

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2005



**Auditor of State
Betty Montgomery**

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

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**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2005**

Federal Grantor / Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Education</i>			
Nutrition Cluster			
School Breakfast Program	05-PU	10.553	\$27,227
	05-NP		11,553
			<u>38,780</u>
National School Lunch Program	LL-P1	10.555	9,988
	LL-P4		45,549
	LL-N4		17,667
Total National School Lunch Program			<u>73,204</u>
Total United States Department of Agriculture - Nutrition Cluster			<u>111,984</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through Ohio Department of Development</i>			
Community Development Block Grants/State's Program			
	B-X-02-027-1	14.228	12,730
	B-C-04-027-1		135,521
	B-F-04-027-1		225,875
	B-E-04-027-1		48,400
	B-F-03-027-1		67,191
Total Community Development Block Grants/State's Program			<u>489,717</u>
HOME Investment Partnerships Program	B-C-04-027-2	14.239	38,181
Total United States Department of Housing and Urban Development			<u>527,898</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Direct:</i>			
Edward Byrne Memorial Justice Assistance Grant Program			
	2005-DJ-BX-0848	16.738	6,090
<i>Passed through Ohio Department of Youth Services</i>			
Juvenile Accountability Incentive Block Grants			
	2003-JB-005-B066	16.523	29,862
	2004-JB-005-A066		12,352
	2002-JB-013-A066		31
Total Juvenile Accountability Incentive Block Grants			<u>42,245</u>
<i>Passed through Ohio Attorney General</i>			
Crime Victim Assistance			
	2006VACHAE481	16.575	5,056
	2005VACHAE481		14,724
	2005VAGENE570		13,143
	2005VAGENE528		19,554
	2005VAGENE016		47,456
	2006VAGENE016		29,349
Total Crime Victim Assistance			<u>129,282</u>
<i>Passed through Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial Formula Grant Program			
	2003-DG-D02-7133	16.579	16,770
	2004-DG-D02-7133		18,422
	2002-DG-G01-9114		26,446
	2004-DG-A01-7129		112,489
Total Edward Byrne Memorial Formula Grant Program			<u>174,127</u>
Local Law Enforcement Block Grant Program	2004-LE-LEB-3486	16.592	10,000
Residential Substance Abuse Treatment for State Prisoners	2003-RS-SAT-123	16.593	92,277
	2005-RS-SAT-123		38,263
Total Residential Substance Abuse Treatment for State Prisoners			<u>130,540</u>
Community Prosecution and Project Safe Neighborhoods	2004-PS-PSN-344	16.609	59,873
Total United States Department of Justice			<u>552,157</u>
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed through Area 7 Workforce Investment Board</i>			
Unemployment Insurance			
	(A)	17.225	20,842
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program			
	(A)	17.258	238,865
WIA Adult Program - Administration			
	(A)		4,427
Total WIA Adult Program			<u>243,292</u>
WIA Youth Activities			
	(A)	17.259	133,694
WIA Youth Activities - Administration			
	(A)		2,530
Total WIA Youth Activities			<u>136,224</u>

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2005
(Continued)**

Federal Grantor / Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
UNITED STATES DEPARTMENT OF LABOR (Continued)			
<i>Passed through Ohio Department of Job and Family Services</i>			
Workforce Investment Act (WIA) Cluster: (Continued)			
WIA Dislocated Workers	(A)	17.260	192,838
WIA Dislocated Workers - Administration	(A)		3,584
Total WIA Dislocated Workers			<u>196,422</u>
Total Workforce Investment Act (WIA) Cluster			<u>575,938</u>
Total United States Department of Labor			<u>596,780</u>
GENERAL SERVICES ADMINISTRATION			
<i>Passed through Ohio Secretary of State</i>			
Election Reform Payments	(A)	39.011	<u>28,566</u>
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY			
<i>Direct:</i>			
Surveys, Studies, Investigations and Special Purpose Grants	XP-96572401 XP-96534001	66.606	1,928,600 <u>346,900</u>
Total United States Environmental Protection Agency - Surveys, Studies,			<u>2,275,500</u>
UNITED STATES ELECTION ASSISTANCE COMMISSION			
<i>Passed through Ohio Secretary of State</i>			
Help America Vote Act Requirements Payments	E05-0565-29	90.401	<u>1,448,515</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services</i>			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	12-00409-SIG-P-04-0407	93.243	1,960
<i>Passed through Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	(A)	93.556	75,453
Low-Income Home Energy Assistance	(A)	93.568	74,726
Chafee Foster Care Independence Program (CFCIP)	(A)	93.674	52,022
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant Title XX	(A)	93.667	92,111
State Children's Insurance Program (SCHIP)	S2900016	93.767	1,145
Medical Assistance Program			
Waiver Administration	(A)	93.778	27,591
Community Alternative Funding Source (CAFS)	2900016		1,370,808
Targeted Case Management (TCM)	2900016		243,388
Total Medical Assistance Program			<u>1,641,787</u>
Total United States Department of Health and Human Services			<u>1,939,204</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through Ohio Emergency Management Agency</i>			
State Domestic Preparedness Equipment Support Program	2003-TE-TX-0199 (2) 2003-MUP-30015 (2) 2003-MUP-30015 (3) 2004-GE-T4-0025	97.004	30,821 26,740 1,031 <u>439,453</u>
Total State Domestic Preparedness Equipment Support Program			498,045
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FEMA-3198-EM- FEMA-3198-EM-	97.036	52,161 <u>8,432</u>
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			60,593
Emergency Management Performance Grants	2005-EM-T5-0001	97.042	51,845
Citizen Corps	2004-GC-T4-0025	97.053	8,005
Community Emergency Response Teams	EMC-2003-GR-7066	97.054	5,000
State Homeland Security Program (SHSP)	2005-GE-T5-0001	97.073	<u>750</u>
Total United States Department of Homeland Security			<u>624,238</u>
Total Federal Assistance			<u><u>\$8,104,842</u></u>

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

(A) - Project number not known or not applicable.

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2005**

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 of Ohio Office of Criminal Justice Services 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 – UNITED STATES DEPARTMENT OF AGRICULTURE

Cash receipts from the United States Department of Agriculture are commingled with State Grants and local funds. It is assumed federal monies are expended first.

NOTE D – LOAN BALANCES – Community Development Block Grant

The County has outstanding loans from Community Development Block Grant (CDBG) (CFDA #14.228) Community Housing Improvement Program (CHIP) and Formula grant/loan funds and recaptured CDBG loan funds with an outstanding balance as of December 31, 2005 of \$146,807. The interest rate ranges from zero to five percent. Depending on the program parameters, the loans are forgiven, deferred or go into immediate repayment. These loans were made to CDBG eligible applicants for emergency monthly housing assistance and home repair. Except for the Emergency Monthly Housing Assistance program, these loans are collateralized by mortgages.

The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County (passed through the Ohio Department of Development). The initial loan of this money is recorded as a disbursement on the accompanying Schedule. Initial loans of \$43,400 were issued during 2005 and are recorded as disbursements on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

NOTE E – LOAN BALANCES – HOME Improvement Partnerships Program

The County has outstanding loans through the HOME Improvement Partnerships Program/ Community Housing Improvement Program (CHIP), (CFDA #14.239). These loans are made from HOME/CHIP grant/loan funds and recaptured loan funds. The County loaned these funds to residents based on income eligibility to assist with first-time home buyer down payments and property rehabilitation. Depending on the program parameters, the loans are forgiven, deferred or go into immediate repayment. As of December 31, 2005, the balance of loans outstanding is \$230,431. These loans are collateralized by mortgages. The County will use repayments of loans to make additional loans to assist low to moderate income households in the County for HOME eligible activities.

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2005
(Continued)**

NOTE E – LOAN BALANCES – HOME Improvement Partnerships Program (Continued)

The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County (passed through the Ohio Department of Development). The initial loan of this money is recorded as a disbursement on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule. There were no initial loans issued during 2005.

NOTE F – 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.

NOTE G – OTHER FEDERAL GRANTS

The following federal programs are not included on the County's Schedule of Federal Awards Expenditures as they are reported at the State level:

Food Stamps Cluster (CFDA #10.551/.561), Temporary Assistance for Needy Families (CFDA #93.558), Child Support Enforcement (CFDA #93.563), Child Care Cluster (CFDA #93.575/.596), Foster Care (CFDA #93.658), Adoption Assistance (CFDA #93.659), and Medicaid Cluster (CFDA #93.775/.777).



Auditor of State Betty Montgomery

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 22, 2006, in which we noted we did not audit the financial statements of the component units, Homecroft, Inc. and Greene, Inc., which represents 49.2 percent of assets, 46.8 percent of net assets and 76.9 percent of revenues for the aggregate discretely presented component units. Other auditors audited those financial statements. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 22, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the County's management dated June 22, 2006, we reported other matters related to noncompliance we deemed immaterial.

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Honorable County Commission
Honorable County Auditor
Honorable County Treasurer
Greene County
Independent Accountants' Report On Internal Control Over
Financial Reporting And On Compliance And Other Matters
Required By *Government Auditing Standards*
Page 6

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 22, 2006



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON 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
Xenia, Ohio 45385

Compliance

We have audited the compliance of Greene County (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2005. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and 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 reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Greene County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2005. In a separate letter to the County's management dated June 22, 2006, we reported other matters related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management 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 directly and materially affect a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

**Internal Control Over Compliance
(Continued)**

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 reportable 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 caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Federal Awards Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Greene County as of and for the year ended December 31, 2005, and have issued our report thereon dated June 22, 2006, in which we noted we did not audit the financial statements of the component units, Homecroft, Inc. and Greene, Inc., which represent 49.2 percent of assets, 46.8 percent of net assets and 76.9 percent of revenues for the aggregate discretely presented component units. Other auditors audited those financial statements. Our audit was performed to form an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Betty Montgomery
Auditor of State

June 22, 2006

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE YEAR ENDED DECEMBER 31, 2005**

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):	CFDA # 17.258, 17.259 & 17.260: Workforce Investment Act (WIA) Cluster; CFDA # 66.606: Surveys, Studies, Investigations and Special Purpose Grants; CFDA # 90.401: Help America Vote Act Requirements Payments
(d)(1)(viii)	Dollar Threshold: Type AIB 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
GREENE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
FOR THE YEAR ENDED DECEMBER 31, 2005**

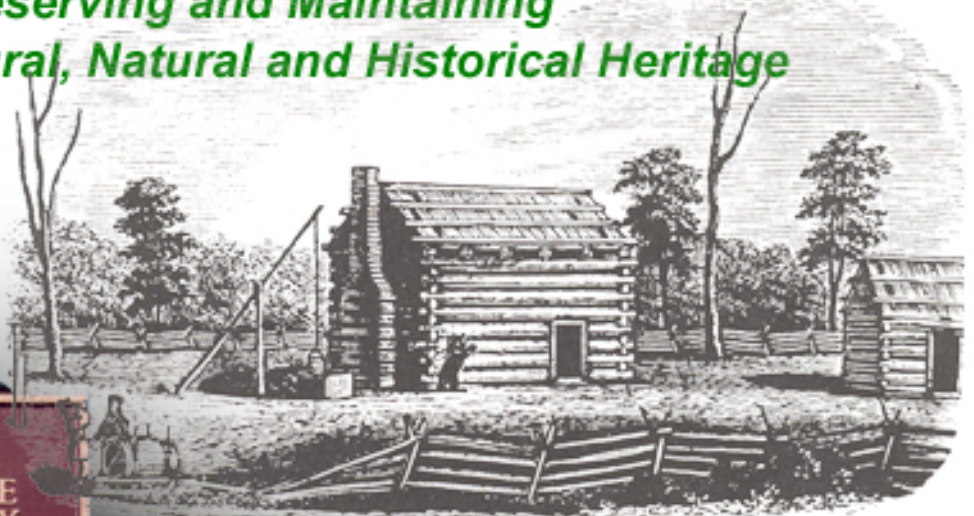
Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2004-001	ORC Sec. 9.39 & 117.28 / Finding for Recovery – Repaid Under Audit – Funds collected by the Treasurer’s office but unaccounted for totaling \$2,825.	Yes	
2004-002	Treasurer’s Office Procedures – Duplicate bill fees deposits and collection; Restriction of cash register and vault access; Maintaining all detailed cash register transaction tapes; and modifications to the Surveillance monitoring system	Yes	

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Greene County, Ohio

Alive in '05

Preserving and Maintaining
Our Agricultural, Natural and Historical Heritage



FIRST COURTHOUSE, XENIA, GREENE COUNTY



GREENE COUNTY
Ohio

· Year ended December 31, 2005 ·

Though settlement began in 1796, Greene County was not organized until May, 1803. Xenia, the county seat, was purchased, surveyed and platted in the fall of the same year. According to tradition, the name "Xenia" was suggested by Robert Armstrong, a Presbyterian minister; the word is Greek, signifying "hospitality."

The central area of Greene County, encompassing Xenia, was already famous on the frontier; three miles north of Xenia, near the Little Miami River, was the Shawnee village, "Old Chillicothe," which had figured prominently in the western skirmishes of the Revolutionary War. Consequently, the site on which Xenia was to stand and much of Greene County was well known to hundreds of Kentucky militiamen who had fought and marched through the area, and many returned to settle following the Treaty of Greene Ville (1795). The first cabin within the boundaries of Xenia was built in the spring of 1804; by the end of the year, there were several buildings and the court was able to sit in November. The following year, enough families had settled to require a schoolhouse. A large brick courthouse was completed in 1809.

Xenia did not have the hydraulic power nor the transportation facilities necessary to support much industry, as did so many of the new towns. Its success was dependent on judicial and governmental affairs and the commerce derived from the rich agricultural lands and natural resources of the county.

Considering its lack of facilities, Xenia's development during the next 30 years was remarkable. It was incorporated as a village in 1817 and as a city in 1834. Xenia was noted for its public buildings, fine homes and businesses, and general appearance. With the coming of the Little Miami Railroad in 1845, Xenia finally had its needed link with the Ohio River trade.

Most Ohio towns are obscure outside their county boundaries; Xenia is now known throughout the world because of the disastrous tornado of April 3, 1974, which cut a wide path completely through the city. A place in history-but at enormous cost in lives and property.

About the Cover: The Village of Alpha is the location of the first county seat, the first courthouse, the first jail and the first mill. On the front cover at the lower right is a photo of Greene County's first Bed & Breakfast located in Beavercreek. This building also served as the Post Office and a General Store.

Introduction



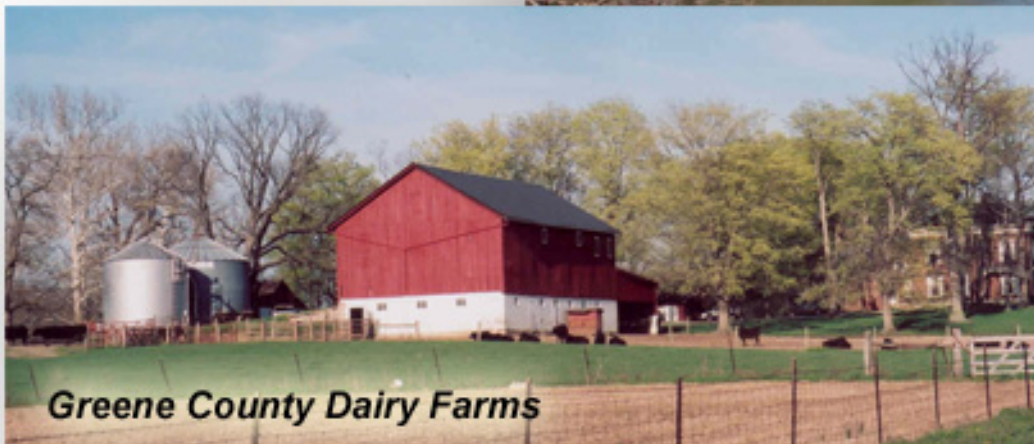
Shawnee Park



Greene County Agriculture



The Little Miami River



Greene County Dairy Farms

GREENE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2005



**MAKING A DIFFERENCE
FOR GREENE COUNTY**

Prepared by

The Greene County Auditor

Luwanna A. Delaney

Chief Deputy Auditor: David Graham
Accounting Department: Charles Fryman, Charles Kieninger and Teresa Swaim
Payroll and Accounts Receivable: Marcella Gifford and Linda Atley
Accounts Payable: Barbara Ross, Pam Buckles and Carrol Barber

**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
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LUWANNA A. DELANEY

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Budgetary 562-5077/5078
Payroll 562-5076
Transfers & Tax Info 562-5072
Personal Property Tax 562-5074
GIS 562-5080
Or for any extension dial 937-427-2883

June 22, 2006

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Greene County, Ohio for the year ended December 31, 2005. Under the guidance and leadership of all of the elected officials and the county administrator, Greene County was in sound financial position in 2005.

This report provides useful and timely information on the financial position of Greene County, as well as the result of operations for all of the various funds of Greene County for the fiscal year ended December 31, 2005. This report is prepared in accordance with Generally Accepted Accounting Principles (GAAP) for governments, and includes all disclosures required by GAAP in order to insure the fair presentation of the County's financial condition.

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

I would like to express my gratitude for all the effort set forth by the elected officials, department heads and 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; Linda Atley, assistant and staff;
Richard Lemming, GIS Manager;
Steve Tomcisin, IT Director and staff;
David Graham, Chief Deputy Auditor;
Charles Kieninger, Charles Fryman and Teresa Swaim, Accounting Department;
Robert Geyer, County Engineer and staff.

Sincerely,

Luwanna A. Delaney
Greene County Auditor



LUWANNA A. DELANEY

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69 Greene Street
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June 22, 2006

Honorable Ralph C. Harper, Commissioner
Honorable Marilyn J. Reid, Commissioner
Honorable Richard G. Perales, Commissioner
Honorable Howard Poston, County Administrator
Citizens of Greene County,

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2005. 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. The enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various funds and component units of Greene County. All disclosures necessary to enable the reader to gain an understanding of Greene County's activities have been included.

The CAFR consists of three major segments: the introductory section, the financial section, and the statistical section. The introductory section includes the letter 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 Independent Accountants' Report on the basic financial statements, Management's Discussion and Analysis of the results for the County's operations during 2005, the basic financial statements including all required notes to the basic financial statements, required supplementary information for the County's infrastructure and the combining and individual fund financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi year basis.

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, the Management's Discussion and Analysis can be found on pages 17 - 24 of the financial section of this report.

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. Commissioners are elected to staggered four-year terms. The Board serves as the taxing authority, the contracting body, and the chief administrator of public services for the County. The Board adopts the annual operating budget and makes the annual appropriation measure for expenditure of all county monies. The Board appoints a County Administrator, who directs and supervises activities of those departments directly under the oversight of the Board of County Commissioners. The administrator is the Commissioners' principal liaison for other county officials, boards and other political subdivisions.

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

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

Other elected officials serving four-year terms include the Prosecuting Attorney, Sheriff, Coroner, Engineer, Recorder, and Clerk of Courts. The Common Pleas Court Judges, the 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 Regional Airport Authority, Greene, Inc., and Homcroft, Inc. They are included in the reporting entity because of their close financial relationship with the County. See notes A and N of the Notes to the Financial Statements for more information.

ECONOMIC CONDITION AND OUTLOOK

Greene County continued its strong growth in both commercial and residential development. A well-educated population, available acreage along major thoroughfares and convenient location between Cincinnati, Columbus and Dayton are often cited as reasons for the County's attractiveness to new businesses. The quick commute to these cities has boosted the residential housing market in the County.

Greene County is rich in quality institutions of higher learning. Few counties in Ohio offer its citizens the educational opportunities that Greene County affords its citizens. Wright State University, Cedarville University, Central State University, Wilberforce University and Antioch College, as well as the Greene County Career Center, all provide the citizens with the opportunity to improve themselves through higher education.

Commercial development has grown significantly over the past decade. A major part of this development has occurred along I-675 which connects I-75, I-70 and US 35. Development in this area has included the Fairfield Commons Mall, which offers more than 120 shops covering more than one million square feet of shopping area. Development around the mall includes numerous restaurants, specialty shops, several national retailers and professional offices. Construction is currently underway on the Greene Town Center, a proposed 900,000-square foot shopping and entertainment project, which is scheduled to open in 2006.

The residential and commercial growth has increased demand for recreational activities within the County. To satisfy this demand, many local communities have festivals, such as the Sweet Corn Festival in Fairborn, Old Fashion Days in Xenia, Popcorn Festival in Beaver Creek, Sugar Maple Festival in Bellbrook, Potato Festival in Spring Valley, Bean Festival in Jamestown, Old Clifton Days in Clifton and Cedarfest in Cedarville. Tourist attractions include the National Museum of the United State Air Force, the oldest and largest military aviation museum in the world, the National Afro-American Museum in Wilberforce and the outdoor drama "Blue Jacket," which portrays the life of the Shawnee Chief. Construction continues on the County's system of bicycle paths which have become part of a larger network, not only connecting throughout the County, but also throughout the region. The Nutter Center at Wright State University offers the top names in music entertainment and sporting events such as NCAA Division I basketball, arena football and minor league hockey. The County has several outdoor facilities such as John Bryan State Park in Yellow Springs, Sugar Creek Reserve in Bellbrook and the Clifton Gorge State Nature Preserve in Clifton.

Greene County continues to foster strong government-business relationships. Quality commercial, residential and educational opportunities will continue to attract individuals and businesses to Greene County in the year 2006 and beyond.

MAJOR COUNTY INITIATIVES

2005 Highlights and Future Plans

AUDITOR: The Greene County Auditor's Office continues to strive to find more efficient and effective ways to serve the public. In 2005, the Auditor implemented a new general ledger system, replacing a system that was more than twenty years old. The new general ledger system operates in an Oracle environment and will provide management with greater flexibility in managing information and producing reports.

During 2005, the Auditor was required to complete state mandated property valuation updates. Under Ohio Law, the Auditor is required to update property values to the current market every three years. This is accomplished through a complete reappraisal every six years and a triennial update every three years. Tax year 2005 was a triennial update year, which required reassessing property values based on recent sales in the market. In addition, each year the Auditor must assess property values for all new construction occurring in that year.

Under the direction of the Auditor, the Geographic Information System section (GIS) continues to provide residents with the information they need to ensure they are being taxed fairly on real property in the County. Additionally, real estate professionals have found the Greene County GIS invaluable. It provides not only tax information such as property value, annual taxes, and whether taxes have been paid, but also other property information such as building square footage, lot dimensions, flood plane information, land contours etc. In 2006, the public access system will be redesigned to provide even more data regarding property values, property characteristics and property taxes. Please visit the County's web site at www.co.greene.oh.us.

CLERK OF COURTS: During 2005, the Clerk of Courts offices processed more than \$23 million in the collection of fees and sales tax for Greene County and the State of Ohio. The Auto Title Division issued more than 81,000 certificates of titles, including replacement, duplicate and memorandum of titles, while the Legal Division processed more than 3,110 new cases for the Common Pleas Court - Domestic Relations and General Divisions. Together the four offices of the Clerk of Courts processed more than 500 passport applications. The Clerk of Courts web page has been updated to offer downloadable forms for title transactions and passport applications, as well as providing helpful information to assist customers seeking the services of the Clerk of Courts offices.

SHERIFF: The Greene County Sheriff's Office became the 12th agency in the country to receive the National Sheriff's Associations Triple Crown Award, and has achieved this rating every year since 1997. This award is given to those agencies having received accreditation from Commission for Accreditation of Law Enforcement Agencies, the American Correctional Association and the National Commission for Correctional Health Care.

The County Sheriff's Office is a full service law enforcement agency. The Sheriff operates two detention facilities one of which consists of 130 beds and the other with 236 beds. The Sheriff is also responsible for patrolling the County, investigating crimes and providing security to County offices and courts.

The Sheriff's Office continues to be active in the community. The DARE Program is used to educate kids about the danger of drugs. The Shop With-A-Deputy program provides less fortunate children of Greene County with a gift for Christmas. The "Cops and Lobsters" fund raiser is where the Sheriff and his deputies compete against local police departments for tips at a local restaurant, the proceeds of which go to Special Olympics. In addition to these programs, the Sheriff is involved in neighborhood watch group meetings, safety awareness classes, and crime prevention sessions.

In 2005, in cooperation with the County courts, the Sheriff's Office purchased the equipment necessary to allow for video conferencing. This will allow defendants to enter pleas in court without incurring the expense or the risk related to transporting prisoners.

AGENCIES FOR COMBINED ENFORCEMENT (ACE TASK FORCE): The ACE Task Force was formed as an agency not constrained by city or township boundaries in the investigation of criminal offenses. The main focus of the Task Force continues to be the enforcement of illicit drug trafficking; however, investigations have included illegal gambling, theft and murder. The Task Force is formed by the following participating agencies: County Sheriff's Office, County Prosecutor's Office and Police Departments from the following subdivisions: Xenia City, Beavercreek City, Fairborn City and Sugarcreek Township. In addition to working with local law enforcement, the Task Force also works with the Drug Enforcement Administration (DEA), Federal Bureau of Investigations (FBI), United States Marshall's Service, Immigration and Custom Enforcement and the United State Internal Revenue Service (IRS).

The Task Force made positive strides in seizing drugs and money. They provided drug awareness presentations to school officials and students, addressing street level drugs and major traffickers. They were able to enlarge the capabilities of services without taxing the participating agencies. The Task Force continued to work towards responding to all requests for assistance for all agencies that experience crime or drug related issues in and around Greene County. Some of the highlights for the year included:

- One hundred thirty-five(135) arrests during the year,
- Recovered drugs with a street value of more than \$1.6 million,
- Investigations resulted in 352 felony charges and 13 misdemeanor charges,
- Seventy-three (73) search warrants served during the year.

DEPARTMENT OF DEVELOPMENT: The Department of Development operates under the Board of County Commissioners and is responsible for a variety of housing and development programs. The Fair Housing Consortium provides information and training to the community regarding Fair Housing and Landlord-Tenant law. During 2005, they responded to 292 landlord/tenant and discrimination complaints. The Department of Development offers classes for new, potential and existing home owners through its Home Buyer Education Series. Through this program, they are able to provide financial assistance, in either the form of low interest loans or grants, to individuals purchasing a home or provide repairs necessary for families to continue to reside in existing homes. These services are provided primarily through grants from the state and federal governments.

The Department of Development is also responsible for the Federal Community Development Block Grant (CDBG) program. In 2005, the CDBG program was able to assist the Village of Bowersville, the City of Bellbrook and the Village of Jamestown in making improvements to their infrastructure and assisting in the acquisition of a residence for individuals with disabilities. In 2006, the Department will continue to assist local governments in obtaining monies for improvements including grants for the Village of Spring Valley, City of Bellbrook, City of Beavercreek, Cedarville Village, Jamestown Village and the Village of Bowersville.

LEWIS A. JACKSON GREENE COUNTY AIRPORT: In 2005, the Lewis A. Jackson Greene County Airport completed construction of their 4,500' runway. The increased pavement length and clear approach paths to both ends of the runway make safe and efficient business class aircraft operations possible. Since opening, the airport has seen a fourfold increase in the number of business aircraft operations. In addition, the airport completed construction of a new 12 unit aircraft hanger which was filled as soon as construction was completed. In 2006, the airport plans to install a parallel taxiway to serve the extended runway and establish new instrument approaches to the extended runway.

CONVENTION AND VISITORS BUREAU: In 2005, the Convention and Visitors Bureau generated more than 24,000 room nights for area hotels, a 20% increase from 2004. In addition, the Bureau has partnered with nearby counties to further enhance the area as a destination for travel. One of these partnerships has been the development of the Southwest Ohio Sports Zone to attract sporting events to the area. In 2006, due in part to the efforts of the Bureau, the Great Ohio Bicycling Adventure will begin and end in Greene County. This is the second time in three years Greene County has secured a major Great Ohio Bicycling Adventure event.

COUNTY ENGINEER: The County Engineer is responsible for the maintenance of all County roads and bridges. The Engineer continued to work with the townships and municipalities in the County to bid road work as a single contract in order to ensure the lowest possible cost for the County and its local governments. These programs included road overlay, reconstruction and chip sealing. The Engineer also oversaw the replacement of four bridges, three of which were completed by the Engineer's Office; re-paved more than 40 miles of roads; replaced eighty-seven culverts and bermed forty-two miles of road. The Engineer inspected 278 bridges and 425 culverts in 2005, included in this number are two covered bridges which were inspected monthly.

In addition to these duties, the County Engineer and the County Auditor collectively are responsible for the maintenance of tax maps and the Engineer approves legal descriptions of property for deed transfers. In 2005, this included reviewing 100 new plats or re-plats. The Engineer reviewed legal descriptions and recorded the information to the GIS system for approximately 9,500 property transfers in 2005.

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 Funds are converted to the modified accrual basis; whereby, revenues are recognized when measurable and available, and expenditures are recognized in the period in which the fund liability is incurred. Then, the accounting records of the Governmental Funds, along with those for the Enterprise and Fiduciary Funds, are

converted to the full accrual basis; whereby, revenues are recognized when earned, and expenses are recognized in the period incurred. The full accrual information is presented on the Statement of Net Assets and the Statement of Activities.

A further explanation of the three bases of accounting (non-GAAP, modified accrual and accrual) and a reconciliation of the non-GAAP basis to GAAP basis of accounting may be found in Notes A and J, respectively, of the Notes to the Financial Statements.

Internal Accounting Controls

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

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

Budgetary Control

The Board of County Commissioners 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 appropriations are approved by the Commission. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchases from an account. Additional information on the County's budgetary accounting can be found in Note A of the Notes to the Financial Statements.

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 statutes.

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's Risk Management Committee 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, operating 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 provider's 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 \$15 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 \$10 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 basic financial statements for the year ending December 31, 2005. 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, 2004. 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 nineteen consecutive years (fiscal years ended 1986 - 2004). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

This report was made possible through the efforts of the County Engineer, Board of County Commissioners, other elected officials and department heads including the Sanitary Engineer and staff, the Data Processing Staff, the Geographic Information Systems staff, and especially the staff of the County Auditor's Office.

Sincerely,



Luwanna A. Delaney
Greene County Auditor

**GREENE COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 2005**

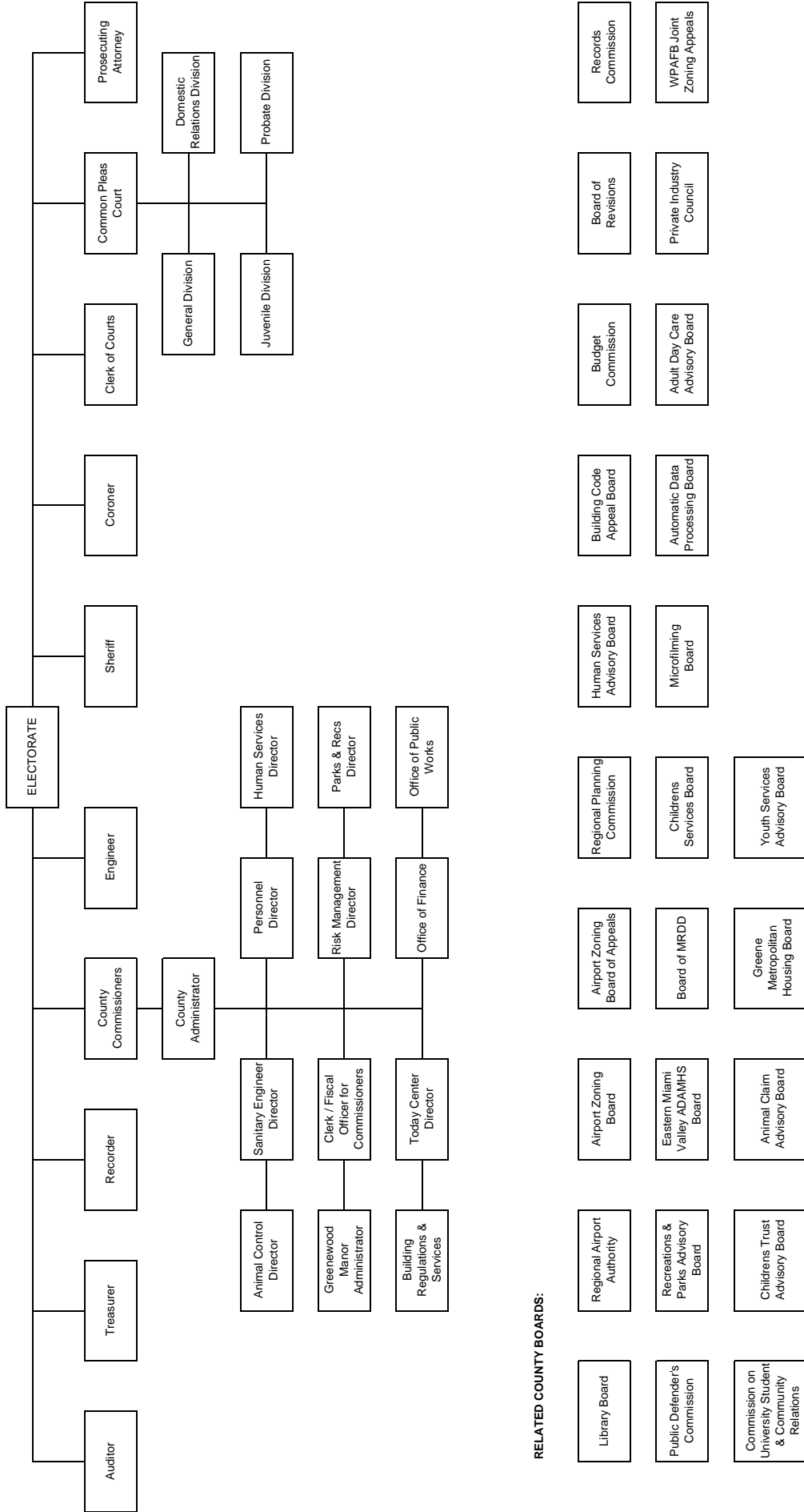
County Elected Officials:

Marilyn J. Reid President Commission
Ralph C. Harper Commissioner
Richard G. Perales Commissioner
Luwanna A. Delaney Auditor
James W. Schmidt Treasurer
William F. Schenck Prosecutor
Terri A. Mazur Clerk of Courts
Kevin L. Sharrett Coroner
Gene C. Fischer Sheriff
Mary L. Morris Recorder
Robert N. Geyer Engineer

Common Pleas Court Judges:

General Division	Hon. J. Timothy Campbell Presiding Judge
General Division	Hon. Stephen A. Wolaver Administrative Judge
Domestic Relations Division	Hon. Steven L. Hurley. Judge
Probate Division	Hon. Robert A. Hagler Judge
Juvenile Division	Hon. Robert W. Hutcheson . . . Judge

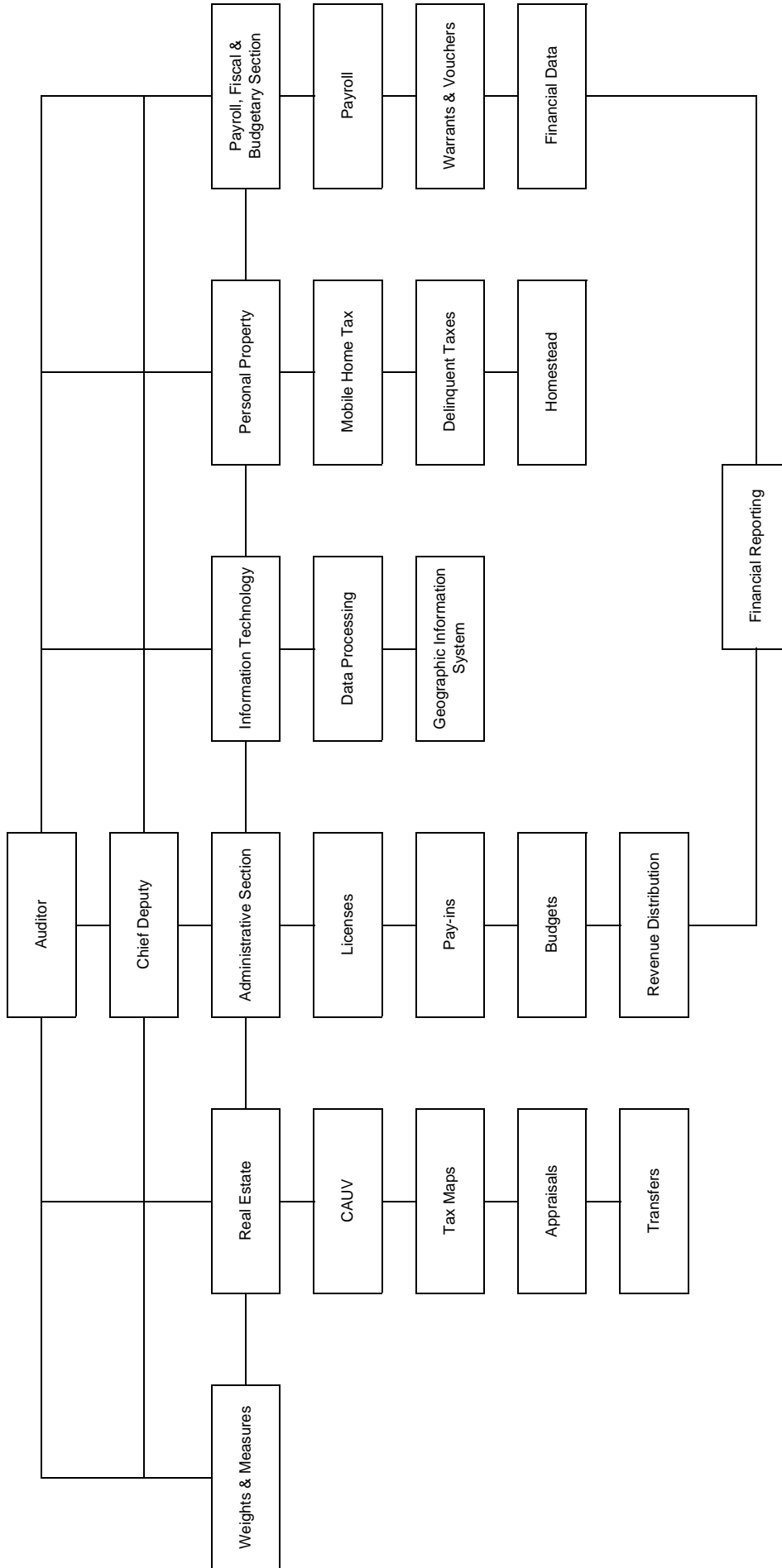
GREENE COUNTY ORGANIZATIONAL CHART



RELATED COUNTY BOARDS:

Library Board	Regional Airport Authority	Airport Zoning Board	Airport Zoning Board of Appeals	Regional Planning Commission	Human Services Advisory Board	Building Code Appeal Board	Budget Commission	Board of Revisions	Records Commission
Public Defenders Commission	Recreations & Parks Advisory Board	Airport Zoning Board	Board of MRDD	Childrens Services Board	Microfilming Board	Automatic Data Processing Board	Adult Day Care Advisory Board	Private Industry Council	WPAFB Joint Zoning Appeals
Commission on University Student & Community Relations	Childrens Trust Advisory Board	Eastern Miami Valley ADAMHS Board	Greene Metropolitan Housing Board	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, 2004

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.



