	1,929,716	73,032,685
1998	25,660,126	9,147,027	6,809,019	8,709,612	13,399,158	2,226,918	1,356,255	5,626,526	2,057,139	74,791,780
1999	20,908,878	13,381,229	6,525,909	9,253,203	19,833,181	2,448,164	1,642,418	14,690,627	2,554,107	91,127,716

Source: Greene County Auditor's Office

TABLE 2
GREENE COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE (INCLUDING EXPENDABLE TRUSTS)
LAST TEN FISCAL YEARS

Fiscal Year	Taxes	Charges for Services	Licenses and Permits	Fines and Forfeitures	Intergovernmental	Special Assessments	Investment Earnings	Other	Total
1990	\$15,149,501	\$7,243,191	\$15,207	\$286,931	\$16,134,257	\$1,338,282	\$1,893,283	\$2,083,004	\$44,149,656
1991	16,087,643	12,268,981	16,261	315,305	13,874,387	1,262,281	2,096,911	2,345,348	48,267,117
1992	17,507,533	9,125,439	15,850	324,396	17,197,205	1,273,822	2,242,965	3,567,722	51,254,922
1993	17,618,803	9,745,175	18,844	353,159	20,796,860	1,582,072	1,817,063	3,820,602	55,752,598
1994	21,326,474	11,190,436	16,032	394,819	19,513,055	1,468,581	1,933,512	3,942,207	59,785,116
1995	24,016,305	11,079,628	16,156	390,848	21,019,255	1,477,445	2,282,775	3,824,657	64,117,069
1996	24,554,490	11,766,513	15,671	466,081	21,824,870	1,968,540	3,021,889	2,946,741	66,564,775
1997	26,984,916	12,281,159	15,579	465,732	23,251,244	1,718,579	3,686,219	4,778,536	73,181,964
1998	28,204,264	12,052,529	837,294	638,370	23,958,871	1,234,215	3,161,143	1,562,652	71,649,338
1999	29,949,838	12,106,237	528,591	832,866	33,194,888	2,837,201	4,149,224	2,499,634	86,098,399

Source: Greene County Auditor's Office

TABLE 3
GREENE COUNTY, OHIO
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Tax Year	REAL PROPERTY		PERSONAL PROPERTY		PUBLIC UTILITY		TOTALS		Assessed Value as a Percent of Estimated Actual Value	
	Collection Year	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed		Estimated Actual
1990	1991	1,353,934,350	3,868,383,857	112,557,787	416,890,893	123,496,320	352,846,629	1,589,988,457	4,638,111,178	34.28%
1991	1992	1,386,070,140	3,960,200,400	112,087,189	431,143,035	130,469,280	372,769,371	1,628,636,809	4,764,112,806	34.19%
1992	1993	1,419,771,240	4,056,489,257	112,023,619	448,094,476	138,162,820	394,750,914	1,669,957,879	4,899,334,647	34.09%
1993	1994	1,564,277,280	4,469,363,657	95,902,624	383,610,496	143,864,690	411,041,971	1,804,044,594	5,264,016,125	34.27%
1994	1995	1,666,584,810	4,761,670,896	113,139,486	452,557,944	148,865,220	425,329,200	1,928,699,516	5,639,558,030	34.20%
1995	1996	1,733,873,340	4,953,352,400	138,404,969	553,619,876	128,825,360	368,072,457	2,000,903,669	5,875,044,733	34.06%
1996	1997	2,041,054,140	5,831,583,257	151,617,240	606,468,960	138,943,610	396,981,743	2,331,614,990	6,835,033,960	34.11%
1997	1998	2,077,591,490	5,935,975,686	166,747,670	666,990,680	143,676,450	410,504,143	2,388,015,610	7,013,470,509	34.05%
1998	1999	2,122,451,650	6,064,147,571	172,100,347	688,401,388	151,000,600	431,430,286	2,445,552,597	7,183,979,245	34.04%
1999	2000	2,270,200,580	6,486,287,371	173,612,961	695,251,844	157,884,810	451,099,457	2,601,898,351	7,632,638,673	34.09%

Source: Greene County Auditor's Office

TABLE 4
GREENE COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS - REAL, UTILITY AND TANGIBLE TAXES
LAST TEN FISCAL YEARS

