

Mary Taylor, CPA
Auditor of State

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

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**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008**

<u>Federal Grantor / Pass Through Grantor / Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA #</u>	<u>Disbursements</u>
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Education</i>			
Nutrition Cluster			
School Breakfast Program	N/A	10.553	\$40,091
National School Lunch Program	N/A	10.555	69,561
Total United States Department of Agriculture - Nutrition Cluster			<u>109,652</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-F-06-027-1	14.228	20,000
	B-F-07-027-1		80,622
	B-C-07-027-1		15,730
	B-N-08-027-1		16,000
Total Community Development Block Grants/State's Program			<u>132,352</u>
Home Investment Partnerships Program	B-C-07-027-2	14.239	118,722
Total Home Investment Partnerships Program			<u>118,722</u>
Total United States Department of Housing and Urban Development			<u>251,074</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Direct:</i>			
Community Prosecution and Project Safe Neighborhoods			
	N/A	16.609	238
<i>Passed through Ohio Attorney General</i>			
Crime Victim Assistance			
	2008VACHAE481	16.575	15,481
	2009VACHAE481		4,981
	2008VAGENE016T		31,954
	2007VAGENE016T		86,432
Total Crime Victim Assistance			<u>138,848</u>
<i>Passed through Ohio Office of Criminal Justice Services</i>			
Residential Substance Abuse Treatment for State Prisoners			
	2007-RS-SAT-123	16.593	41,125
	2008-RS-SAT-123		19,545
Total Residential Substance Abuse Treatment for State Prisoners			<u>60,670</u>
Edward Byrne Memorial Formula Grant Program	2004-BJ-D01-6279	16.579	14,515
	2004-DG-E0V-V6566		189,853
Total Edward Byrne Memorial Formula Grant Program			<u>204,368</u>
Violence Against Women Formula Grants	2004-WF-VA2-8525	16.588	1,499
	2007-WF-VA2-8525		50,248
Total Violence Against Women Formula Grants			<u>51,747</u>
Edward Byrne Memorial Justice Assistance Grant Program	2007-JG-A01-6258	16.738	40,000
Total United States Department of Justice			<u>495,871</u>
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed through Area 7 Workforce Investment Board</i>			
Workforce Investment Act (WIA) Cluster:			
WIA - Adult Program			
WIA - Adult Program Administration	N/A	17.258	269,913
WIA - Adult Program Administration	N/A		26,987
Total WIA - Adult Program			<u>296,900</u>
WIA - Youth Activities			
WIA - Youth Activities Administration	N/A	17.259	402,738
WIA - Youth Activities Administration	N/A		36,690
Total WIA - Youth Activities			<u>439,428</u>
WIA - Dislocated Workers			
WIA - Dislocated Workers Administration	N/A	17.260	520,126
WIA - Dislocated Workers Administration	N/A		52,003
Total WIA - Dislocated Workers			<u>572,129</u>
Total United States Department of Labor - Workforce Investment Act Cluster			<u>1,308,457</u>

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008
(Continued)**

<u>Federal Grantor / Pass Through Grantor / Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA #</u>	<u>Disbursements</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>Passed through Ohio Department of Transportation</i>			
Highway Planning and Construction	N/A	20.205	566,213
			<u>1,364,000</u>
Total United States Department of Transportation - Highway Planning and Construction			<u>1,930,213</u>
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY			
<i>Passed through Ohio Environmental Protection Agency</i>			
Nonpoint Source Implementation Grants	C9-97550007	66.460	187,622
Total United States Environmental Protection Agency - Nonpoint Source Implementation Grants			<u>187,622</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	N/A	93.556	81,472
Low Income Home Energy Assistance	N/A	93.568	70,738
Community Services Block Grant	N/A	93.569	27,288
Chafee Foster Care Independence Program (CFCIP)	N/A	93.674	17,467
<i>Passed through Ohio Secretary of State</i>			
Voting Access for Individuals with Disabilities Grants to States	N/A	93.617	11,692
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant	N/A	93.667	87,548
Child Abuse and Neglect State Grants	N/A	93.669	5,403
Medical Assistance Program			
Waiver Administration	2900016	93.778	712,469
Targeted Case Management (TCM)	2900016		39,427
Total Medical Assistance Program			<u>751,896</u>
Total United States Department of Health and Human Services			<u>1,053,504</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through Ohio Emergency Management Agency</i>			
Disaster Grants - Public Assistance	FEMA-3286-EM	97.036	69,065
Emergency Management Performance Grants	N/A	97.042	27,384
	2007-EM-E7-0085		11,729
Total Emergency Management Performance Grants			<u>39,113</u>
Homeland Security Cluster:			
Homeland Security Grant Program			
Citizen Corps	2006-GC-T6-0051	97.067	4,544
State Homeland Security Program	2007-GE-T7-0030		7,228
Total Homeland Security Grant Program			<u>11,772</u>
Total United States Department of Homeland Security			<u>119,950</u>
Total Federal Assistance			<u><u>\$5,456,343</u></u>

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

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2008**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (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 - CHILD NUTRITION CLUSTER

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

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

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the 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.

Except for the Emergency Monthly Housing Assistance Program, these loans are collateralized by mortgages on the property. At December 31, 2008, the gross amount of loans outstanding under this program was \$151,885. Delinquent amounts due are \$95,913.

NOTE E - HOME IMPROVEMENT PARTNERSHIPS PROGRAM REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to residents based on income eligibility to assist with first-time home buyer down payments and property rehabilitation. 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 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.