Carla E. Perry

President

Jeffrey R. Emer

Executive Director

Financial



The Greene in Beavercreek

The New Greeneview High School



Greeneview High School boys varsity soccer team broke school and state records on their road to the 2005 Division III State Championship. Greeneview is only the second team in Greene County to win a state soccer title and the first team in any sport to bring home a state title for Greeneview. The boys finished the season ranked first in the state (Boys Division III) and ranked 10th in the region (Ohio, Kentucky, and Indiana). In terms of school size, they were the only team in the Dayton area to be ranked by the NSCAA (National Soccer Coaches Association of America).



Greene County Agriculture



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, (the County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We did not audit the financial statements of Homecroft, Inc. and Greene, Inc., which represents 49.2 percent of assets, 46.8 percent of net assets and 76.9 percent of revenues for the aggregate discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for the aggregate discretely presented component units on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. 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 our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2005, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, Department of Health and Human Services Fund, Board of Mental Retardation and Developmental Disabilities Fund, Motor Vehicle Road and Bridge Fund and the Children Services Board Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis, and Condition Assessments of the County's Infrastructure Reported Using the Modified Approach are not a required part of the basic financial statements but are supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Betty Montgomery
Auditor of State

June 22, 2006

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2005**

As management of Greene County (the County), we offer readers of the County's financial statement this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2005. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 5 - 10 of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at December 31, 2005, by \$276,757,152. Of this amount, \$26,827,760 may be used to meet the County's ongoing obligations to citizens and creditors.
- The net assets of the governmental activities increased 2.8% while the business type activities increased 13.7%.
- The revenue of the governmental activities increased \$13.1 million from the amounts reported in 2004. Of this \$13.1 million, program revenues increased \$5.2 million while general revenues increased \$7.9 million. During this same period, governmental activities' expenditures increased \$5.8 million or 5.7%.
- In the business-type activities revenues increased \$4.2 million with \$5.5 million of that being the result of program income. During this time expenses increased \$.1 million or .6%.
- As of December 31, 2005, the County's governmental funds reported combined ending fund balances of \$39.5 million, an increase of \$5.6 million in comparison with the prior year. Of the ending fund balance \$34.8 million is available for spending at the County's discretion.
- At the end of the current fiscal year, unreserved/undesignated fund balance for the general fund was \$6.1 million or 13.4% of total general fund expenditures.
- Revenues in the County's governmental fund financial statements increased \$12.4 million or 12.2% more than they had been in the previous year, while expenditures increased \$8.5 million or 8.4% over what had been expended in 2004.
- The County's outstanding debt increased by \$13.1 million or 63.5% in governmental activities and decreased \$2.8 million or 1.9% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 6.7% higher than they were budgeted and expenditures were 79.3% of the amounts budgeted.

Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include not only the County itself (known as the primary government), but also a legally separate airport authority and two separate nonprofit organizations that provide jobs and housing for developmentally disabled adults residing in the County. The County is financially accountable for these organizations. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on page 26 - 27 of this report.

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2005
(Continued)

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 28 – 35 of this report.

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

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

The basic proprietary fund financial statements can be found on pages 36 – 38 of this report.

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

The basic fiduciary fund financial statements can be found on pages 39 – 40 of this report.

Notes to the basic financial statements: The notes provide additional information that is essential to gain a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 43 – 75 of this report.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2005
(Continued)**

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

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedules can be found on pages 83 – 151 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$276,757,152 as of December 31, 2005.

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

	Governmental Activities		Business-type Activities		Total	
	2005	2004	2005	2004	2005	2004
Current and Other Assets	\$99,793	\$79,996	\$32,571	\$23,928	\$132,364	\$103,924
Capital Assets	164,624	165,405	216,770	212,469	381,394	377,874
Total Assets	264,417	245,401	249,341	236,397	513,758	481,798
Long-term Liabilities	21,694	21,294	140,135	141,289	161,829	162,583
Other Liabilities	55,288	41,809	19,884	16,578	75,172	58,387
Total Liabilities	76,982	63,103	160,019	157,867	237,001	220,970
Invested in Capital Assets, Net of Related Debt	145,667	144,674	67,587	60,846	213,254	205,520
Restricted	34,049	26,015	2,626	1,191	36,675	27,206
Unrestricted	7,719	11,609	19,109	16,493	26,828	28,102
Total Net Assets	<u>\$ 187,435</u>	<u>\$ 182,298</u>	<u>\$ 89,322</u>	<u>\$ 78,530</u>	<u>\$ 276,757</u>	<u>\$ 260,828</u>

By far the largest portion of the County's net assets, 77.1%, reflects its investment in capital assets (e.g., land, buildings, equipment, infrastructure), less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets are resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets includes \$1,750,000 which has been designated by the County as a Budget Stabilization Reserve these monies may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2005, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2005
(Continued)**

The County's governmental activities reflect an increase of \$18.8 million in Pooled Cash and Cash Equivalents. This increase is the result of four County-wide levies passing for 2004 that were first collected in 2005 and the issuance of \$14.8 million in bond anticipation notes related to "The Greene," which will be discussed in greater detail later. The issuance of the bond anticipation notes also resulted in the decrease in Unrestricted Net Assets.

Several of the County's business-type activities Statement of Net Assets line items had significant increases due to the completion of the Shawnee Lakes Sewer Project. The completion of this project resulted in an increase to Special Assessments Receivable for the portion of the project's expense being passed along to the property owners affected by the project. This also caused the increase to Deferred Revenue for the portion of the Special Assessments which are collectable in future years. Capital Assets and Invested in Capital Assets, Net of Related Debt also saw significant increases due to the capitalization of this asset. In addition to these changes, both Pooled Cash and Cash Equivalents and Bond Anticipation Notes saw an increase of approximately \$2 million due to the issuance of notes for the Sugar creek Sewer Project and the Northwest Regional Water Project.

Analysis of the County's Operations: The table below provides a summary of the County's operations for 2005. The County's financial position improved for both governmental-type and business type activities. The more significant changes were:

- Legislative and Executive expenses reported on the Statement of Activities decreased nearly \$3 million in 2005. In the prior year, Legislative and Executive expenses included \$2.4 million that had previously been capitalized as part of Construction in Progress. In 2004 the decision was made to abandon these projects and therefore, no asset existed to capitalize.
- Tax revenues increased due to the passage of property tax levies by the voters for the following purposes: Mental Retardation Services increased \$4.9 million or 98%, Hospital Services increased \$.9 million or 54%, Children Services increased \$.4 million or 19% and Senior Citizen Services increased \$.4 million or 21%. These increases in tax revenues also resulted in increased expenses for the Human Services and Health line items, since tax revenues from both the Senior Citizen levy and Hospital levies are passed through to separate entities who provide the services.
- Community and Economic Development expenses increased \$4.1 million as a result of payments made for The Greene Town Center ("the Greene"), which is a shopping and entertainment complex being constructed in Greene County. The County and other subdivisions are financing the infrastructure improvements through a tax incentive program. This increase in expenditures is the result of payments made in 2005 to the developer for the improvements which have been made.
- Within the Sewer Activities, Charges for Services increased \$1.5 million. Again, this increase was the result of completion of the Shawnee Lakes Sewer project, which increased the number of customers using the County's sewer system.

GREENE COUNTY'S CHANGES IN NET ASSETS

(Expressed in Thousands of Dollars)

Governmental		Business-type		Total	
2005	2004	2005	2004	2005	2004

REVENUES:

Program Revenues:

Charges for Services	\$ 19,266	\$ 17,986	\$ 26,157	\$ 24,020	\$ 45,423	\$ 42,006
Operating Grants/Contributions	34,745	30,798	0	0	34,745	30,798
Capital Grants/Contributions	139	140	6,024	2,637	6,163	2,777

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2005
(Continued)**

GREENE COUNTY'S CHANGES IN NET ASSETS

(Expressed in Thousands of Dollars)

	Governmental		Business-type		Total	
	2005	2004	2005	2004	2005	2004
General Revenues:						
Property Taxes	28,904	22,075	0	0	28,904	22,075
Sales Tax	19,259	19,555	0	0	19,259	19,555
Other Taxes	732	722	0	0	732	722
Unrestricted Grants	4,843	4,948	0	0	4,843	4,948
Interest	2,398	1,646	28	803	2,426	2,449
Other	3,055	2,366	943	1,466	3,998	3,832
Total Revenues	113,341	100,236	33,152	28,926	146,493	129,162
EXPENSES:						
Legislative and Executive	15,157	18,147	0	0	15,157	18,147
Judicial	6,777	6,597	0	0	6,777	6,597
Public Safety	21,675	20,854	0	0	21,675	20,854
Public Works	8,155	7,789	0	0	8,155	7,789
Health	16,608	14,558	0	0	16,608	14,558
Human Services	29,290	27,117	0	0	29,290	27,117
Conservation and Recreation	3,033	3,992	0	0	3,033	3,992
Economic Development	6,174	2,035	0	0	6,174	2,035
Interest and Fiscal Charges	1,041	1,041	0	0	1,041	1,041
Water	0	0	8,102	8,467	8,102	8,467
Sewer	0	0	14,593	14,087	14,593	14,087
Total Expenses	107,910	102,130	22,695	22,554	130,605	124,684
Change in Net Assets Before Transfers	5,431	(1,894)	10,457	6,372	15,888	4,478
Transfers	(315)	(183)	315	183	0	0
Change in Net Assets	5,116	(2,077)	10,772	6,555	15,888	4,478
Net Assets January 1	182,319	184,396	78,550	71,995	260,869	256,391
Net Assets December 31	\$187,435	\$182,319	\$ 89,322	\$ 78,550	\$276,757	\$ 260,869

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2005
(Continued)

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

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

As of the end of the current fiscal year, Greene County's governmental funds reported combined ending fund balances of \$39.5 million, an increase of \$5.6 million in comparison with the prior year. Of this, \$34.8 million constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed for other purposes. These purposes include \$4.4 million committed to liquidate encumbrances of the prior period, \$150,980 to pay debt service and \$103,056 for restricted usage in the County's permanent fund. In addition, the County has designated \$1,750,000 of the unreserved fund balance for budget stabilization.

The general fund is the chief operating fund of the County. As of December 31, 2005, the unreserved balance of the general fund was \$7.8 million, while the total fund balance reached \$8.1 million. Unreserved fund balance represents 17.3% of total general fund expenditures, while the total fund balance represents 17.9% of the same amount.

The fund balance of the County's general fund decreased by \$3.4 million during the current fiscal year, after having increased \$866,436 in the previous year. Total general fund revenue increased \$1.1 million or 2.7% from the previous year. Expenditures increased 12.1%, or \$4.9 million, during the year. This increase was the result of the expense incurred by the County for payments related to "the Greene," an entertainment and shopping complex being constructed through a tax incentive program which will pay for certain infrastructure improvements. The County's total commitment to this project is \$14.8 million.

Of the major funds, Mental Retardation and Developmental Disabilities and the Children Services Board realized substantial increases in tax revenues due to property taxes levies that were approved by the voters. Mental Retardation and Developmental Disabilities had its tax revenues nearly double in 2005 while the Children Services Board's tax revenues increased approximately 20%.

Proprietary Funds. The County's two major proprietary funds, the water fund and the sewer fund, both had increases in fund balance during the current period. These funds also comprise all of the County's business type activities. Operating revenues for the period increased \$1.7 million in the sewer fund due to completion of the Shawnee Lake Sewer system which added more than 800 new customers, a 4% increase in their customer base. This project increased not only charges for services, but also increased intergovernmental revenue \$1.6 million due to grants received for the construction project.

General Fund Budgetary Highlights. The County made numerous revisions to the original appropriations approved by the County Commissioners. Overall, these changes resulted in an increase from the original budget appropriations of \$14.8 million, nearly all of which dealt with "the Greene" development project.

The County's budgeted revenue increased 2.6% and was the result of greater than expected revenues than were forecast in the original budget. Actual revenue came in 4.9% higher than the final budgeted amount. The underspending of appropriations and having revenues come in higher than expected resulted in the general fund's financial position being nearly \$15 million better than projected for the year on the budgetary basis. The County spent approximately 80% of the amount appropriated in the general fund during 2005. The underspending of appropriations was the result of the entire project amount for "the Greene" being appropriated (\$14.8 million), but only \$3.6 million of those appropriations being expended in 2005.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2005
(Continued)**

Capital Assets:

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

	Governmental Activities		Business-type		Total	
	2005	2004	2005	2004	2005	2004
Land	\$ 2,559	\$ 2,559	\$ 2,093	\$ 2,093	\$ 4,652	\$ 4,652
Infrastructure	129,076	129,019	0	0	129,076	129,019
Construction in Progress	0	2,856	73,991	72,723	73,991	75,579
Buildings and Improvements	29,321	27,409	9,474	9,759	38,795	37,168
Improvement Other Than Building	0	0	129,337	125,897	129,337	125,897
Furniture, Fixtures and Equipment	3,668	3,562	1,875	1,997	5,543	5,559
Total	\$ 164,624	\$ 165,405	\$ 216,770	\$ 212,469	\$ 381,394	\$ 377,874

The County uses the modified approach to report roads and bridges which are reported as infrastructure in the governmental activities. The County manages its roads using two methods, the Financial Condition Rating which measures the condition of a road by comparing the estimated cost to repair the road to the estimated cost of replacing the road and the Physical Condition Rating which consider factors such as; time since the road had surface maintenance, surface condition (i.e., cracking) from visual observation, traffic volume, traffic type, and Financial Condition Rating. A committee meets and determines the physical condition rating of each County road. Both measurements use a scale of one to five, with five being excellent. It is the County Engineer's policy to maintain 90% of the County roadways at a Physical Condition Rating of three or better. The most recent assessment found that 100% of the County roads have a Physical Condition Rating of three or better, as was the case in the previous two Physical Condition Ratings. For 2005, the County Engineer budgeted \$2,876,351 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$2,760,158.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being excellent, to evaluate all County bridges. It is the policy of the Greene County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of five or more. The most recent assessment found that 96% of the County bridges have a General Appraisal Rating of five or better. Several of those bridges rated below five are covered bridges, which are registered historical landmarks and therefore cannot be removed or improved to increase the bridge rating. For 2005, the County Engineer budgeted \$45,000 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$7,079.

During the year, the County's land and infrastructure remained relatively unchanged. The increase in Buildings and Improvement is the result of completion of the County's recycling center. In the business-type activities, the County completed the Shawnee Lakes wastewater treatment facility, which accounts for the increase in Improvements Other Than Buildings.

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

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2005
(Continued)**

Debt:

**Outstanding Debt at Year-end
(Expressed in Thousands of Dollars)**

	Governmental Activities		Business-type Activities		Totals	
	2005	2004	2005	2004	2005	2004
General Obligation Bonds	\$ 15,500	\$ 15,925	\$ 6,785	\$ 7,005	\$ 22,285	\$ 22,930
Revenue Bonds	0	0	22,402	83,627	22,402	83,627
OWDA Related Debt	0	0	18,500	19,053	18,500	19,053
Bond Anticipation Notes	16,244	2,245	4,655	2,450	20,899	4,695
Special Assessment Bonds	385	470	4,650	3,629	5,035	4,099
Refunding Bonds	1,611	1,998	91,039	35,072	92,650	37,070
Total	\$ 33,740	\$ 20,638	\$ 148,031	\$ 150,836	\$ 181,771	\$ 171,474

In 2005, the County's outstanding debt for the year increased in its Governmental Activities. This was the result of the Bond Anticipation Notes issued to finance the infrastructure improvement related to "the Greene." The County did not issue any new bonds for governmental activities during 2005.

During 2005, the County defeased nearly \$61million in Sewer Revenue Bond Issues, this accounts for the significant decrease in revenue bonds and the increase in refunding bonds. Other changes in Business-type Activities debt were minor.

On November 6, 2003, Moody Investors Services upgraded the County's long-term general obligations debt from A1 To Aa3. For more information regarding the County's debt, see footnote E and F of the Notes to the Basic Financial Statements.

Economic Factors and Next Year's Budgets and Rates

The County's budgeted revenues for the general fund in 2006 are \$15.7 million less than those appearing in the final budget for 2005 and the County has appropriated \$14.4 million less in 2006 than was appropriated for 2005. The 2006 budget is considerably less than the 2005 budget due to both the revenue certified and appropriations made in 2005 related to "the Greene."

The County continues to enjoy an unemployment rate that is less than the state and federal rate. However, all of these rates have continued to increase annually since 1999. Again in 2006, growth is expected to occur in sales tax revenue with construction of an outdoor shopping mall underway. Due to continuing increases in interest rates the amount of interest income earned by the County is expected to increase.

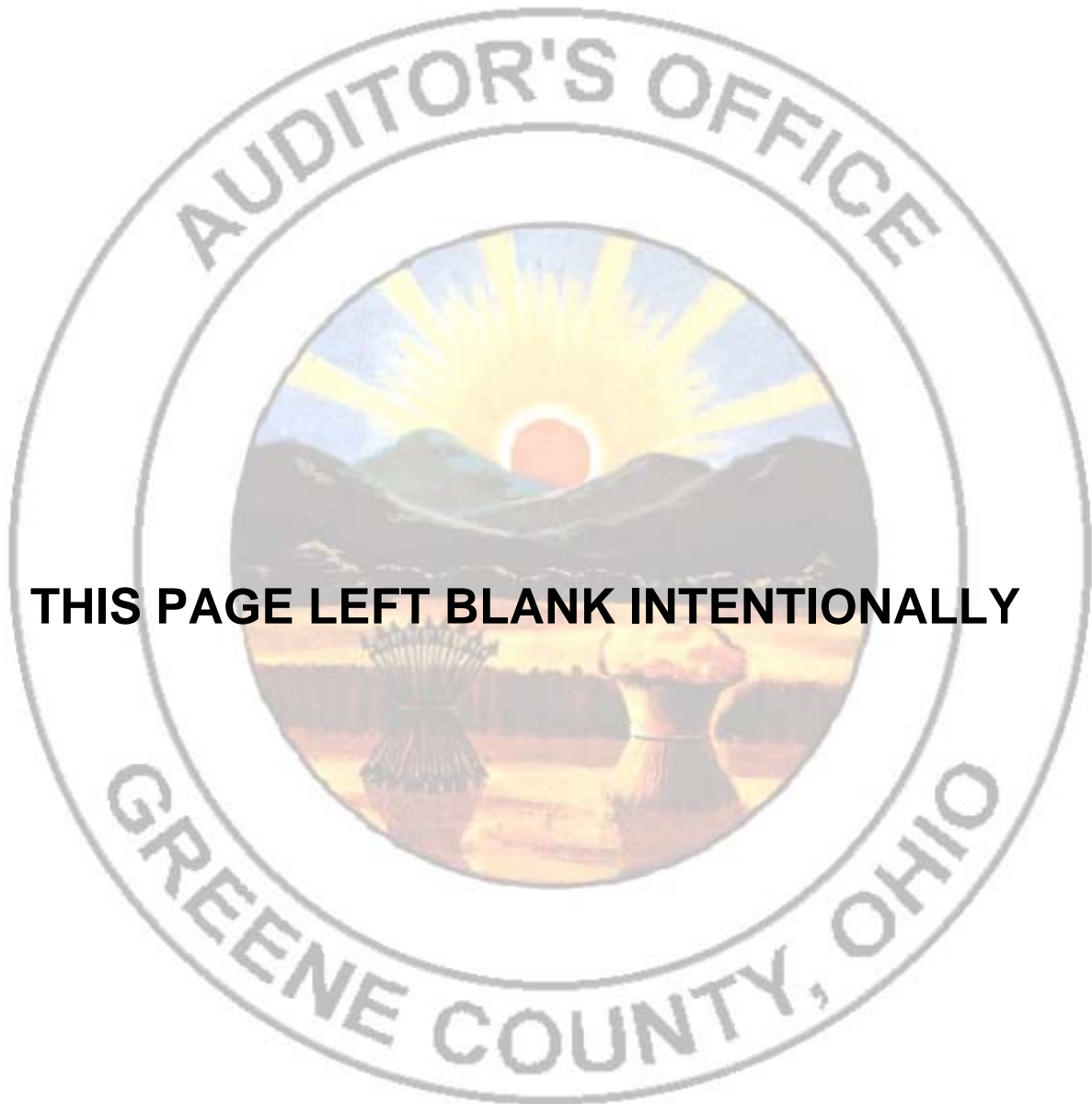
The County's business-type activities are projected to operate at a slight increase over that realized in 2005. Continued growth in the customer base will fuel this growth. However, this increase in revenues will be offset by an increase in expenditures, especially those related to debt service requirements.

Subsequent Events

Since December 31, 2005, the County has issued additional debt. The County has issued \$3,955,000 in bond anticipation notes. See Note H of the Notes to the Basic Financial Statements for more information.

Requests for Information

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



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
DECEMBER 31, 2005

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 54,085,338	\$ 5,427,119	\$ 59,512,457	\$ 549,256
Deposits with Segregated Accounts.....	981	1,943,318	1,944,299	1,482
Investments.....	-	-	-	3,395,924
Receivables (Net Allowances for Uncollectibles):				
Taxes.....	33,812,197	-	33,812,197	-
Account.....	600,855	3,281,433	3,882,288	240,912
Special Assessments.....	516,018	9,422,701	9,938,719	-
Accrued Interest.....	509,277	-	509,277	-
Due From Component Unit.....	40,000	-	40,000	-
Internal Balances.....	52,669	(52,669)	-	-
Due From Other Governments.....	10,174,926	-	10,174,926	382,294
Prepaid Expenses.....	-	151,945	151,945	9,015
Inventory:				
Materials and Supplies.....	-	675,834	675,834	-
Items Held for Resale.....	-	-	-	23,908
Other Assets.....	-	-	-	4,067
Unamortized Bond Issue Costs.....	-	3,480,147	3,480,147	-
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	-	8,240,585	8,240,585	-
Capital Assets (Net of Accumulated Depreciation).....	32,988,498	140,686,579	173,675,077	7,234,333
Capital Assets Not Being Depreciated.....	131,635,804	76,083,901	207,719,705	874,632
TOTAL ASSETS.....	264,416,563	249,340,893	513,757,456	12,715,823
LIABILITIES:				
Accounts Payable.....	2,641,047	339,268	2,980,315	114,547
Accrued Wages and Benefits.....	2,532,397	384,181	2,916,578	26,523
Due To Primary Government.....	-	-	-	40,000
Due to Other Governments.....	15,000	-	15,000	-
Deferred Revenue.....	33,369,785	9,445,698	42,815,483	586,777
Accrued Interest Payable.....	130,676	883,546	1,014,222	-
Bond Anticipation Notes.....	15,254,000	3,455,000	18,709,000	200,000
Short Term Notes Payable.....	-	-	-	53,005
Other Liabilities.....	-	-	-	20,598
Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	-	1,017,064	1,017,064	-
Matured General Obligation Bonds.....	-	5,000	5,000	-
Matured General Obligation Bond Interest.....	-	5,981	5,981	-
Construction Contracts.....	-	227,156	227,156	-
Matured Special Assessment Bonds with Governmental Commitment.....	-	15,000	15,000	-
Matured Special Assessment Bond Interest with Governmental Commitment.....	-	16,997	16,997	-
Noncurrent Liabilities:				
Due Within One Year.....	1,345,047	4,088,795	5,433,842	-
Due in More Than One Year.....	21,693,817	140,134,849	161,828,666	594,237
TOTAL LIABILITIES.....	76,981,769	160,018,535	237,000,304	1,635,687
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	145,667,142	67,586,876	213,254,018	7,198,080
Restricted For:				
Health and Human Services.....	207,757	-	207,757	-
Mental Retardation and Developmental Disabilities.....	7,320,098	-	7,320,098	-
Motor, Vehicle, Road and Bridge.....	10,518,916	-	10,518,916	-
Children Services Board.....	3,848,318	-	3,848,318	-
Debt Service.....	150,980	2,626,479	2,777,459	-
Permanent Fund Nonexpendable Restricted Net Assets.....	103,056	-	103,056	-
Other Purposes.....	11,899,770	-	11,899,770	-
Unrestricted.....	7,718,757	19,109,003	26,827,760	3,882,056
TOTAL NET ASSETS.....	\$ 187,434,794	\$ 89,322,358	\$ 276,757,152	\$ 11,080,136

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

**GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Units
					Governmental Activities	Business-type Activities	
Primary Government:							
Governmental Activities:							
Legislative and Executive.....	\$ 15,156,726	\$ 6,079,486	\$ 96,119	\$ 8,403	\$ (8,972,718)	\$ -	\$ -
Judicial.....	6,776,673	1,334,159	295,769	-	(5,146,745)	-	-
Public Safety.....	21,675,297	2,700,545	4,855,935	-	(14,118,817)	-	-
Public Works.....	8,154,614	1,801,089	6,543,702	131,011	321,188	321,188	-
Health.....	16,608,515	661,718	4,223,583	-	(11,723,214)	-	-
Human Services.....	29,289,859	6,240,624	17,547,433	-	(5,501,802)	-	-
Conservation and Recreation.....	3,033,045	445,842	176,660	-	(2,410,543)	-	-
Community and Economic Development.....	6,174,493	2,185	1,006,015	-	(5,166,293)	-	-
Interest and Fiscal Charges.....	1,040,957	-	-	-	(1,040,957)	-	-
Total Governmental Activities.....	107,910,179	19,265,648	34,745,216	139,414	(53,759,901)	-	-
Business-type Activities:							
Water.....	8,102,315	9,054,573	-	1,565,033	-	2,517,291	-
Sewer.....	14,592,560	17,102,297	-	4,458,685	-	6,968,422	-
Total Business-type Activities.....	22,694,875	26,156,870	-	6,023,718	-	9,485,713	-
Total Primary Government.....	\$ 130,605,054	\$ 45,422,518	\$ 34,745,216	\$ 6,163,132	\$ (53,759,901)	\$ 9,485,713	\$ (44,274,188)
Total Component Units.....	\$ 2,774,080	\$ 1,550,817	\$ 1,423,155	\$ 490,875	\$ -	\$ -	\$ 690,767
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes.....					\$ 6,713,315	\$ -	\$ 6,713,315
Property Taxes, Levied for Road and Bridge Maintenance.....					630,511	-	630,511
Property Taxes, Levied for Community Mental Health Services.....					3,588,513	-	3,588,513
Property Taxes, Levied for Children Services.....					2,808,235	-	2,808,235
Property Taxes, Levied for Mental Retardation Services.....					9,906,813	-	9,906,813
Property Taxes, Levied for County Hospital Services.....					2,661,297	-	2,661,297
Property Taxes, Levied for Senior Citizen Services.....					2,292,652	-	2,292,652
Property Taxes, Levied for Debt Retirement.....					303,004	-	303,004
County Hotel Lodging Taxes.....					731,669	-	731,669
Sales Taxes.....					19,258,567	-	19,258,567
Gain from Sale of Capital Assets.....					41,722	-	41,722
Grants and Contributions Not Restricted to Specific Programs.....					4,842,854	-	4,842,854
Unrestricted Investment Earnings.....					2,397,712	28,612	2,426,324
Other Revenue.....					3,013,452	943,506	3,956,958
Transfers.....					(314,607)	314,607	-
Total General Revenues and Transfers.....					58,875,709	1,286,725	60,162,434
Change in Net Assets.....					5,115,808	10,772,438	15,888,246
Net Assets - Beginning.....					182,318,986	78,549,920	260,868,906
Net Assets - Ending.....					\$ 187,434,794	\$ 89,322,358	\$ 276,757,152

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

**GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2005**

	General	Department of Health and Human Services	Board of Mental Retardation & Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Other Governmental Funds	Total Governmental Funds
ASSETS:							
Pooled Cash and Cash Equivalents.....	\$ 20,142,016	\$ 1,669,509	\$ 7,261,654	\$ 7,367,373	\$ 3,902,851	\$ 11,936,119	\$ 52,279,522
Deposits in Segregated Accounts.....	-	-	-	-	-	981	981
Receivables (Net of Allowances for Uncollectibles)							
Taxes.....	10,920,355	-	10,256,526	640,887	2,930,436	9,063,993	33,812,197
Accounts.....	150,501	42,875	-	46,884	661	355,392	596,313
Special Assessments.....	-	-	-	-	-	516,018	516,018
Accrued Interest.....	477,695	-	-	30,890	-	692	509,277
Due from Other Funds.....	109,388	-	-	-	-	3,135	112,523
Due from Component Unit.....	-	-	40,000	-	-	-	40,000
Interfund Receivable.....	44,884	-	-	9,485	-	16,290	70,659
Due from Other Governments.....	2,650,967	61,486	801,644	3,538,490	579,019	2,543,320	10,174,926
Total Assets.....	\$ 34,495,806	\$ 1,773,870	\$ 18,359,824	\$ 11,634,009	\$ 7,412,967	\$ 24,435,940	\$ 98,112,416

LIABILITIES AND FUND BALANCES:							
Liabilities:							
Accounts Payable.....	\$ 565,670	\$ 603,273	\$ 164,582	\$ 19,403	\$ 185,617	\$ 429,925	\$ 1,968,470
Accrued Wages and Benefits.....	1,368,216	170,169	258,596	104,772	183,794	446,850	2,532,397
Due to Other Funds.....	-	7,112	4,890	22,319	1,367	68,447	104,135
Due to Other Governments.....	-	-	-	-	-	15,000	15,000
Deferred Revenue.....	9,564,043	610,185	10,922,356	3,000,579	3,286,277	11,235,849	38,619,289
Accrued Interest Payable.....	-	-	-	-	-	12,196	62,060
Interfund Payable.....	49,864	-	-	-	-	70,659	70,659
Bond Anticipation Notes.....	14,864,000	-	-	-	-	390,000	15,254,000
Total Liabilities.....	\$ 26,411,793	\$ 1,390,739	\$ 11,350,424	\$ 3,147,073	\$ 3,657,055	\$ 12,668,926	\$ 58,626,010

Fund Balances:							
Reserved for:							
Encumbrances.....	283,089	137,010	276,122	327,761	898,225	2,518,167	4,440,374
Debt Service.....	-	-	-	-	-	150,980	150,980
Permanent Fund.....	-	-	-	-	-	103,056	103,056
Unreserved/Designated for Budget Stabilization.....	1,750,000	-	-	-	-	-	1,750,000
Unreserved/Undesignated reported in:							
General Fund.....	6,050,924	-	-	-	-	-	6,050,924
Special Revenue Funds.....	-	246,121	6,733,278	8,159,175	2,857,687	8,624,238	26,620,499
Capital Projects Funds.....	-	-	-	-	-	370,573	370,573
Total Fund Balances.....	\$ 8,084,013	\$ 383,131	\$ 7,009,400	\$ 8,486,936	\$ 3,755,912	\$ 11,767,014	\$ 39,486,406
Total Liabilities and Fund Balances.....	\$ 34,495,806	\$ 1,773,870	\$ 18,359,824	\$ 11,634,009	\$ 7,412,967	\$ 24,435,940	\$ 98,112,416

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Internal service funds are used by the County to charge the costs of providing health care insurance to County employees. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets..... 1,182,062

Long term debts are not due and payable in the current period and, therefore, are not reported as a fund liability..... (18,620,000)

The unamortized loss on the refunding of debt is not due and payable in the current period and, therefore, is not reported as a fund liability..... 133,652

Accrued interest on bonds are not due and payable in the current period and, therefore, are not reported as a fund liability..... (68,616)

Accrued compensated absences obligations are not due and payable in the current period and, therefore, are not reported as a fund liability..... (4,552,516)

The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods..... 5,249,504

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds..... 164,624,302

Net assets of governmental activities..... **\$ 187,434,794**

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	General	Department of Health and Human Services	Board of Mental Retardation & Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Other Governmental Funds	Total Governmental Funds
REVENUES:							
Taxes.....	\$ 26,296,051	-	\$ 9,906,813	\$ 630,511	\$ 2,808,235	\$ 9,252,966	\$ 48,894,576
Charges for Services.....	5,637,500	-	161,610	285,940	82,508	11,097,698	17,265,256
Licenses and Permits.....	1,235,898	-	-	162,413	-	34,626	1,432,937
Fines and Forfeitures.....	446,429	-	-	-	-	138,673	585,102
Intergovernmental Revenues.....	5,253,755	10,617,705	3,592,733	6,212,868	5,044,267	9,487,004	40,208,332
Special Assessments.....	8,403	-	-	26,760	-	104,251	139,414
Investment Earnings.....	2,175,794	-	-	134,176	-	87,742	2,397,712
Other Revenue.....	1,484,802	29,521	38,730	44,920	14,375	1,589,807	3,202,155
Total Revenues.....	42,538,632	10,647,226	13,699,886	7,497,588	7,949,385	31,792,767	114,125,484
EXPENDITURES:							
Current:							
General Government:							
Legislative and Executive.....	14,191,129	-	-	-	-	875,223	15,066,352
Judicial.....	6,413,476	-	-	-	-	99,557	6,513,033
Public Safety.....	15,203,576	-	-	-	-	6,018,203	21,221,779
Public Works.....	936,925	-	-	6,543,979	-	761,218	8,242,122
Health.....	85,966	-	8,602,746	-	-	7,612,632	16,301,344
Human Services.....	381,055	11,582,546	-	-	6,882,676	10,150,346	28,996,623
Conservation and Recreation.....	2,573,128	-	-	-	-	276,364	2,849,492
Community and Economic Development.....	4,074,236	-	-	-	-	2,026,378	6,100,614
Capital Outlay.....	-	-	-	-	-	104,252	104,252
Debt Service:							
Principal Retirement.....	1,250,000	-	-	-	-	1,780,000	3,030,000
Interest and Fiscal Charges.....	62,920	-	-	-	-	950,624	1,013,544
Total Expenditures.....	45,172,411	11,582,546	8,602,746	6,543,979	6,882,676	30,654,797	109,439,155
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	(2,633,779)	(935,320)	5,097,140	953,609	1,066,709	1,137,970	4,686,329
OTHER FINANCING SOURCES (USES):							
Sale of Capital Assets.....	145,439	267	-	7,873	355	11,493	165,427
Long Term Bond Anticipation Notes Issued.....	830,000	-	-	-	-	160,000	990,000
Repayment of Loans to Other Governments.....	50,800	-	-	-	-	-	50,800
Loans to Other Governments.....	(50,800)	-	-	-	-	-	(50,800)
Transfers In.....	577,100	509,358	-	-	-	2,007,217	3,093,675
Transfers Out.....	(2,346,341)	-	-	(215,507)	-	(817,022)	(3,378,870)
Total Other Financing Sources (Uses).....	(793,802)	509,625	-	(207,634)	355	1,361,688	870,232
Net Change in Fund Balances.....	(3,427,581)	(425,695)	5,097,140	745,975	1,067,064	2,499,658	5,556,561
Fund Balance (Deficit) at the Beginning of the Year.....	11,511,594	808,826	1,912,260	7,740,961	2,688,848	9,267,356	33,929,845
Fund Balance (Deficit) at the End of the Year.....	\$ 8,084,013	\$ 383,131	\$ 7,009,400	\$ 8,486,936	\$ 3,755,912	\$ 11,767,014	\$ 39,486,406

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

GREENE COUNTY, OHIO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2005

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

Net change in fund balances - total governmental funds (page 29).....	\$	5,556,561
The net revenue of certain activities of the internal service fund is reported with governmental activities.....		(440,155)
The compensated absences portion of accrued wages and benefits in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.....		(391,968)
The issuance of long-term debt provides current financial resources to government funds, but has no effect on net assets.....		(990,000)
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net assets.....		2,810,000
The amortization of a loss on the refunding of debt does not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds.....		(30,254)
Accrued interest expense in the statement of activities does not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds.....		2,841
The difference in the change in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two accounting methods.....		(620,262)
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements.....		(1,481,692)
The acquisition of capital assets is reported as an expense on the fund level statements, but is capitalized as an asset on the entity wide statements.....		824,443
Disposal of capital assets is only reported to the extent proceeds are received from the sale of the capital asset on the fund level statements. On the entity wide statements the gain or loss from the disposal of the asset is determined and reflected in the statements.....		<u>(123,706)</u>
Change in net assets of governmental activities (page 27).....	\$	<u><u>5,115,808</u></u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 25,484,692	\$ 25,484,692	\$ 26,380,890	\$ 896,198
Charges for Services.....	4,939,188	4,992,419	5,567,129	574,710
Licenses and Permits.....	1,024,500	1,155,521	1,235,898	80,377
Fines and Forfeitures.....	524,050	544,194	474,189	(70,005)
Intergovernmental.....	4,247,438	4,814,185	5,167,755	353,570
Special Assessments.....	2,000	2,000	8,403	6,403
Investment Earnings.....	1,897,300	1,897,300	2,529,646	632,346
Other.....	1,178,309	1,311,354	1,529,620	218,266
Total Revenues.....	39,297,477	40,201,665	42,893,530	2,691,865
Expenditures:				
General Government:				
Legislative and Executive.....	14,378,256	14,854,840	14,370,161	484,679
Judicial.....	6,471,814	6,668,775	6,628,572	40,203
Public Safety.....	15,318,020	15,500,194	15,478,441	21,753
Public Works.....	968,445	1,050,019	1,001,386	48,633
Health.....	254,882	94,387	83,598	10,789
Human Services.....	378,092	392,192	386,903	5,289
Conservation and Recreation.....	2,640,230	2,642,791	2,625,636	17,155
Community and Economic Development.....	708,823	15,497,960	4,118,771	11,379,189
Debt Service:				
Principal Retirement.....	1,690,000	1,250,000	1,250,000	-
Interest and Fiscal Charges.....	33,928	25,334	24,557	777
Total Expenditures.....	42,842,490	57,976,492	45,968,025	12,008,467
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,545,013)	(17,774,827)	(3,074,495)	14,700,332
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	30,000	168,342	145,424	(22,918)
Proceeds from Issue of Notes.....	15,490,000	15,943,506	15,694,000	(249,506)
Transfers In.....	739,200	213,090	577,100	364,010
Transfers Out.....	(2,859,849)	(2,469,692)	(2,346,341)	123,351
Advances In.....	20,000	448,265	472,445	24,180
Advances Out.....	(104,450)	(145,330)	(94,530)	50,800
Repayment of Loans to Other Governments.....	-	50,800	50,800	-
Loans to Other Governments.....	-	(50,800)	(50,800)	-
Total Other Financing Sources / (Uses).....	13,314,901	14,158,181	14,448,098	289,917
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	9,769,888	(3,616,646)	11,373,603	14,990,249
Fund Balance (Deficit) at Beginning of Year.....	8,315,805	8,315,805	8,315,805	-
Prior Year Encumbrances Appropriated.....	641,141	641,141	641,141	-
Fund Balance (Deficit) at End of Year.....	\$ 18,726,834	\$ 5,340,300	\$ 20,330,549	\$ 14,990,249