Tax Year	Collection Year	Current Taxes		Delinquent Taxes		Total Taxes		Delinquent Taxes Collected as a Percent of Total Taxes Levied	Total Collections as a % of Current Taxes Levied	Accumulated Delinquencies
		Levied	Collected	Levied	Collected	Collected	Levied			
1989	1990	\$9,155,955	\$8,935,575	\$258,822	\$9,194,397	97.59%	2.81%	100.42%	\$469,753	
1990	1991	9,731,007	9,476,988	233,806	9,710,794	97.39%	2.41%	99.79%	492,890	
1991	1992	10,684,071	10,317,568	295,594	10,613,162	96.57%	2.79%	99.34%	535,621	
1992	1993	10,689,677	10,448,991	273,574	10,723,565	97.76%	2.55%	100.32%	536,755	
1993	1994	11,644,759	11,319,158	324,852	11,644,010	97.20%	2.79%	98.99%	521,172	
1994	1995	12,953,926	12,691,700	302,209	12,993,909	97.98%	2.33%	100.31%	575,146	
1995	1996	13,064,263	12,614,035	309,069	12,923,104	96.33%	2.39%	98.69%	630,210	
1996	1997	14,742,157	14,387,592	391,438	14,779,030	97.59%	2.65%	100.25%	698,826	
1997	1998	14,973,975	14,581,409	343,065	14,924,474	97.38%	2.30%	99.67%	759,446	
1998	1999	15,417,492	14,958,192	374,377	15,332,569	97.02%	2.44%	99.45%	800,138	

Source: Greene County Auditor's Office

TABLE 5
GREENE COUNTY, OHIO
TAX REVENUE BY SOURCE
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>General Property Tax</u>	<u>Tangible Personal Property Tax</u>	<u>County Sales Tax</u>	<u>County Hotel/Lodging Tax</u>	<u>Total</u>
1990	\$7,817,764	\$957,257	\$6,163,816	\$210,664	\$15,149,501
1991	8,271,948	1,022,496	6,479,624	313,575	16,087,643
1992	9,199,617	991,391	6,979,792	336,733	17,507,533
1993	8,510,443	816,442	7,935,096	356,822	17,618,803
1994	9,325,063	970,585	10,387,507	643,319	21,326,474
1995	10,270,684	1,245,947	12,054,992	444,682	24,016,305
1996	9,852,692	1,325,591	12,910,887	465,320	24,554,490
1997	11,550,303	1,421,730	13,516,983	495,900	26,984,916
1998	11,871,815	1,477,659	14,311,747	543,043	28,204,264
1999	12,164,120	1,471,426	15,771,384	542,908	29,949,838

Note: (1) Starting in 1993, rollbacks are not included in General Property Tax.

Source: Greene County Auditor's Office

TABLE 6
GREENE COUNTY, OHIO
SPECIAL ASSESSMENT COLLECTIONS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Total Assessments Levied</u>	<u>Current Assessments Receivable</u>	<u>Current Assessments Collected</u>	<u>Outstanding Assessments Receivable</u>
1990	\$1,333,291	\$1,152,528	\$1,020,736	\$214,290
1991	1,386,985	1,192,171	1,118,792	157,844
1992	1,310,826	1,137,763	1,056,810	175,330
1993	1,443,917	1,220,614	1,201,902	137,803
1994	1,460,728	1,318,283	1,267,170	94,674
1995	1,389,597	1,324,317	1,274,806	73,740
1996	1,333,726	1,251,433	1,217,479	90,250
1997	1,404,822	1,305,383	1,215,362	111,764
1998	1,373,909	1,250,296	1,171,348	117,108
1999	1,306,370	1,520,832	1,326,291	80,427

Source: Greene County Auditor's Office

TABLE 7
GREENE COUNTY, OHIO
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND
NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