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEPARTMENT OF HEALTH AND HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 7,714,315	\$ 10,020,651	\$ 10,618,493	\$ 597,842
Other.....	2,312,000	-	3,371	3,371
Total Revenues.....	10,026,315	10,020,651	10,621,864	601,213
Expenditures:				
Human Services.....	11,880,086	12,194,168	11,845,543	348,625
Total Expenditures.....	11,880,086	12,194,168	11,845,543	348,625
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,853,771)	(2,173,517)	(1,223,679)	949,838
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	267	267
Transfers In.....	506,000	506,000	509,358	3,358
Total Other Financing Sources / (Uses).....	506,000	506,000	509,625	3,625
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,347,771)	(1,667,517)	(714,054)	953,463
Fund Balance (Deficit) at Beginning of Year.....	1,959,763	1,959,763	1,959,763	-
Prior Year Encumbrances Appropriated.....	170,601	170,601	170,601	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 782,593</u>	<u>\$ 462,847</u>	<u>\$ 1,416,310</u>	<u>\$ 953,463</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 9,584,800	\$ 9,833,255	\$ 9,826,562	\$ (6,693)
Charges for Services.....	-	-	161,610	161,610
Intergovernmental.....	1,572,600	3,471,547	3,570,629	99,082
Other.....	222,500	222,500	65,816	(156,684)
Total Revenues.....	11,379,900	13,527,302	13,624,617	97,315
Expenditures:				
Health.....	9,403,346	10,023,346	9,201,190	822,156
Total Expenditures.....	9,403,346	10,023,346	9,201,190	822,156
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	1,976,554	3,503,956	4,423,427	919,471
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	100	100	-	(100)
Transfers Out.....	(10,000)	(10,000)	-	10,000
Total Other Financing Sources / (Uses).....	(9,900)	(9,900)	-	9,900
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	1,966,654	3,494,056	4,423,427	929,371
Fund Balance (Deficit) at Beginning of Year.....	1,958,120	1,958,120	1,958,120	-
Prior Year Encumbrances Appropriated.....	168,291	168,291	168,291	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 4,093,065</u>	<u>\$ 5,620,467</u>	<u>\$ 6,549,838</u>	<u>\$ 929,371</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MOTOR VEHICLE, ROAD AND BRIDGE
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 630,850	\$ 630,850	\$ 632,286	\$ 1,436
Charges for Services.....	150,000	150,000	248,940	98,940
Fines and Forfeitures.....	150,000	150,000	162,413	12,413
Intergovernmental.....	6,174,846	5,752,084	5,978,039	225,955
Special Assessments.....	25,000	25,652	25,652	-
Investment Earnings.....	93,000	93,000	131,117	38,117
Other.....	2,250	11,553	58,534	46,981
Total Revenues.....	7,225,946	6,813,139	7,236,981	423,842
Expenditures:				
Public Works.....	8,903,505	8,243,425	7,022,199	1,221,226
Total Expenditures.....	8,903,505	8,243,425	7,022,199	1,221,226
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,677,559)	(1,430,286)	214,782	1,645,068
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	6,000	6,000	7,873	1,873
Transfers Out.....	(225,000)	(225,000)	(215,507)	9,493
Total Other Financing Sources / (Uses).....	(219,000)	(219,000)	(207,634)	11,366
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,896,559)	(1,649,286)	7,148	1,656,434
Fund Balance (Deficit) at Beginning of Year.....	6,455,540	6,455,540	6,455,540	-
Prior Year Encumbrances Appropriated.....	525,375	525,375	525,375	-
Fund Balance (Deficit) at End of Year.....	\$ 5,084,356	\$ 5,331,629	\$ 6,988,063	\$ 1,656,434

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CHILDREN SERVICES BOARD
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,357,000	\$ 2,861,229	\$ 2,808,038	\$ (53,191)
Charges for Services.....	100,000	100,000	84,633	(15,367)
Intergovernmental.....	4,116,300	4,116,300	4,832,499	716,199
Other.....	17,000	17,000	14,493	(2,507)
Total Revenues.....	6,590,300	7,094,529	7,739,663	645,134
Expenditures:				
Human Services.....	9,649,219	9,649,219	8,007,364	1,641,855
Total Expenditures.....	9,649,219	9,649,219	8,007,364	1,641,855
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,058,919)	(2,554,690)	(267,701)	2,286,989
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	355	355
Transfers Out.....	(5,100)	(5,100)	-	5,100
Total Other Financing Sources / (Uses).....	(5,100)	(5,100)	355	5,455
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,064,019)	(2,559,790)	(267,346)	2,292,444
Fund Balance (Deficit) at Beginning of Year.....	2,402,108	2,402,108	2,402,108	-
Prior Year Encumbrances Appropriated.....	661,911	661,911	661,911	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 504,229	\$ 2,796,673	\$ 2,292,444

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

**GREENE COUNTY, OHIO
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2005**

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities</u>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	<u>Internal Service Fund</u>
ASSETS:				
Current Assets:				
Pooled Cash and Cash Equivalents	\$ 2,055,798	\$ 3,371,321	\$ 5,427,119	\$ 1,805,816
Deposits with Segregated Accounts.....	745,486	1,197,832	1,943,318	-
Accounts Receivable (Net of Allowances for Uncollectibles).....	1,127,276	2,154,157	3,281,433	4,542
Special Assessments Receivable.....	2,431,672	6,991,029	9,422,701	-
Prepaid Expenses.....	43,644	108,301	151,945	-
Inventory: Materials and Supplies.....	473,552	202,282	675,834	-
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	4,047,957	4,192,628	8,240,585	-
Total Current Assets.....	10,925,385	18,217,550	29,142,935	1,810,358
Noncurrent Assets:				
Unamortized Bond Issue Costs.....	788,480	2,691,667	3,480,147	-
Capital Assets (Net of Accumulated Depreciation).....	66,158,270	150,612,210	216,770,480	-
Total Noncurrent Assets.....	66,946,750	153,303,877	220,250,627	-
Total Assets.....	77,872,135	171,521,427	249,393,562	1,810,358
LIABILITIES:				
Current Liabilities:				
Accounts Payable.....	149,802	189,466	339,268	672,577
Accrued Wages & Benefits.....	495,498	554,467	1,049,965	-
Due to Other Funds.....	2,936	5,452	8,388	-
Deferred Revenue.....	2,430,683	7,015,015	9,445,698	-
Accrued Interest Payable.....	169,310	714,236	883,546	-
Current Portion of General Obligation Bonds.....	120,000	125,000	245,000	-
Current Portion of Refunding Bonds.....	1,072,400	255,454	1,327,854	-
Current Portion of OWDA Loans.....	343,360	1,626,113	1,969,473	-
Current Portion of Special Assessment Bonds with Governmental Commitment.....	194,594	285,406	480,000	-
Bond Anticipation Notes.....	1,355,000	2,100,000	3,455,000	-
Current Liabilities Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	445,000	572,064	1,017,064	-
Matured General Obligation Bonds.....	-	5,000	5,000	-
Matured General Obligation Bond Interest.....	469	5,512	5,981	-
Matured Special Assessment Bonds with Governmental Commitment.....	15,000	-	15,000	-
Matured Special Assessment Bond Interest with Governmental Commitment.....	16,691	306	16,997	-
Construction Contracts.....	125,240	101,916	227,156	-
Total Current Liabilities.....	6,935,983	13,555,407	20,491,390	672,577
Long-Term Liabilities: (Net of Current Portions)				
Bond Anticipation Notes.....	-	1,200,000	1,200,000	-
OWDA Construction Commitments.....	-	11,966,144	11,966,144	-
General Obligation Bonds.....	4,520,000	2,020,000	6,540,000	-
Revenue Bonds.....	9,735,000	11,649,656	21,384,656	-
Refunding Bonds.....	18,425,365	71,285,335	89,710,700	-
OWDA Loans.....	1,651,362	2,912,671	4,564,033	-
Special Assessment Bonds with Governmental Commitment.....	1,430,757	2,739,243	4,170,000	-
Total Long-Term Liabilities.....	35,762,484	103,773,049	139,535,533	-
Total Liabilities.....	42,698,467	117,328,456	160,026,923	672,577
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	26,538,722	41,048,154	67,586,876	-
Restricted for Debt Service.....	820,842	1,805,637	2,626,479	-
Unrestricted.....	7,814,104	11,339,180	19,153,284	1,137,781
Total Net Assets.....	\$ 35,173,668	\$ 54,192,971	89,366,639	\$ 1,137,781
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			(44,281)	
Total Net Assets of Business-type Activities.....			\$ 89,322,358	

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

**GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
OPERATING REVENUES:				
Charges for Services.....	\$ 9,054,573	\$ 17,102,297	\$ 26,156,870	\$ 8,933,614
Other Revenue.....	89,146	854,360	943,506	-
Total Operating Revenues.....	9,143,719	17,956,657	27,100,376	8,933,614
OPERATING EXPENSES:				
Personal Services.....	2,282,598	3,164,584	5,447,182	-
Materials and Supplies.....	1,349,515	2,143,173	3,492,688	-
Contractual Services.....	503,140	1,280,395	1,783,535	9,402,288
Depreciation.....	1,768,708	2,752,384	4,521,092	-
Other Expenses.....	14,449	731,340	745,789	-
Total Operating Expenses.....	5,918,410	10,071,876	15,990,286	9,402,288
Operating Income / (Loss).....	3,225,309	7,884,781	11,110,090	(468,674)
NONOPERATING REVENUES (EXPENSES):				
Intergovernmental.....	-	1,984,082	1,984,082	-
Investment Income.....	7,814	20,798	28,612	-
Special Assessments.....	289,208	1,144,073	1,433,281	-
Interest Expense and Fiscal Charges.....	(2,172,664)	(4,499,670)	(6,672,334)	-
Gain (Loss) from Disposal from Fixed Assets.....	367	(5,988)	(5,621)	-
Total Nonoperating Revenues (Expenses).....	(1,875,275)	(1,356,705)	(3,231,980)	-
Income (Loss) Before Contributions and Transfers.....	1,350,034	6,528,076	7,878,110	(468,674)
Capital Contributions.....	1,275,825	1,330,530	2,606,355	-
Transfers In.....	56,757	260,581	317,338	1,885
Transfers Out.....	(299)	(2,432)	(2,731)	-
Changes in Net Assets.....	2,682,317	8,116,755	10,799,072	(466,789)
Total Net Assets at the Beginning of the Year.....	32,491,351	46,076,216	78,567,567	1,604,570
Total Net Assets at the End of the Year.....	\$ 35,173,668	\$ 54,192,971	\$ 90,360,539	\$ 1,137,781
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			(26,634)	
Change in Net Assets of Business-type Activities.....			\$ 10,772,438	

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

GREENE COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
Cash flows from operating activities:				
Cash received from charges for services.....	\$ 9,058,575	\$ 17,025,123	\$ 26,083,698	\$ 8,930,510
Cash received from other operating revenue.....	89,146	854,360	943,506	-
Cash payments for personal services.....	(2,292,693)	(3,144,161)	(5,436,854)	-
Cash payments for materials and supplies.....	(1,276,560)	(2,024,310)	(3,300,870)	-
Cash payments for contract services.....	(466,526)	(1,262,009)	(1,728,535)	(8,790,111)
Cash payments for other expenses.....	(8,840)	(728,274)	(737,114)	-
Net cash provided by operating activities.....	<u>5,103,102</u>	<u>10,720,729</u>	<u>15,823,831</u>	<u>140,399</u>
Cash flows from noncapital financing activities:				
Transfers in from other funds.....	56,757	260,581	317,338	1,885
Transfers out to other funds.....	(299)	(2,432)	(2,731)	-
Net cash provided by noncapital financing activities.....	<u>56,458</u>	<u>258,149</u>	<u>314,607</u>	<u>1,885</u>
Cash flows from capital and related financing activities:				
Cash received from intergovernmental revenue.....	-	1,984,082	1,984,082	-
Proceeds of debt issuance.....	1,355,000	67,618,600	68,973,600	-
Proceeds of sale of capital assets.....	367	3,132	3,499	-
Special assessments received.....	289,295	1,145,709	1,435,004	-
Payment of bond issue costs.....	-	(1,022,015)	(1,022,015)	-
Interest payments on capital financing.....	(1,960,300)	(5,154,153)	(7,114,453)	-
Acquisition of capital assets.....	(760,906)	(3,057,141)	(3,818,047)	-
Note and bond retirement.....	(2,503,699)	(70,640,064)	(73,143,763)	-
Net cash used for capital and related financing activities.....	<u>(3,580,243)</u>	<u>(9,121,850)</u>	<u>(12,702,093)</u>	<u>-</u>
Cash flows from investing activities:				
Interest on cash equivalents.....	-	1,288	1,288	-
Net cash provided by investing activities.....	<u>-</u>	<u>1,288</u>	<u>1,288</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents.....	1,579,317	1,858,316	3,437,633	142,284
Cash and cash equivalents at beginning of year.....	5,269,924	6,903,465	12,173,389	1,663,532
Cash and cash equivalents at end of year.....	<u>\$ 6,849,241</u>	<u>\$ 8,761,781</u>	<u>\$ 15,611,022</u>	<u>\$ 1,805,816</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss).....	\$ 3,225,309	\$ 7,884,781	\$ 11,110,090	\$ (468,674)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation.....	1,768,708	2,752,384	4,521,092	-
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	4,001	(77,172)	(73,171)	(3,104)
(Increase) decrease in prepayments.....	4,806	3,822	8,628	-
(Increase) decrease in inventory.....	(13,399)	40,774	27,375	-
Increase (decrease) in accounts payable.....	123,772	95,717	219,489	612,177
Increase (decrease) in accrued wages and benefits.....	(10,095)	20,423	10,328	-
Net cash provided by operating activities.....	<u>\$ 5,103,102</u>	<u>\$ 10,720,729</u>	<u>\$ 15,823,831</u>	<u>\$ 140,399</u>
Reconciliation of cash and cash equivalents:				
Pooled Cash and Cash Equivalents.....	\$ 2,055,798	\$ 3,371,321	\$ 5,427,119	\$ 1,805,816
Deposits with Segregated Accounts.....	745,486	1,197,832	1,943,318	-
Restricted Pooled Cash and Cash Equivalents.....	4,047,957	4,192,628	8,240,585	-
Total Cash and Cash Equivalents.....	<u>\$ 6,849,241</u>	<u>\$ 8,761,781</u>	<u>\$ 15,611,022</u>	<u>\$ 1,805,816</u>
Non-Cash Transactions:				
Contributions from Developers.....	\$ 1,275,825	\$ 1,330,530	\$ 2,606,355	\$ -

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

**GREENE COUNTY, OHIO
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2005**

	PRIVATE PURPOSE <u>TRUST</u> Unclaimed Money	AGENCY <u>FUNDS</u>
Assets:		
Pooled Cash and Cash Equivalents.....	\$ 191,218	\$ 10,260,474
Deposits with Segregated Accounts.....	-	2,496,269
Taxes Levied for Other Governments.....	-	145,550,900
Total Assets.....	<u>191,218</u>	<u>158,307,643</u>
Liabilities:		
Due to Other Governments.....	-	150,851,536
Payroll Withholding.....	-	4,622
Other Liabilities.....	-	7,451,485
Total Liabilities.....	<u>-</u>	<u>158,307,643</u>
Net Assets:		
Held in Trust.....	<u>\$ 191,218</u>	<u>\$ -</u>

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

**GREENE COUNTY, OHIO
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005**

	PRIVATE PURPOSE TRUST Unclaimed Money
Additions:	
Additional Unclaimed Monies.....	\$ 62,475
Total Additions.....	<u>62,475</u>
 Deductions:	
Transfers Out.....	31,297
Monies Claimed.....	<u>18,403</u>
Total Deductions.....	<u>49,700</u>
Changes in Net Assets.....	12,775
Net Assets at the Beginning of the Year.....	<u>178,443</u>
Net Assets at the End of the Year.....	<u><u>\$ 191,218</u></u>

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

**GREENE COUNTY, OHIO
STATEMENT OF NET ASSETS
COMPONENT UNITS
DECEMBER 31, 2005**

	Homecroft Inc.	Greene Inc.	Regional Airport Authority	Total
Assets:				
Cash and Cash Equivalents.....	\$ 66,409	\$ 208,731	\$ 274,116	\$ 549,256
Deposits with Segregated Accounts.....	1,482	-	-	1,482
Investments.....	-	3,395,924	-	3,395,924
Accounts Receivable.....	29,877	211,035	-	240,912
Inventory Held for Resale.....	-	23,908	-	23,908
Prepaid Expenses.....	-	9,015	-	9,015
Due From Other Governments.....	-	-	382,294	382,294
Capital Assets (Net of Accumulated Depreciation).....	1,559,373	343,010	5,331,950	7,234,333
Capital Assets Not Being Depreciated....	405,070	-	469,562	874,632
Other Assets.....	3,067	1,000	-	4,067
Total Assets.....	<u>2,065,278</u>	<u>4,192,623</u>	<u>6,457,922</u>	<u>12,715,823</u>
Liabilities:				
Accounts Payable.....	27,241	21,753	65,553	114,547
Accrued Wages and Benefits.....	-	26,523	-	26,523
Due to Primary Government.....	40,000	-	-	40,000
Bond Anticipation Notes.....	-	-	200,000	200,000
Mortgage Notes Payable - Current.....	43,377	-	9,628	53,005
Mortgage Notes Payable - Net Current Portion.....	563,381	-	30,856	594,237
Deferred Revenue.....	349,941	-	236,836	586,777
Other Liabilities.....	5,350	-	15,248	20,598
Total Liabilities.....	<u>1,029,290</u>	<u>48,276</u>	<u>558,121</u>	<u>1,635,687</u>
Net Assets:				
Invested in Capital Assets Net of Related Debt.....	1,357,685	343,010	5,497,385	7,198,080
Unrestricted.....	(321,697)	3,801,337	402,416	3,882,056
Total Net Assets.....	<u>\$ 1,035,988</u>	<u>\$ 4,144,347</u>	<u>\$ 5,899,801</u>	<u>\$ 11,080,136</u>

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

GREENE COUNTY, OHIO
STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2005

	Program Revenues			Net <Expense> Revenue and Changes in Net Assets				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Homecroft Inc.	Greene Inc.	Regional Airport Authority	Total
Homecroft, Inc.....	\$ 300,992	\$ 113,199	\$ 272,012	\$ -	\$ 84,219	\$ -	\$ -	\$ 84,219
Greene, Inc.....	2,037,943	1,336,077	933,525	-	-	231,659	-	231,659
Regional Airport Authority.....	435,145	101,541	217,618	490,875	-	-	374,889	374,889
Total Component Units.....	\$ 2,774,080	\$ 1,550,817	\$ 1,423,155	\$ 490,875	\$ 84,219	231,659	374,889	690,767
General Revenues:								
Investment Earnings.....					153		11,023	94,513
Other Revenue.....					58,880		20,170	82,947
Total General Revenues.....					59,033		31,193	177,460
Change in Net Assets.....					143,252		406,082	868,227
Net assets - beginning.....					892,736		5,493,719	10,211,909
Net assets - ending.....					\$ 1,035,988		\$ 5,899,801	\$ 11,080,136

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2005

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Discretely Presented Component Units: As required by generally accepted accounting principles (GAAP), the financial statements of the reporting entity include those of Greene County, the primary government, and its component units. The County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, 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 N. The component units are presented in a separate column on the County's government wide financial statements to emphasize that they are legally separate from the County. They are listed below:

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

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

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

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

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

Greene County Park District - The three Park Commissioners are appointed by the Probate Judge. During 2005, the County contributed \$18,143 to the Park District in the form of grants.

Greene County Public Library Board - The seven trustees are appointed by County officials. Three trustees are appointed by judges of the Court of Common Pleas, and four trustees are appointed by the County Commissioners. The County did not contribute any money to the Library in 2005.

Greene County Transit Board - The seven board members are appointed by the County Commissioners. The County contracted with the Transit Board to provide transportation services for eligible individuals. In 2005, the County paid the Transit Board \$1,524,930.

Metropolitan Housing Authority - Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court, and Board of County Commissioners appoint one board member each. The County provided the Housing Authority with \$73,402 in 2005. This amount represented rent payments made on behalf of qualifying individuals.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2005
(CONTINUED)

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

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.

Basis of Presentation - Government-wide Financial Statements The government-wide financial statements, the statement of net assets and the statement of changes in net assets, report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from its component units for which the primary government is financially accountable.

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

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

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

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

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

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

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

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

Children Services Board - This fund accounts for state and federal grants and a property tax levy used for County child care programs.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2005
(CONTINUED)

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

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

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

Additionally, the government reports the following fund types:

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

Private purpose trust fund - This fund is used to account for resources legally held in trust for monies which have not been claimed by their rightful owners.

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

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

Measurement Focus and Basis of Accounting: The government-wide financial statements, component unit financial statements, and fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the balance sheet and the operating statements present increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows. In accordance with GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting," the County and its component units apply all GASB pronouncements and all Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989, unless they conflict with GASB pronouncements. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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. Each County department prepares an original budget that is approved by the Board of County Commissioners. All modifications to the original budget must be requested by departmental management and approved by the Board of County Commissioners throughout the year. The original budget and all budgetary amendments and supplemental appropriations necessary during 2005 are included in the final budget amounts presented in the budget to actual comparisons.

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

The County's budgetary process accounts for certain transactions on a basis other than GAAP. The major differences between the budget basis and the GAAP basis are:

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

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

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

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2005. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1904. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2005.

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

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

Greene, Inc. reports inventory held for resale. Inventory is reported at the lower of cost or market using the first-in-first-out method.

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

GREENE COUNTY, OHIO
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Investments: Greene, Inc., a discretely presented component unit of Greene County, records its investments in U.S. Government Securities, annuities, mutual funds, certificates of deposit, money market and federal agency instruments.

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

<u>Asset</u>	<u>Estimated Useful Life</u>
Equipment, furniture and fixtures	5 to 50 years
Buildings, structures and improvements	30 to 50 years
Improvements other than buildings	30 to 50 years

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

Capital Assets and Depreciation - Component Units: The component units record capital assets at cost. The assets are depreciated on the straight-line method using 5 to 30 years estimated useful lives. Upon retirement, 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 2005, net interest cost capitalized on construction projects for Enterprise Funds was \$258,775.

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 in the governmental fund financial statements only to the extent they are due and payable at year end. Also, bonds and long term loans are not recognized as a liability in the governmental fund financial statements until payment is due.

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

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 government-wide financial statements as Matured Special Assessment with Governmental Commitment Bonds and Current and Noncurrent Liabilities in the appropriate column for governmental and business-type activities based on the purpose of the assessment. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds for governmental activities and in the water and sewer funds, as appropriate. Capital improvements financed by special assessments are accounted for and reported in the governmental or business-type activities column based on the purpose of the assessments. Service type special assessments are accounted for and reported in the fund that best reflects the nature of the transactions and are treated like user fees. The amount of delinquent special assessments receivable as of December 31, 2005 is \$151,391.

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

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

Interest Income: Per the ORC, the County has specified the funds to receive an allocation of interest earnings. In 2005, interest revenue credited to the General Fund amounted to \$2,175,794, including \$1,470,601 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$134,176. Other non-major governmental funds earned \$87,742 in investment earnings.

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

Self Insurance: As of September 1, 1994, the County is self-insured for employee health care benefits. See Note O for additional information.

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

Fund Equity: In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. Currently, the County carries a \$1,750,000 balance in a budget stabilization reserve which can be utilized in future years. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods.

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

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

Deposits

Deposits include amounts held in demand accounts and savings accounts. At year-end, the carrying amount of the County's deposits was \$6,358,701, which includes \$20,000 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents". The bank balances totaled \$11,225,575. Both the book and bank balances include \$2,000,000 in certificates of deposit.

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

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. Protection of the County's deposits may be provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the County Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution. Of the bank balances totaling \$11,225,575, \$1,148,896 was insured by FDIC. The remaining balance of \$10,076,679 was collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public moneys it holds. All county demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

Investments

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

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 2% and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed 5% of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited.

All County investments are in an internal investment pool. As of December 31, 2005, the County had the following investments:

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(CONTINUED)

Investment Type	Carrying and Fair Market Value	Investment Maturities			% of Portfolio
		Less than One Year	One to Two Years	Two to Three Years	
Repurchase Agreements	\$ 23,127,024	\$ 23,127,024	\$ 0	\$ 0	30.32%
Federal National Mortgage Association Notes	12,841,246	5,927,550	4,552,566	2,361,130	16.83%
Federal Home Loan Bank Notes	23,114,575	5,102,656	7,054,939	10,956,980	30.30%
Federal Home Loan Mortgage Notes	16,266,485	7,438,885	8,827,600	0	21.32%
STAROhio	937,271	937,271	0	0	1.23%
Total Investments	\$ 76,286,601	\$ 42,533,386	\$ 20,435,105	\$ 13,318,110	100.0%

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

Credit risk: The Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes and Federal Home Loan Bank Notes carry a rating of AAA by Standard and Poor's and AAA by Fitch Ratings. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service and that the money market mutual fund be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Standard and Poor's rating for STAROhio was AAAM. Investments in commercial paper are limited to notes rated at the time of purchase to the highest classification established by two nationally recognized standard rating services.

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

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

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$ 82,645,302	\$ 0
Investments:		
Federal Agency Instruments	(52,222,306)	52,222,306
STAR Ohio	(937,271)	937,271
Repurchase Agreement	(23,127,024)	23,127,024
GASB Statement No. 3	\$ 6,358,701	\$ 76,286,601

DISCRETELY PRESENTED COMPONENT UNITS:

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

Custodial risk is the risk that, in the event of bank failure, the deposits of the component unit might not be recovered. At December 31, 2005, discretely presented component units held demand deposits with a carrying value of \$2,890,759. The bank balances totaled \$2,973,676. Of the bank balances, \$2,563,431 was insured by FDIC. The remaining balances of \$410,245 was uncollateralized. Both the book and the bank balance included \$2,452,234 in certificates of deposit.

Investments:

At of December 31, 2005, the component units had the following investments (based on quoted market prices) and maturities (where applicable):

Investment Type	Carrying and Fair Market Value	Investment Maturities			% of Portfolio
		Less than One Year	One to Two Years	Two to Three Years	
Money Market Funds	\$ 112,213	\$ 112,213	\$ 0	\$ 0	10.63%
Federal National Mortgage Association Notes	355,746	39,900	0	315,846	33.69%
US Treasury Bonds	127,041	50,170	0	76,871	12.03%
Annuities	82,117	82,117	0	0	7.78%
Mutual Funds	378,786	378,786	0	0	35.87%
Total Investments	\$ 1,055,903	\$ 663,186	\$ 0	\$ 392,717	100.00%

Interest rate risk: The component units do not have policies limiting investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

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

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

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

Concentration of credit risk: The component units have no policy regarding diversification of the investments.

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$ 550,738	\$ 3,395,924
Investments:		
Certificates of Deposit	2,452,234	(2,452,234)
Money Market Funds	(112,213)	112,213
GASB Statement No. 3	\$ 2,890,759	\$ 1,055,903

NOTE C -- INTERFUND TRANSACTIONS:

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

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

Interfund receivables and payables balances on the fund financial statements as of December 31, 2005 follow:

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General	\$ 109,388	\$ 0
Department of Health and Human Services	0	7,112
Board of Mental Retardation & Developmental Disabilities	0	4,890
Motor Vehicle, Road and Bridge	0	22,319
Children Services Board	0	1,367
Other Governmental Funds	3,135	68,447
Total Governmental Activities	112,523	104,135

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

	Due From Other Funds	Due To Other Funds
Proprietary Funds:		
Water	0	2,936
Sewer	0	5,452
Total Proprietary Funds	0	8,388
 Total Due To/From Other Funds - All Funds	\$ 112,523	\$ 112,523

	Interfund Receivable	Interfund Payable
Governmental Funds:		
General	\$ 44,884	\$ 0
Motor Vehicle Road and Bridge	9,485	0
Other Governmental Funds	16,290	70,659
Total Interfund Receivable/Payable	\$ 70,659	\$ 70,659

NOTE D -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2005 was as follows:

Governmental Activities:

	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 2,559,297	\$ 0	\$ 0	\$ 2,559,297
Construction in progress	2,856,231	0	(2,856,231)	0
Infrastructure	129,018,636	80,712	(22,841)	129,076,507
Total capital assets, not being depreciated	134,434,164	80,712	(2,879,072)	131,635,804
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	35,207,791	2,630,758	0	37,838,549
Equipment, furniture and fixtures	9,331,454	969,204	(896,245)	9,404,413
Total capital assets being depreciated	44,539,245	3,599,962	(896,245)	47,242,962

GREENE COUNTY, OHIO
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	Balance January 1	Additions	Deductions	Balance December 31
Accumulated Depreciation:				
Buildings, structures and improvements	(7,798,601)	(719,127)	0	(8,517,728)
Equipment, furniture and fixtures	(5,769,551)	(762,565)	795,380	(5,736,736)
Total accumulated depreciation	(13,568,152)	(1,481,692)	795,380	(14,254,464)
Total Capital Assets, Being Depreciated, Net	30,971,093	2,118,270	(100,865)	32,988,498
Governmental Activities Capital Assets, Net	<u>\$165,405,257</u>	<u>\$ 2,198,982</u>	<u>\$ (2,979,937)</u>	<u>\$ 164,624,302</u>

Business-type Activities:

	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 2,093,282	\$ 0	\$ 0	\$ 2,093,282
Construction in progress	72,723,109	6,054,502	(4,786,992)	73,990,619
Total capital assets, not being depreciated	74,816,391	6,054,502	(4,786,992)	76,083,901
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	14,218,410	0	0	14,218,410
Improvements other than buildings	169,799,034	7,259,057	0	177,058,091
Equipment, furniture and fixtures	12,065,734	304,879	(80,170)	12,290,443
Total capital assets being depreciated	196,083,178	7,563,936	(80,170)	203,566,944
Accumulated Depreciation:				
Buildings, structures and improvements	(4,459,804)	(284,369)	0	(4,744,173)
Improvements other than buildings	(43,901,488)	(3,819,288)	0	(47,720,776)
Equipment, furniture and fixtures	(10,069,031)	(417,435)	71,050	(10,415,416)
Total accumulated depreciation	(58,430,323)	(4,521,092)	71,050	(62,880,365)
Total Capital Assets, being Depreciated, Net	137,652,855	3,042,844	(9,120)	140,686,579
Business-type Activities Capital Assets, Net	<u>\$212,469,246</u>	<u>\$ 9,097,346</u>	<u>\$ (4,796,112)</u>	<u>\$216,770,480</u>

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

Governmental Activities:

Legislative and Executive	\$ 251,308
Judicial	183,426

GREENE COUNTY, OHIO
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Public Safety	502,736
Public Works	339,006
Health	36,792
Human Services	68,650
Conservation and Recreation	68,449
Community and Economic Development	31,325
Total Depreciation Expense - Governmental Activities	<u>\$ 1,481,692</u>

Business-type Activities:

Water	\$ 1,768,708
Sewer	2,752,384
Total Depreciation Expense - Business-type Activities	<u>\$ 4,521,092</u>

DISCRETELY PRESENTED COMPONENT UNITS:

Summaries of the Component Units' fixed assets as of December 31, 2005 follow:

	Balance January 1	Additions	Deductions	Balance December 31
Homecroft, Inc.:				
Capital Assets, Not Being Depreciated:				
Land	\$ 375,602	\$ 29,468	\$ 0	\$ 405,070
Capital Assets, Being Depreciated:				
Houses	1,237,075	94,552	0	1,331,627
Equipment, furniture and fixtures	12,825	0	0	12,825
Buildings - Commercial	606,262	1,375	0	607,637
Total Capital Assets, Being Depreciated	1,856,162	95,927	0	1,952,089
Accumulated Depreciation	(328,896)	(63,820)	0	(392,716)
Total Capital Assets, Being Depreciated, Net	1,527,266	32,107	0	1,559,373
Total Capital Assets, Net	<u>\$ 1,902,868</u>	<u>\$ 61,575</u>	<u>\$ 0</u>	<u>\$ 1,964,443</u>
	Balance January 1	Additions	Deductions	Balance December 31
Greene, Inc.:				
Capital Assets, Being Depreciated:				
Equipment, furniture and fixtures	\$ 1,149,635	\$ 193,601	\$ (36,196)	\$ 1,307,040
Accumulated depreciation	(879,219)	(121,007)	36,196	(964,030)
Total Capital Assets	<u>\$ 270,416</u>	<u>\$ 72,594</u>	<u>\$ 0</u>	<u>\$ 343,010</u>

GREENE COUNTY, OHIO
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Airport Authority:	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 151,884	\$ 0	\$ 0	\$ 151,884
Construction in Progress	1,059,039	292,895	(1,034,256)	317,678
Total Capital Assets, Not Being Depreciated	1,210,923	292,895	(1,034,256)	469,562
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	1,765,354	38,230	0	1,803,584
Improvements other than buildings	3,786,435	1,385,291	0	5,171,726
Equipment, furniture and fixtures	238,907	0	0	238,907
Total capital assets, being depreciated	5,790,696	1,423,521	0	7,214,217
Accumulated Depreciation	(1,584,663)	(297,604)	0	(1,882,267)
Total Capital Assets, Being Depreciated, Net	4,206,033	1,125,917	0	5,331,950
Total Capital Assets, Net	\$ 5,416,956	\$1,418,812	\$ (1,034,256)	\$ 5,801,512

NOTE E -- BOND ANTICIPATION NOTES

Bond anticipation notes in governmental funds were used to construct buildings, to purchase new equipment and to provide money for the Greene Town Mall project. The County and other political subdivisions are financing the infrastructure improvements through a tax incentive program. Bond anticipation notes in business type funds were used primarily to finance the construction of water and sewer infrastructure. All notes in both governmental and business type funds are due within one year. These notes will be paid off as cash flows warrant or when long term bonds are issued at the completion of the project. Bond anticipation note activity for the year ended December 31, 2005, follows:

	Interest Rate	Balance 1/1/2005	Issued	Retired	Balance 12/31/05	Current
Governmental Funds:						
Communication Equipment	3.00%	\$ 175,000	\$ 90,000	\$ (175,000)	\$ 90,000	\$ 90,000
Communication Equipment	3.50%	275,000	140,000	(275,000)	140,000	140,000
Garbage & Refuse	2.25%	65,000	0	(65,000)	0	0
Highway Equipment	3.00%	450,000	300,000	(450,000)	300,000	150,000
Dog & Kennel Equipment	3.30%	30,000	20,000	(30,000)	20,000	10,000
Ice Arena Renovations	3.30%	450,000	444,000	(450,000)	444,000	4,000
BRAC Note	2.00%	300,000	0	(300,000)	0	0
First Frontier Project	3.00%	250,000	250,000	(250,000)	250,000	10,000
Greene Town Mall	4.50%	0	14,800,000	0	14,800,000	14,800,000
Airport Hanger	3.00%	250,000	200,000	(250,000)	200,000	50,000
Governmental Subtotal		2,245,000	16,244,000	(2,245,000)	16,244,000	15,254,000

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(CONTINUED)

	Interest Rate	Balance 1/1/2005	Issued	Retired	Balance 12/31/05	Current
Business-Type Funds:						
Darst Road Tank II	2.25%	275,000	0	(275,000)	0	0
Gerspacher Rd Storage	3.00%	0	355,000	0	355,000	355,000
NW Regional Water	3.50%	0	1,000,000	0	1,000,000	1,000,000
Beavercreek WWTP	3.00%	0	800,000	0	800,000	800,000
SCWWTP Engineering	3.00%	0	1,200,000	0	1,200,000	0
Sugarcreek WWTP	3.50%	0	1,300,000	0	1,300,000	1,300,000
Cedarville Sewer Replace.	2.25%	175,000	0	(175,000)	0	0
Shawnee Hills Sewer Line	2.90%	2,000,000	1,928,600	(3,928,600)	0	0
Business Type Funds		2,450,000	6,583,600	(4,378,600)	4,655,000	3,455,000
Grand Totals		<u>\$ 4,695,000</u>	<u>\$ 22,827,600</u>	<u>\$ (6,623,600)</u>	<u>\$ 20,899,000</u>	<u>\$ 18,709,000</u>

The long term portion of notes payable consists of amounts that the County has shown the intent and ability to refinance on a long term basis through the subsequent issuance of bond anticipation notes after the balance sheet date but before the opinion date. The current portion represents the amount of reduction of face value of notes classified as long term plus notes whose due date is after the opinion date but still in 2006. Long term notes payable are not reflected in the Governmental Fund Level Statements. Liabilities for long term notes are reflected as liabilities on both the proprietary fund level and the entity wide statements. For more information on the subsequent issuance of notes see footnote H.

DISCRETELY PRESENTED COMPONENT UNITS:

Regional Airport Authority: At December 31, 2005, bond anticipation notes of \$200,000 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 or by decreasing the principal of the note with cash flows from operations. The Authority has not, however, issued long term obligations subsequent to year end for the purpose of refinancing this short term obligation, nor has it entered into a financing agreement for refinancing this short term obligation on a long term basis.

NOTE F -- LONG TERM DEBT AND OTHER OBLIGATIONS

General Obligation Bonds: The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation proprietary bonds are retired from the related Enterprise Fund. General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. General obligation bonds are direct obligations and pledge the full faith and credit of the County. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years is \$23,865,000, with \$16,745,000 issued for governmental activities and \$7,120,000 issued for business-type activities. During 2005, no such bonds were issued for governmental activities or business-type activities. General obligation bonds currently outstanding are as follows:

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

	Year Issued	Interest Rate	Original Issue Amount
Governmental Activities:			
Various Purpose	1999	3.6% to 5.0%	\$ 1,025,000
Various Purpose	2002	3.0% to 5.0%	13,360,000
Materials Recovery Center	2003	3.25% to 5.25%	2,360,000
Business-type Activities:			
Water System Bonds	2003	2.25% to 5.0%	4,875,000
Sewer System Bonds	2004	2.00% to 4.25%	2,245,000

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

Year	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2006	\$ 435,000	\$ 730,921	\$ 245,000	\$ 276,463
2007	445,000	715,589	250,000	271,263
2008	470,000	699,049	255,000	265,200
2009	480,000	681,324	265,000	258,565
2010	495,000	662,099	275,000	250,615
2011 - 2015	2,830,000	2,969,171	1,510,000	1,106,415
2016 - 2020	3,455,000	2,256,981	1,655,000	762,618
2021 & After	6,890,000	1,648,400	2,330,000	561,924
Total	<u>\$ 15,500,000</u>	<u>\$ 10,363,534</u>	<u>\$ 6,785,000</u>	<u>\$ 3,753,063</u>

Special Assessment Bonds: The County issues special assessment bonds to provide funds for the construction of land improvements. Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. The bonds are also backed by the full faith and credit of the County as additional security. Special assessment bonds have been issued for both governmental and business-type activities. The original amount of special assessment bonds issued in prior years is \$9,037,000, with \$855,000 issued for governmental activities and \$8,182,000 issued for business-type activities. During 2005, \$1,435,000 were issued for business-type activities and no such bonds were issued for governmental activities. These bonds will be repaid from amounts levied against the property owners benefitted by the related construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide resources to cover the deficiency until other resources are received. Special assessment bonds currently outstanding are as follows:

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

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue</u>
Governmental Activities			
Ditch Improvement	1996	5.900%	\$ 105,000
Road Improvement	1997	5.300%	105,000
Road Improvement	1998	5.150%	100,000
Ditch Improvement	1999	5.200%	155,000
Road & Ditch Improvement	2001	4.400%	390,000
Business-type Activities			
North Beaver Creek Water	1985	9.125%	83,000
Water and Sewer Improvement	1986	7.250%	307,000
Water and Sewer Improvement	1987	7.500%	354,000
Water and Sewer Improvement	1988	7.580%	338,000
Water and Sewer Improvement	1989	7.000%	1,745,000
Water Improvements	1990	7.200%	185,000
Water and Sewer Improvements	1991	6.500%	275,000
Water and Sewer Improvements	1992	7.000%	1,480,000
Water and Sewer Improvements	1993	5.000%	950,000
Water and Sewer Improvements	1994	5.625% - 5.75%	500,000
Water and Sewer Improvements	1995	5.800%	295,000
Water and Sewer Improvements	1996	5.625% - 5.7%	250,000
Water and Sewer Improvements	1997	5.25% - 5.5%	570,000
Water and Sewer Improvements	1999	5.700%	210,000
Water and Sewer Improvements	2003	4.10% - 4.75%	640,000
Sewer Improvements	2005	3.25% - 4.25%	1,435,000

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

<u>Year</u>	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2006	\$ 90,000	\$ 18,215	\$ 480,000	\$ 251,543
2007	85,000	13,745	480,000	210,231
2008	70,000	9,635	455,000	183,163
2009	60,000	6,320	440,000	157,614
2010	40,000	3,520	365,000	133,139

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(CONTINUED)

Year	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2011 - 2015	40,000	1,760	1,320,000	411,870
2016 - 2020	0	0	640,000	180,070
2021 & After	0	0	470,000	56,350
Total	<u>\$ 385,000</u>	<u>\$ 53,195</u>	<u>\$ 4,650,000</u>	<u>\$ 1,583,980</u>

Revenue Bonds: The County issues revenue bonds where the County pledges income derived from the operations of the water and sewer systems to pay debt service. Revenue bonds have been issued for business-type activities. The original amount of business-type activity revenue bonds issued in prior years is \$32,686,720. During 2005, no such bonds were issued. Revenue bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Sewer System	1993	3.20% - 5.50%	\$ 1,396,720
Sewer System	1998	4.25% - 5.375%	5,840,000
Sewer System	2000	5.125% - 5.625%	6,780,000
Water System	2001	4.00% - 5.25%	11,775,000
Sewer System	2002	1.50% - 5.0%	6,895,000

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

Year	Principal	Interest
2006	\$ 1,017,064	\$ 4,603,252
2007	1,014,016	4,603,655
2008	3,192,032	4,601,624
2009	2,148,608	2,876,562
2010	1,915,000	2,306,675
2011 - 2015	4,200,000	2,873,408
2016 - 2020	5,305,000	1,760,571
2021 & After	3,610,000	617,225
Total	<u>\$ 22,401,720</u>	<u>\$ 24,242,972</u>

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Ohio Water Development Authority (OWDA) Loans: The County has borrowed funds from the Ohio Water Development Authority (OWDA) for the acquisition and construction of water and sewer facilities related to business-type activities. The original amount of OWDA loans obtained in prior years is \$25,527,954, all of which relates to business-type activities. During 2005, no such loans were obtained, however there are two projects currently in process. The total amount owed as of December 31 on these two projects, \$11,966,144, is reported as OWDA Construction Commitments on the proprietary fund level statements and as a Non-current Liability Due in More Than One Year on the entity wide statements. When the County is notified by the OWDA that a project is completed, it will be reported with other completed OWDA projects. OWDA loans currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Wastewater Treatment	1984	5.250%	\$ 2,270,498
Wastewater Treatment	1986	7.650%	17,958,733
Wastewater Treatment Plant	1989	7.510%	5,023,725
Wastewater Treatment	1997	4.800%	274,998

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2006	\$ 1,969,473	\$ 463,869
2007	2,117,391	315,868
2008	494,885	156,701
2009	529,772	121,813
2010	567,119	84,466
2011 - 2015	599,573	160,226
2016 - 2020	255,293	18,468
Total	<u>\$ 6,533,506</u>	<u>\$ 1,321,411</u>

Advanced Refunding: On April 9, 1999, the County issued \$8,785,000 in Various Purpose Limited Tax General Obligation Refunding 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 this advance refunding, 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 this advance refunding, 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.

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On February 2, 2003, the County issued \$11,745,000 in Sewer System Revenue Refunding Bonds with interest rates ranging from 5.2% to 5.5%. The purpose of this issue was to advance refund the 1993 Sewer System Revenue Bonds and to pay certain costs of issuance of the bonds.

On the date of refunding, the Sewer System Revenue Bond had an outstanding principal balance and net carrying value of \$10,765,000. 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 this advance refunding, the County reduced its total debt service over the next fifteen years by \$623,433 and obtained an economic gain (the difference between the present values of the debt service payments on the old and the new debt) of \$586,765.

On November 19, 2003, the County issued \$4,515,000 in Sewer System General Obligation Refunding Bonds with interest rates ranging from 2.0% to 4.65%. The purpose of this issue was to advance refund a portion of both the 1998 and 2000 Sewer System Revenue Bonds and to pay certain costs of issuance of the bonds.

On the date of refunding, the refunded portion of the 1998 Sewer System Revenue Bond had an outstanding principal balance and net carrying value of \$2,070,000, while the refunded portion of the 2000 Sewer System Revenue Bond had an outstanding principal balance and net carrying value of \$1,980,000. 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 this advance refunding, the County increased its total debt service over the next twenty-one years by \$1,913,541 and incurred an economic loss (the difference between the present values of the debt service payments on the old and the new debt) of \$316,890.

On August 15, 2004, the County issued \$21,490,000 in Water System General Obligation Refunding Bonds with interest rates ranging from 2.00 to 5.00%. The purpose of this issue was to advance refund the 1996 Water System Revenue Bonds and to pay certain costs of issuance of the bonds.

On the date of refunding, the 1996 Water System Revenue Bond had an outstanding principal balance and net carrying value of \$20,140,000. 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 this advance refunding, the County decreased its total debt service over the next seventeen years by \$883,505 and obtained an economic gain (the difference between the present values of the debt service payments on the old and the new debt) of \$645,482.

On March 17, 2005, the County issued \$60,955,000 in Sewer System General Obligation Refunding Bonds with interest rates ranging from 3.0 to 5.0%. The purpose of this issue was to advance refund a portion of both the 1998 and 2000 Sewer System Revenue Bonds and to pay certain costs of issuance of the bonds.

On the date of refunding, the refunded portion of the 1998 Sewer System Revenue Bond had an outstanding principal balance and net carrying value of \$30,760,000, while the refunded portion of the 2000 Sewer System Revenue Bond had an outstanding principal balance and net carrying value of \$27,970,000. 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 this advance refunding, the County decreased its total debt service over the next seventeen years by \$2,484,186 and obtained an economic gains (the difference between the present values of the debt service payments on the old and the new debt) of \$1,613,829.

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Governmental Activities: Various Purpose	1999	3.15 - 5.00%	\$ 4,285,000
Business-type Activities: Water System	1999	3.15 - 5.00%	4,500,000
Business-type Activities: Sewer System	2003	5.20 - 5.50%	11,745,000
Business-type Activities: Sewer System	2003	2.00 - 4.65%	4,515,000

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	Year Issued	Interest Rate	Original Issue Amount
Business-type Activities: Water System	2004	2.00 - 5.00%	21,490,000
Business-type Activities: Sewer System	2005	3.00 - 5.00%	60,955,000

Annual debt service requirements to maturity for advance refunding bonds are as follows:

Year	Governmental Activities			Business-type Activities			
	Principal	Interest	Loss	Principal	Interest	Premium	Loss
2006	\$ 415,000	\$ 74,245	\$ 31,785	\$ 1,460,000	\$ 4,388,681	\$ 10,058	\$ 142,204
2007	425,000	57,230	32,552	1,495,000	4,353,156	10,058	145,683
2008	440,000	39,380	33,700	1,685,000	4,312,349	10,687	160,832
2009	465,000	20,460	35,615	2,875,000	4,262,224	82,980	259,725
2010	0	0	0	3,795,000	4,166,144	85,809	318,714
2011-2015	0	0	0	26,750,000	17,867,526	909,639	2,226,745
2016-2020	0	0	0	30,590,000	11,115,251	1,158,580	2,607,340
2021&After	0	0	0	26,725,000	3,958,040	1,493,958	2,236,973
Total	<u>\$ 1,745,000</u>	<u>\$ 191,315</u>	<u>\$ 133,652</u>	<u>\$ 95,375,000</u>	<u>\$ 54,423,371</u>	<u>\$ 3,761,769</u>	<u>\$ 8,098,216</u>

Long term debt and other obligations of the county at December 31, 2005 consist of the following:

		Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
Governmental Activities:						
General Obligation Bond:						
1999	Various Purpose	\$ 870,000	\$ 0	\$ (40,000)	\$ 830,000	\$ 45,000
2002	Various Purpose	12,760,000	0	(320,000)	12,440,000	\$ 325,000
2003	Materials Center	2,295,000	0	(65,000)	2,230,000	65,000
Total General Obligation Bonds		15,925,000	0	(425,000)	15,500,000	435,000
Refunding Bond:						
1999	Various Purpose	2,140,000	0	(395,000)	1,745,000	415,000
	Deferred Loss	(163,906)	0	30,254	(133,652)	(31,785)
Net Refunding Bond		1,976,094	0	(364,746)	1,611,348	383,215
Special Assessment Bonds with Governmental Commitment:						
1996	Ditch Improvement	25,000	0	(10,000)	15,000	15,000
1997	Road Improvement	35,000	0	(10,000)	25,000	10,000
1998	Road Improvement	40,000	0	(10,000)	30,000	10,000
1999	Ditch Improvement	90,000	0	(15,000)	75,000	15,000

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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(CONTINUED)

Governmental Activities:	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
2001 Ditch Improvement	280,000	0	(40,000)	240,000	40,000
Total Special Assessment Bonds	<u>470,000</u>	<u>0</u>	<u>(85,000)</u>	<u>385,000</u>	<u>90,000</u>
Total Bonds Payable	18,371,094	0	(874,746)	17,496,348	908,215
Long-term Notes Payable	1,905,000	990,000	(1,905,000)	990,000	0
Compensated Absences	<u>4,160,548</u>	<u>733,758</u>	<u>(341,790)</u>	<u>4,552,516</u>	<u>436,832</u>
Total Long-term Liabilities	<u>\$24,436,642</u>	<u>\$1,723,758</u>	<u>\$(3,121,536)</u>	<u>\$23,038,864</u>	<u>\$1,345,047</u>

Business-type Activities:	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
General Obligation Bonds:					
2003 Water System	\$ 4,760,000	\$ 0	\$ (120,000)	\$ 4,640,000	\$ 120,000
2004 Sewer System	<u>2,245,000</u>	<u>0</u>	<u>(100,000)</u>	<u>2,145,000</u>	<u>125,000</u>
Total General Obligation Bonds	7,005,000	0	(220,000)	6,785,000	245,000
Refunding Bond:					
1999 Water General Obligation	1,735,000	0	(220,000)	1,515,000	225,000
Deferred Loss	<u>(159,308)</u>	<u>0</u>	<u>20,200</u>	<u>(139,108)</u>	<u>(20,660)</u>
Net Refunding Bond	1,575,692	0	(199,800)	1,375,892	204,340
2003 Sewer Revenue	10,995,000	0	(740,000)	10,255,000	105,000
Deferred Loss	<u>(669,269)</u>	<u>0</u>	<u>45,044</u>	<u>(624,225)</u>	<u>(6,391)</u>
Net Refunding Bond	<u>10,325,731</u>	<u>0</u>	<u>(694,956)</u>	<u>9,630,775</u>	<u>98,609</u>
2003 Sewer General Obligation	4,515,000	0	(1,000,000)	3,515,000	0
Deferred Loss	<u>(340,405)</u>	<u>0</u>	<u>75,394</u>	<u>(265,011)</u>	<u>0</u>
Net Refunding Bond	<u>4,174,595</u>	<u>0</u>	<u>(924,606)</u>	<u>3,249,989</u>	<u>0</u>
2004 Water General Obligation	21,205,000	0	(955,000)	20,250,000	970,000
Deferred Loss	<u>(2,228,491)</u>	<u>0</u>	<u>100,364</u>	<u>(2,128,127)</u>	<u>(101,940)</u>
Net Refunding Bond	<u>18,976,509</u>	<u>0</u>	<u>(854,636)</u>	<u>18,121,873</u>	<u>868,060</u>

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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(CONTINUED)

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
2005 Sewer General Obligation	0	60,955,000	(1,115,000)	59,840,000	160,000
Premium on Issue	0	3,831,862	(70,093)	3,761,769	10,058
Deferred Loss	0	(5,033,824)	92,079	(4,941,745)	(13,213)
Net Refunding Bond	0	59,753,038	(1,093,014)	58,660,024	156,845
Total Refunding Bonds	35,052,527	59,753,038	(3,767,012)	91,038,553	1,327,854
 O.W.D.A. Loans:					
1984 Wastewater Treatment	1,267,614	0	(70,331)	1,197,283	74,022
1986 Wastewater Treatment	4,620,846	0	(1,428,262)	3,192,584	1,537,524
1989 Water Treatment Plant	2,314,096	0	(319,374)	1,994,722	343,360
1997 Wastewater Treatment	162,809	0	(13,892)	148,917	14,567
Total O.W.D.A. Loans	8,365,365	0	(1,831,859)	6,533,506	1,969,473
 O.W.D.A. Construction Commitments:					
Project #4100	4,816,990	2,185,046	(856,625)	6,145,411	0
Project #3794	5,871,271	163,687	(214,225)	5,820,733	0
Total O.W.D.A. Commitments	10,688,261	2,348,733	(1,070,850)	11,966,144	0
 Special Assessment Bonds with Governmental Commitment:					
1985 N Beaver Creek Water	4,000	0	(4,000)	0	0
1986 Water & Sewer Improv.	30,000	0	(15,000)	15,000	15,000
1987 Water & Sewer Improv.	60,000	0	(20,000)	40,000	20,000
1988 Water & Sewer Improv.	70,000	0	(20,000)	50,000	15,000
1989 Water & Sewer Improv.	440,000	0	(90,000)	350,000	85,000
1990 Water Improvements	85,000	0	(10,000)	75,000	15,000
1991 Water & Sewer Improv.	95,000	0	(10,000)	85,000	15,000
1992 Water & Sewer Improv.	590,000	0	(70,000)	520,000	75,000
1993 Water & Sewer Improv.	545,000	0	(50,000)	495,000	50,000
1994 Sewer Improvements	250,000	0	(25,000)	225,000	25,000
1995 Water & Sewer Improv.	165,000	0	(15,000)	150,000	15,000
1996 Water & Sewer Improv.	150,000	0	(10,000)	140,000	15,000
1997 Water & Sewer Improv.	375,000	0	(30,000)	345,000	25,000
1999 Water & Sewer Improv.	160,000	0	(10,000)	150,000	10,000

GREENE COUNTY, OHIO
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DECEMBER 31, 2005
(CONTINUED)

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
2003 Water & Sewer Improv.	610,000	0	(35,000)	575,000	30,000
2005 Sewer Improvements	0	1,435,000	0	1,435,000	70,000
Special Assessment Bonds	3,629,000	1,435,000	(414,000)	4,650,000	480,000
Long-term Notes Payable	2,175,000	1,200,000	(2,175,000)	1,200,000	0
Compensated Absences	612,936	104,797	(51,949)	665,784	66,468
Subtotal for Non-Current Liabilities Due Within One Year					<u>4,088,795</u>
Revenue Bonds:					
1993 Sewer System	1,396,720	0	0	1,396,720	382,064
1998 Sewer System	32,835,000	0	(31,725,000)	1,110,000	0
2000 Sewer System	32,255,000	0	(28,890,000)	3,365,000	0
2001 Water System	10,605,000	0	(425,000)	10,180,000	445,000
2002 Sewer System	6,535,000	0	(185,000)	6,350,000	190,000
Total Revenue Bonds	<u>83,626,720</u>	<u>0</u>	<u>(61,225,000)</u>	<u>22,401,720</u>	<u>1,017,064</u>
Total Long-term Liabilities	<u>\$ 151,154,809</u>	<u>\$ 64,841,568</u>	<u>\$ (70,755,670)</u>	<u>\$ 145,240,707</u>	<u>\$ 5,105,859</u>

Accrued Wages and Benefits: Upon retirement after a minimum of ten (10) years service, employees are paid between twenty-five percent (25%) and fifty percent (50%) of their accrued sick leave up to a maximum of 60 days depending on the employees length of service. Vacation time is vested for employees after a minimum of one (1) year of service. Unused vacation may be accumulated up to three (3) years according to Ohio law. All sick leave and vacation compensation is made at the employee's current wage rate. Also included in this liability is the portion of contractually required pension contributions not paid with current expendable available financial resources.

At December 31, 2005, liabilities totaling \$5,945,252 for Governmental activities and \$824,146 for Business-type activities for total unpaid vacation leave, sick leave, and required employer pension contributions were recorded. For Governmental activities, a liability for accrued pension obligation of \$1,392,736 was recorded as accrued wages and benefits with the remaining \$4,552,516 recorded as a noncurrent liability, with \$436,832 being due with one year and the balance of \$4,115,684 being due in more than one year. For Business-type activities, a liability for accrued pension obligation of \$158,362 was recorded as accrued wages and benefits with the remaining \$665,784 recorded as a noncurrent liability, with \$66,468 being due with one year and the balance of \$599,316 being due in more than one year. The total liability as of December 31, 2005, stated as both a dollar amount and in hours, follows:

	Governmental Activities		Business-type Activities	
	Dollars	Hours	Dollars	Hours
Vacation	\$ 2,904,844	135,807	\$ 309,907	15,070
Sick	1,254,063	62,129	313,886	15,943
PERS Obligation	1,786,345	N/A	200,353	N/A
Total	<u>\$ 5,945,252</u>		<u>\$ 824,146</u>	

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

Lease Obligations: The County has entered into several agreements to lease equipment and other assets. When such agreements are, in substance, purchases they are classified as capital lease obligations in the financial statements. Leases that are not de facto purchases are classified as operating leases. As of December 31, 2005, the County did not have any capital leases. The final payment on its previous capital leases occurred in 2004. The County had twenty-one operating leases as of December 31, 2005, all of which were payable from governmental activities. 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. Assets leased under these operating leases range from copiers and computer equipment to vehicles. The cost for operating leases for 2005 was \$351,980 for governmental activities.

The County's future minimum lease payments under operating leases as of December 31, 2005, are as follows:

Year	Governmental Operating Leases
2006	\$ 324,926
2007	291,751
2008	128,830
2009	70,000
Total Lease Payments	\$ 815,507

Legal Debt Limit: The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$84,687,768. With total exempt debt of \$134,251,720, the County has an unvoted legal debt margin of \$51,198,768.

Defeased Debt: 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, 2005, the amount of defeased debt outstanding but removed from the Water Fund amounted to \$1,850,000. 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, 2005, the amount of defeased debt outstanding but removed from the governmental activities financial statements amounted to \$1,700,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

In 2003, \$14,815,000 of then outstanding sewer system 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, 2005, the amount of defeased debt outstanding but removed from the governmental activities financial statements amounted to \$13,305,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

In 2004, \$19,470,000 of then outstanding water system 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, 2005, the amount of defeased debt outstanding but removed from the governmental activities financial statements amounted to \$18,765,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

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

In 2005, \$58,730,000 of then outstanding sewer system 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, 2005, the amount of defeased debt outstanding but removed from the governmental activities financial statements amounted to \$58,730,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

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

As of December 31, 2005, there were 29 series of industrial development bonds outstanding. The aggregate principal amount payable as of December 31, 2005 for the 7 series issued after July 1, 1995, was \$45,630,000. These 7 issues had an original issue amount of \$56,800,000. The aggregate principal amount payable for the 22 series issued prior to July 1, 1995, could not be determined; however, their original issue amount totaled \$37.6 million.

Conduit Debt Obligations - Lease - Purchase Agreement: In 2005, the County is a party to the issuance of a lease - purchase agreement for equipment acquired by Greene Memorial Hospital, Inc. However, this lease is not a general obligation of the County and neither the general revenue nor faith and credit of the County is pledged for the repayment. Therefore, it is are not included in the general purpose financial statements. The original lease amount was \$12,000,000 with \$10,223,248 outstanding as of December 31, 2005

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, 2005 follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2006	\$ 43,377	\$ 41,693
2007	42,518	42,552
2008	43,890	42,774
2009	44,063	42,601
2010	44,698	41,966
2011 & After	388,212	304,292
Total	<u>\$ 606,758</u>	<u>\$ 515,878</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 3.0% 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, 2005 follows:

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(CONTINUED)

Year	Amount	Interest
2006	\$ 9,628	\$ 1,722
2007	9,860	1,328
2008	10,208	914
2009	10,788	475
Total	<u>\$ 40,484</u>	<u>\$ 4,439</u>

NOTE G -- PENSION OBLIGATIONS

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the ORC. OPERS issues a stand-alone financial report that may be obtained by writing OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling 614-222-6705 or 800-222-7377.

The ORC provides statutory authority for member and employer contributions. For 2005, member and employer contribution rates were consistent across all three plans. Separate divisions for law enforcement and public safety exist only within the traditional plan. The 2005 member contribution rates were 8.5% for members in classifications other than law enforcement and public safety. Members in the law enforcement classification, which consists generally of sheriffs and deputy sheriffs contributed at a rate of 10.1%. Public safety division members contributed at 9%. The 2005 employer contribution rate for local government employer units was 13.55% of covered payroll. For both the law enforcement and public safety divisions, the employer contribution rate for 2005 was 16.7%.

The County's contributions for pension obligations to the traditional, combined and member directed plans for the years ended December 31, 2005, 2004, and 2003 were \$5,182,558, \$4,941,519, and \$4,470,616 respectively; 77.2% has been contributed for 2005 and 100 percent for 2004 and 2003.

POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS: The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2005 local government employer contribution rate was 13.55% of covered payroll (16.7% for public safety and law enforcement); 4% of covered payroll was the portion that was used to fund health care.

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

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2004, include rate of return on investments of 8%, an annual increase in active employee total payroll of 4% compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50% and 6.3% based on additional annual pay increases. Health care premiums were assumed to increase 4% annually plus an additional factor ranging from 1 to 6% for the next eight years.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25% of unrealized market appreciation or depreciation on investment assets annually.

The number of active contributing participants in the traditional and combined plans was 376,109. Actual employer contributions for 2005 which were used to fund postemployment benefits were \$2,080,029. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2004, (the latest information available) were \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 billion, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan. The Choices Plan will be offered to all persons newly hired in an OPERS covered position after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices will incorporate a cafeteria approach, offering a broader range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a Medical Spending Account.

NOTE H -- SUBSEQUENT EVENT

Subsequent to December 31, 2005, the County issued several sets of bond anticipation notes. Details of these issues, by group of notes, follows:

Description	Issue Date	Maturity Date	Interest Rate	Amount
Facilities Renovation	2/22/06	2/21/07	4.50%	\$ 130,000
First Frontier Project	2/22/06	2/21/07	4.50%	240,000
Airport Hangar Improvement	2/22/06	2/21/07	4.50%	150,000
Sugarcreek WWTP	2/22/06	2/21/07	4.50%	1,200,000
Northwest Regional Water System	2/22/06	2/21/07	4.50%	385,000
County Engineer Equipment	2/22/06	2/21/07	4.50%	150,000
Dog & Kennel Equipment	5/24/06	5/23/07	4.75%	10,000
Ice Arena Renovations	5/24/06	5/23/07	4.75%	440,000
Ledbetter Facility Renovations	5/24/06	5/23/07	4.75%	150,000
Sugarcreek WWTP Engineering	5/24/06	5/23/07	4.75%	1,100,000

GREENE COUNTY, OHIO
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NOTE I -- PROPERTY TAX REVENUES

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value, by property classification, upon which taxes were levied in 2004 and collectable in 2005 are as follows:

	Assessed Values
Real Property	\$ 2,925,244,160
Tangible Personal Property	165,190,986
Public Utility Personal	107,872,130
Total Assessed Value	\$ 3,198,307,276

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.50 mills of the 10 mill limit for the General Fund. In addition to the 2.50 mills, 8.80 mills have been levied for voted millage. A summary of voted millage for tax year 2004 collected in 2005 follows:

Purpose	Rate Levied for Current Year Collection (b)			Final Levy Year	Final Collection Year
	Effective Tax Rate				
	Voter Authorized Rate (a)	Agricultural/ Residential	Other		
Mental Retardation	3.50	3.488338	3.500000	2008	2009
Hospital Operating	0.50	0.498334	0.500000	2008	2009
Hospital Operating	0.50	0.430257	0.460381	2004	2005
Community Mental Health	1.50	1.232987	1.353392	2008	2009
Road and Bridges	0.65	0.168977	0.230617	2005	2006
Children Services	1.00	0.996668	1.000000	2008	2009
County Library	0.35	0.247676	0.292857	2005	2006
Council on Aging	0.80	0.797334	0.800000	2008	2009

(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 2005, real property taxes were levied in October 2004 on the assessed values as of January 1, 2004, the lien date. In accordance with the State of Ohio constitution, assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent reappraisal was completed in 2002 which affected tax collections in 2003. In 2005, a triennial update was completed which will impact 2006 revenues. Real estate taxes were due and payable in February and July. Personal property taxes were due and payable in April and September. 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 at 25% of its true value and on inventory held by businesses at 23% of its true value. In 2005, each business was eligible to receive a \$10,000 exemption in assessed value. The State reimbursed local governments for 64% of the 2002 exemption amount. The County Auditor remits the taxes collected to all taxing districts with periodic settlements of real and public utility property taxes in February and August and tangible

GREENE COUNTY, OHIO
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(CONTINUED)

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 2005 operations (collected within 60 days after the fiscal year end) were recorded as 2005 revenue, with the remaining taxes receivable being offset by deferred revenue in the governmental funds financial statements.

NOTE J -- RECONCILIATION OF GAAP BASIS TO BUDGET BASIS

A reconciliation of the results of operations for the year ended December 31, 2005 on the GAAP basis to the budget basis follows:

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

	General	Depart. of Health and Human Services	Board of Mental Retardation and Develop. Disabilities	Motor Vehicle Road and Bridge	Children Services Board
GAAP Basis	\$ (3,427,581)	\$ (425,695)	\$ 5,097,140	\$ 745,975	\$1,067,064
Net Adjustment For:					
Revenue Accruals	354,898	(25,362)	(75,269)	(260,607)	(209,722)
Expenditure Accruals	(512,525)	(125,987)	(322,322)	(150,459)	(226,463)
Encumbrances	(283,089)	(137,010)	(276,122)	(327,761)	(898,225)
Other Financing Sources/ Uses	15,241,900	0	0	0	0
Budget Basis	<u>\$ 11,373,603</u>	<u>\$ (714,054)</u>	<u>\$ 4,423,427</u>	<u>\$ 7,148</u>	<u>\$ (267,346)</u>

NOTE K -- INTERFUND TRANSFERS

The following is a schedule of transfers made during 2005:

Transfers In To:	Transfer Out Of:						Total
	General	Motor Vehicle Road and Bridge	Water	Sewer	Private Purpose Trust	Non- major Funds	
General						\$ 577,100	\$ 577,100
Department of Health and Human Services	509,358						509,358
Water	54,325			2,432			56,757
Sewer	260,282		299				260,581
Internal Service						1,885	1,885
Non-major Funds	1,522,376	215,507			31,297	238,037	2,007,217
Total - All Funds	<u>\$2,346,341</u>	<u>\$ 215,507</u>	<u>\$ 299</u>	<u>\$ 2,432</u>	<u>\$31,297</u>	<u>\$ 817,022</u>	<u>\$3,412,898</u>

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(CONTINUED)

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

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

NOTE L - CONSTRUCTION COMMITMENTS

The County has active construction projects as of December 31, 2005. The projects relate to construction of sewer facilities. At year end the County's commitments with contractors are as follows:

Project	Spent through December 31, 2005	Remaining Commitment
Cedarville Wastewater Treatment Plant	\$ 1,984,816	\$ 190,184
Beavercreek Wastewater Treatment Plant	\$ 43,039,549	\$ 495,859

NOTE M -- CONTINGENCIES

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of any potential ultimate settlements. Amounts paid by the County in 2005 for litigation settled were not material.

The County participates in a number of Federal and State assisted grant programs. The major programs are through the Ohio Department of 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 N -- RELATED PARTY TRANSACTIONS

Homecroft, Inc.: During 2005, the County furnished Homecroft with office space and equipment and also donated salaries and the related benefits. Homecroft reported \$115,361 of donated salaries and benefits as both an income and an expense on its Statement of Activities. The County provided Homecroft with financial assistance totaling \$31,823 which was used to offset some of Homecroft's operating expenses. As of December 31, Homecroft owes MRDD \$40,000, which is presented on Homecroft's balance sheet as Due To Primary Government and as Due From Component Unit on MRDD's balance sheet.

Greene, Inc.: During 2005, the County furnished Greene Inc. with staffing, office space, some equipment and paid the expenses relating to upkeep of the facilities. Greene Inc. reported \$933,525 of contributed salary and benefits as an In Kind Contribution and an In Kind Service on its Statement of Activities. In 2005, the County paid Greene, Inc. \$187,234, for services provided to the County.

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 \$217,618.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE O -- RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. In 1986, the County joined the Public Entities Pool of Ohio (PEP) a local government risk-sharing pool. The pool consists of 227 local governments who pool risk for property, liability and public official liability.

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

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

PEP retains general liability insurance with no aggregate, police professional and public official's liability risks up to \$2 million in aggregate per year and automobile liability risks up to \$1 million in aggregate per year. Claims exceeding \$2,000,000 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 United Health Care, Inc. The County has purchased stop-loss insurance coverage of \$100,000 per insured individual to limit the County's liability. A summary of the liability for unpaid health care claims over the past five years follows:

Year	January 1 Liability	Current Accruals	Current Payments	December 31 Liability
2001	\$ 310,000	\$ 5,807,623	\$ (5,542,623)	\$ 575,000
2002	575,000	5,021,596	(5,425,596)	171,000
2003	171,000	6,472,051	(6,455,051)	188,000
2004	188,000	7,765,388	(7,892,988)	60,400
2005	60,400	9,402,288	(8,790,111)	672,577

NOTE P -- JOINT VENTURE

The County is a participant in the Eastern Miami Valley Alcohol, Drug Addiction and Mental Health Service Board (Board), a joint venture with Clark and Madison Counties. The purpose of the Board is to provide aid, support and education for alcohol and drug dependent citizens as well as those who are mentally 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, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2005
(CONTINUED)

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

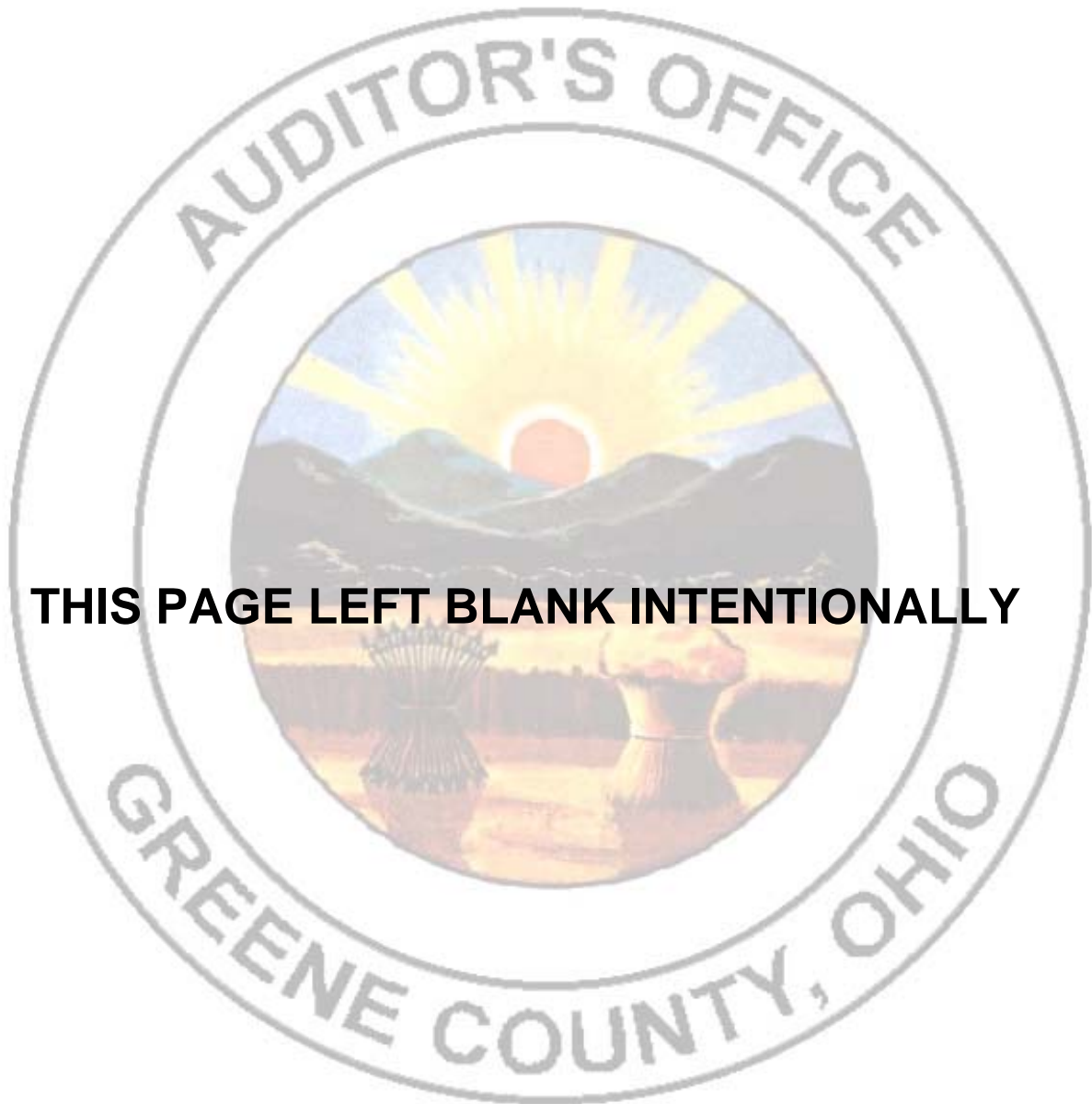
NOTE Q -- JOINTLY GOVERNED ORGANIZATIONS

Fairways Regional Council of Governments: The County is a participant in the Fairways Regional Council of Governments (the Council), a jointly governed organization with Champaign and Madison Counties. The purpose of the Council is to provide supported living services and family support services for mentally retarded and disabled individuals and their families. The Council started providing these services in September, 1998 and is established under section 167 of the Ohio Revised Code. The Council is governed by a three member board of directors, consisting of the superintendents of the participating Counties MRDD Boards. Greene County has no ongoing financial responsibility to the Council. During 2005, Greene County made \$124,780 in grants to the Council. Financial information can be obtained by writing to the Greene County MRDD Board, 245 Valley Road, Xenia, Ohio 45385.

Montgomery Greene County Local Emergency Response Council (MGCLERC): The MGCLERC is the Local Emergency Planning Committee (LEPC) for Montgomery and Greene Counties. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the State Emergency Response Commission. The State appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such numbers of members as the State considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, firefighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. All revenues are generated from State and Federal funding. Montgomery County is acting as fiscal agent for the LEPC. The County did not pay any monies to the LEPC during 2005, and has no ongoing financial responsibility to the Council. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.

NOTE R – CHANGES IN ACCOUNTING PRINCIPLES

The Governmental Accounting Standard Board (GASB) has issued and the County has adopted GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, which amends GASB Statement No. 3, *Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements*. Implementation of this GASB statement had no impact on the County's financial position or results of operations.