Fiscal Year	(1) Population	(2) Assessed Value	(3) Gross General Bonded Debt	General Bond Retirement Less Debt Service Fund Balance	Net Bonded Debt	Net Bonded Debt to Assessed Value (%)	Net Bonded Debt Per Capita
1990	136,731	1,271,879,365	0	N/A	0	0.00%	0
1991	136,731	1,589,988,457	0	N/A	0	0.00%	0
1992	136,731	1,628,636,609	5,230,000	\$4,328,678	901,322	0.06%	6.59
1993	136,731	1,669,957,679	5,025,000	4,001,518	1,023,482	0.06%	7.49
1994	136,731	1,804,344,594	4,815,000	3,751,867	1,063,133	0.06%	7.78
1995	136,731	1,928,589,516	4,595,000	3,468,008	1,126,992	0.06%	8.24
1996	139,936	2,000,903,669	4,365,000	3,205,693	1,159,307	0.06%	8.28
1997	144,129	2,331,614,990	4,125,000	2,840,251	1,284,749	0.06%	8.91
1998	145,187	2,388,015,610	3,875,000	2,628,280	1,246,720	0.05%	8.59
1999	146,935	2,445,552,597	1,025,000	(226,955)	1,251,955	0.05%	8.52

Sources: (1) U.S. Census Bureau (1990) / Regional Planning (Other Years)
(2) Greene County Auditor's Office
(3) Gross general bonded debt excludes revenue bonds and general obligation bonds payable from Enterprise Funds, and special assessment bonds with governmental commitment

TABLE 8
GREENE COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
December 31, 1999

Total of All County Debt Outstanding.....		\$178,766,320	(1)
Debt Exempt From Computation:			
Special Assessment Bonds.....		6,194,000	
Advanced Refunding Bonds.....		7,855,000	
Revenue Bonds Payable From Water Fund.....		22,522,000	
Revenue Bonds Payable From Sewer Fund.....		53,441,720	
General Obligation Bonds Paid From Water Revenue.....		20,000	
General Obligation Bonds Paid From Sewer Revenue.....		440,000	
Bond Anticipation Notes Paid From Water Revenue.....		13,130,100	
Bond Anticipation Notes Paid From Sewer Revenue.....		<u>51,788,500</u>	
Total Exempt Debt.....		<u>155,391,320</u>	
Net Debt.....		23,375,000	
Direct Debt Limitation (Per O.R.C. sections 133.02 & 133.05)			
<u>Range (Per Assessed Value)</u>	<u>Rate</u>		
\$0 - \$100,000,000	3.00%	3,000,000	
\$100,000,000 - \$300,000,000	1.50%	3,000,000	
Over \$300,000,000	2.50%	<u>53,638,815</u>	
Total Direct Debt Limitation.....		59,638,815	
Net Debt.....		<u>23,375,000</u>	
Unvoted Legal Debt Margin.....		<u>\$36,263,815</u>	

(1) Total debt outstanding excludes Enterprise Fund long term note obligations payable to the Ohio Water Development Authority. These obligations are disclosed in Note J and appear in the financial statements as follows:

	<u>Water</u>	<u>Sewer</u>
Current Portion of O.W.D.A. Loans	\$234,697	\$1,053,369
O.W.D.A. Loans (Net of Current Portion)	<u>3,411,997</u>	<u>11,116,312</u>
Total O.W.D.A. Debt	<u>\$3,646,694</u>	<u>\$12,169,681</u>

TABLE 9
GREENE COUNTY, OHIO
PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1000 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

<u>County Units:</u>	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Bridge.....	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65
Children's Services.....	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Mental Health.....	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.50
General.....	2.19	2.18	2.38	2.43	2.30	2.40	2.43	2.43	1.95	1.79
Hospital Operating.....	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52
Mental Retardation.....	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76
Note Retirement.....	0.31	0.32	0.12	0.07	0.20	0.10	0.07	0.07	0.55	0.71
Total Rates.....	8.43	8.43	8.43	8.43	8.43	8.43	8.43	8.43	8.43	7.93
<u>School Districts:</u>										
Beavercreek City.....	35.70	40.90	40.70	40.10	39.00	42.50	43.00	42.90	42.00	42.60
Cedar Cliff Local.....	41.70	37.90	37.70	34.50	34.40	34.00	33.90	33.70	33.60	33.50
Fairborn City.....	42.10	41.90	42.20	41.80	41.80	41.80	41.80	41.80	41.80	44.70
Greene County Career Center.....	3.70	3.70	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45
Greeneview Local.....	33.60	32.90	32.80	32.30	32.40	31.80	31.95	31.95	36.05	36.05
Sugarcreek Local.....	50.80	50.60	58.50	63.20	63.50	64.30	63.35	63.35	64.70	64.24
Xenia Community.....	36.30	36.40	41.10	41.10	40.80	40.40	39.50	39.30	39.10	38.70
Yellow Springs Exempted.....	57.10	67.30	67.30	68.20	74.10	73.70	71.50	71.00	69.00	71.50
<u>Out-of-County Districts:</u>										
Clark County JVS.....	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Clinton Massie Local.....	35.50	34.60	34.50	32.70	32.55	32.50	31.80	31.80	31.80	30.20
Great Oaks Vocational.....	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Southeastern Local.....	39.10	38.70	37.80	37.80	37.60	37.60	36.80	36.80	36.80	36.80
Warren County JVS.....	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Wayne Local.....	43.35	44.70	44.26	44.15	47.90	53.50	52.46	51.00	50.75	50.40
Wilmington City.....	29.90	34.90	34.65	34.25	33.70	33.60	33.20	35.70	35.35	31.63
<u>Corporations:</u>										
Beavercreek City.....	12.70	12.70	12.70	12.70	12.70	12.70	12.00	12.00	12.00	12.00
Bellbrook City.....	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50
Bowersville Village.....	8.40	8.40	8.40	8.40	8.40	7.10	7.10	8.40	8.40	8.40
Cedarville Village.....	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05
Clifton Village.....	11.40	11.40	11.40	11.40	11.40	9.00	9.00	9.00	9.00	9.00
Fairborn City.....	10.40	10.30	10.30	10.20	10.10	10.10	10.00	10.00	9.90	9.71
Jamestown Village.....	10.00	10.00	15.40	15.40	15.40	13.90	13.90	15.40	15.40	15.40
Kettering City.....	7.41	7.25	7.17	7.17	7.17	7.17	7.00	7.00	6.98	6.92
Spring Valley Village.....	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70
Xenia City.....	6.60	6.60	6.60	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Yellow Spring Village.....	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
<u>Townships:</u>										
Bath.....	10.60	10.60	10.60	10.60	10.60	10.40	10.60	10.60	10.60	10.60
Beavercreek.....	14.10	14.35	14.35	16.35	16.35	16.35	16.35	16.35	19.35	19.35
Caesarcreek.....	3.80	3.80	3.80	3.80	4.80	4.80	4.80	5.80	5.10	5.10
Cedarville.....	9.90	9.90	9.90	9.35	9.35	9.35	9.35	9.35	9.90	9.90
Jefferson.....	3.60	3.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Miami.....	6.40	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
New Jasper.....	5.10	5.20	5.20	6.70	6.70	6.70	8.20	8.20	7.30	7.30
Ross.....	3.70	5.20	5.20	5.20	6.70	6.70	6.70	6.70	6.70	6.70
Silvercreek.....	6.40	6.40	6.40	6.40	6.40	6.10	6.40	6.40	6.40	6.40
Spring Valley.....	10.60	10.60	10.60	11.60	11.60	11.50	14.50	14.50	14.50	14.50
Sugarcreek.....	18.40	18.40	18.40	18.40	18.40	18.40	20.00	20.00	20.90	20.90
Xenia.....	7.00	7.00	7.00	8.00	8.00	8.00	9.00	9.00	9.00	9.00
<u>Other Units:</u>										
Bellbrook-Sugarcreek Park District.....	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
District Health Fund.....	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Greene County Library.....	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35

Source: Greene County Auditor's Office

TABLE 10
GREENE COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT
December 31, 1999

	Gross Debt	(1) Self Supporting Debt	(2) Debt Service Fund	Net Debt	Percent Applicable	County Share
Greene County.....	\$194,582,695	\$167,302,695	\$22,675,000	\$4,605,000	100%	\$4,605,000
Cities, Villages, Township.....	33,591,143	15,306,013	\$2,640,675	15,644,455	100%	15,644,455
School Districts.....	76,096,082	0	14,668,626	61,427,456	100%	<u>61,427,456</u>

(1) Self supporting debt consists of revenue bonds, special assessment bonds and general obligation bonds paid from Enterprise Fund revenue.

\$81,676,911

(2) Information gathered on calendar year.