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE
REPORTED USING THE MODIFIED APPROACH
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005**

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

County Roads

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

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

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

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

It is the policy of the County Engineer that 90% of County roads be maintained in a condition of fair or better using the Physical Condition Ranking and that a condition assessment using the Physical Condition Ranking for County roads is performed annually. An assessment of County roads using the Financial Condition Ranking is to be performed at least once every three years.

The following summarizes the Physical Condition Ranking of County roads as of December 31, 2005, 2004 and 2003:

Condition Assessment	2005		2004		2003	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	331	100%	331	100%	325	100%
Less than Fair	0	0%	0	0%	0	0%

**GREENE COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE
REPORTED USING THE MODIFIED APPROACH
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005
(Continued)**

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2001	\$ 3,064,385	\$ 2,623,712	\$ 440,673
2002	2,979,487	2,306,236	673,251
2003	2,650,550	2,359,056	291,494
2004	2,446,473	2,349,688	96,785
2005	2,876,351	2,760,158	116,193

County Bridges

The condition of the County's bridges is determined using a General appraisal Rating which is a condition coding system developed by the Federal Highway Administration. The General Appraisal Rating is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and nine is assigned. The ranking is as follows:

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

It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The following is a summary of the condition assessment performed as of December 31, 2005, 2004 and 2003:

Condition Assessment	2005		2004		2003	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	268	96%	265	95%	262	95%
Less than Fair	11	4%	13	5%	15	5%

Three of the fifteen bridges with a condition assessment of less than fair are covered wood bridges. Due to their historic significance these bridges cannot be replaced and is not feasible to upgrade these bridges to meet today's standards.

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2001	\$ 60,000	\$ 57,090	\$ 2,910
2002	65,000	65,068	(68)
2003	50,000	9,726	40,274
2004	55,000	12,629	42,371
2005	45,000	7,079	37,921

**COMBINING FINANCIAL
STATEMENTS
AND SCHEDULES**

GREENE COUNTY, OHIO NONMAJOR FUNDS

The following are the County's nonmajor funds, for the year ending December 31, 2005:

SPECIAL REVENUE FUNDS

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

Dog and Kennel - This account is for the payment or defraying the cost of providing animal control services and providing resources for animal claims.

Real Estate Assessment - To account for valuation of properties for tax purposes within the County based upon highest and best use.

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 a State grant program to provide for recycling of materials and clean-up of County road-ways.

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

Community Development Block Grant - This is a State and Federal Program to provide assistance to blighted community areas within the County.

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

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

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

County Hotel Lodging - To account for revenues derived from a 3% hotel/motel tax on lodging facilities operated within the County. Funds are expended by the Convention and Visitors Bureau to further development in the County.

Residential Treatment Center - This is a State grant providing medical and clothing money for children under eighteen years of age in a detention program.

Additional Special Revenue Funds presented in this report include:

Adult Day Care	Drug Law Enforcement
Home Arrest	Garbage and Refuse Disposal
Indigent Drivers	Indigent Guardianship
Victim Witness Grants	Drug Consortium
Spring Lakes Park	Recreation & Parks Donations
Equipment Acquisition	D.A.R.E. Donations
Greene Tree Trust	Inmate Fees - Medical
Common Pleas Grants	Traffic Law Enforcement
Emergency Management Grants	Concealed Handgun License
Council on Aging	

DEBT SERVICE FUNDS

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

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

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

CAPITAL PROJECTS FUND

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

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.

PERMANENT FUND

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

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

PRIVATE PURPOSE TRUST

These funds are used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organization, or other governments.

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

AGENCY FUNDS

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

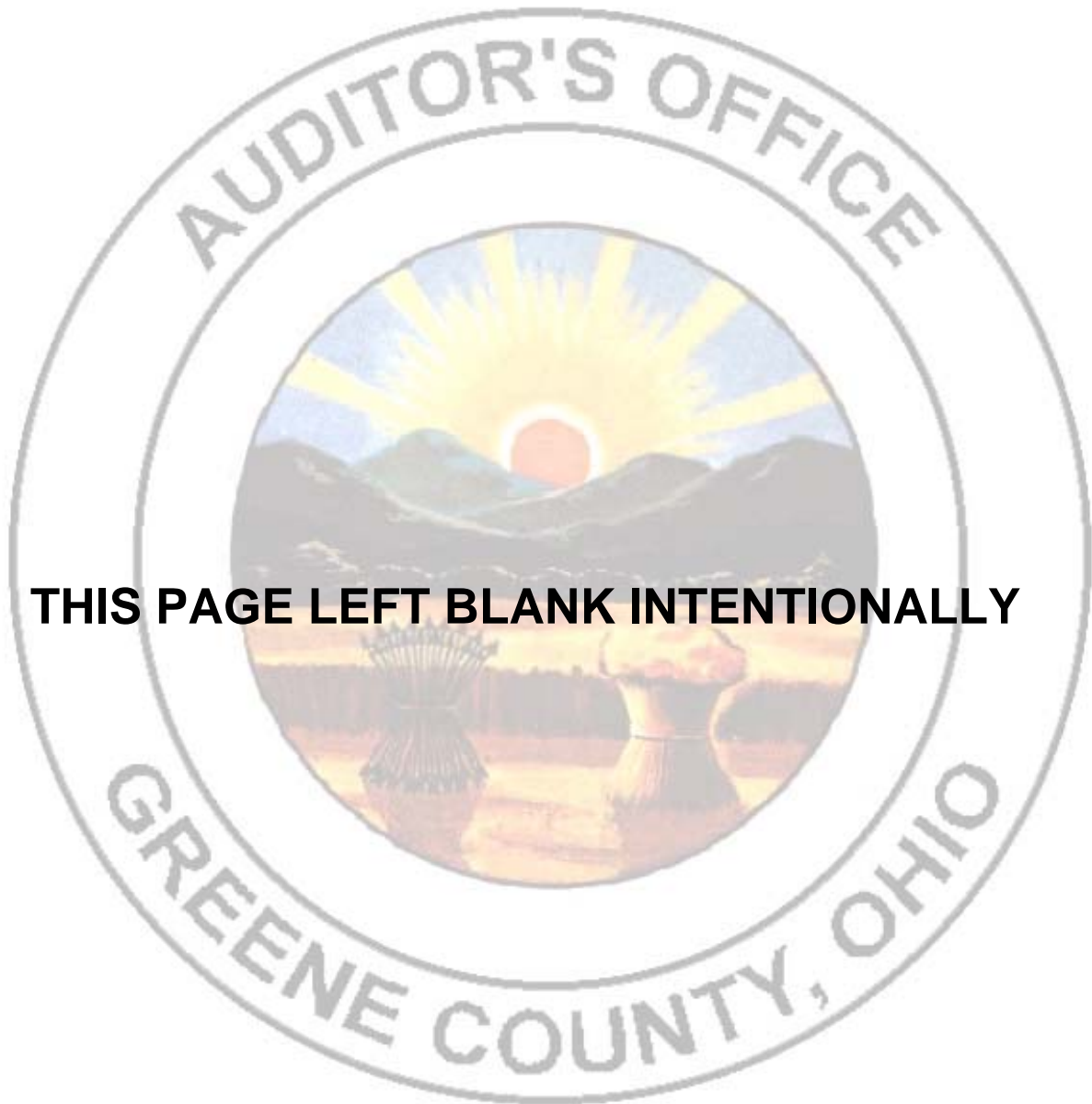
Payroll Agency Fund - To account for the net payroll, payroll taxes, and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to employees, other governmental units, and private organizations.

Undivided Tax 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



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPE
DECEMBER 31, 2005**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Capital Projects Fund Building & Road Construction	Permanent Fund Chase Stewart	Total Nonmajor Governmental Funds
ASSETS:					
Pooled Cash and Cash Equivalents.....	\$ 11,297,381	\$ 160,431	\$ 375,673	\$ 102,634	\$ 11,936,119
Deposits in Segregated Accounts.....	981	-	-	-	981
Receivables (Net of Allowances for Uncollectibles)					
Taxes.....	9,063,993	-	-	-	9,063,993
Accounts.....	355,392	-	-	-	355,392
Special Assessments.....	-	516,018	-	-	516,018
Accrued Interest.....	-	-	-	692	692
Due from Other Funds.....	3,135	-	-	-	3,135
Interfund Receivable.....	16,290	-	-	-	16,290
Due from Other Governments.....	2,543,320	-	-	-	2,543,320
Total Assets.....	\$ 23,280,492	\$ 676,449	\$ 375,673	\$ 103,326	\$ 24,435,940
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable.....	\$ 427,882	\$ -	\$ 2,043	\$ -	\$ 429,925
Accrued Wages and Benefits.....	446,850	-	-	-	446,850
Due to Other Funds.....	68,447	-	-	-	68,447
Due to Other Governments.....	15,000	-	-	-	15,000
Deferred Revenue.....	10,719,595	515,984	-	270	11,235,849
Accrued Interest Payable.....	12,196	-	-	-	12,196
Interfund Payable.....	61,174	9,485	-	-	70,659
Bond Anticipation Notes.....	390,000	-	-	-	390,000
Total Liabilities.....	12,141,144	525,469	2,043	270	12,668,926
Fund Balances:					
Reserved for:					
Encumbrances.....	2,515,110	-	3,057	-	2,518,167
Debt Service.....	-	150,980	-	-	150,980
Permanent Fund.....	-	-	-	103,056	103,056
Unreserved/Undesignated reported in:					
Special Revenue Funds.....	8,624,238	-	-	-	8,624,238
Capital Projects Funds.....	-	-	370,573	-	370,573
Total Fund Balances.....	11,139,348	150,980	373,630	103,056	11,767,014
Total Liabilities and Fund Balances.....	\$ 23,280,492	\$ 676,449	\$ 375,673	\$ 103,326	\$ 24,435,940

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2005

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 146,729	\$ 4,209,197	\$ 273,707	\$ 18,098
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	1,015	100	-	-
Due from Other Funds.....	-	-	-	-
Interfund Receivable.....	-	-	-	-
Due from Other Governments.....	-	-	123,163	28,130
Total Assets.....	\$ 147,744	\$ 4,209,297	\$ 396,870	\$ 46,228
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ 90,716	\$ 4,583	\$ 206	\$ 130
Accrued Wages and Benefits.....	24,509	9,529	33,227	-
Due to Other Funds.....	-	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	-	28,130
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	16,290
Bond Anticipation Notes.....	-	-	-	-
Total Liabilities.....	115,225	14,112	33,433	44,550
 Fund Balances:				
Reserved for:				
Encumbrances.....	415	1,897,009	1,444	-
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	32,104	2,298,176	361,993	1,678
Total Fund Balances.....	32,519	4,195,185	363,437	1,678
 Total Liabilities and Fund Balances.....	\$ 147,744	\$ 4,209,297	\$ 396,870	\$ 46,228

Community Mental Health	Community Development Block Grant	Child Support Enforcement Agency	County Home	Hospital Levy	County Hotel Lodging	Residential Treatment Center
\$ 99,706	\$ 498,890	\$ 1,401,414	\$ 633,636	\$ 72,821	\$ 380,435	\$ 292,078
-	-	-	-	-	-	-
3,730,605	-	-	-	2,937,454	51,585	-
-	-	65,014	168,776	-	914	38
-	-	-	3,135	-	-	-
-	-	-	-	-	-	-
223,699	371,054	-	-	162,273	-	751,400
<u>\$ 4,054,010</u>	<u>\$ 869,944</u>	<u>\$ 1,466,428</u>	<u>\$ 805,547</u>	<u>\$ 3,172,548</u>	<u>\$ 432,934</u>	<u>\$ 1,043,516</u>
\$ -	\$ 15,301	\$ 2,440	\$ 125,520	\$ -	\$ 7,052	\$ 12,930
-	4,392	61,984	160,226	-	13,346	57,815
-	-	64,239	68	-	596	380
-	-	-	-	-	-	-
3,783,885	339,410	-	-	3,106,673	-	404,911
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,783,885	359,103	128,663	285,814	3,106,673	20,994	476,036
-	1,331	246,715	1,815	-	28,507	12,234
270,125	509,510	1,091,050	517,918	65,875	383,433	555,246
270,125	510,841	1,337,765	519,733	65,875	411,940	567,480
<u>\$ 4,054,010</u>	<u>\$ 869,944</u>	<u>\$ 1,466,428</u>	<u>\$ 805,547</u>	<u>\$ 3,172,548</u>	<u>\$ 432,934</u>	<u>\$ 1,043,516</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2005

	Adult Day Care	Drug Law Enforcement	Home Arrest	Garbage & Refuse Disposal
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 34,264	\$ 54,074	\$ 13,923	\$ 640,167
Deposits in Segregated Accounts.....	-	-	-	981
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	16,682	-	-	25,550
Due from Other Funds.....	-	-	-	-
Interfund Receivable.....	-	-	-	16,290
Due from Other Governments.....	15,506	-	-	1,007
	Total Assets	\$ 54,074	\$ 13,923	\$ 683,995
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ 1,932	\$ -	\$ 622	\$ 18,371
Accrued Wages and Benefits.....	15,559	-	-	18,233
Due to Other Funds.....	3,135	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	8,623	-	-	1,007
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	-
Bond Anticipation Notes.....	-	-	-	-
	Total Liabilities	-	622	37,611
 Fund Balances:				
Reserved for:				
Encumbrances.....	3,225	-	1,379	29,728
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	33,978	54,074	11,922	616,656
Total Fund Balances	37,203	54,074	13,301	646,384
	Total Liabilities and Fund Balances	\$ 54,074	\$ 13,923	\$ 683,995

Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Drug Consortium	Spring Lakes Park	Recreation & Parks Donations	Equipment Acquisition
\$ 6,554	\$ 9,304	\$ 109,581	\$ 144,850	\$ 366	\$ 253,357	\$ 544,528
-	-	-	-	-	-	-
-	-	-	-	-	-	-
549	1,480	2,283	2,037	-	395	40,698
-	-	-	-	-	-	-
-	-	-	-	-	-	-
38	-	184,265	12,280	-	50	-
<u>\$ 7,141</u>	<u>\$ 10,784</u>	<u>\$ 296,129</u>	<u>\$ 159,167</u>	<u>\$ 366</u>	<u>\$ 253,802</u>	<u>\$ 585,226</u>
\$ 10	\$ -	\$ 19,184	\$ 12,583	\$ -	\$ 1,943	\$ 246
-	-	12,778	6,597	-	135	-
-	-	-	-	-	-	-
-	-	-	-	-	15,000	-
-	-	139,940	-	-	-	-
-	-	-	-	-	-	12,196
-	-	-	-	-	-	29,484
-	-	-	-	-	-	390,000
10	-	171,902	19,180	-	17,078	431,926
-	1,125	475	11,320	-	8,584	188,200
7,131	9,659	123,752	128,667	366	228,140	(34,900)
7,131	10,784	124,227	139,987	366	236,724	153,300
<u>\$ 7,141</u>	<u>\$ 10,784</u>	<u>\$ 296,129</u>	<u>\$ 159,167</u>	<u>\$ 366</u>	<u>\$ 253,802</u>	<u>\$ 585,226</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2005

	D.A.R.E Donations	Greene Tree Trust	Inmate Fees Medical	Common Pleas Grants
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 8,646	\$ 1,392	\$ 147,881	\$ 991,675
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	-	-	-	29,861
Due from Other Funds.....	-	-	-	-
Interfund Receivable.....	-	-	-	-
Due from Other Governments.....	-	-	-	282,899
	Total Assets.....	Total Assets.....	Total Assets.....	Total Assets.....
	\$ 8,646	\$ 1,392	\$ 147,881	\$ 1,304,435
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ -	\$ -	\$ 63,226	\$ 24,775
Accrued Wages and Benefits.....	-	-	-	24,670
Due to Other Funds.....	-	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	-	177,754
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	15,400
Bond Anticipation Notes.....	-	-	-	-
	Total Liabilities.....	Total Liabilities.....	Total Liabilities.....	Total Liabilities.....
	-	-	63,226	242,599
 Fund Balances:				
Reserved for:				
Encumbrances.....	-	-	3,495	67,839
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	8,646	1,392	81,160	993,997
Total Fund Balances.....	8,646	1,392	84,655	1,061,836
	Total Liabilities and Fund Balances.....	Total Liabilities and Fund Balances.....	Total Liabilities and Fund Balances.....	Total Liabilities and Fund Balances.....
	\$ 8,646	\$ 1,392	\$ 147,881	\$ 1,304,435

<u>Traffic Law Enforcement</u>	<u>Emergency Management Grants</u>	<u>Concealed Handgun License</u>	<u>Council on Aging</u>	<u>Total</u>
\$ -	\$ 216,169	\$ 32,361	\$ 61,578	\$ 11,297,381
-	-	-	-	981
-	-	-	2,344,349	9,063,993
-	-	-	-	355,392
-	-	-	-	3,135
-	-	-	-	16,290
3,400	261,300	-	122,856	2,543,320
<u>\$ 3,400</u>	<u>\$ 477,469</u>	<u>\$ 32,361</u>	<u>\$ 2,528,783</u>	<u>\$ 23,280,492</u>
\$ -	\$ 26,112	\$ -	\$ -	\$ 427,882
-	3,850	-	-	446,850
-	29	-	-	68,447
-	-	-	-	15,000
3,400	252,389	-	2,473,473	10,719,595
-	-	-	-	12,196
-	-	-	-	61,174
-	-	-	-	390,000
3,400	282,380	-	2,473,473	12,141,144
-	10,270	-	-	2,515,110
-	184,819	32,361	55,310	8,624,238
-	195,089	32,361	55,310	11,139,348
<u>\$ 3,400</u>	<u>\$ 477,469</u>	<u>\$ 32,361</u>	<u>\$ 2,528,783</u>	<u>\$ 23,280,492</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 DECEMBER 31, 2005

	Road Assessment Debt Service	Various Purpose Long-Term Obligation Bonds	Total
ASSETS:			
Pooled Cash and Cash Equivalents.....	\$ 51,827	\$ 108,604	\$ 160,431
Receivables (Net of Allowances for Uncollectibles)			
Special Assessments.....	276,507	239,511	516,018
Total Assets.....	\$ 328,334	\$ 348,115	\$ 676,449
 LIABILITIES AND FUND BALANCES:			
Liabilities:			
Deferred Revenue.....	\$ 276,472	\$ 239,512	\$ 515,984
Interfund Payable.....	8,878	607	9,485
Total Liabilities.....	285,350	240,119	525,469
 Fund Balances:			
Reserved for:			
Debt Service.....	42,984	107,996	150,980
Total Fund Balances.....	42,984	107,996	150,980
Total Liabilities and Fund Balances.....	\$ 328,334	\$ 348,115	\$ 676,449

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPE
 FOR THE YEAR ENDED DECEMBER 31, 2005

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund Chase Stewart	Total Nonmajor Governmental Funds
REVENUES:					
Taxes.....	\$ 9,252,966	\$ -	\$ -	\$ -	\$ 9,252,966
Charges for Services.....	11,097,698	-	-	-	11,097,698
Licenses and Permits.....	34,626	-	-	-	34,626
Fines and Forfeitures.....	138,673	-	-	-	138,673
Intergovernmental Revenues.....	9,487,004	-	-	-	9,487,004
Special Assessments.....	-	104,251	-	-	104,251
Investment Earnings.....	8,542	-	76,344	2,856	87,742
Other Revenue.....	1,273,157	294,614	22,036	-	1,589,807
Total Revenues.....	31,292,666	398,865	98,380	2,856	31,792,767
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive.....	874,233	-	-	990	875,223
Judicial.....	99,557	-	-	-	99,557
Public Safety.....	6,018,203	-	-	-	6,018,203
Public Works.....	761,218	-	-	-	761,218
Health.....	7,612,632	-	-	-	7,612,632
Human Services.....	10,150,346	-	-	-	10,150,346
Conservation and Recreation.....	276,364	-	-	-	276,364
Community and Economic Development.....	2,026,378	-	-	-	2,026,378
Capital Outlay.....	-	-	104,252	-	104,252
Debt Service:					
Principal Retirement.....	655,000	1,125,000	-	-	1,780,000
Interest and Fiscal Charges.....	18,540	932,084	-	-	950,624
Total Expenditures.....	28,492,471	2,057,084	104,252	990	30,654,797
Excess (Deficiency) of Revenues Over (Under)					
Expenditures.....	2,800,195	(1,658,219)	(5,872)	1,866	1,137,970
OTHER FINANCING SOURCES (USES):					
Sale of Capital Assets.....	11,493	-	-	-	11,493
Long Term Bond Anticipation Notes Issued.....	160,000	-	-	-	160,000
Transfers In.....	543,489	1,462,068	1,660	-	2,007,217
Transfers Out.....	(728,870)	-	(88,152)	-	(817,022)
Total Other Financing Sources (Uses).....	(13,888)	1,462,068	(86,492)	-	1,361,688
Net Change in Fund Balances.....	2,786,307	(196,151)	(92,364)	1,866	2,499,658
Fund Balance (Deficit) at the Beginning of the Year.....	8,353,041	347,131	465,994	101,190	9,267,356
Fund Balance (Deficit) at the End of the Year.....	\$ 11,139,348	\$ 150,980	\$ 373,630	\$ 103,056	\$ 11,767,014

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2005

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	583,614	1,544,594	-	-
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	18,531	-	-	-
Intergovernmental Revenues.....	-	-	675,049	42,622
Investment Earnings.....	-	-	-	-
Other Revenue.....	46,201	20,434	51	630
Total Revenues.....	648,346	1,565,028	675,100	43,252
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	142,008	633,860	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	-	733,951	-
Public Works.....	-	-	-	-
Health.....	621,029	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	-	71,162
Community and Economic Development.....	-	-	-	-
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	763,037	633,860	733,951	71,162
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	(114,691)	931,168	(58,851)	(27,910)
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	1,000	-	-
Long Term Bond Anticipation Notes Issued.....	-	-	-	-
Transfers In.....	7,784	-	-	-
Transfers Out.....	(10,982)	-	-	-
Total Other Financing Sources (Uses).....	(3,198)	1,000	-	-
Net Change in Fund Balances.....	(117,889)	932,168	(58,851)	(27,910)
Fund Balance (Deficit) at the Beginning of the Year.....	150,408	3,263,017	422,288	29,588
Fund Balance (Deficit) at the End of the Year.....	\$ 32,519	\$ 4,195,185	\$ 363,437	\$ 1,678

Community Mental Health	Community Development Block Grant	Child Support Enforcement Agency	County Home	Hospital Levy	County Hotel Lodging	Residential Treatment Center
\$ 3,588,513	\$ -	\$ -	\$ -	\$ 2,661,297	\$ 710,504	\$ -
-	2,185	494,734	5,369,619	-	-	-
-	-	-	-	-	-	-
606,604	969,015	1,836,447	-	318,163	37,000	1,486,709
-	-	-	-	-	-	-
-	372,825	47,739	93,157	-	6,003	158,163
4,195,117	1,344,025	2,378,920	5,462,776	2,979,460	753,507	1,644,872
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,613,332
4,026,080	-	-	-	2,964,749	-	-
-	-	2,344,329	4,875,972	-	-	-
-	-	-	-	-	-	-
-	1,280,562	-	-	-	745,816	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,026,080	1,280,562	2,344,329	4,875,972	2,964,749	745,816	1,613,332
169,037	63,463	34,591	586,804	14,711	7,691	31,540
-	-	-	1,228	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,228	-	-	-
169,037	63,463	34,591	588,032	14,711	7,691	31,540
101,088	447,378	1,303,174	(68,299)	51,164	404,249	535,940
<u>\$ 270,125</u>	<u>\$ 510,841</u>	<u>\$ 1,337,765</u>	<u>\$ 519,733</u>	<u>\$ 65,875</u>	<u>\$ 411,940</u>	<u>\$ 567,480</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2005

	Adult Day Care	Drug Law Enforcement	Home Arrest	Garbage & Refuse Disposal
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	293,763	340,300	-	1,253,103
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	42,410	-	-
Intergovernmental Revenues.....	130,468	12,181	-	905
Investment Earnings.....	-	-	-	-
Other Revenue.....	16,512	22,120	-	22,873
Total Revenues.....	440,743	417,011	-	1,276,881
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	416,584	622	-
Public Works.....	-	-	-	758,592
Health.....	-	-	-	-
Human Services.....	411,677	-	-	-
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	922
Total Expenditures.....	411,677	416,584	622	759,514
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	29,066	427	(622)	517,367
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	9,265
Long Term Bond Anticipation Notes Issued.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	(172,085)
Total Other Financing Sources (Uses).....	-	-	-	(162,820)
Net Change in Fund Balances.....	29,066	427	(622)	354,547
Fund Balance (Deficit) at the Beginning of the Year.....	8,137	53,647	13,923	291,837
Fund Balance (Deficit) at the End of the Year.....	\$ 37,203	\$ 54,074	\$ 13,301	\$ 646,384

Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Drug Consortium	Spring Lakes Park	Recreation & Parks Donations	Equipment Acquisition
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,285	19,050	35,564	2,037	-	73,599	718,877
-	-	-	-	-	-	-
766	-	-	25,642	-	-	51,324
178	-	316,573	596,571	-	128,672	158,748
-	-	-	-	-	8,542	-
-	1,251	73,267	26,306	500	150,449	4,151
2,229	20,301	425,404	650,556	500	361,262	933,100
-	-	-	-	-	-	98,365
-	-	-	-	-	-	99,557
1,268	12,293	423,245	560,093	-	-	128,065
-	-	-	-	-	-	2,626
-	-	-	-	-	-	774
-	-	-	-	-	-	-
-	-	-	-	2,246	202,956	-
-	-	-	-	-	-	-
-	-	-	-	-	-	655,000
-	-	-	-	-	-	17,618
1,268	12,293	423,245	560,093	2,246	202,956	1,002,005
961	8,008	2,159	90,463	(1,746)	158,306	(68,905)
-	-	-	-	-	-	-
-	-	-	-	-	-	160,000
-	-	114,055	3,000	-	-	400,904
-	-	(896)	-	-	-	(544,885)
-	-	113,159	3,000	-	-	16,019
961	8,008	115,318	93,463	(1,746)	158,306	(52,886)
6,170	2,776	8,909	46,524	2,112	78,418	206,186
\$ 7,131	\$ 10,784	\$ 124,227	\$ 139,987	\$ 366	\$ 236,724	\$ 153,300

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2005

	D.A.R.E. Donations	Greene Tree Trust	Inmate Fees Medical	Common Pleas Grants
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	-	-	53,034	312,340
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental Revenues.....	12,375	-	-	1,119,753
Investment Earnings.....	-	-	-	-
Other Revenue.....	15,523	-	191,565	2,118
Total Revenues.....	27,898	-	244,599	1,434,211
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	41,912	-	260,096	1,115,771
Public Works.....	-	-	-	-
Health.....	-	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	41,912	-	260,096	1,115,771
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	(14,014)	-	(15,497)	318,440
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Long Term Bond Anticipation Notes Issued.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	(22)	-	-	-
Total Other Financing Sources (Uses).....	(22)	-	-	-
Net Change in Fund Balances.....	(14,036)	-	(15,497)	318,440
Fund Balance (Deficit) at the Beginning of the Year.....	22,682	1,392	100,152	743,396
Fund Balance (Deficit) at the End of the Year.....	\$ 8,646	\$ 1,392	\$ 84,655	\$ 1,061,836

Emergency Management Grants	Concealed Handgun License	Council on Aging	Total
\$ -	\$ -	\$ 2,292,652	\$ 9,252,966
-	-	-	11,097,698
-	34,626	-	34,626
-	-	-	138,673
767,032	-	271,939	9,487,004
-	-	-	8,542
1,319	-	-	1,273,157
<u>768,351</u>	<u>34,626</u>	<u>2,564,591</u>	<u>31,292,666</u>
-	-	-	874,233
-	-	-	99,557
685,050	25,921	-	6,018,203
-	-	-	761,218
-	-	-	7,612,632
-	-	2,518,368	10,150,346
-	-	-	276,364
-	-	-	2,026,378
-	-	-	655,000
-	-	-	18,540
<u>685,050</u>	<u>25,921</u>	<u>2,518,368</u>	<u>28,492,471</u>
83,301	8,705	46,223	2,800,195
-	-	-	11,493
-	-	-	160,000
17,746	-	-	543,489
-	-	-	(728,870)
<u>17,746</u>	<u>-</u>	<u>-</u>	<u>(13,888)</u>
101,047	8,705	46,223	2,786,307
<u>94,042</u>	<u>23,656</u>	<u>9,087</u>	<u>8,353,041</u>
<u>\$ 195,089</u>	<u>\$ 32,361</u>	<u>\$ 55,310</u>	<u>\$ 11,139,348</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2005

	Road Improvement Debt Service	Greene County Various Purpose Long Term Obligation Bond	Total
REVENUES:			
Special Assessments.....	\$ 59,181	\$ 45,070	\$ 104,251
Other Revenue.....	-	294,614	294,614
Total Revenues.....	59,181	339,684	398,865
EXPENDITURES:			
Current:			
Debt Service:			
Principal Retirement.....	47,440	1,077,560	1,125,000
Interest and Fiscal Charges.....	13,387	918,697	932,084
Total Expenditures.....	60,827	1,996,257	2,057,084
Excess (Deficiency) of Revenues Over (Under)			
Expenditures.....	(1,646)	(1,656,573)	(1,658,219)
OTHER FINANCING SOURCES (USES):			
Transfers In.....	-	1,462,068	1,462,068
Total Other Financing Sources (Uses).....	-	1,462,068	1,462,068
Net Change in Fund Balances.....	(1,646)	(194,505)	(196,151)
Fund Balance (Deficit) at the Beginning of the Year.....	44,630	302,501	347,131
Fund Balance (Deficit) at the End of the Year.....	\$ 42,984	\$ 107,996	\$ 150,980

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2005

	Building and Road Construction	Mental Retardation Construction	Total
REVENUES:			
Investment Earnings.....	\$ 76,344	\$ -	\$ 76,344
Other Revenue.....	16,356	5,680	22,036
Total Revenues.....	92,700	5,680	98,380
EXPENDITURES:			
Current:			
Capital Outlay.....	104,252	-	104,252
Total Expenditures.....	104,252	-	104,252
Excess (Deficiency) of Revenues Over (Under)			
Expenditures.....	(11,552)	5,680	(5,872)
OTHER FINANCING SOURCES (USES):			
Transfers In.....	1,660	-	1,660
Transfers Out.....	(88,152)	-	(88,152)
Total Other Financing Sources (Uses).....	(86,492)	-	(86,492)
Net Change in Fund Balances.....	(98,044)	5,680	(92,364)
Fund Balance (Deficit) at the Beginning of the Year.....	471,674	(5,680)	465,994
Fund Balance (Deficit) at the End of the Year.....	\$ 373,630	\$ -	\$ 373,630

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 25,484,692	\$ 25,484,692	\$ 26,380,890	\$ 896,198
Charges for Services.....	4,939,188	4,992,419	5,567,129	574,710
Licenses and Permits.....	1,024,500	1,155,521	1,235,898	80,377
Fines and Forfeitures.....	524,050	544,194	474,189	(70,005)
Intergovernmental.....	4,247,438	4,814,185	5,167,755	353,570
Special Assessments.....	2,000	2,000	8,403	6,403
Investment Earnings.....	1,897,300	1,897,300	2,529,646	632,346
Other.....	1,178,309	1,311,354	1,529,620	218,266
Total Revenues.....	39,297,477	40,201,665	42,893,530	2,691,865
Expenditures:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services.....	609,750	573,686	564,687	8,999
Materials and Supplies.....	29,242	29,244	23,025	6,219
Contractual Services.....	625,410	716,290	708,596	7,694
Other.....	350,213	717,016	688,485	28,531
Capital Outlay.....	119,021	72,521	65,321	7,200
Principal Retirement.....	1,440,000	1,000,000	1,000,000	-
Interest and Fiscal Charges.....	29,835	21,241	21,241	-
Total Commissioners.....	3,203,471	3,129,998	3,071,355	58,643
Auditor:				
Personal Services.....	1,096,956	1,104,426	1,067,727	36,699
Materials and Supplies.....	10,560	13,312	13,290	22
Contractual Services.....	33,135	40,647	40,646	1
Other.....	32,342	30,193	30,193	-
Capital Outlay.....	15,604	15,370	15,370	-
Total Auditor.....	1,188,597	1,203,948	1,167,226	36,722
Treasurer:				
Personal Services.....	525,554	526,378	474,317	52,061
Materials and Supplies.....	12,065	12,065	12,060	5
Contractual Services.....	42,161	42,161	35,556	6,605
Other.....	17,500	19,676	14,344	5,332
Capital Outlay.....	10,500	7,500	4,102	3,398
Total Treasurer.....	607,780	607,780	540,379	67,401
Prosecuting Attorney:				
Personal Services.....	1,982,959	1,904,950	1,858,782	46,168
Materials and Supplies.....	28,953	37,965	34,875	3,090
Contractual Services.....	105,360	155,790	113,885	41,905
Other.....	202,698	203,328	186,512	16,816
Capital Outlay.....	88,211	107,537	63,341	44,196
Total Prosecuting Attorney.....	2,408,181	2,409,570	2,257,395	152,175
Budget Commission:				
Contractual Services.....	2,565	2,565	2,565	-
Total Budget Commission.....	2,565	2,565	2,565	-
Bureau of Inspection:				
Contractual Services.....	63,930	63,930	63,930	-
Total Bureau of Inspection.....	63,930	63,930	63,930	-
Data Processing:				
Personal Services.....	693,128	693,128	681,953	11,175
Materials and Supplies.....	14,925	14,125	14,125	-
Contractual Services.....	185,894	151,886	151,886	-
Other.....	3,328	1,055	1,055	-
Capital Outlay.....	55,131	96,788	96,759	29
Total Data Processing.....	952,406	956,982	945,778	11,204

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Personnel:				
Personal Services.....	297,775	300,545	299,475	1,070
Materials and Supplies.....	3,000	3,000	2,060	940
Contractual Services.....	30,429	30,538	30,163	375
Other.....	13,417	13,539	11,780	1,759
Capital Outlay.....	1,754	1,754	754	1,000
Total Personnel.....	346,375	349,376	344,232	5,144
Risk Management:				
Personal Services.....	223,086	224,443	222,899	1,544
Materials and Supplies.....	5,450	5,450	3,436	2,014
Contractual Services.....	15,450	15,450	10,552	4,898
Other.....	6,754	6,910	971	5,939
Capital Outlay.....	500	500	-	500
Total Risk Management.....	251,240	252,753	237,858	14,895
Microfilming:				
Personal Services.....	134,215	139,121	136,809	2,312
Materials and Supplies.....	13	13	13	-
Contractual Services.....	17	17	17	-
Total Microfilming.....	134,245	139,151	136,839	2,312
Service Garage:				
Personal Services.....	214,686	210,927	210,613	314
Materials and Supplies.....	475,676	699,524	616,978	82,546
Contractual Services.....	23,178	15,449	14,870	579
Capital Outlay.....	625	3,200	3,200	-
Total Service Garage.....	714,165	929,100	845,661	83,439
Board of Elections:				
Personal Services.....	390,822	420,908	402,449	18,459
Materials and Supplies.....	25,913	28,896	27,627	1,269
Contractual Services.....	91,224	102,871	102,871	-
Other.....	43,956	41,389	40,074	1,315
Capital Outlay.....	12,989	46,856	46,856	-
Total Board of Elections.....	564,904	640,920	619,877	21,043
Maintenance and Operations:				
Personal Services.....	1,678,996	1,647,662	1,645,752	1,910
Materials and Supplies.....	1,350,527	1,525,622	1,508,227	17,395
Contractual Services.....	580,658	602,561	600,613	1,948
Other.....	4,683	1,125	1,125	-
Capital Outlay.....	251,162	237,231	237,231	-
Total Maintenance and Operations.....	3,866,026	4,014,201	3,992,948	21,253
Recorder:				
Personal Services.....	346,231	355,770	352,572	3,198
Materials and Supplies.....	6,467	2,819	2,128	691
Contractual Services.....	11,363	8,828	3,489	5,339
Other.....	22,664	14,402	13,610	792
Capital Outlay.....	5,000	5,000	5,000	-
Total Recorder.....	391,725	386,819	376,799	10,200
Insurance:				
Contractual Services.....	383,000	331,952	331,952	-
Total Insurance.....	383,000	331,952	331,952	-
Office of Finance:				
Personal Services.....	169,431	172,830	172,759	71
Materials and Supplies.....	400	450	359	91
Contractual Services.....	173	173	-	173
Other.....	375	325	255	70
Total Office of Finance.....	170,379	173,778	173,373	405

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Miscellaneous:				
Materials and Supplies.....	53,635	3,355	3,355	-
Contractual Services.....	195,893	171,884	171,884	-
Other.....	236,046	60,619	60,620	(1)
Capital Outlay.....	113,528	47,400	47,376	24
Total Miscellaneous.....	599,102	283,258	283,235	23
Total Legislative and Executive.....	15,848,091	15,876,081	15,391,402	484,679
Judicial:				
Public Defender:				
Personal Services.....	125,953	270,208	270,170	38
Materials and Supplies.....	575	897	897	-
Contractual Services.....	38,335	94,260	94,089	171
Other.....	787	3,743	3,743	-
Capital Outlay.....	1,904	3,128	3,128	-
Total Public Defender.....	167,554	372,236	372,027	209
Court of Appeals:				
Other.....	38,176	34,106	34,106	-
Total Court of Appeals.....	38,176	34,106	34,106	-
Common Pleas Court:				
Personal Services.....	1,497,028	1,486,008	1,485,975	33
Materials and Supplies.....	14,548	15,529	15,529	-
Contractual Services.....	34,714	39,122	39,122	-
Other.....	66,477	63,062	62,752	310
Capital Outlay.....	1,450	1,096	1,096	-
Total Common Pleas Court.....	1,614,217	1,604,817	1,604,474	343
Juvenile Court:				
Personal Services.....	1,927,889	1,927,289	1,926,658	631
Materials and Supplies.....	8,884	10,384	10,384	-
Contractual Services.....	101,778	106,422	106,423	(1)
Other.....	21,105	17,933	17,933	-
Capital Outlay.....	2,824	2,824	2,824	-
Total Juvenile Court.....	2,062,480	2,064,852	2,064,222	630
Probate Court:				
Personal Services.....	295,238	295,803	295,519	284
Materials and Supplies.....	3,726	3,162	1,919	1,243
Contractual Services.....	1,600	1,680	1,654	26
Other.....	14,751	13,170	10,103	3,067
Capital Outlay.....	-	1,500	1,232	268
Total Probate Court.....	315,315	315,315	310,427	4,888
Clerk of Courts:				
Personal Services.....	1,025,481	1,005,181	997,940	7,241
Materials and Supplies.....	14,832	25,631	25,622	9
Contractual Services.....	9,841	13,041	13,041	-
Other.....	7,448	13,749	13,749	-
Capital Outlay.....	3,836	3,836	3,835	1
Total Clerk of Courts.....	1,061,438	1,061,438	1,054,187	7,251
Xenia Municipal Court:				
Personal Services.....	122,826	123,511	118,615	4,896
Contractual Services.....	74,510	74,510	74,410	100
Other.....	12,257	12,071	11,799	272
Total Xenia Municipal Court.....	209,593	210,092	204,824	5,268
Fairborn Municipal Court:				
Personal Services.....	146,525	146,026	142,021	4,005
Contractual Services.....	45,650	49,027	49,027	-
Other.....	15,759	15,759	13,802	1,957
Total Fairborn Municipal Court.....	207,934	210,812	204,850	5,962