Source: Greene County Auditor's Office

TABLE 11
GREENE COUNTY, OHIO
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN FISCAL YEARS

Fiscal Year	Principal	Interest	Debt Service Expenditures	Total General Expenditures	Ratio of Debt Service Expenditures General Gov't Expenditures
1990	\$0	\$0	\$0	N/A	N/A
1991	0	0	0	N/A	N/A
1992	0	72,126	1,276,326	\$53,017,244	2.41%
1993	205,000	288,515	1,794,405	53,427,591	3.36%
1994	210,000	282,365	1,814,654	58,263,513	3.11%
1995	220,000	274,175	1,813,224	64,693,154	2.80%
1996	230,000	264,825	1,771,528	63,750,659	2.78%
1997	240,000	254,245	1,771,288	73,181,964	2.42%
1998	250,000	242,725	1,716,157	74,791,780	2.29%
1999	0	33,438	1,751,344	91,127,716	1.92%

Source: Greene County Auditor's Office

TABLE 12
GREENE COUNTY, OHIO
SCHEDULE OF ENTERPRISE REVENUE BOND COVERAGE
LAST TEN FISCAL YEARS

Fiscal Year	Operating Revenue	Operating Expenses	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1990	\$2,152,028	\$1,851,130	\$300,898	\$17,000	\$9,200	\$26,200	11.48
1991	3,018,061	2,754,918	263,143	16,000	114,361	130,361	2.02
1992	3,086,359	2,703,968	382,391	37,000	431,595	468,595	0.82
1993	10,598,544	10,278,180	320,364	311,000	805,444	1,116,444	0.29
1994	13,226,475	11,813,084	1,413,391	332,000	1,228,463	1,560,463	0.91
1995	12,821,422	13,369,228	(547,806)	566,000	1,210,603	1,776,603	(0.31)
1996	13,895,813	11,539,278	2,356,535	882,000	1,864,472	2,746,472	0.86
1997	16,318,951	11,881,178	4,437,773	927,000	2,505,254	3,432,254	1.29
1998	17,720,410	12,324,854	5,395,556	1,472,000	3,859,769	5,331,769	1.01
1999	21,284,815	11,693,608	9,591,207	1,122,000	4,057,011	5,179,011	1.85

Source: Greene County Auditor's Office

TABLE 13
GREENE COUNTY, OHIO
DEMOGRAPHIC STATISTICS AND
AVERAGE UNEMPLOYMENT RATES
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	(1) <u>Population</u>	(2) <u>Per Capita Income</u>	(3) <u>K - 12 School Enrollment</u>
1990	136,731	29,301	23,835
1991	136,731	33,799	23,900
1992	136,731	28,093	24,273
1993	136,731	18,728	24,172
1994	136,731	19,696	24,061
1995	136,731	19,696	24,060
1996	139,936	20,959	24,197
1997	144,129	22,909	24,197
1998	145,187	22,909	24,197
1999	146,935	23,653	23,067

Note: 1990-1992 Per capita income reflects medium household income
Source: (1) Mid Ohio Regional Planning Commission
(2) Ohio Bureau of Employment Services, Labor Market Information Division
(3) Greene County Board of Education

Average Unemployment Rates (4)

<u>Fiscal Year</u>	<u>Greene County</u>	<u>State of Ohio</u>	<u>United States</u>
1990	6.1%	5.9%	6.2%
1991	6.4%	8.1%	8.1%
1992	6.0%	7.8%	7.7%
1993	4.7%	6.5%	6.8%
1994	4.1%	4.9%	5.9%
1995	3.5%	4.2%	5.2%
1996	3.8%	5.0%	5.3%
1997	3.5%	4.3%	4.4%
1998	3.0%	3.8%	4.0%
1999	3.1%	3.7%	3.8%

Sources: (4) Ohio Bureau of Employment Services, Division of Research & Statistics.

TABLE 14
GREENE COUNTY, OHIO
PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS
LAST TEN FISCAL YEARS

<u>Year</u>	(1) Assessed Values of Real, Personal and Utility Property	(2) Certified Bank Deposits	(1) Valuation of Construction	(3) # Bldg. Permits Ag/Res/Com/Ind
1990	\$1,589,988,457	\$343,469,000	\$30,718,320	2,713
1991	1,628,636,609	37,283,000	35,264,770	2,651
1992	1,669,957,679	39,871,000	32,135,790	3,273
1993	1,804,344,594	257,906,000	39,963,400	3,440
1994	1,928,589,516	247,816,000	68,740,800	4,335
1995	2,000,903,669	277,545,000	66,259,180	3,985
1996	2,331,614,990	268,999,000	64,407,740	2,554
1997	2,388,015,610	166,034,000	47,173,330	3,740
1998	2,445,552,597	NA	47,421,370	6,513
1999	2,601,898,351	NA	57,987,970	4,763

Source: (1) Greene County Auditor's Office
(2) Data Service Department - Federal Reserve of Cleveland
(3) Greene County, Fairborn City, and Xenia City Building Inspection Depts.

TABLE 15
GREENE COUNTY, OHIO
PRINCIPAL PROPERTY TAXPAYERS
December 31, 1999

<u>Taxpayers</u>	Real Estate Assessed Valuation	Public Utilities Personal Property Assessed Valuation	Personal Property	1999 Total Assessed Valuation	% of Total Assessed Valuation
Dayton Power & Light.....		\$105,615,470		\$105,615,470	4.06%
Ohio Bell Telegraph Co.....		30,597,950		30,597,950	1.18%
Glimcher Properties LTD.....	\$28,216,240			28,216,240	1.08%
Southdown.....	7,045,890		\$7,617,369	14,663,259	0.56%
Super Value Stores, Inc.....	3,902,890		8,710,570	12,613,460	0.48%
Elano Corporation.....	1,012,930		8,098,470	9,111,400	0.35%
MV-RG II.....	7,556,500			7,556,500	0.29%
Roberds, Inc.....	6,382,260			6,382,260	0.25%
Continental 44 Fund.....	6,154,760			6,154,760	0.24%
N.B.L. Development Group LP...	5,931,280			5,931,280	0.23%
Subtotal.....	66,202,750	136,213,420	24,426,409	226,842,579	8.72%

TABLE 16
GREENE COUNTY, OHIO
TEN LARGEST EMPLOYERS
December 31, 1999

<u>Private Employers</u>	<u>Number of 1999 Employees</u>
Elano Corporation.....	550
Super Value Stores, Inc.....	543
Electronic Data Systems.....	475
Elder-Beerman Distribution & Stores.....	471
Roberds.....	355
Vernay Labs, Inc.....	350
Computer Science Corporation.....	280
K-Mart.....	249
Yellow Springs Instrument Co.....	232
Morris Bean.....	137

<u>Public Employers</u>	<u>Number of 1999 Employees</u>
Wright-Patterson Air Force Base.....	16,610
Wright State University.....	2,070
Greene County.....	1,597
Greene Memorial Hospital.....	888
Beavercreek City Schools.....	825
Fairborn City Schools.....	640
Xenia City Schools.....	606
Cedarville College.....	458
City of Fairborn.....	253
City of Xenia.....	236

Source: Greene County Auditor's Office

TABLE 17
GREENE COUNTY, OHIO
SALARIES OF PRINCIPAL OFFICIALS
 December 31, 1999

<u>ELECTED OFFICIALS:</u>	<u>1999 Salary</u>
Board of Commissioners (3).....	\$49,714 each
Auditor.....	59,702
Clerk of Courts.....	47,334
Coroner.....	38,747
Engineer.....	75,629
Prosecuting Attorney.....	93,023
Recorder.....	43,590
Sheriff.....	60,767
Treasurer.....	47,223
<u>APPOINTED OFFICIALS:</u>	
County Administrator.....	\$101,426
Director of Public Works.....	93,261
Superintendent of Greene County Board of Mental Retardation.....	83,142
Assistant County Administrator.....	75,307
Executive Secretary of Greene County Children's Services Board.....	75,790
Welfare Director.....	70,753
Administrator of Greenwood Manor.....	68,557