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Domestic Relations Court:				
Personal Services.....	727,995	728,532	727,725	807
Materials and Supplies.....	6,500	7,206	5,901	1,305
Contractual Services.....	24,230	19,787	15,163	4,624
Other.....	24,052	25,652	21,436	4,216
Capital Outlay.....	12,330	13,930	9,230	4,700
Total Domestic Relations Court.....	<u>795,107</u>	<u>795,107</u>	<u>779,455</u>	<u>15,652</u>
Total Judicial.....	<u>6,471,814</u>	<u>6,668,775</u>	<u>6,628,572</u>	<u>40,203</u>
Total General Government.....	22,319,905	22,544,856	22,019,974	524,882
Public Safety:				
Coroner:				
Personal Services.....	303,779	302,990	302,980	10
Materials and Supplies.....	5,150	5,820	5,654	166
Contractual Services.....	83,292	136,068	135,842	226
Other.....	6,002	3,719	3,719	-
Capital Outlay.....	500	126	126	-
Total Coroner.....	<u>398,723</u>	<u>448,723</u>	<u>448,321</u>	<u>402</u>
Sheriff:				
Personal Services.....	11,032,208	11,167,919	11,158,923	8,996
Materials and Supplies.....	343,281	399,583	399,393	190
Contractual Services.....	1,595,745	1,565,008	1,565,007	1
Other.....	102,156	104,862	104,861	1
Capital Outlay.....	77,237	33,428	33,428	-
Total Sheriff.....	<u>13,150,627</u>	<u>13,270,800</u>	<u>13,261,612</u>	<u>9,188</u>
Building Regulations:				
Personal Services.....	605,822	593,822	592,092	1,730
Materials and Supplies.....	7,225	5,850	5,109	741
Contractual Services.....	28,950	56,338	51,501	4,837
Other.....	14,235	4,848	4,614	234
Capital Outlay.....	1,122	997	942	55
Total Building Regulations.....	<u>657,354</u>	<u>661,855</u>	<u>654,258</u>	<u>7,597</u>
Juvenile Detention:				
Personal Services.....	1,007,901	984,654	980,914	3,740
Materials and Supplies.....	34,569	63,279	63,135	144
Contractual Services.....	34,601	31,660	31,111	549
Other.....	13,485	16,063	15,930	133
Capital Outlay.....	20,760	23,160	23,160	-
Total Juvenile Detention.....	<u>1,111,316</u>	<u>1,118,816</u>	<u>1,114,250</u>	<u>4,566</u>
Total Public Safety.....	15,318,020	15,500,194	15,478,441	21,753
Public Works:				
County Engineer - Tax Maps:				
Personal Services.....	89,223	89,723	88,237	1,486
Other.....	4,958	4,458	4,319	139
Capital Outlay.....	19,777	19,777	18,727	1,050
Total County Engineer - Tax Maps.....	<u>113,958</u>	<u>113,958</u>	<u>111,283</u>	<u>2,675</u>
Department of Public Works:				
Personal Services.....	259,327	225,942	225,501	441
Materials and Supplies.....	6,441	7,941	7,941	-
Contractual Services.....	338,659	362,540	317,358	45,182
Other.....	1,630	-	-	-
Capital Outlay.....	13,430	23,339	23,004	335
Total Department of Public Works.....	<u>619,487</u>	<u>619,762</u>	<u>573,804</u>	<u>45,958</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Buildings and Grounds:				
Capital Outlay.....	235,000	316,299	316,299	-
Total Buildings and Grounds.....	235,000	316,299	316,299	-
Total Public Works.....	968,445	1,050,019	1,001,386	48,633
Health:				
Tuberculosis:				
Personal Services.....	15,356	15,486	15,351	135
Materials and Supplies.....	330	1,830	1,221	609
Contractual Services.....	8,196	7,186	1,627	5,559
Other.....	3,800	3,180	194	2,986
Capital Outlay.....	4,500	4,500	3,000	1,500
Total Tuberculosis.....	32,182	32,182	21,393	10,789
Vital Statistics:				
Other.....	2,700	958	958	-
Total Vital Statistics.....	2,700	958	958	-
Miscellaneous:				
Other.....	220,000	61,247	61,247	-
Total Miscellaneous.....	220,000	61,247	61,247	-
Total Health.....	254,882	94,387	83,598	10,789
Human Services:				
Veteran's Service Commission:				
Personal Services.....	251,084	270,417	267,145	3,272
Materials and Supplies.....	13,350	11,650	10,992	658
Contractual Services.....	85,349	82,955	82,316	639
Other.....	27,229	24,655	24,432	223
Capital Outlay.....	1,080	2,515	2,018	497
Total Veteran's Service Commission.....	378,092	392,192	386,903	5,289
Total Human Services.....	378,092	392,192	386,903	5,289
Conservation and Recreation:				
Agriculture:				
Contractual Services.....	43,783	35,918	35,919	(1)
Other.....	559,592	559,592	559,592	-
Total Agriculture.....	603,375	595,510	595,511	(1)
Parks and Recreation:				
Personal Services.....	1,794,707	1,813,633	1,798,576	15,057
Materials and Supplies.....	156,402	155,168	154,793	375
Contractual Services.....	47,386	42,596	41,900	696
Other.....	24,883	23,573	22,606	967
Capital Outlay.....	13,477	12,311	12,250	61
Total Parks and Recreation.....	2,036,855	2,047,281	2,030,125	17,156
Total Conservation and Recreation.....	2,640,230	2,642,791	2,625,636	17,155
Community and Economic Development:				
Department of Development:				
Personal Services.....	437,188	439,133	422,150	16,983
Materials and Supplies.....	3,250	3,250	2,867	383
Contractual Services.....	7,537	5,492	3,288	2,204
Other.....	7,594	7,594	2,151	5,443
Capital Outlay.....	4,694	4,794	4,726	68
Total Department of Development.....	460,263	460,263	435,182	25,081
Greene Town Mall Project:				
Other.....	156,880	14,956,880	3,624,778	11,332,102
Total Greene Town Mall Project.....	156,880	14,956,880	3,624,778	11,332,102

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Airport Authority:				
Other.....	33,260	22,397	391	22,006
Capital Outlay.....	58,420	58,420	58,420	-
Principal Retirement.....	250,000	250,000	250,000	-
Interest and Fiscal Charges.....	4,093	4,093	3,316	777
Total Airport Authority.....	<u>345,773</u>	<u>334,910</u>	<u>312,127</u>	<u>22,783</u>
Total Community and Economic Development.....	962,916	15,752,053	4,372,087	11,379,966
Total Expenditures.....	<u>42,842,490</u>	<u>57,976,492</u>	<u>45,968,025</u>	<u>12,008,467</u>
Excess / (Deficiency) of Revenue over/(under) Expenditures.....	(3,545,013)	(17,774,827)	(3,074,495)	14,700,332
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	30,000	168,342	145,424	(22,918)
Proceeds from Issue of Notes.....	15,490,000	15,943,506	15,694,000	(249,506)
Transfers In.....	739,200	213,090	577,100	364,010
Transfers Out.....	(2,859,849)	(2,469,692)	(2,346,341)	123,351
Advances In.....	20,000	448,265	472,445	24,180
Advances Out.....	(104,450)	(145,330)	(94,530)	50,800
Repayment of Loans to Other Governments.....	-	50,800	50,800	-
Loans to Other Governments.....	-	(50,800)	(50,800)	-
Total Other Financing Sources / (Uses).....	<u>13,314,901</u>	<u>14,158,181</u>	<u>14,448,098</u>	<u>289,917</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	9,769,888	(3,616,646)	11,373,603	14,990,249
Fund Balance (Deficit) at Beginning of Year.....	8,315,805	8,315,805	8,315,805	-
Prior Year Encumbrances Appropriated.....	641,141	641,141	641,141	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 18,726,834</u>	<u>\$ 5,340,300</u>	<u>\$ 20,330,549</u>	<u>\$ 14,990,249</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

DEPARTMENT OF HEALTH AND HUMAN SERVICES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 7,714,315	\$ 10,020,651	\$ 10,618,493	\$ 597,842
Other.....	2,312,000	-	3,371	3,371
Total Revenues.....	10,026,315	10,020,651	10,621,864	601,213
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services.....	4,132,985	4,112,985	3,957,455	155,530
Materials and Supplies.....	179,146	163,646	145,198	18,448
Contractual Services.....	6,406,869	7,027,869	6,881,573	146,296
Other.....	35,607	40,107	27,225	12,882
Capital Outlay.....	61,779	171,779	156,384	15,395
Total Public Assistance.....	10,816,386	11,516,386	11,167,835	348,551
Work Force Investment:				
Materials and Supplies.....	2,500	7,609	7,609	-
Contractual Services.....	1,052,482	651,049	650,976	73
Other.....	2,000	2,347	2,347	-
Capital Outlay.....	6,718	16,777	16,776	1
Total Work Force Investment.....	1,063,700	677,782	677,708	74
Total Expenditures.....	11,880,086	12,194,168	11,845,543	348,625
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,853,771)	(2,173,517)	(1,223,679)	949,838
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	267	267
Transfers In.....	506,000	506,000	509,358	3,358
Total Other Financing Sources / (Uses).....	506,000	506,000	509,625	3,625
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,347,771)	(1,667,517)	(714,054)	953,463
Fund Balance (Deficit) at Beginning of Year.....	1,959,763	1,959,763	1,959,763	-
Prior Year Encumbrances Appropriated.....	170,601	170,601	170,601	-
Fund Balance (Deficit) at End of Year.....	\$ 782,593	\$ 462,847	\$ 1,416,310	\$ 953,463

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

BOARD OF MENTAL RETARDATION AND DEVELOPMENT DISABILITIES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 9,584,800	\$ 9,833,255	\$ 9,826,562	\$ (6,693)
Charges for Services.....	-	-	161,610	161,610
Intergovernmental.....	1,572,600	3,471,547	3,570,629	99,082
Other.....	222,500	222,500	65,816	(156,684)
Total Revenues.....	11,379,900	13,527,302	13,624,617	97,315
Expenditures:				
Health:				
Mental Retardation Services:				
Personal Services.....	6,028,858	6,028,858	5,711,150	317,708
Materials and Supplies.....	393,443	408,443	378,257	30,186
Contractual Services.....	2,727,487	3,252,487	2,851,398	401,089
Other.....	153,230	173,230	136,761	36,469
Capital Outlay.....	100,328	160,328	123,624	36,704
Total Expenditures.....	9,403,346	10,023,346	9,201,190	822,156
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	1,976,554	3,503,956	4,423,427	919,471
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	100	100	-	(100)
Transfers Out.....	(10,000)	(10,000)	-	10,000
Total Other Financing Sources / (Uses).....	(9,900)	(9,900)	-	9,900
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	1,966,654	3,494,056	4,423,427	929,371
Fund Balance (Deficit) at Beginning of Year.....	1,958,120	1,958,120	1,958,120	-
Prior Year Encumbrances Appropriated.....	168,291	168,291	168,291	-
Fund Balance (Deficit) at End of Year.....	\$ 4,093,065	\$ 5,620,467	\$ 6,549,838	\$ 929,371

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	MOTOR VEHICLE, ROAD AND BRIDGE			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 630,850	\$ 630,850	\$ 632,286	\$ 1,436
Charges for Services.....	150,000	150,000	248,940	98,940
Fines and Forfeitures.....	150,000	150,000	162,413	12,413
Intergovernmental.....	6,174,846	5,752,084	5,978,039	225,955
Special Assessments.....	25,000	25,652	25,652	-
Investment Earnings.....	93,000	93,000	131,117	38,117
Other.....	2,250	11,553	58,534	46,981
Total Revenues.....	7,225,946	6,813,139	7,236,981	423,842
Expenditures:				
Public Works:				
County Engineer - MVGT:				
Personal Services.....	2,245,625	2,322,940	2,310,570	12,370
Materials and Supplies.....	1,683,231	1,547,286	1,260,271	287,015
Contractual Services.....	1,010,520	999,001	605,043	393,958
Other.....	778,853	118,922	86,248	32,674
Capital Outlay.....	2,144,603	2,214,603	2,075,915	138,688
Total County Engineer - MVGT.....	7,862,832	7,202,752	6,338,047	864,705
County Engineer - Bridge:				
Personal Services.....	289,865	315,087	310,157	4,930
Materials and Supplies.....	253,058	219,628	143,242	76,386
Contractual Services.....	60,000	68,208	36,167	32,041
Other.....	50,000	50,000	11,147	38,853
Capital Outlay.....	314,690	314,690	133,634	181,056
Total County Engineer - Bridge.....	967,613	967,613	634,347	333,266
County Engineer - Ditches:				
Materials and Supplies.....	20,560	15,060	4,845	10,215
Contractual Services.....	40,500	25,900	19,374	6,526
Other.....	10,000	19,100	14,030	5,070
Capital Outlay.....	2,000	13,000	11,556	1,444
Total County Engineer - Ditches.....	73,060	73,060	49,805	23,255
Total Expenditures.....	8,903,505	8,243,425	7,022,199	1,221,226
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,677,559)	(1,430,286)	214,782	1,645,068
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	6,000	6,000	7,873	1,873
Transfers Out.....	(225,000)	(225,000)	(215,507)	9,493
Total Other Financing Sources / (Uses).....	(219,000)	(219,000)	(207,634)	11,366
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,896,559)	(1,649,286)	7,148	1,656,434
Fund Balance (Deficit) at Beginning of Year.....	6,455,540	6,455,540	6,455,540	-
Prior Year Encumbrances Appropriated.....	525,375	525,375	525,375	-
Fund Balance (Deficit) at End of Year.....	\$ 5,084,356	\$ 5,331,629	\$ 6,988,063	\$ 1,656,434

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	CHILDREN SERVICES BOARD			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,357,000	\$ 2,861,229	\$ 2,808,038	\$ (53,191)
Charges for Services.....	100,000	100,000	84,633	(15,367)
Intergovernmental.....	4,116,300	4,116,300	4,832,499	716,199
Other.....	17,000	17,000	14,493	(2,507)
Total Revenues.....	6,590,300	7,094,529	7,739,663	645,134
Expenditures:				
Human Services:				
Children's Home:				
Materials and Supplies.....	259,859	259,859	146,818	113,041
Contractual Services.....	257,877	257,877	66,568	191,309
Other.....	75,537	66,537	35,292	31,245
Capital Outlay.....	11,025	20,025	16,303	3,722
Total Children's Home.....	604,298	604,298	264,981	339,317
Children Services Board:				
Personal Services.....	4,184,704	4,216,977	4,094,295	122,682
Materials and Supplies.....	154,762	154,189	108,433	45,756
Contractual Services.....	4,078,528	4,018,528	3,151,502	867,026
Other.....	526,319	494,619	280,686	213,933
Capital Outlay.....	100,608	160,608	107,467	53,141
Total Children Services Board.....	9,044,921	9,044,921	7,742,383	1,302,538
Total Expenditures.....	9,649,219	9,649,219	8,007,364	1,641,855
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,058,919)	(2,554,690)	(267,701)	2,286,989
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	355	355
Transfers Out.....	(5,100)	(5,100)	-	5,100
Total Other Financing Sources / (Uses).....	(5,100)	(5,100)	355	5,455
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,064,019)	(2,559,790)	(267,346)	2,292,444
Fund Balance (Deficit) at Beginning of Year.....	2,402,108	2,402,108	2,402,108	-
Prior Year Encumbrances Appropriated.....	661,911	661,911	661,911	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ 504,229</u>	<u>\$ 2,796,673</u>	<u>\$ 2,292,444</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	DOG AND KENNEL			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 632,000	\$ 671,078	\$ 672,059	\$ 981
Fines and Forfeitures.....	25,000	25,000	20,222	(4,778)
Other.....	27,000	23,223	28,601	5,378
Total Revenues.....	684,000	719,301	720,882	1,581
Expenditures:				
Health:				
Animal Control:				
Personal Services.....	499,119	516,795	515,371	1,424
Materials and Supplies.....	9,723	10,429	7,569	2,860
Contractual Services.....	20,059	18,590	14,509	4,081
Other.....	13,649	12,553	5,977	6,576
Capital Outlay.....	3,457	1,759	1,175	584
Debt Service:				
Principal Retirement.....	10,000	-	-	-
Interest and Fiscal Charges.....	475	-	-	-
Total Animal Control.....	556,482	560,126	544,601	15,525
Legislative and Executive:				
Auditor:				
Personal Services.....	43,213	45,417	45,414	3
Materials and Supplies.....	2,352	8,321	8,321	-
Other.....	89,945	89,556	89,556	-
Total Auditor.....	135,510	143,294	143,291	3
Total Expenditures.....	691,992	703,420	687,892	15,528
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(7,992)	15,881	32,990	17,109
Other Financing Sources / (Uses):				
Transfers In.....	-	5,746	7,784	2,038
Transfers Out.....	-	(10,982)	(10,982)	-
Advances Out.....	(17,600)	(17,600)	(17,600)	-
Total Other Financing Sources / (Uses).....	(17,600)	(22,836)	(20,798)	2,038
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(25,592)	(6,955)	12,192	19,147
Fund Balance (Deficit) at Beginning of Year.....	129,662	129,662	129,662	-
Prior Year Encumbrances Appropriated.....	3,322	3,322	3,322	-
Fund Balance (Deficit) at End of Year.....	\$ 107,392	\$ 126,029	\$ 145,176	\$ 19,147

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	REAL ESTATE ASSESSMENT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,400,000	\$ 1,533,203	\$ 1,543,759	\$ 10,556
Licenses and Permits.....	50	50	35	(15)
Fines and Forfeitures.....	2,000	2,000	700	(1,300)
Other.....	220	19,556	20,434	878
Total Revenues.....	1,402,270	1,554,809	1,564,928	10,119
Expenditures:				
Legislative and Executive:				
Auditor:				
Personal Services.....	68,038	67,418	62,403	5,015
Materials and Supplies.....	7,000	7,000	3,680	3,320
Contractual Services.....	697,292	2,151,792	2,147,591	4,201
Other.....	47,850	70,970	57,270	13,700
Capital Outlay.....	16,171	16,171	13,553	2,618
Total Auditor.....	836,351	2,313,351	2,284,497	28,854
Board of Revisions:				
Contractual Services.....	5,000	5,669	5,446	223
Other.....	-	331	331	-
Total Board of Revisions.....	5,000	6,000	5,777	223
Geographic Information Systems:				
Personal Services.....	156,570	163,929	159,444	4,485
Materials and Supplies.....	300	-	-	-
Contractual Services.....	92,584	109,161	109,160	1
Capital Outlay.....	8,150	4,603	4,603	-
Total Geographic Information Systems.....	257,604	277,693	273,207	4,486
Total Expenditures.....	1,098,955	2,597,044	2,563,481	33,563
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	303,315	(1,042,235)	(998,553)	43,682
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	1,000	1,000
Total Other Financing Sources / (Uses).....	-	-	1,000	1,000
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	303,315	(1,042,235)	(997,553)	44,682
Fund Balance (Deficit) at Beginning of Year.....	2,537,211	2,537,211	2,537,211	-
Prior Year Encumbrances Appropriated.....	767,947	767,947	767,947	-
Fund Balance (Deficit) at End of Year.....	\$ 3,608,473	\$ 2,262,923	\$ 2,307,605	\$ 44,682

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

YOUTH SERVICE SUBSIDY				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 530,000	\$ 619,017	\$ 619,467	\$ 450
Other.....	500	502	51	(451)
Total Revenues.....	530,500	619,519	619,518	(1)
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	730,215	757,260	746,528	10,732
Materials and Supplies.....	13,600	13,600	6,027	7,573
Contractual Services.....	184,206	246,178	40	246,138
Other.....	14,039	14,041	6,426	7,615
Total Expenditures.....	942,060	1,031,079	759,021	272,058
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(411,560)	(411,560)	(139,503)	272,057
Fund Balance (Deficit) at Beginning of Year.....	409,610	409,610	409,610	-
Prior Year Encumbrances Appropriated.....	1,950	1,950	1,950	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ 272,057	\$ 272,057

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

LITTER CONTROL AND RECYCLING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 97,703	\$ 91,490	\$ 75,200	\$ (16,290)
Total Revenues.....	97,703	91,490	75,200	(16,290)
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Materials and Supplies.....	17,175	435	340	95
Contractual Services.....	19,680	18,920	11,811	7,109
Other.....	66,195	52,043	41,375	10,668
Capital Outlay.....	12,192	17,733	17,636	97
Total Expenditures.....	115,242	89,131	71,162	17,969
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(17,539)	2,359	4,038	1,679
Other Financing Sources / (Uses):				
Advances In.....	-	-	16,290	16,290
Advances Out.....	-	(20,291)	(20,291)	-
Total Other Financing Sources / (Uses).....	-	(20,291)	(4,001)	16,290
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(17,539)	(17,932)	37	17,969
Fund Balance (Deficit) at Beginning of Year.....	17,829	17,829	17,829	-
Prior Year Encumbrances Appropriated.....	103	103	103	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 393</u>	<u>\$ -</u>	<u>\$ 17,969</u>	<u>\$ 17,969</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

COMMUNITY MENTAL HEALTH				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,498,920	\$ 3,600,037	\$ 3,600,037	\$ -
Intergovernmental.....	301,080	426,043	426,043	-
Total Revenues.....	3,800,000	4,026,080	4,026,080	-
Expenditures:				
Health:				
Community Mental Health:				
Other.....	3,800,000	4,026,080	4,026,080	-
Total Expenditures.....	3,800,000	4,026,080	4,026,080	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	-	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ -	\$ -

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

COMMUNITY DEVELOPMENT BLOCK GRANT

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 2,185	\$ 2,185	\$ 2,185	\$ -
Intergovernmental.....	1,145,254	961,420	937,371	(24,049)
Other.....	244,426	314,147	372,825	58,678
Total Revenues.....	1,391,865	1,277,752	1,312,381	34,629
Expenditures:				
Community and Economic Development:				
Department of Development:				
Personal Services.....	95,467	97,979	97,498	481
Materials and Supplies.....	13,645	11,999	940	11,059
Contractual Services.....	1,162,236	988,232	962,526	25,706
Other.....	148,821	286,217	212,188	74,029
Capital Outlay.....	59,860	10,204	5,107	5,097
Total Expenditures.....	1,480,029	1,394,631	1,278,259	116,372
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(88,164)	(116,879)	34,122	151,001
Fund Balance (Deficit) at Beginning of Year.....	457,726	457,726	457,726	-
Prior Year Encumbrances Appropriated.....	5,036	5,036	5,036	-
Fund Balance (Deficit) at End of Year.....	\$ 374,598	\$ 345,883	\$ 496,884	\$ 151,001

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

CHILD SUPPORT ENFORCEMENT AGENCY

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 475,000	\$ 475,000	\$ 496,931	\$ 21,931
Intergovernmental.....	1,750,000	1,750,000	1,834,729	84,729
Other.....	72,000	72,000	27,793	(44,207)
Total Revenues.....	2,297,000	2,297,000	2,359,453	62,453
Expenditures:				
Human Services:				
Bureau of Support:				
Personal Services.....	1,338,350	1,444,130	1,409,830	34,300
Materials and Supplies.....	5,500	2,000	438	1,562
Contractual Services.....	1,352,374	1,340,424	1,282,002	58,422
Other.....	34,860	29,775	19,887	9,888
Capital Outlay.....	1,000	1,000	-	1,000
Total Expenditures.....	2,732,084	2,817,329	2,712,157	105,172
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(435,084)	(520,329)	(352,704)	167,625
Fund Balance (Deficit) at Beginning of Year.....	1,176,640	1,176,640	1,176,640	-
Prior Year Encumbrances Appropriated.....	264,084	264,084	264,084	-
Fund Balance (Deficit) at End of Year.....	\$ 1,005,640	\$ 920,395	\$ 1,088,020	\$ 167,625

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	COUNTY HOME			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 5,094,500	\$ 5,094,500	\$ 5,202,697	\$ 108,197
Other.....	49,000	58,738	92,154	33,416
Total Revenues.....	5,143,500	5,153,238	5,294,851	141,613
Expenditures:				
Human Services:				
County Home:				
Personal Services.....	3,722,840	3,727,015	3,521,324	205,691
Materials and Supplies.....	471,730	653,132	619,531	33,601
Contractual Services.....	383,420	847,196	806,580	40,616
Other.....	9,050	25,524	20,018	5,506
Capital Outlay.....	24,928	75,103	56,522	18,581
Total Expenditures.....	4,611,968	5,327,970	5,023,975	303,995
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	531,532	(174,732)	270,876	445,608
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	1,084	1,084
Total Other Financing Sources / (Uses).....	-	-	1,084	1,084
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	531,532	(174,732)	271,960	446,692
Fund Balance (Deficit) at Beginning of Year.....	354,314	354,314	354,314	-
Prior Year Encumbrances Appropriated.....	876	876	876	-
Fund Balance (Deficit) at End of Year.....	\$ 886,722	\$ 180,458	\$ 627,150	\$ 446,692

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

HOSPITAL LEVY				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,630,000	\$ 2,646,896	\$ 2,646,586	\$ (310)
Intergovernmental.....	250,000	317,853	318,163	310
Total Revenues.....	2,880,000	2,964,749	2,964,749	-
Expenditures:				
Health:				
Commissioners - Hospital Operating:				
Other.....	2,880,000	2,964,749	2,964,749	-
Total Expenditures.....	2,880,000	2,964,749	2,964,749	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	-	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ -	\$ -

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

COUNTY HOTEL LODGING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 650,000	\$ 650,000	\$ 684,348	\$ 34,348
Intergovernmental.....	37,500	37,500	37,000	(500)
Other.....	7,500	7,500	5,089	(2,411)
Total Revenues.....	695,000	695,000	726,437	31,437
Expenditures:				
Community and Economic Development:				
Convention and Visitor's Bureau:				
Personal Services.....	319,102	319,661	304,465	15,196
Materials and Supplies.....	34,860	35,860	33,944	1,916
Contractual Services.....	128,568	136,118	117,741	18,377
Other.....	289,277	302,227	294,217	8,010
Capital Outlay.....	56,550	83,779	37,254	46,525
Total Expenditures.....	828,357	877,645	787,621	90,024
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(133,357)	(182,645)	(61,184)	121,461
Fund Balance (Deficit) at Beginning of Year.....	381,273	381,273	381,273	-
Prior Year Encumbrances Appropriated.....	28,892	28,892	28,892	-
Fund Balance (Deficit) at End of Year.....	\$ 276,808	\$ 227,520	\$ 348,981	\$ 121,461

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

RESIDENTIAL TREATMENT CENTER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 1,553,063	\$ 1,515,482	\$ 1,481,448	\$ (34,034)
Other.....	131,500	115,152	165,995	50,843
Total Revenues.....	1,684,563	1,630,634	1,647,443	16,809
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	1,105,948	1,363,982	1,313,516	50,466
Materials and Supplies.....	314,560	286,157	227,096	59,061
Contractual Services.....	193,697	162,470	75,098	87,372
Other.....	30,966	58,605	46,496	12,109
Capital Outlay.....	13,500	27,255	14,255	13,000
Total Expenditures.....	1,658,671	1,898,469	1,676,461	222,008
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	25,892	(267,835)	(29,018)	238,817
Fund Balance (Deficit) at Beginning of Year.....	256,721	256,721	256,721	-
Prior Year Encumbrances Appropriated.....	43,346	43,346	43,346	-
Fund Balance (Deficit) at End of Year.....	\$ 325,959	\$ 32,232	\$ 271,049	\$ 238,817

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	ADULT DAY CARE			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 290,000	\$ 295,820	\$ 287,331	\$ (8,489)
Intergovernmental.....	105,000	115,509	134,895	19,386
Other.....	16,250	15,750	16,512	762
Total Revenues.....	411,250	427,079	438,738	11,659
Expenditures:				
Human Services:				
County Home Adult Day Care:				
Personal Services.....	363,932	371,986	369,486	2,500
Materials and Supplies.....	43,090	37,711	37,290	421
Contractual Services.....	13,239	21,711	19,666	2,045
Other.....	10,296	8,368	1,335	7,033
Total Expenditures.....	430,557	439,776	427,777	11,999
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(19,307)	(12,697)	10,961	23,658
Fund Balance (Deficit) at Beginning of Year.....	12,462	12,462	12,462	-
Prior Year Encumbrances Appropriated.....	7,428	7,428	7,428	-
Fund Balance (Deficit) at End of Year.....	\$ 583	\$ 7,193	\$ 30,851	\$ 23,658

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

DRUG LAW ENFORCEMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 280,000	\$ 340,300	\$ 340,300	\$ -
Fines and Forfeitures.....	12,800	41,489	42,410	921
Intergovernmental.....	32,515	12,181	12,181	-
Other.....	-	22,120	22,120	-
Total Revenues.....	325,315	416,090	417,011	921
Expenditures:				
Public Safety:				
Prosecutor:				
Materials and Supplies.....	499	2,046	-	2,046
Other.....	2,226	64,300	29,092	35,208
Capital Outlay.....	24,464	24,432	14,780	9,652
Total Prosecutor.....	27,189	90,778	43,872	46,906
Sheriff:				
Personal Services.....	1,066	265,093	264,969	124
Other.....	6,090	8,567	8,567	-
Capital Outlay.....	32,549	106,345	100,242	6,103
Total Sheriff.....	39,705	380,005	373,778	6,227
Total Expenditures.....	66,894	470,783	417,650	53,133
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	258,421	(54,693)	(639)	54,054
Fund Balance (Deficit) at Beginning of Year.....	33,782	33,782	33,782	-
Prior Year Encumbrances Appropriated.....	20,931	20,931	20,931	-
Fund Balance (Deficit) at End of Year.....	\$ 313,134	\$ 20	\$ 54,074	\$ 54,054

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	HOME ARREST			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Total Revenues.....	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Public Safety:				
Common Pleas Court:				
Contractual Services.....	2,965	2,965	2,000	965
Other.....	10,958	10,958	-	10,958
Total Expenditures.....	13,923	13,923	2,000	11,923
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(13,923)	(13,923)	(2,000)	11,923
Fund Balance (Deficit) at Beginning of Year.....	13,923	13,923	13,923	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ 11,923	\$ 11,923

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

GARBAGE AND REFUSE DISPOSAL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,092,500	\$ 1,133,383	\$ 1,289,411	\$ 156,028
Intergovernmental.....	-	905	905	-
Other.....	8,000	8,000	21,600	13,600
Total Revenues.....	1,100,500	1,142,288	1,311,916	169,628
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	505,640	538,295	527,321	10,974
Materials and Supplies.....	76,544	89,044	87,250	1,794
Contractual Services.....	189,749	177,393	169,041	8,352
Other.....	8,972	8,465	5,183	3,282
Capital Outlay.....	17,500	15,000	13,452	1,548
Debt Service:				
Principal Retirement.....	130,000	65,000	65,000	-
Interest and Fiscal Charges.....	1,690	1,690	1,458	232
Total Expenditures.....	930,095	894,887	868,705	26,182
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	170,405	247,401	443,211	195,810
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	9,265	9,265
Transfers Out.....	(172,085)	(172,085)	(172,085)	-
Advances In.....	5,000	5,000	20,291	15,291
Advances Out.....	(16,290)	(18,202)	(16,290)	1,912
Total Other Financing Sources / (Uses).....	(183,375)	(185,287)	(158,819)	26,468
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(12,970)	62,114	284,392	222,278
Fund Balance (Deficit) at Beginning of Year.....	296,825	296,825	296,825	-
Prior Year Encumbrances Appropriated.....	21,537	21,537	21,537	-
Fund Balance (Deficit) at End of Year.....	\$ 305,392	\$ 380,476	\$ 602,754	\$ 222,278

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	INDIGENT DRIVERS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 525	\$ 525	\$ 736	\$ 211
Fines and Forfeitures.....	850	850	795	(55)
Intergovernmental.....	200	200	189	(11)
Other.....	-	350	-	(350)
Total Revenues.....	1,575	1,925	1,720	(205)
Expenditures:				
Public Safety:				
Xenia Municipal Court:				
Other.....	75	1,186	1,168	18
Capital Outlay.....	2,164	1,053	-	1,053
Total Xenia Municipal Court.....	2,239	2,239	1,168	1,071
Fairborn Municipal Court:				
Other.....	325	325	75	250
Total Fairborn Municipal Court.....	325	325	75	250
Clerk of Courts:				
Other.....	75	75	15	60
Total Clerk of Courts.....	75	75	15	60
Juvenile Court:				
Other.....	4,356	4,356	-	4,356
Total Juvenile Court.....	4,356	4,356	-	4,356
Total Expenditures.....	6,995	6,995	1,258	5,737
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(5,420)	(5,070)	462	5,532
Other Financing Sources / (Uses):				
Transfers In.....	350	-	-	-
Total Other Financing Sources / (Uses).....	350	-	-	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(5,070)	(5,070)	462	5,532
Fund Balance (Deficit) at Beginning of Year.....	6,091	6,091	6,091	-
Fund Balance (Deficit) at End of Year.....	\$ 1,021	\$ 1,021	\$ 6,553	\$ 5,532

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	INDIGENT GUARDIANSHIP			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 15,000	\$ 16,501	\$ 17,570	\$ 1,069
Other.....	-	-	1,251	1,251
Total Revenues.....	15,000	16,501	18,821	2,320
Expenditures:				
Public Safety:				
Probate Court:				
Personal Services.....	1,701	101	101	-
Materials and Supplies.....	2,000	720	720	-
Contractual Services.....	10,000	12,880	11,585	1,295
Other.....	4,075	4,075	1,012	3,063
Total Expenditures.....	17,776	17,776	13,418	4,358
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(2,776)	(1,275)	5,403	6,678
Fund Balance (Deficit) at Beginning of Year.....	2,701	2,701	2,701	-
Prior Year Encumbrances Appropriated.....	75	75	75	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ 1,501</u>	<u>\$ 8,179</u>	<u>\$ 6,678</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

VICTIM WITNESS GRANTS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 30,000	\$ 34,784	\$ 34,785	\$ 1
Intergovernmental.....	267,174	286,104	276,264	(9,840)
Other.....	59,822	1,463	1,473	10
Total Revenues.....	356,996	322,351	312,522	(9,829)
Expenditures:				
Public Safety:				
Prosecutor:				
Personal Services.....	289,287	404,664	378,251	26,413
Materials and Supplies.....	8,816	2,959	934	2,025
Contractual Services.....	200	-	-	-
Other.....	80,804	64,275	63,601	674
Capital Outlay.....	1,760	1,760	1,760	-
Total Expenditures.....	380,867	473,658	444,546	29,112
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(23,871)	(151,307)	(132,024)	19,283
Other Financing Sources / (Uses):				
Transfers In.....	-	106,170	114,055	7,885
Transfers Out.....	(938)	(896)	(896)	-
Advances Out.....	(6,238)	(10,407)	(10,407)	-
Total Other Financing Sources / (Uses).....	(7,176)	94,867	102,752	7,885
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(31,047)	(56,440)	(29,272)	27,168
Fund Balance (Deficit) at Beginning of Year.....	118,363	118,363	118,363	-
Prior Year Encumbrances Appropriated.....	896	896	896	-
Fund Balance (Deficit) at End of Year.....	\$ 88,212	\$ 62,819	\$ 89,987	\$ 27,168

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

DRUG CONSORTIUM				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures.....	\$ 27,000	\$ 27,000	\$ 28,502	\$ 1,502
Intergovernmental.....	248,618	504,563	593,803	89,240
Other.....	400	18,114	11,306	(6,808)
Total Revenues.....	276,018	549,677	633,611	83,934
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	116,931	148,241	143,572	4,669
Materials and Supplies.....	4,000	4,000	4,000	-
Contractual Services.....	13,266	13,266	13,195	71
Other.....	175,818	422,154	405,436	16,718
Total Commissioners.....	310,015	587,661	566,203	21,458
Sheriff:				
Materials and Supplies.....	1,264	1,264	315	949
Contractual Services.....	200	3,979	1,773	2,206
Other.....	4,200	6,044	5,194	850
Capital Outlay.....	1,023	13,000	12,714	286
Total Sheriff.....	6,687	24,287	19,996	4,291
Total Expenditures.....	316,702	611,948	586,199	25,749
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(40,684)	(62,271)	47,412	109,683
Other Financing Sources / (Uses):				
Transfers In.....	-	3,363	3,000	(363)
Advances In.....	2,000	-	-	-
Advances Out.....	(25,000)	(18,212)	-	18,212
Total Other Financing Sources / (Uses).....	(23,000)	(14,849)	3,000	17,849
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(63,684)	(77,120)	50,412	127,532
Fund Balance (Deficit) at Beginning of Year.....	61,424	61,424	61,424	-
Prior Year Encumbrances Appropriated.....	18,694	18,694	18,694	-
Fund Balance (Deficit) at End of Year.....	\$ 16,434	\$ 2,998	\$ 130,530	\$ 127,532

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

SPRING LAKES PARK

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ -	\$ 500	\$ 500	\$ -
Total Revenues.....	-	500	500	-
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Materials and Supplies.....	-	300	-	300
Other.....	-	200	134	66
Capital Outlay.....	2,301	2,301	2,301	-
Total Expenditures.....	2,301	2,801	2,435	366
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(2,301)	(2,301)	(1,935)	366
Fund Balance (Deficit) at Beginning of Year.....	2,120	2,120	2,120	-
Prior Year Encumbrances Appropriated.....	181	181	181	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 366</u>	<u>\$ 366</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