Source: Greene County Auditor's Office

TABLE 18
GREENE COUNTY, OHIO
SURETY BOND COVERAGE-VARIOUS OFFICIALS
 December 31, 1999

<u>Office</u>	<u>1999</u> <u>Bond Coverage</u>
Board of Commissioners (3).....	\$5,000 each
Auditor.....	50,000
Clerk of Courts.....	10,000
Coroner.....	5,000
Engineer.....	10,000
Prosecuting Attorney.....	73,538
Recorder.....	10,000
Sheriff.....	67,279
Treasurer.....	50,000

Source: Greene County Auditor's Office

TABLE 19
GREENE COUNTY, OHIO
SYNOPSIS OF INSURANCE
December 31, 1999

Coverage	Carrier	Policy Number	Policy Period	Limit	Deductible	Premium
Property:						
Bldgs./Contents	Indiana Insurance Co.	42-175-514	10/10/99 - 10/10/00	\$104,101,926	\$5,000	\$101,273
Boiler & Machinery	Indiana Insurance Co.	42-175-514	10/10/99 - 10/10/00	Included Above	0	Included in Property
Extra Expense	Indiana Insurance Co.	42-175-514	10/10/99 - 10/10/00	100,000	5,000	Included in Property
Valuable Papers	Indiana Insurance Co.	42-175-514	10/10/99 - 10/10/00	75,000	250	Included in Property
Crime	Indiana Insurance Co.	42-175-514	10/10/99 - 10/10/00	100,000	5,000	1,171
Mobile Property	Indiana Insurance Co.	42-175-514	10/10/99 - 10/10/00	5,398,157	500	32,910
EDP Equipment	Indiana Insurance Co.	42-175-514	10/10/99 - 10/10/00	1,253,490	100	Included in Property
Earthquake	Indiana Insurance Co.	42-175-514	10/10/99 - 10/10/00	10,000,000	500,000	Included in Property
Honesty Blanket	Peerless Insurance Co.	FA2-16-67	10/10/99 - 10/10/00	50,000	0	1,845
Auto Policy:						
Liability	Indiana Insurance Co.	42-175-514	10/10/99 - 10/10/00	1,000,000	0	83,430
Comprehensive	Indiana Insurance Co.	42-175-514	10/10/99 - 10/10/00	Actual Cash Value	250	Included Above
Vandalism	Indiana Insurance Co.	42-175-514	10/10/99 - 10/10/00	Actual Cash Value	250	Included Above
Collision	Indiana Insurance Co.	42-175-514	10/10/99 - 10/10/00	above \$25,000	1,000	Included Above
Sewer Lines:						
10" or greater						
Storm & Sewer Lines	Travelers	LTX-CMB-281D346-7-99	2/28/99 - 2/26/00	44,961,012	1,000,000	53,953
Liability:						
General Liability	Pub Entities Pool of Ohio	OPO39943406000001	12/17/99 - 12/17/00	2,000,000 (No Aggregate)	5,000	143,188
Public Officials Liability	Pub Entities Pool of Ohio	OPO39943406000001	12/17/99 - 12/17/00	2,000,000 (No Aggregate)	2,500	45,204
Police Professional Liability	Pub Entities Pool of Ohio	OPO40943406000001	12/17/99 - 12/17/00	2,000,000 (No Aggregate)	5,000	83,759
					Subtotal	526,724
GREENWOOD MANOR						
Property:						
Bldgs./Contents	Cincinnati Insurance	HCF-311-01-40	10/10/99 - 10/10/00	4,916,772	5,000	8,731
Boiler & Machinery	Cincinnati Insurance	HCF-311-01-40	10/10/99 - 10/10/00	2,000,000	1,000	1,224
Extra Expense	Cincinnati Insurance	HCF-311-01-40	10/10/99 - 10/10/00	100,000	5,000	371
Valuable Papers	Cincinnati Insurance	HCF-311-01-40	10/10/99 - 10/10/00	25,000	5,000	Included in Property
Mobile Property	Cincinnati Insurance	HCF-311-01-40	10/10/99 - 10/10/00	10,000	5,000	Included in Property
Earthquake	Cincinnati Insurance	HCF-311-01-40	10/10/99 - 10/10/00	4,916,665	98,335	Included in Property
Liability:						
General Liability	Cincinnati Insurance	HCF-311-01-40	10/10/99 - 10/10/00	1,000,000 2,000,000	0	821
Products-Comp. Operations	Cincinnati Insurance	HCF-311-01-40	10/10/99 - 10/10/00	2,000,000 (2,000,000 agg)	0	Included in GL
Personal & Advertising Injury	Cincinnati Insurance	HCF-311-01-40	10/10/99 - 10/10/00	1,000,000 (No Aggregate)	0	Included in GL
Professional Liability	Cincinnati Insurance	HCF-311-01-40	10/10/99 - 10/10/00	1,000,000 (3,000,000 agg)	0	4,300
Sexual Abuse/Molestation	Cincinnati Insurance	HCF-311-01-40	10/10/99 - 10/10/00	1,000,000 (2,000,000 agg)	0	127
Excess Umbrella	Cincinnati Insurance	EXL-435-16-11	10/10/99 - 10/10/00	1,000,000 (1,000,000 agg)	0	1,500
Fidelity (Administrator)	Cincinnati Insurance	HCF-311-01-40	10/10/99 - 10/10/00	2,000	0	160
					Subtotal	17,234
TODAY CENTER FOR ADULTS						
Property:						
Bldgs./Contents	Cincinnati Insurance	CPP068-25-63	06/09/99 - 06/09/00	1,300,000	5,000	1,795
Boiler & Machinery	Cincinnati Insurance	CPP068-25-63	06/09/99 - 06/09/00	500,000	500	501
Earthquake	Cincinnati Insurance	CPP068-25-63	06/09/99 - 06/09/00	1,300,000	26,000	Included in Property
Liability:						
General Liability	Cincinnati Insurance	CPP068-25-63	06/09/99 - 06/09/00	1,000,000 2,000,000	0	553
Personal & Advertising Injury	Cincinnati Insurance	CPP068-25-63	06/09/99 - 06/09/00	1,000,000	0	Included in GL
Nurses Professional Liability	Cincinnati Insurance	CPP068-25-63	06/09/99 - 06/09/00	1,000,000 (1,000,000 agg)	0	71
Sexual Abuse/Molestation	Cincinnati Insurance	CPP068-25-63	06/09/99 - 06/09/00	1,000,000	0	Included in GL
Social Services Professional Liability	Cincinnati Insurance	EXL-435-16-11	06/09/99 - 06/09/00	1,000,000 (1,000,000 agg)	0	254 3,174
O.V.C.H.						
Property:						
Bldgs./Contents	Indiana Insurance Co.	CP-9241118	06/06/99 - 08/01/99	15,796,985	25,000	4,381
Source: Greene County Risk Management Department					Grand Total	<u>\$551,513</u>

TABLE 20
GREENE COUNTY, OHIO
MISCELLANEOUS STATISTICS
 December 31, 1999

GENERAL INFORMATION:

Size Rank Among Ohio Counties.....	16th
Area Size in Square Miles.....	413
Elevation (Average feet above sea level).....	921
County Seat.....	Xenia
Population - 1999 Census Update.....	146,935

EDUCATIONAL FACILITIES:

School Districts.....	7
Vocational Schools.....	1

HIGHER EDUCATIONAL FACILITIES: (Enrollment Fall 1999)

Air Force Institute of Technology.....	413
Antioch College.....	784
Cedarville College.....	2,762
Central State University.....	1,056
Wilberforce University.....	964
Wright State University.....	15,702

RECREATIONAL FACILITIES:

Parks/Reserves.....	127
Public Swimming Pools.....	3
Soccer Complexes.....	9
Canoe Launches.....	6
Horse Trails/Show Rings.....	1
Outdoor Drama.....	1
United States Air Force Museum.....	1
National Afro-American Museum & Cultural Center.....	1
Community Centers.....	2
Bike Path (# of miles).....	50

NOVEMBER 1999 ELECTIONS:

Total Number of Registered Voters	94,855
Voters in 1998 Gubernatorial Election.....	46,084
Total Number of Voters Voting in 1999 November Elections.....	30,283
Percentage Of Registered Voters Voting.....	31.93%

Source: Greene County Board of Elections

SANITARY ENGINEERING:

No. Miles of Sewer Lines.....	348
No. Miles of Water Lines.....	280
No. Sewer Customers.....	18,330
No. Water Customers.....	12,836

Source: Greene County Sanitary Engineering Department



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Facsimile 614-466-4490

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
JULY 13, 2000**