RECREATION AND PARKS DONATIONS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 60,000	\$ 65,463	\$ 73,204	\$ 7,741
Intergovernmental.....	35,000	623,784	327,723	(296,061)
Investment Earnings.....	2,250	14,166	8,542	(5,624)
Other.....	15,070	16,602	8,430	(8,172)
Total Revenues.....	112,320	720,015	417,899	(302,116)
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Personal Services.....	-	1,177	164	1,013
Materials and Supplies.....	19,114	20,566	10,508	10,058
Contractual Services.....	157,979	155,245	107,121	48,124
Other.....	12,860	12,965	6,066	6,899
Capital Outlay.....	132,843	95,697	87,636	8,061
Total Expenditures.....	322,796	285,650	211,495	74,155
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(210,476)	434,365	206,404	(227,961)
Other Financing Sources / (Uses):				
Advances In.....	-	32,679	32,678	(1)
Advances Out.....	(105,150)	(382,954)	(382,954)	-
Total Other Financing Sources / (Uses).....	(105,150)	(350,275)	(350,276)	(1)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(315,626)	84,090	(143,872)	(227,962)
Fund Balance (Deficit) at Beginning of Year.....	372,088	372,088	372,088	-
Prior Year Encumbrances Appropriated.....	14,701	14,701	14,701	-
Fund Balance (Deficit) at End of Year.....	\$ 71,163	\$ 470,879	\$ 242,917	\$ (227,962)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	EQUIPMENT ACQUISITION			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 766,500	\$ 773,500	\$ 724,344	\$ (49,156)
Fines and Forfeitures.....	50,000	50,000	51,324	1,324
Intergovernmental.....	80,493	153,289	158,748	5,459
Other.....	-	4,139	4,151	12
Total Revenues.....	896,993	980,928	938,567	(42,361)
Expenditures:				
Legislative and Executive:				
Commissioners:				
Contractual Services.....	-	2,428	2,428	-
Other.....	-	287	287	-
Total Commissioners.....	-	2,715	2,715	-
Recorder:				
Materials and Supplies.....	19,088	19,088	17,117	1,971
Contractual Services.....	161,302	161,302	115,004	46,298
Other.....	1,500	1,500	305	1,195
Capital Outlay.....	69,491	69,491	38,771	30,720
Total Recorder.....	251,381	251,381	171,197	80,184
Board of Elections:				
Other.....	-	32,834	28,566	4,268
Total Board of Elections.....	-	32,834	28,566	4,268
Geographic Information Systems:				
Materials and Supplies.....	10,340	5,440	2,147	3,293
Contractual Services.....	150	1,350	388	962
Other.....	5,452	5,165	5,150	15
Capital Outlay.....	9,975	13,962	12,925	1,037
Total Geographic Information Systems.....	25,917	25,917	20,610	5,307
Total Legislative and Executive.....	277,298	312,847	223,088	89,759
Judicial:				
Clerk of Courts:				
Materials and Supplies.....	1,369	2,770	2,742	28
Contractual Services.....	31,802	37,904	35,250	2,654
Other.....	600,000	-	-	-
Capital Outlay.....	15,665	8,163	1,777	6,386
Total Clerk of Courts.....	648,836	48,837	39,769	9,068
Domestic Relations Court:				
Other.....	1,100	1,100	-	1,100
Capital Outlay.....	5,500	5,500	3,000	2,500
Total Domestic Relations Court.....	6,600	6,600	3,000	3,600
Juvenile Court:				
Capital Outlay.....	25,800	25,800	19,730	6,070
Total Juvenile Court.....	25,800	25,800	19,730	6,070
Probate Court:				
Personal Services.....	-	30,180	30,169	11
Materials and Supplies.....	3,000	-	-	-
Contractual Services.....	-	1,050	350	700
Capital Outlay.....	16,000	17,950	14,558	3,392
Total Probate Court.....	19,000	49,180	45,077	4,103
Total Judicial.....	700,236	130,417	107,576	22,841

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	EQUIPMENT ACQUISITION (Continued)			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Safety:				
Sheriff:				
Other.....	-	57,242	50,793	6,449
Capital Outlay.....	95,686	84,555	82,772	1,783
Total Sheriff.....	95,686	141,797	133,565	8,232
Juvenile Detention:				
Other.....	-	29,962	-	29,962
Capital Outlay.....	64,842	64,842	64,842	-
Total Juvenile Detention.....	64,842	94,804	64,842	29,962
Total Public Safety.....	160,528	236,601	198,407	38,194
Public Works:				
County Engineer:				
Contractual Services.....	-	2,040	2,040	-
Other.....	-	586	586	-
Total Public Works.....	-	2,626	2,626	-
Health:				
Dog & Kennel:				
Contractual Services.....	-	720	720	-
Other.....	-	54	54	-
Total Health.....	-	774	774	-
Debt Service:				
Principal Retirement.....	695,000	930,000	930,000	-
Interest and Fiscal Charges.....	12,878	15,133	15,133	-
Total Debt Service.....	707,878	945,133	945,133	-
Total Expenditures.....	1,845,940	1,628,398	1,477,604	150,794
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(948,947)	(647,470)	(539,037)	108,433
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	30,000	580,000	550,000	(30,000)
Transfers In.....	677,878	532,301	400,904	(131,397)
Transfers Out.....	-	(544,885)	(544,885)	-
Advances In.....	-	-	29,484	29,484
Advances Out.....	(24,516)	(24,516)	(24,516)	-
Total Other Financing Sources / (Uses).....	683,362	542,900	410,987	(131,913)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(265,585)	(104,570)	(128,050)	(23,480)
Fund Balance (Deficit) at Beginning of Year.....	392,152	392,152	392,152	-
Prior Year Encumbrances Appropriated.....	92,001	92,001	92,001	-
Fund Balance (Deficit) at End of Year.....	\$ 218,568	\$ 379,583	\$ 356,103	\$ (23,480)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	D.A.R.E. DONATIONS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 32,102	\$ 32,102	\$ 12,375	\$ (19,727)
Other.....	14,500	3,738	5,523	1,785
Total Revenues.....	46,602	35,840	17,898	(17,942)
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	35,067	22,692	22,692	-
Materials and Supplies.....	492	578	81	497
Contractual Services.....	2,872	2,872	817	2,055
Other.....	8,073	24,099	19,808	4,291
Total Expenditures.....	46,504	50,241	43,398	6,843
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	98	(14,401)	(25,500)	(11,099)
Other Financing Sources / (Uses):				
Transfers Out.....	(39)	(39)	(22)	17
Total Other Financing Sources / (Uses).....	(39)	(39)	(22)	17
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	59	(14,440)	(25,522)	(11,082)
Fund Balance (Deficit) at Beginning of Year.....	34,065	34,065	34,065	-
Prior Year Encumbrances Appropriated.....	103	103	103	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 34,227</u>	<u>\$ 19,728</u>	<u>\$ 8,646</u>	<u>\$ (11,082)</u>

GREENE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2005

GREENE TREE TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues.....	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Materials and Supplies.....	1,393	1,393	-	1,393
Total Expenditures.....	1,393	1,393	-	1,393
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,393)	(1,393)	-	1,393
Fund Balance (Deficit) at Beginning of Year.....	1,393	1,393	1,393	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,393</u>	<u>\$ 1,393</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	INMATE FEES / MEDICAL			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 10,000	\$ 64,423	\$ 64,423	\$ -
Other.....	80,000	191,533	191,565	32
Total Revenues.....	90,000	255,956	255,988	32
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	24,582	128,375	115,233	13,142
Contractual Services.....	17,153	65,662	33,493	32,169
Other.....	-	10,942	2,145	8,797
Capital Outlay.....	61,486	98,098	76,953	21,145
Total Expenditures.....	103,221	303,077	227,824	75,253
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(13,221)	(47,121)	28,164	75,285
Fund Balance (Deficit) at Beginning of Year.....	72,204	72,204	72,204	-
Prior Year Encumbrances Appropriated.....	31,018	31,018	31,018	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 90,001</u>	<u>\$ 56,101</u>	<u>\$ 131,386</u>	<u>\$ 75,285</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	COMMON PLEAS GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 276,525	\$ 282,366	\$ 301,801	\$ 19,435
Intergovernmental.....	653,241	1,181,391	1,071,536	(109,855)
Other.....	-	1,887	2,018	131
Total Revenues.....	929,766	1,465,644	1,375,355	(90,289)
Expenditures:				
Public Safety:				
Common Pleas Court:				
Personal Services.....	586,682	425,249	340,342	84,907
Materials and Supplies.....	9,079	33,767	19,640	14,127
Contractual Services.....	14,579	9,060	7,946	1,114
Other.....	144,937	169,618	116,318	53,300
Capital Outlay.....	80,162	159,967	112,727	47,240
Total Common Pleas Court.....	835,439	797,661	596,973	200,688
Juvenile Court:				
Personal Services.....	243,315	251,942	98,458	153,484
Materials and Supplies.....	15,856	25,370	16,891	8,479
Contractual Services.....	514,860	562,863	401,936	160,927
Other.....	3,975	13,829	4,079	9,750
Capital Outlay.....	90,000	40,000	-	40,000
Total Juvenile Court.....	868,006	894,004	521,364	372,640
Probate Court:				
Materials and Supplies.....	12,000	12,000	-	12,000
Total Probate Court.....	12,000	12,000	-	12,000
Domestic Relations Court:				
Personal Services.....	46,624	58,524	54,907	3,617
Capital Outlay.....	21,000	21,000	18,084	2,916
Total Domestic Relations Court.....	67,624	79,524	72,991	6,533
Commissioners:				
Contractual Services.....	2,682	2,682	2,682	-
Other.....	9,510	9,510	9,510	-
Total Commissioners.....	12,192	12,192	12,192	-
Sheriff:				
Capital Outlay.....	9,203	-	-	-
Total Sheriff.....	9,203	-	-	-
Total Expenditures.....	1,804,464	1,795,381	1,203,520	591,861
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(874,698)	(329,737)	171,835	501,572
Other Financing Sources / (Uses):				
Advances In.....	-	100	32,368	32,268
Advances Out.....	(20,000)	(36,970)	(36,968)	2
Total Other Financing Sources / (Uses).....	(20,000)	(36,870)	(4,600)	32,270
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(894,698)	(366,607)	167,235	533,842
Fund Balance (Deficit) at Beginning of Year.....	668,061	668,061	668,061	-
Prior Year Encumbrances Appropriated.....	63,808	63,808	63,808	-
Fund Balance (Deficit) at End of Year.....	\$ (162,829)	\$ 365,262	\$ 899,104	\$ 533,842

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	EMERGENCY MANAGEMENT GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 978,972	\$ 1,010,117	\$ 758,121	\$ (251,996)
Other.....	3,690	4,971	1,319	(3,652)
Total Revenues.....	982,662	1,015,088	759,440	(255,648)
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	84,355	91,053	87,552	3,501
Materials and Supplies.....	18,219	17,313	7,832	9,481
Contractual Services.....	44,382	48,040	31,896	16,144
Other.....	73,397	86,105	70,984	15,121
Capital Outlay.....	789,789	795,289	503,174	292,115
Total Expenditures.....	1,010,142	1,037,800	701,438	336,362
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(27,480)	(22,712)	58,002	80,714
Other Financing Sources / (Uses):				
Transfers In.....	18,000	17,999	17,746	(253)
Total Other Financing Sources / (Uses).....	18,000	17,999	17,746	(253)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(9,480)	(4,713)	75,748	80,461
Fund Balance (Deficit) at Beginning of Year.....	102,491	102,491	102,491	-
Prior Year Encumbrances Appropriated.....	1,659	1,659	1,659	-
Fund Balance (Deficit) at End of Year.....	\$ 94,670	\$ 99,437	\$ 179,898	\$ 80,461

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

CONCEALED HANDGUN LICENSING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits.....	\$ 10,000	\$ 32,679	\$ 34,965	\$ 2,286
Total Revenues.....	10,000	32,679	34,965	2,286
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	5,868	7,475	610	6,865
Contractual Services.....	9,545	11,990	7,311	4,679
Other.....	2,804	23,326	18,000	5,326
Capital Outlay.....	5,100	12,511	-	12,511
Total Expenditures.....	23,317	55,302	25,921	29,381
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(13,317)	(22,623)	9,044	31,667
Fund Balance (Deficit) at Beginning of Year.....	23,317	23,317	23,317	-
Fund Balance (Deficit) at End of Year.....	\$ 10,000	\$ 694	\$ 32,361	\$ 31,667

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

COUNCIL ON AGING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 1,890,800	\$ 2,295,118	\$ 2,246,429	\$ (48,689)
Intergovernmental.....	223,250	223,250	271,939	48,689
Total Revenues.....	2,114,050	2,518,368	2,518,368	-
Expenditures:				
Human Services:				
Council on Aging:				
Other.....	2,114,050	2,518,368	2,518,368	-
Total Expenditures.....	2,114,050	2,518,368	2,518,368	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	-	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ -	\$ -

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

ROAD ASSESSMENT DEBT SERVICE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 41,952	\$ 45,196	\$ 64,216	\$ 19,020
Total Revenues.....	41,952	45,196	64,216	19,020
Expenditures:				
Debt Service:				
Principal Retirement.....	72,440	72,440	47,440	25,000
Interest and Fiscal Charges.....	16,121	16,121	13,387	2,734
Total Expenditures.....	88,561	88,561	60,827	27,734
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(46,609)	(43,365)	3,389	46,754
Other Financing Sources / (Uses):				
Transfers In.....	19,020	19,020	-	(19,020)
Total Other Financing Sources / (Uses).....	19,020	19,020	-	(19,020)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(27,589)	(24,345)	3,389	27,734
Fund Balance (Deficit) at Beginning of Year.....	31,227	31,227	31,227	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 3,638</u>	<u>\$ 6,882</u>	<u>\$ 34,616</u>	<u>\$ 27,734</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 44,648	\$ 45,039	\$ 45,429	\$ 390
Other.....	-	-	74,614	74,614
Total Revenues.....	44,648	45,039	120,043	75,004
Expenditures:				
Debt Service:				
Principal Retirement.....	1,077,560	1,077,560	857,560	220,000
Interest and Fiscal Charges.....	925,352	925,352	918,697	6,655
Total Expenditures.....	2,002,912	2,002,912	1,776,257	226,655
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(1,958,264)	(1,957,873)	(1,656,214)	301,659
Other Financing Sources / (Uses):				
Transfers In.....	1,700,971	1,757,983	1,462,068	(295,915)
Total Other Financing Sources / (Uses).....	1,700,971	1,757,983	1,462,068	(295,915)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(257,293)	(199,890)	(194,146)	5,744
Fund Balance (Deficit) at Beginning of Year.....	300,886	300,886	300,886	-
Fund Balance (Deficit) at End of Year.....	\$ 43,593	\$ 100,996	\$ 106,740	\$ 5,744

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	BUILDING AND ROAD CONSTRUCTION			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings.....	\$ 79,000	\$ 79,000	\$ 76,344	\$ (2,656)
Other.....	4,000	27,056	16,965	(10,091)
Total Revenues.....	83,000	106,056	93,309	(12,747)
Expenditures:				
Commissioners Land and Buildings:				
Capital Outlay.....	39,957	39,957	1,877	38,080
Total Commissioners Land and Buildings.....	39,957	39,957	1,877	38,080
Parks and Recreation:				
Capital Outlay.....	215,255	215,255	95,546	119,709
Total Parks and Recreation.....	215,255	215,255	95,546	119,709
Juvenile Court:				
Capital Outlay.....	42,300	42,300	-	42,300
Total Juvenile Court Youth Service.....	42,300	42,300	-	42,300
Sheriff Adult Detention:				
Capital Outlay.....	135,133	135,019	-	135,019
Total Sheriff Adult Detention.....	135,133	135,019	-	135,019
Garbage and Refuse:				
Capital Outlay.....	10,998	10,998	10,178	820
Total Garbage and Refuse.....	10,998	10,998	10,178	820
Total Expenditures.....	443,643	443,529	107,601	335,928
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(360,643)	(337,473)	(14,292)	323,181
Other Financing Sources / (Uses):				
Transfers In.....	1,500	580	1,660	1,080
Transfers Out.....	(81,163)	(88,152)	(88,152)	-
Total Other Financing Sources / (Uses).....	(79,663)	(87,572)	(86,492)	1,080
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(440,306)	(425,045)	(100,784)	324,261
Fund Balance (Deficit) at Beginning of Year.....	450,382	450,382	450,382	-
Prior Year Encumbrances Appropriated.....	20,975	20,975	20,975	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 31,051</u>	<u>\$ 46,312</u>	<u>\$ 370,573</u>	<u>\$ 324,261</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2005

CHASE STEWART TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings.....	\$ 2,000	\$ 2,572	\$ 2,784	\$ 212
Total Revenues.....	2,000	2,572	2,784	212
Expenditures:				
Other.....	100,784	100,784	990	99,794
Total Expenditures.....	100,784	100,784	990	99,794
Excess / (Deficiency) of Revenue over/(under) Expenditures....	(98,784)	(98,212)	1,794	100,006
Fund Balance (Deficit) at Beginning of Year.....	100,840	100,840	100,840	-
Fund Balance (Deficit) at End of Year.....	\$ 2,056	\$ 2,628	\$ 102,634	\$ 100,006

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PRIVATE PURPOSE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	UNCLAIMED MONEY			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ 20,000	\$ 20,000	\$ 62,475	\$ 42,475
Total Revenues.....	20,000	20,000	62,475	42,475
Expenditures:				
Other.....	9,497	20,755	18,403	2,352
Total Expenditures.....	9,497	20,755	18,403	2,352
Excess/(Deficiency) of Revenue over/(under) Expenditures....	10,503	(755)	44,072	44,827
Other Financing Sources / (Uses):				
Transfers Out.....	-	-	(31,297)	(31,297)
Total Other Financing Sources / (Uses).....	-	-	(31,297)	(31,297)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	10,503	(755)	12,775	13,530
Fund Balance (Deficit) at Beginning of Year.....	178,443	178,443	178,443	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 188,946</u>	<u>\$ 177,688</u>	<u>\$ 191,218</u>	<u>\$ 13,530</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	WATER			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 8,642,086	\$ 8,642,086	\$ 9,008,813	\$ 366,727
Special Assessments.....	283,016	283,495	295,917	12,422
Investment Earnings.....	16,500	16,500	-	(16,500)
Other.....	51,459	61,500	78,882	17,382
Total Revenues.....	8,993,061	9,003,581	9,383,612	380,031
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	2,316,144	2,316,144	2,292,693	23,451
Materials and Supplies.....	1,503,943	1,583,943	1,534,441	49,502
Contractual Services.....	2,258,182	2,136,138	1,578,707	557,431
Other.....	290,711	1,166,950	84,200	1,082,750
Capital Outlay.....	1,048,052	992,728	522,129	470,599
Debt Service:				
Principal Retirement.....	2,541,400	2,553,200	2,503,713	49,487
Interest and Fiscal Charges.....	2,945,292	2,493,538	1,960,300	533,238
Total Expenditures.....	12,903,724	13,242,641	10,476,183	2,766,458
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,910,663)	(4,239,060)	(1,092,571)	3,146,489
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	367	367
Proceeds from Issue of Notes.....	1,355,000	1,355,000	1,355,000	-
Transfers In.....	1,171,848	282,483	56,757	(225,726)
Transfers Out.....	(347,725)	(22,657)	(299)	22,358
Total Other Financing Sources / (Uses).....	2,179,123	1,614,826	1,411,825	(203,001)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,731,540)	(2,624,234)	319,254	2,943,488
Fund Balance (Deficit) at Beginning of Year.....	4,123,530	4,123,530	4,123,530	-
Prior Year Encumbrances Appropriated.....	440,074	440,074	440,074	-
Fund Balance (Deficit) at End of Year.....	\$ 2,832,064	\$ 1,939,370	\$ 4,882,858	\$ 2,943,488

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

SEWER

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 18,113,717	\$ 17,113,717	\$ 16,919,766	\$ (193,951)
Intergovernmental.....	350,000	2,507,175	1,984,082	(523,093)
Special Assessments.....	285,914	302,976	1,162,506	859,530
Investment Earnings.....	107,709	107,709	-	(107,709)
Other.....	115,192	248,509	1,011,933	763,424
Total Revenues.....	18,972,532	20,280,086	21,078,287	798,201
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	3,179,582	3,179,582	3,144,161	35,421
Materials and Supplies.....	2,294,309	2,317,309	2,301,952	15,357
Contractual Services.....	2,540,732	5,323,137	3,795,712	1,527,425
Other.....	65,457,589	66,173,063	65,651,510	521,553
Capital Outlay.....	1,354,552	1,351,278	1,081,505	269,773
Debt Service:				
Principal Retirement.....	5,938,182	11,951,607	11,920,041	31,566
Interest and Fiscal Charges.....	5,293,696	4,535,165	4,200,973	334,192
Total Expenditures.....	86,058,642	94,831,141	92,095,854	2,735,287
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(67,086,110)	(74,551,055)	(71,017,567)	3,533,488
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	3,132	3,132
Proceeds from Issue of Notes.....	-	5,228,600	5,229,888	1,288
Proceeds from Issue of Bonds.....	64,919,067	66,354,067	66,354,067	-
Transfers In.....	1,899,937	427,319	260,581	(166,738)
Transfers Out.....	(1,384,832)	(9,790)	(2,432)	7,358
Advances In.....	200	12	-	(12)
Total Other Financing Sources / (Uses).....	65,434,372	72,000,208	71,845,236	(154,972)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,651,738)	(2,550,847)	827,669	3,378,516
Fund Balance (Deficit) at Beginning of Year.....	4,172,264	4,172,264	4,172,264	-
Prior Year Encumbrances Appropriated.....	1,435,447	1,435,447	1,435,447	-
Fund Balance (Deficit) at End of Year.....	\$ 3,955,973	\$ 3,056,864	\$ 6,435,380	\$ 3,378,516

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	COUNTY HEALTH CARE			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 6,929,000	\$ 8,010,385	\$ 8,930,510	\$ 920,125
Other.....	7,900	7,900	-	(7,900)
Total Revenues.....	6,936,900	8,018,285	8,930,510	912,225
Expenditures:				
Contractual Services.....	8,000,000	9,161,000	8,790,111	370,889
Total Expenditures.....	8,000,000	9,161,000	8,790,111	370,889
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,063,100)	(1,142,715)	140,399	1,283,114
Other Financing Sources / (Uses):				
Transfers In.....	2,800	2,800	1,885	(915)
Total Other Financing Sources / (Uses).....	2,800	2,800	1,885	(915)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,060,300)	(1,139,915)	142,284	1,282,199
Fund Balance (Deficit) at Beginning of Year.....	1,663,532	1,663,532	1,663,532	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 603,232</u>	<u>\$ 523,617</u>	<u>\$ 1,805,816</u>	<u>\$ 1,282,199</u>

GREENE COUNTY, OHIO
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	Balance January 1, 2005	Additions	Deductions	Balance December 31, 2005
PAYROLL AGENCY				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 4,669	\$ 50,707,620	\$ 50,707,667	\$ 4,622
Liabilities				
Payroll Withholding.....	\$ 4,669	\$ 50,707,620	\$ 50,707,667	\$ 4,622
UNDIVIDED TAX AGENCY				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 6,645,282	\$ 154,162,220	\$ 153,318,303	\$ 7,489,199
Taxes Levied for Other Governments.....	128,684,140	145,550,900	128,684,140	145,550,900
Total Assets.....	<u>\$ 135,329,422</u>	<u>\$ 299,713,120</u>	<u>\$ 282,002,443</u>	<u>\$ 153,040,099</u>
Liabilities				
Due to Other Governments.....	\$ 133,374,171	\$ 294,800,201	\$ 280,089,489	\$ 148,084,883
Other Liabilities.....	1,955,251	4,912,919	1,912,954	4,955,216
Total Liabilities.....	<u>\$ 135,329,422</u>	<u>\$ 299,713,120</u>	<u>\$ 282,002,443</u>	<u>\$ 153,040,099</u>
POLITICAL SUBDIVISION AGENCY				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 2,694,572	\$ 156,080,205	\$ 156,008,124	\$ 2,766,653
Liabilities				
Due to Other Governments.....	\$ 2,694,572	\$ 156,080,205	\$ 156,008,124	\$ 2,766,653
OTHER AGENCY				
Assets				
Deposits with Segregated Accounts.....	\$ 2,020,451	\$ 39,827,876	\$ 39,352,058	\$ 2,496,269
Liabilities				
Other Liabilities.....	\$ 2,020,451	\$ 39,827,876	\$ 39,352,058	\$ 2,496,269
TOTALS				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 9,344,523	\$ 360,950,045	\$ 360,034,094	\$ 10,260,474
Deposits with Segregated Accounts.....	2,020,451	39,827,876	39,352,058	2,496,269
Taxes Levied for Other Governments.....	128,684,140	145,550,900	128,684,140	145,550,900
Total Assets.....	<u>\$ 140,049,114</u>	<u>\$ 546,328,821</u>	<u>\$ 528,070,292</u>	<u>\$ 158,307,643</u>
Liabilities				
Payroll Withholding.....	\$ 4,669	\$ 50,707,620	\$ 50,707,667	\$ 4,622
Due to Other Governments.....	136,068,743	450,880,406	436,097,613	150,851,536
Other Liabilities.....	3,975,702	44,740,795	41,265,012	7,451,485
Total Liabilities.....	<u>\$ 140,049,114</u>	<u>\$ 546,328,821</u>	<u>\$ 528,070,292</u>	<u>\$ 158,307,643</u>

GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2005

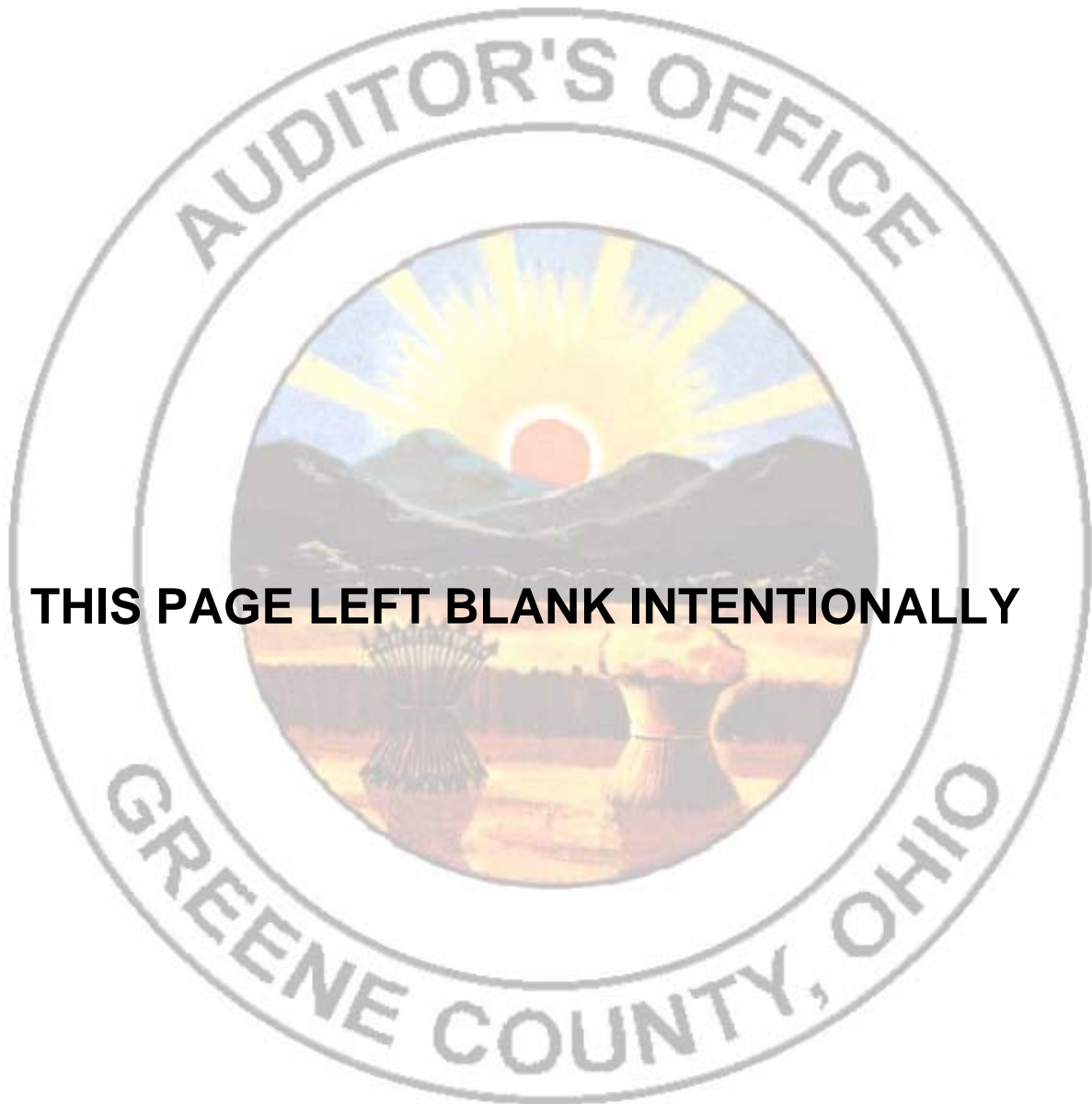
Governmental funds capital assets:	
Land.....	\$ 2,559,297
Buildings.....	37,838,549
Equipment, Furniture and Fixtures.....	9,404,413
Infrastructure.....	<u>129,076,507</u>
 Total governmental funds capital assets.....	 <u>\$ 178,878,766</u>
 Investment in governmental funds capital assets by source:	
General Fund.....	\$ 36,564,745
Special Revenue Funds.....	<u>142,314,021</u>
 Total governmental funds capital assets.....	 <u>\$ 178,878,766</u>

GREENE COUNTY, OHIO
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2005

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Infrastructure	Total
General Government					
Legislative and Executive					
Commissioners.....	\$ -	\$ -	\$ 43,340	\$ -	\$ 43,340
Auditor.....	-	-	227,364	-	227,364
Data Processing.....	-	-	626,875	-	626,875
Building Maintenance.....	-	-	337,527	-	337,527
Other Legislative and Executive.....	-	-	562,754	-	562,754
Land & Buildings.....	1,113,432	8,060,206	-	-	9,173,638
Judicial					
Common Pleas Court.....	-	-	109,617	-	109,617
Probate Court.....	-	-	60,407	-	60,407
Clerk of Courts.....	-	-	83,145	-	83,145
Juvenile Court.....	-	-	336,138	-	336,138
Domestic Relations Court.....	-	-	47,626	-	47,626
Land & Buildings.....	31,210	6,440,082	-	-	6,471,292
Total General Government.....	1,144,642	14,500,288	2,434,793	-	18,079,723
Public Safety					
Coroner.....	-	-	47,083	-	47,083
Sheriff.....	-	-	1,105,756	-	1,105,756
Adult Probation.....	-	-	48,508	-	48,508
Building Inspection.....	-	-	58,697	-	58,697
Ace Task Force.....	-	-	16,200	-	16,200
Emergency Management.....	-	-	56,521	-	56,521
Land & Buildings.....	5,910	15,314,264	-	-	15,320,174
Total Public Safety.....	5,910	15,314,264	1,332,765	-	16,652,939
Public Works					
Engineer and Highways.....	-	-	3,739,948	129,076,507	132,816,455
Garbage & Refuse.....	-	-	74,275	-	74,275
Department of Public Works.....	-	-	24,765	-	24,765
Land & Buildings.....	23,868	2,657,379	-	-	2,681,247
Total Public Works.....	23,868	2,657,379	3,838,988	129,076,507	135,596,742
Health					
Animal Control.....	-	-	122,692	-	122,692
Mental Retardation.....	-	-	366,229	-	366,229
Land & Buildings.....	51,270	1,411,540	-	-	1,462,810
Total Health.....	51,270	1,411,540	488,921	-	1,951,731
Human Services					
County Home.....	-	-	140,654	-	140,654
Children Services.....	-	-	288,423	-	288,423
Public Assistance.....	-	-	122,996	-	122,996
Veterans Service Commission.....	-	-	21,167	-	21,167
Land & Buildings.....	473,760	2,310,296	-	-	2,784,056
Total Human Services.....	473,760	2,310,296	573,240	-	3,357,296
Community and Economic Development					
Convention & Visitors Bureau.....	-	-	53,162	-	53,162
Department of Development.....	-	-	18,598	-	18,598
Land & Buildings.....	121,030	1,279,992	-	-	1,401,022
Total Community & Economic Development.....	121,030	1,279,992	71,760	-	1,472,782
Conservation & Recreation					
Recreation & Parks.....	-	-	663,946	-	663,946
Land & Buildings.....	738,817	364,790	-	-	1,103,607
Total Conservation & Recreation.....	738,817	364,790	663,946	-	1,767,553
Total General Capital Assets.....	\$ 2,559,297	\$ 37,838,549	\$ 9,404,413	\$ 129,076,507	\$ 178,878,766

GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATIONS OF GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
 FOR THE YEAR ENDED DECEMBER 31, 2005

Function and Activity	Governmental Fund Capital Assets January 1, 2005	Additions	Deductions	Governmental Fund Capital Assets December 31, 2005
General Government				
Legislative and Executive				
Commissioners.....	\$ 61,677	\$ 13,605	\$ 31,942	\$ 43,340
Auditor.....	224,779	12,584	9,999	227,364
Data Processing.....	914,278	22,513	309,916	626,875
Building Maintenance.....	349,752	5,698	17,923	337,527
Other Legislative and Executive.....	485,985	86,163	9,394	562,754
Land & Buildings.....	9,173,638	-	-	9,173,638
Judicial				
Common Pleas Court.....	43,840	65,777	-	109,617
Probate Court.....	60,407	-	-	60,407
Clerk of Courts.....	83,145	-	-	83,145
Juvenile Court.....	329,013	7,125	-	336,138
Domestic Relations Court.....	27,270	20,356	-	47,626
Land & Buildings.....	6,471,292	-	-	6,471,292
Total General Government.....	18,225,076	233,821	379,174	18,079,723
Public Safety				
Coroner.....	47,192	13,935	14,044	47,083
Sheriff.....	1,136,522	153,392	184,158	1,105,756
Adult Probation.....	40,676	7,832	-	48,508
Building Inspection.....	68,969	-	10,272	58,697
Ace Task Force.....	11,200	5,000	-	16,200
Emergency Management.....	56,521	-	-	56,521
Land & Buildings.....	15,320,174	-	-	15,320,174
Total Public Safety.....	16,681,254	180,159	208,474	16,652,939
Public Works				
Engineer and Highways.....	132,556,451	495,472	235,468	132,816,455
Department of Public Works.....	24,765	-	-	24,765
Garbage and Refuse.....	57,044	17,231	-	74,275
Land & Buildings.....	2,671,069	2,611,122	2,600,944	2,681,247
Total Public Works.....	135,309,329	3,123,825	2,836,412	135,596,742
Health				
Animal Control.....	122,692	-	-	122,692
Mental Retardation.....	366,229	-	-	366,229
Land & Buildings.....	1,462,810	-	-	1,462,810
Total Health.....	1,951,731	-	-	1,951,731
Human Services				
County Home.....	155,721	-	15,067	140,654
Children Services.....	245,523	42,900	-	288,423
Public Assistance.....	104,590	58,431	40,025	122,996
Veterans Service Commission.....	21,167	-	-	21,167
Land & Buildings.....	2,965,707	19,636	201,287	2,784,056
Total Human Services.....	3,492,708	120,967	256,379	3,357,296
Community and Economic Development				
Convention & Visitor's Bureau.....	46,261	21,902	15,000	53,163
Department of Development.....	18,598	-	-	18,598
Land & Buildings.....	1,401,021	-	-	1,401,021
Total Community & Economic Development.....	1,465,880	21,902	15,000	1,472,782
Conservation & Recreation				
Recreation & Parks.....	689,824	-	25,878	663,946
Land & Buildings.....	1,157,607	-	54,000	1,103,607
Total Conservation & Recreation.....	1,847,431	-	79,878	1,767,553
Total General Capital Assets.....	\$ 178,973,409	\$ 3,680,674	\$ 3,775,317	\$ 178,878,766



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

Statistical

Wartinger Park in Beavercreek



Ballard Road Covered Bridge



Wright Cycle Estates in Xenia

Table 1
GREENE COUNTY, OHIO
GOVERNMENT-WIDE EXPENSES BY FUNCTION
LAST SIX FISCAL YEARS

Fiscal Year	Legislative & Executive	Judicial	Public Safety	Public Works	Health	Human Services	Conservation and Recreation	Community and Economic Development	Interest and Fiscal Charges	Water	Sewer	Total
2000	\$ 16,219,409	\$ 5,548,569	\$ 14,453,566	\$ 5,858,267	\$ 11,017,055	\$ 22,012,092	\$ 2,568,222	\$ 1,584,284	\$ 1,286,426	\$ 6,806,805	\$ 13,805,325	\$ 101,160,020
2001	14,275,889	6,022,081	17,214,737	5,951,123	13,648,751	25,443,421	2,683,431	1,645,599	1,523,618	6,960,311	14,304,731	109,673,692
2002	14,780,899	6,111,622	18,085,795	6,905,094	14,159,338	25,446,143	2,702,877	1,581,188	235,794	6,613,447	14,373,278	110,995,475
2003	14,383,312	6,401,886	20,896,072	4,565,713	14,393,768	24,871,582	2,876,940	1,493,063	899,470	7,159,056	13,649,131	111,589,993
2004	18,147,358	6,597,266	20,854,054	7,789,351	14,558,145	27,116,807	3,991,966	2,034,479	1,040,533	8,466,927	14,086,844	124,683,730
2005	15,156,726	6,776,673	21,675,297	8,154,614	16,608,515	29,289,859	3,033,045	6,174,493	1,040,957	8,102,315	14,592,560	130,605,054

Source: Greene County Auditor's Office

Note: Greene County first applied GASB Statement No. 34 in fiscal year 2000; therefore, Government-wide financial information for years prior to fiscal year 2000 is not available.

Table 2
GREENE COUNTY, OHIO
GOVERNMENT-WIDE REVENUES
LAST SIX FISCAL YEARS

Fiscal Year	PROGRAM REVENUES				GENERAL REVENUES			
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Unrestricted Investment Earnings	Contributions Not Restricted to Specific Programs	Taxes	Miscellaneous	Total
2000	\$ 33,728,736	\$ 31,544,769	\$ 5,284,745	\$ 6,807,077	\$ 4,432,771	\$ 33,120,569	\$ 4,346,354	\$ 119,265,021
2001	35,734,402	30,822,581	7,582,327	6,520,357	5,290,263	37,645,812	3,446,391	127,042,133
2002	38,058,631	29,739,972	2,185,856	1,990,254	5,638,495	37,996,779	2,060,503	117,670,490
2003	40,845,220	30,850,229	1,922,787	2,203,837	4,197,650	39,308,105	2,639,629	121,967,457
2004	42,004,954	30,798,440	2,777,228	1,645,789	4,947,710	42,352,443	2,366,103	126,892,667
2005	45,422,518	34,745,216	6,163,132	2,426,324	4,842,854	48,894,576	3,998,680	146,493,300

Source: Greene County Auditor's Office

Note: Greene County first applied GASB Statement No. 34 in fiscal year 2000; therefore, Government-wide financial information for years prior to fiscal year 2000 is not available.

TABLE 3
GREENE COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
LAST TEN FISCAL YEARS

Fiscal Year	General Government	Public Safety	Public Works	Health	Human Services	Conservation and Recreation	Community and Economic Development	Capital Outlay	Debt Service	Total
1996	\$ 17,974,996	\$ 6,720,183	\$ 6,050,927	\$ 8,095,420	\$ 16,977,953	\$ 1,902,564	\$ 923,281	\$ 1,688,253	\$ 1,950,742	\$ 62,284,319
1997	21,981,389	8,227,181	7,311,395	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	6,609,019	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	1,542,418	14,680,627	2,554,107	91,127,716
2000	21,240,855	15,064,913	6,980,366	10,963,803	21,948,128	2,508,178	1,516,889	3,120,351	2,120,765	85,464,248
2001	19,599,686	17,076,488	7,749,735	13,351,091	24,861,100	2,597,609	1,584,388	770,861	1,790,551	89,381,509
2002	20,966,220	17,729,799	7,648,011	13,631,516	25,903,593	2,808,892	1,539,497	3,215,548	1,382,786	94,825,862
2003	20,793,321	19,778,182	8,578,513	14,011,329	25,000,966	2,787,712	1,555,931	1,768,697	1,718,528	95,993,179
2004	21,848,926	20,323,055	8,908,011	14,478,759	27,071,136	4,050,328	1,948,540	230,512	2,093,528	100,952,795
2005	21,579,385	21,221,779	8,242,122	16,301,344	28,996,623	2,849,492	6,100,614	104,252	4,043,544	109,439,155

Source: Greene County Auditor's Office

(1) Includes general fund, all special revenue funds, all debt services funds, capital projects funds and permanent fund

TABLE 4
GREENE COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS

Fiscal Year	Taxes	Charges for Services	Licenses and Permits	Fines and Forfeitures	Intergovernmental	Special Assessments	Investment Earnings	Other	Total
1996	\$ 24,554,490	\$ 11,766,513	\$ 15,671	\$ 466,081	\$ 21,824,870	\$ 1,968,540	\$ 3,021,869	\$ 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	832,886	33,194,888	2,837,201	4,149,224	2,499,534	86,098,399
2000	33,120,569	12,690,514	568,104	834,814	32,826,112	129,885	6,769,196	2,975,495	89,914,689
2001	37,645,812	13,275,880	673,148	899,385	34,139,589	119,139	6,459,494	3,630,931	96,843,378
2002	37,996,779	13,291,674	724,396	793,434	34,340,201	153,538	1,881,489	1,767,825	90,949,336
2003	39,308,105	15,598,852	999,644	591,033	34,038,143	150,818	2,067,310	2,200,821	94,954,726
2004	42,352,443	15,925,356	1,150,530	884,483	37,037,846	140,400	1,645,789	2,573,047	101,709,894
2005	48,894,576	17,265,256	1,432,937	585,102	40,208,332	139,414	2,397,712	3,202,155	114,125,484

Source: Greene County Auditor's Office

(1) Includes general fund, all special revenue funds, all debt services funds, capital projects funds and permanent fund

TABLE 5
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	Assessed	Estimated Actual		
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	\$ 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	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	2,445,552,597	7,183,979,245	34.04%	
1999	2000	2,270,200,580	6,486,287,371	173,812,961	695,251,844	157,884,810	451,099,457	2,601,898,351	7,632,638,672	2,601,898,351	7,632,638,672	34.09%	
2000	2001	2,335,866,880	6,673,905,371	186,438,395	745,753,580	141,948,790	405,567,971	2,664,254,065	7,825,226,922	2,664,254,065	7,825,226,922	34.05%	
2001	2002	2,414,814,010	6,899,468,600	174,545,442	698,181,768	104,310,670	298,030,486	2,693,670,122	7,895,680,854	2,693,670,122	7,895,680,854	34.12%	
2002	2003	2,783,678,820	7,953,368,057	168,163,491	672,653,964	111,695,670	319,130,486	3,063,537,981	8,945,152,507	3,063,537,981	8,945,152,507	34.25%	
2003	2004	2,850,542,430	8,144,406,943	166,370,014	665,480,056	107,535,290	307,243,686	3,124,447,734	9,117,130,685	3,124,447,734	9,117,130,685	34.27%	
2004	2005	2,925,244,160	8,357,840,457	165,190,986	660,763,944	107,872,130	308,206,086	3,198,307,276	9,326,810,487	3,198,307,276	9,326,810,487	34.29%	
2005	2006	3,188,491,760	9,109,976,457	164,331,898	657,327,592	100,967,550	288,478,714	3,453,791,208	10,055,782,763	3,453,791,208	10,055,782,763	34.35%	

Source: Greene County Auditor's Office

TABLE 6
GREENE COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS - REAL, UTILITY AND TANGIBLE TAXES
LAST TEN FISCAL YEARS

Tax Year	Current Taxes			Current Taxes Collected as a Percent of Taxes Levied			Delinquent Taxes			Delinquent Taxes Collected as a Percent of Total Taxes Collected			Total Collections as a Percent of Current Taxes Levied		
	Collection Year	Taxes Levied	Taxes Collected	Percent Levied	Percent Collected	Delinquent Taxes Collected	Total Taxes Collected	Total Taxes Collected	Percent Collected	Total Taxes Collected	Percent Collected	Total Taxes Collected	Percent Collected	Total Taxes Collected	Percent Collected
1995	1996	\$ 13,094,263	\$ 12,614,035	96.33%	96.33%	\$ 309,069	\$ 12,923,104	\$ 12,923,104	2.39%	\$ 12,923,104	98.69%	\$ 630,210	98.69%	\$ 630,210	
1996	1997	14,742,157	14,387,592	97.59%	97.59%	391,438	14,779,030	14,779,030	2.65%	14,779,030	100.25%	698,826	100.25%	698,826	
1997	1998	14,973,975	14,581,409	97.38%	97.38%	343,065	14,924,474	14,924,474	2.30%	14,924,474	99.67%	759,446	99.67%	759,446	
1998	1999	15,417,492	14,958,192	97.02%	97.02%	374,377	15,332,569	15,332,569	2.44%	15,332,569	99.45%	800,138	99.45%	800,138	
1999	2000	20,683,724	20,094,909	97.15%	97.15%	541,432	20,636,341	20,636,341	2.62%	20,636,341	99.77%	1,280,623	99.77%	1,280,623	
2000	2001	24,704,712	23,901,731	96.75%	96.75%	795,512	24,697,243	24,697,243	3.22%	24,697,243	99.97%	1,434,732	99.97%	1,434,732	
2001	2002	24,613,733	23,930,743	97.23%	97.23%	776,657	24,707,400	24,707,400	3.14%	24,707,400	100.38%	1,326,033	100.38%	1,326,033	
2002	2003	27,097,390	25,039,292	92.40%	92.40%	723,328	25,762,620	25,762,620	2.81%	25,762,620	95.07%	1,449,326	95.07%	1,449,326	
2003	2004	27,500,805	25,296,030	91.98%	91.98%	801,349	26,097,379	26,097,379	3.07%	26,097,379	94.90%	1,697,354	94.90%	1,697,354	
2004	2005	31,691,770	30,805,633	97.20%	97.20%	878,177	31,683,810	31,683,810	2.77%	31,683,810	99.97%	1,570,268	99.97%	1,570,268	

Source: Greene County Auditor's Office

TABLE 7
 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>
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
2000	14,423,588	1,458,266	16,663,041	575,674	33,120,569
2001	17,805,576	1,548,311	17,721,787	570,138	37,645,812
2002	17,634,385	1,480,029	18,222,214	660,151	37,996,779
2003	18,706,449	1,513,998	18,393,495	694,163	39,308,105
2004	20,447,296	1,628,317	19,554,923	721,907	42,352,443
2005	27,242,357	1,661,983	19,258,567	731,669	48,894,576

Source: Greene County Auditor's Office

TABLE 8
 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>
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
2000	1,365,801	1,224,754	1,137,329	144,941
2001	1,100,443	941,194	936,978	140,583
2002	1,085,711	930,594	887,711	181,905
2003	1,061,731	900,914	834,679	132,566
2004	967,483	931,168	879,442	172,611
2005	979,930	901,116	805,976	151,391

Source: Greene County Auditor's Office

TABLE 9
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)	(2)	(3)	Various Purpose		Net Bonded Debt to Assessed Value (%)	Net Bonded Debt Per Capita
	Population	Assessed Value	Gross General Bonded Debt	Long-term Obligations	Net Bonded Debt		
1996	145,298	\$ 2,000,903,669	\$ 4,365,000	\$ 3,205,693	\$ 1,159,307	0.06%	8.28
1997	144,580	2,331,614,990	4,125,000	2,840,251	1,284,749	0.06%	8.91
1998	146,266	2,388,015,610	3,875,000	2,628,280	1,246,720	0.05%	8.59
1999	147,479	2,445,552,597	1,025,000	(226,955)	1,251,955	0.05%	8.52
2000	147,886	2,601,898,351	1,025,000	45,146	979,854	0.04%	6.63
2001	148,215	2,664,254,065	4,230,000	51,280	4,178,720	0.16%	28.19
2002	148,834	2,693,670,122	17,195,000	50,955	17,144,045	0.64%	115.19
2003	150,230	3,063,537,981	18,850,000	371,530	18,478,470	0.60%	123.00
2004	151,257	3,124,447,734	17,922,782	302,501	17,620,281	0.56%	116.49
2005	152,233	3,198,307,276	17,245,000	107,996	17,137,004	0.54%	112.57

Sources: (1) U.S. Census Bureau

(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 10
GREENE COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2005

	2005	
Total of All County Debt Outstanding.....	\$ 167,740,720	(1)
Debt Exempt From Computation:		
Water Special Assessment Bonds.....	1,625,351	
Sewer Special Assessment Bonds.....	3,024,649	
Governmental Special Assessment Bonds.....	385,000	
Advanced Refunding Bonds From Water Fund.....	21,765,000	
Advanced Refunding Bonds From Sewer Fund.....	73,610,000	
Revenue Bonds Payable From Water Fund.....	10,180,000	
Revenue Bonds Payable From Sewer Fund.....	12,221,720	
General Obligation Bonds Paid From Water Revenue.....	4,640,000	
General Obligation Bonds Paid From Sewer Revenue.....	2,145,000	
Bond Anticipation Notes Paid From Water Revenue.....	1,355,000	
Bond Anticipation Notes Paid From Sewer Revenue.....	3,300,000	
Total Exempt Debt.....	<u>134,251,720</u>	
Net Debt.....	33,489,000	
Direct Debt Limitation (Per O.R.C. sections 133.02 & 133.05)		
Range (Per Assessed Value)	Rate	
\$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>78,687,768</u>
Total Direct Debt Limitation.....		84,687,768
Net Debt.....		<u>33,489,000</u>
Unvoted Legal Debt Margin.....		<u><u>\$51,198,768</u></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 F and appear in the financial statements as follows:

	Water	Sewer
Current Portion of O.W.D.A. Loans.....	\$ 343,360	\$ 1,626,113
O.W.D.A. Loans (Net of Current Portion).....	<u>1,651,362</u>	<u>2,912,671</u>
Total O.W.D.A. Debt.....	<u><u>\$ 1,994,722</u></u>	<u><u>\$ 4,538,784</u></u>

TABLE 11
GREENE COUNTY, OHIO
PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

County Units:	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Bridge.....	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65
Children 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	1.50	1.50	1.50	1.50	1.50	1.50	1.50
General.....	2.43	2.43	1.95	1.79	1.87	1.37	2.25	2.24	2.39	1.91
Hospital Operating.....	0.52	0.52	0.52	0.52	1.02	1.02	1.02	1.02	1.00	1.00
Mental Retardation.....	1.76	1.76	1.76	1.76	2.51	2.51	2.51	2.25	3.50	3.50
Note Retirement.....	0.07	0.07	0.55	0.71	0.63	1.13	0.25	0.26	0.11	0.59
Senior Council on Aging.....	-	-	-	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Total Rates.....	8.43	8.43	8.43	8.73	9.98	9.98	9.98	9.72	10.95	10.95
School Districts:										
Beavercreek City.....	43.00	42.90	42.00	42.60	42.12	45.40	43.50	49.00	48.40	47.10
Cedar Cliff Local.....	33.90	33.70	33.60	33.50	32.10	32.10	32.10	32.10	32.10	35.90
Fairborn City.....	41.80	41.80	41.80	44.70	44.64	44.70	44.70	44.40	44.40	44.20
Greene County Career Center.....	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45
Greeneview Local.....	31.95	31.95	36.05	36.05	35.45	35.45	34.35	34.55	34.45	34.15
Sugarcreek Local.....	63.35	63.35	64.70	64.24	63.58	63.50	62.80	69.80	69.80	69.30
Xenia Community.....	39.50	39.30	39.10	38.70	38.50	38.60	37.70	37.60	45.00	44.10
Yellow Springs Exempted.....	71.50	71.00	69.00	71.50	74.90	69.60	67.00	66.10	65.80	64.60
Out-of-County School Districts:										
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.....	31.80	31.80	31.80	30.20	30.00	38.21	37.91	37.11	37.11	36.91
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.....	36.80	36.80	36.80	36.80	36.80	36.80	42.68	43.10	42.40	42.30
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.....	52.46	51.00	50.75	50.40	48.85	48.75	47.95	53.40	53.40	50.40
Wilmington City.....	33.20	35.70	35.35	31.63	32.05	31.99	31.10	30.89	30.89	28.30
Corporations:										
Beavercreek City.....	12.00	12.00	12.00	12.00	12.00	12.50	12.95	13.10	13.10	13.04
Bellbrook City.....	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50
Bowersville Village.....	7.10	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Cedarville Village.....	5.05	5.05	5.05	5.05	5.05	5.05	5.05	2.90	5.05	5.05
Clifton Village.....	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Fairborn City.....	10.00	10.00	9.90	9.71	9.73	9.60	9.40	9.50	9.50	9.50
Jamestown Village.....	13.90	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40
Kettering City.....	7.00	7.00	6.98	6.92	6.92	6.81	6.75	6.75	6.75	6.80
Spring Valley Village.....	12.70	12.70	12.70	12.70	12.70	13.70	13.70	13.70	13.70	13.70
Xenia City.....	6.70	6.70	6.70	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
Townships:										
Bath.....	10.60	10.60	10.60	10.60	10.60	10.60	10.60	8.60	10.60	10.60
Beavercreek.....	16.35	16.35	19.35	19.35	19.05	19.05	16.05	16.05	16.05	16.05
Caesarcreek.....	4.80	5.80	5.10	5.10	5.10	5.10	4.10	4.10	4.60	4.60
Cedarville.....	9.35	9.35	9.90	9.90	8.45	9.35	9.35	9.90	9.90	9.35
Jefferson.....	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Miami.....	6.70	6.70	6.70	6.70	5.90	5.90	5.90	5.90	5.90	5.90
New Jasper.....	8.20	8.20	7.30	7.30	6.80	6.20	6.20	6.20	6.20	6.20
Ross.....	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Silvercreek.....	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Spring Valley.....	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50
Sugarcreek.....	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Xenia.....	9.00	9.00	9.00	9.00	9.00	8.00	9.00	9.00	9.00	12.00
Other Units:										
Bellbrook-Sugarcreek Park District.....	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	1.10
District Health Fund.....	0.30	0.30	0.30	0.30	0.30	0.30	0.50	0.50	0.50	0.50
Greene County Library.....	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	1.35

Source: Greene County Auditor's Office

TABLE 12
GREENE COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT
DECEMBER 31, 2005

	(1) <u>Gross Debt</u>	(1) <u>Self Supporting Debt</u>	(2) <u>Debt Service Fund</u>	<u>Net Debt</u>	<u>Percent Applicable</u>	<u>County Share</u>
Greene County.....	\$ 167,740,720	\$ 134,251,720	\$ 107,996	\$ 33,381,004	100%	\$ 33,381,004
Cities, Villages, Township.....	51,186,033	24,609,350	-	26,576,683	100%	26,576,683
School Districts.....	132,008,091	9,566,046	-	122,442,045	100%	122,442,045
						<u>\$ 182,399,732</u>

(1) Self supporting debt consists of revenue bonds, special assessment bonds and general obligation bonds paid from Enterprise Fund revenue
(2) Information gathered on calendar year

Source: Ohio Municipal Advisory Council

TABLE 13
GREENE COUNTY, OHIO
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT (1)
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN FISCAL YEARS

Fiscal Year	Debt Service		Total Governmental Fund's Expenditures	Ratio of Debt Service Expenditures to Governmental Fund's Expenditures
	Principal	Interest		
1996	\$ 230,000	\$ 264,825	\$ 63,750,659	2.78%
1997	240,000	254,245	73,181,964	2.42%
1998	250,000	242,725	74,791,780	2.29%
1999	-	33,438	91,127,716	1.92%
2000	-	47,023	85,464,248	0.06%
2001	35,000	47,023	89,381,509	0.09%
2002	40,000	45,762	94,825,862	0.09%
2003	705,000	777,967	95,993,179	1.54%
2004	785,000	862,571	100,952,795	1.63%
2005	820,000	835,079	109,439,155	1.51%

Source: Greene County Auditor's Office

(1) General obligation bonds reported in the enterprise funds and special assessment debt with government commitment are excluded
(2) Excludes bond issuance and other costs

TABLE 14
GREENE COUNTY, OHIO
SCHEDULE OF ENTERPRISE REVENUE BOND COVERAGE
LAST TEN FISCAL YEARS

WATER									
Fiscal Year	Operating Revenue	Operating Expenses	Net Revenue Available For Debt Service	Debt Service Requirements Revenue Bonds (1)			Total	Coverage	
				Principal	Interest				
1996	\$ 4,579,335	\$ 4,053,056	\$ 526,279	\$ 362,000	\$ 1,056,852	\$ 1,418,852	0.37		
1997	5,750,473	4,116,609	1,633,864	387,000	1,716,354	2,103,354	0.78		
1998	6,380,297	4,535,222	1,845,075	912,000	1,693,859	2,605,859	0.71		
1999	7,813,951	3,993,671	3,820,280	542,000	1,339,859	1,881,859	2.03		
2000	6,942,477	4,679,471	2,263,006	567,000	1,314,859	1,881,859	1.20		
2001	7,390,260	4,539,877	2,850,383	575,000	1,287,884	1,862,884	1.53		
2002	8,171,597	4,230,244	3,941,353	980,000	1,824,914	2,804,914	1.41		
2003	8,321,188	5,729,867	2,591,321	1,025,000	1,779,664	2,804,664	0.92		
2004	9,174,656	5,792,630	3,382,026	1,075,000	1,731,361	2,806,361	1.21		
2005	9,143,719	5,918,410	3,225,309	425,000	518,405	943,405	3.42		

SEWER									
Fiscal Year	Operating Revenue	Operating Expenses	Net Revenue Available For Debt Service	Debt Service Requirements Revenue Bonds (1)			Total	Coverage	
				Principal	Interest				
1996	\$ 9,316,478	\$ 7,486,222	\$ 1,830,256	\$ 520,000	\$ 807,620	\$ 1,327,620	1.38		
1997	10,568,478	7,764,569	2,803,909	540,000	788,900	1,328,900	2.11		
1998	11,340,113	7,789,632	3,550,481	560,000	2,165,937	2,725,937	1.30		
1999	13,470,864	7,699,937	5,770,927	580,000	2,717,153	3,297,153	1.75		
2000	14,270,991	7,783,789	6,487,202	1,105,000	4,037,754	5,142,754	1.26		
2001	13,790,746	8,415,813	5,374,933	1,260,000	4,661,238	5,921,238	0.91		
2002	14,991,741	8,425,758	6,565,983	2,300,000	4,689,232	6,989,232	0.94		
2003	15,641,280	8,901,692	6,739,588	2,705,000	4,833,231	7,538,231	0.89		
2004	16,655,096	8,585,670	8,069,426	1,975,000	4,075,380	6,050,380	1.33		
2005	17,956,657	10,071,876	7,884,781	3,925,000	6,516,734	10,441,734	0.76		

Source: Greene County Auditor's Office

(1) Includes principal and interest on revenue bonds and revenue refunding bonds

TABLE 15
GREENE COUNTY, OHIO
DEMOGRAPHIC STATISTICS AND
AVERAGE UNEMPLOYMENT RATES
LAST TEN FISCAL YEARS

Fiscal Year	(1) Population	(2) Per Capita Income	(3) K - 12 School Enrollment
1996	145,298	\$ 24,347	24,197
1997	144,580	25,827	24,197
1998	146,266	27,694	24,197
1999	147,479	27,626	23,067
2000	147,886	28,833	23,431
2001	148,215	29,281	23,493
2002	148,834	30,090	23,443
2003	150,230	31,014	24,015
2004	151,257	Not Available	23,131
2005	152,233	Not Available	22,727

Sources: (1) Mid Ohio Regional Planning Commission
(2) Ohio Workforce Informer
(3) Greene County Board of Education

Average Unemployment Rates (4)

Fiscal Year	Greene County	State of Ohio	United States
1996	3.80%	5.00%	5.30%
1997	3.50%	4.30%	4.40%
1998	3.00%	3.80%	4.00%
1999	3.10%	3.70%	3.80%
2000	4.50%	4.80%	4.70%
2001	3.60%	4.50%	5.40%
2002	3.90%	5.00%	5.70%
2003	4.60%	5.50%	5.40%
2004	4.70%	5.50%	5.10%
2005	5.40%	6.10%	5.10%

Source: (4) Ohio Bureau of Employment Services, Division of Research and Statistics

TABLE 16
GREENE COUNTY, OHIO
PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS
LAST TEN FISCAL YEARS

Year	(1)		(2)		(3)	
	Assessed Values of Real, Personal and Utility Property	Valuation of Construction	Certified Bank Deposits	Valuation of Construction	# Bldg. Permits Ag/Res/Com/Ind	
1996	\$ 2,331,614,990	\$ 64,407,740	\$ 268,999,000		2,554	
1997	2,388,015,610	47,173,330	166,034,000		3,740	
1998	2,445,552,597	47,421,370	Not Available		6,513	
1999	2,601,898,351	57,987,970	Not Available		4,763	
2000	2,664,254,065	67,845,100	Not Available		4,819	
2001	2,693,670,122	69,872,090	Not Available		5,932	
2002	3,063,537,981	59,120,270	Not Available		3,111	
2003	3,124,447,734	71,745,640	Not Available		2,949	
2004	3,198,307,276	66,289,430	Not Available		2,900	
2005	3,453,791,208	91,530,010	Not Available		2,462	

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 17
GREENE COUNTY, OHIO
PRINCIPAL PROPERTY TAXPAYERS
DECEMBER 31, 2005

Taxpayers	Real Estate		Public Utilities		Personal Property		2005 Total Assessed Valuation	% of Total Assessed Valuation
	Assessed Valuation	Assessed Valuation	Assessed Valuation	Assessed Valuation	Assessed Valuation			
Dayton Power & Light.....	\$ 1,786,710		\$ 58,588,810			\$ 60,375,520	1.75%	
MFC Beavercreek LLC (formally Glimcher Properties).....	40,023,650		-			40,023,650	1.16%	
Ohio Bell Telephone Co.....	1,022,880	19,527,680				20,550,560	0.60%	
Cemex (formally Southdown).....	9,311,950				7,100,090	16,412,040	0.48%	
Super Value Stores, Inc.....	3,438,830				7,904,760	11,343,590	0.33%	
Unison Industries LLC.....	1,170,800				7,779,570	8,950,370	0.26%	
MV-RG II.....	8,592,930					8,592,930	0.25%	
Time Warner Entertainment.....	28,220				6,982,020	7,010,240	0.20%	
E L Apartments LLC.....	6,948,640					6,948,640	0.20%	
Wal Mart Stores East Inc.....	1,313,640				5,566,030	6,879,670	0.20%	
Total.....	\$ 73,638,250	\$ 78,116,490	\$ 78,116,490	\$ 35,332,470	\$ 187,087,210	\$ 187,087,210	5.43%	

Source: Greene County Auditor

TABLE 18
GREENE COUNTY, OHIO
TEN LARGEST EMPLOYERS
DECEMBER 31, 2005

<u>Private Employers</u>	Number of Employees in 2005
Unison Industries Dayton Division.....	620
Cedarville University.....	581
Krogers (4 stores).....	544
Super Value Stores, Inc.....	468
Antioch College.....	392
Meijers.....	325
Kohls Department Store (2 stores).....	320
Twist, Inc.....	300
Target (2 stores).....	290
Lowes (2 stores).....	283
Elder-Beerman Distribution & Stores.....	251
Computer Science Corporation.....	250

<u>Public Employers</u>	Number of Employees in 2005
Wright-Patterson Air Force Base.....	21,827
Wright State University.....	2,000
Greene County.....	1,424
Beavercreek City Schools.....	1,306
Greene Memorial Hospital.....	940
Fairborn City Schools.....	626
Xenia City Schools.....	615
Central State University.....	405
Sugarcreek Local Schools.....	273
City of Fairborn.....	234
City of Xenia.....	212

Source: Greene County Auditor's Office

TABLE 19
 GREENE COUNTY, OHIO
 SALARIES OF PRINCIPAL OFFICIALS
 DECEMBER 31, 2005

	2005	
<u>ELECTED OFFICIALS:</u>	<u>Salary</u>	
Board of Commissioners (3).....	\$ 60,822	each
Auditor.....	71,277	
Clerk of Courts.....	56,877	
Coroner.....	47,554	
Engineer.....	88,400	
Prosecuting Attorney.....	107,448	
Recorder.....	53,148	
Sheriff.....	78,491	
Treasurer.....	56,877	
<u>APPOINTED OFFICIALS:</u>		
County Administrator.....	\$ 100,876	
Sanitary Engineer.....	85,295	
Superintendent of Greene County Board of Mental Retardation.....	112,577	
Information Technology Director.....	81,091	
Executive Secretary of Greene County Children Services Board.....	96,637	
Family & Children First Director.....	84,328	
Administrator of Greenwood Manor.....	75,694	
Maintenance Director.....	79,482	
Personnel Director.....	89,350	
Economic Director.....	94,853	

Source: Greene County Auditor's Office

TABLE 20
 GREENE COUNTY, OHIO
 SURETY BOND COVERAGE-VARIOUS OFFICIALS
 DECEMBER 31, 2005

	2005	
<u>OFFICE</u>	<u>Bond Coverage</u>	
Board of Commissioners (3).....	\$ 10,000	each
Auditor.....	50,000	
Clerk of Courts.....	10,000	
Coroner.....	10,000	
Engineer.....	10,000	
Prosecuting Attorney.....	10,000	
Recorder.....	10,000	
Sheriff.....	20,000	
Treasurer.....	50,000	

Source: Greene County Auditor's Office

TABLE 21
GREENE COUNTY, OHIO
SYNOPSIS OF INSURANCE
DECEMBER 31, 2005

<u>Coverage</u>	<u>Carrier</u>	<u>Policy Number</u>	<u>Policy Period</u>	<u>Limit</u>	<u>Deductible</u>	<u>Premium</u>
Property:						
Buildings/Contents	Indiana Insurance Co.	CBP9269678	10/10/05 - 10/10/06	\$ 144,593,301	\$ 5,000	\$ 136,258
Valuable Papers	Indiana Insurance Co.	CBP9269678	10/10/05 - 10/10/06	75,000	250	Included In Property
Crime	Indiana Insurance Co.	CBP9269678	10/10/05 - 10/10/06	100,000	5,000	1,256
Mobile Property	Indiana Insurance Co.	CBP9269678	10/10/05 - 10/10/06	6,265,132	500	29,550
EDP Equipment	Indiana Insurance Co.	CBP9269678	10/10/05 - 10/10/06	1,055,173	100	Included In Property
Earthquake	Indiana Insurance Co.	CBP9269678	10/10/05 - 10/10/06	10,000,000	500,000	Included In Property
Terrorism	Indiana Insurance Co.	CBP9269678	10/10/05 - 10/10/06	-	-	8,364
Honesty Blanket	CAN Surety	69210780	10/10/05 - 10/10/06	50,000	-	1,419
Auto Policy:						
Liability	Public Entities Pool of Ohio	001	10/10/05 - 10/10/06	1,000,000	-	80,590
Uninsured/Underinsure Motorist	Public Entities Pool of Ohio	001	10/10/05 - 10/10/06	1,000,000	-	Included Above
Physical Damage	Public Entities Pool of Ohio	001	10/10/05 - 10/10/06	above \$25,000	1,000	51,274
Sewer Lines:						
10" or greater Storm & Sewer Lines	Public Entities Pool of Ohio	001	2/26/05 - 2/26/06	25,000,000	1,000,000	81,000
Liability:						
General Liability	Pub Entities Pool of Ohio	001	12/17/05 - 12/17/06	2,000,000	5,000	167,242
Public Officials Liability	Pub Entities Pool of Ohio	001	12/17/05 - 12/17/06	2,000,000	2,500	49,738
Police Professional Liability	Pub Entities Pool of Ohio	001	12/17/05 - 12/17/06	2,000,000	5,000	85,101
Subtotal						691,792
GREENWOOD MANOR						
Property:						
Buildings/Contents	Cincinnati Insurance	CPP 072 44 59	10/10/05 - 10/10/06	5,674,120	5,000	8,591
Boiler & Machinery	Cincinnati Insurance	CPP 072 44 59	10/10/05 - 10/10/06	5,674,120	5,000	Included in Property
Extra Expense	Cincinnati Insurance	CPP 072 44 59	10/10/05 - 10/10/06	100,000	5,000	Included in Property
Valuable Papers	Cincinnati Insurance	CPP 072 44 59	10/10/05 - 10/10/06	25,000	5,000	Included in Property
Mobile Property	Cincinnati Insurance	CPP 072 44 59	10/10/05 - 10/10/06	10,000	5,000	Included in Property
Terrorism	Cincinnati Insurance	CPP 072 44 59	10/10/05 - 10/10/06	-	-	174
Earthquake	Cincinnati Insurance	CPP 072 44 59	10/10/05 - 10/10/06	5,674,120	105,760	Included in Property
Liability:						
General Liability	Cincinnati Insurance	CPP 072 44 59	10/10/05 - 10/10/06	1,000,000	-	7,260
Products-Comp. Operations	Cincinnati Insurance	CPP 072 44 59	10/10/05 - 10/10/06	2,000,000	-	Included in Gen. Liab.
Personal & Advertising Injury	Cincinnati Insurance	CPP 072 44 59	10/10/05 - 10/10/06	1,000,000	-	Included in Gen. Liab.
Professional Liability	Cincinnati Insurance	CPP 072 44 59	10/10/05 - 10/10/06	1,000,000	-	52,724
Sexual Abuse/Molestation	Cincinnati Insurance	CPP 072 44 59	10/10/05 - 10/10/06	1,000,000	-	164
Excess Umbrella	Cincinnati Insurance	EXL-442-65-11	10/10/05 - 10/10/06	1,000,000	-	10,523
Fidelity (Administrator)	Cincinnati Insurance	CPP 072 44 59	10/10/05 - 10/10/06	20,000	-	87
Subtotal						79,523
TODAY CENTER FOR ADULTS						
Property:						
Buildings/Contents	Cincinnati Insurance	CPP068-25-63	6/9/03 - 6/9/06	1,512,000	5,000	2,600
Boiler & Machinery	Cincinnati Insurance	CPP068-25-63	6/9/03 - 6/9/06	500,000	500	Included in Property
Earthquake	Cincinnati Insurance	CPP068-25-63	6/9/03 - 6/9/06	1,512,000	30,240	Included in Property
Liability:						
General Liability	Cincinnati Insurance	CPP068-25-63	6/9/03 - 6/9/06	1,000,000	-	651
Personal & Advertising Injury	Cincinnati Insurance	CPP068-25-63	6/9/03 - 6/9/06	1,000,000	-	Included in Gen. Liab.
Sexual Misconduct	Cincinnati Insurance	CPP068-25-63	6/9/03 - 6/9/06	1,000,000	-	Included in Gen. Liab.
Professional Liability	Cincinnati Insurance	CPP068-25-63	6/9/03 - 6/9/06	1,000,000	-	317
Subtotal						3,568
Grand Total						\$ 774,883

Source: Greene County Risk Management Department

TABLE 22
GREENE COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2005

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 - 2005 Estimate	152,233

EDUCATIONAL FACILITIES:

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

HIGHER EDUCATIONAL FACILITIES: (Enrollment Fall 2005)

Air Force Institute of Technology School of Engineering and Management.....	500
Antioch College.....	496
Cedarville University.....	3,090
Central State University.....	1,621
Wilberforce University.....	1,166
Wright State University.....	17,117

RECREATIONAL FACILITIES:

Parks/Reserves.....	38
Public Swimming Pools.....	2
Soccer Complexes.....	10
Canoe Launches.....	8
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).....	60

NOVEMBER 2005 ELECTIONS:

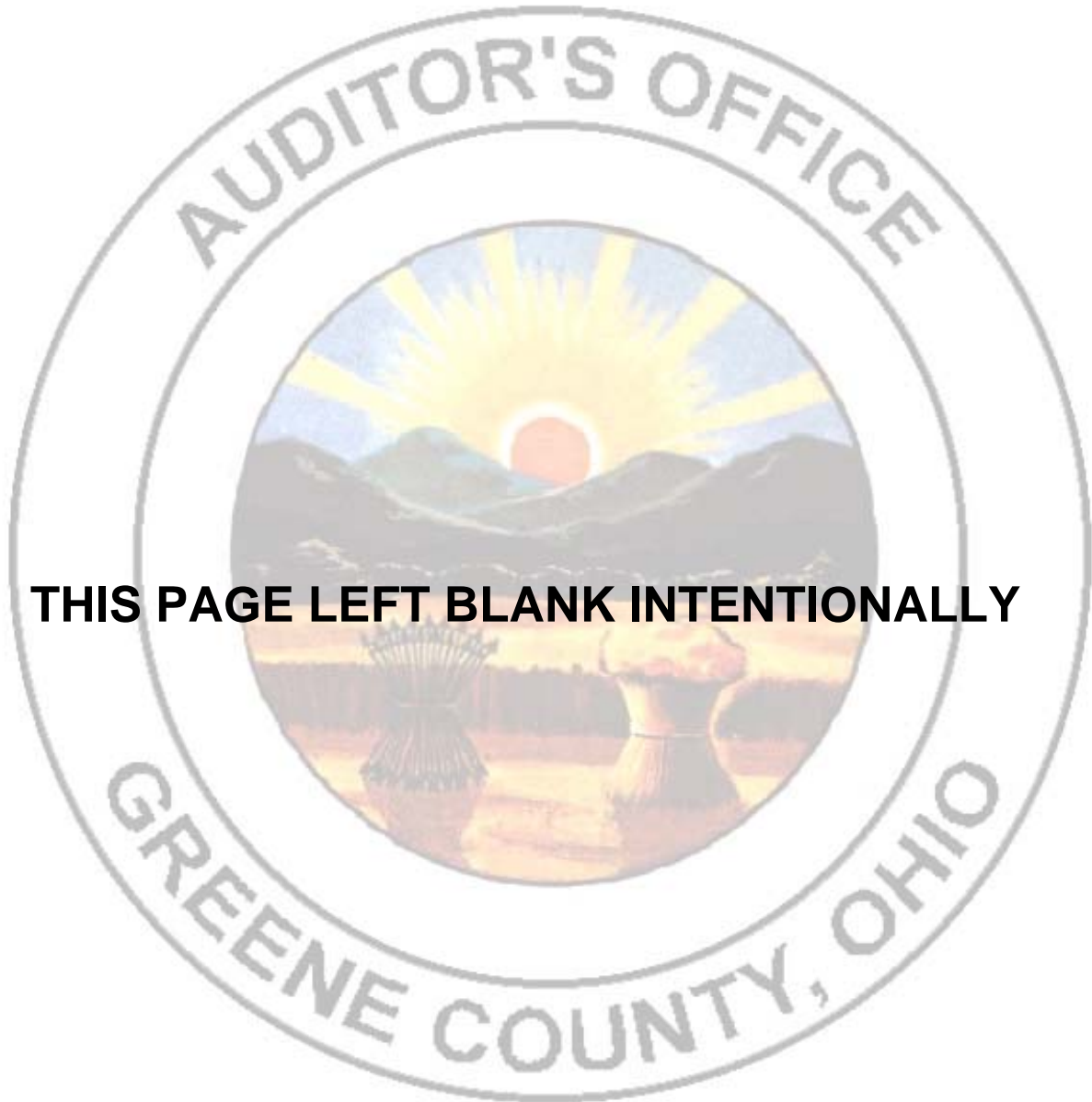
Total Number of Registered Voters	104,079
Voters in 2002 Gubernatorial Election.....	44,119
Total Number of Voters Voting in 2005 November Elections.....	46,392
Percentage of Registered Voters Voting.....	44.57%

Source: Greene County Board of Elections

SANITARY ENGINEERING:

No. Miles of Sewer Lines.....	373
No. Miles of Water Lines.....	310
No. Sewer Customers.....	21,746
No. Water Customers.....	15,513

Source: Greene County Sanitary Engineering Department



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

FINANCIAL CONDITION

GREENE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 12, 2006**