These loans are collateralized by mortgages on the property. At December 31, 2008, the gross amount of loans outstanding under this program was \$426,530. Delinquent amounts due are \$29,333.

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.

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2008
(Continued)**

NOTE G – HOMELAND SECURITY CLUSTER

The County reported the following federal programs for the Homeland Security Cluster on the Federal Awards Expenditures Schedule. Several programs for federal fiscal year 2005 and 2006 were incorporated into the Homeland Security Grant Program (97.067) in accordance with the guidance from U.S. Department of Homeland Security.

<u>CFDA#</u>	<u>Program</u>	<u>Amount</u>
97.053	Citizen Corps	\$ 4,544
97.067	State Homeland Security Program	7,228
97.067	Homeland Security Grant Program	\$11,772

NOTE H – 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:

<u>Program</u>	<u>CFDA#</u>
Food Stamps Cluster	10.551/.561
Temporary Assistance for Needy Families	93.558
Child Support Enforcement	93.563
Child Care Cluster	93.575/.596
Foster Care	93.658
Adoption Assistance	93.659
Social Services Block Grant (Title XX)	93.667
Medicaid Cluster	93.775/.777/.778
State Children's Insurance Program (Title XX)	93.767



Mary Taylor, CPA

Auditor of State

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

Honorable County 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, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the discretely presented component units Homecroft, Inc. and Greene, Inc., as described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

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

We noted a certain matter that we reported to the County's management in a separate letter dated June 26, 2009.

Honorable County Commission
Honorable County Auditor
Honorable County Treasurer
Greene County
Independents Accountants' Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Required by *Government Auditing Standards*
Page 2

Compliance and Other Matters

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

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 26, 2009.

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

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 26, 2009



Mary Taylor, CPA

Auditor of State

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, 2008. 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, 2008. In a separate letter to the County's management dated June 26, 2009, we reported a matter 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 the 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 in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

**Internal Control Over Compliance
(Continued)**

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

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

Federal Awards Expenditures Schedule

We have also 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, 2008, and have issued our report thereon dated June 26, 2009, in which we noted we did not audit the financial statements of the component units, Homecroft, Inc. and Greene, Inc., which represents 56.2 percent of assets, 54.4 percent of net assets and 89.5 percent of revenues for the aggregate discretely presented component units. Other auditors audited those financial statements. Our audit was performed to form opinions 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.



Mary Taylor, CPA
Auditor of State

June 26, 2009

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE YEAR ENDED DECEMBER 31, 2008**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control 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# 20.205 – Highway Planning and Construction CFDA# 66.460 – Nonpoint Source Implementation Grants
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

GREENE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2008



**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
 FOR THE YEAR ENDED DECEMBER 31, 2008
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Homestead Info 562-5039/5625
Real Estate Valuations 562-5072/5073
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 26, 2009

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, 2008. Under the guidance and leadership of all of the elected officials and the county administrator, Greene County was in sound financial position in 2008.

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, 2008. 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 of the effort set forth by the elected officials, department heads and employees of Greene County. Without their efforts, completing the CAFR would not be possible. I especially wish to recognize the following people for their exceptional and dedicated work on this project:

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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Main Office/License	937-562-5065
Homestead Info	562-5039/5625
Real Estate Valuations	562-5072/5073
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 26, 2009

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

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2008. The CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. This report provides the taxpayers of Greene County with comprehensive financial data in a format that enables them to gain a thorough understanding of the County's financial status. It assists County officials in management decisions and allows financial statement users and the general public to compare Greene County's financial position and its results of operations with those of similar governmental entities.

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

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, the Management Discussion and Analysis can be found on 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 421 square miles. The County is divided into twelve townships and has seven cities and six villages within its boundaries.

The County has only those powers, and powers incidental thereto, conferred upon it by Ohio statutes. A three-member Board of County Commissioners (The Board) is elected at large. The Board's three members are elected to 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. 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 Domestic Relations Court Judge, the Probate Court Judge, and the Juvenile Court Judge are all elected to six-year terms. The County is served by the Second District Court of Appeals headquartered in Dayton, Ohio.

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

ECONOMIC CONDITION AND OUTLOOK

During 2008, Greene County continued its 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.

New construction has increased the County's property tax base by an average of 2.8% per year over the past ten years. In 2008, new construction amounted to \$89 million, of this \$45 million was residential development and \$41 million was commercial development. The residential development continues to occur throughout the County including some areas which were previously agricultural. Commercial 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; the Greene Town Center, a 900,000 square foot shopping and entertainment project in Beavercreek, and numerous restaurants, specialty shops, national retailers and professional office space all along the I-675 corridor.

While development in the western portion of the County continues to bring commercial and residential growth, the eastern portion of the County has maintained its agricultural roots. The County consists of nearly 244,000 acres of which 178,000 remain agricultural. This provides Greene County with diversity that cannot be seen in many counties in Ohio.

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

Wright-Patterson Air Force Base (WPAFB) is one of the largest, most diverse and organizationally complex Air Force installations. Past, present and future are inextricably linked here, from the pioneering flights of the Wright brothers to the development of today's most advanced aircraft and aerial systems. Missions for the base's more than 60 units vary from acquisition and logistics management, to research and development, advanced education, flight operations, and a vast array of other activities. WPAFB is by far the largest employer in the County. Their demand for technical skills has helped support the colleges and universities in Greene County. WPAFB employs nearly 25,000 military and civilian workers, but has also spurred local contractors working in high tech fields that help support development projects at the Air Force base.

Additional jobs will be coming to the area due to expansion at the base as the results of the most recent Base Realignment and Closure (BRAC) study. As a result of changes brought about by BRAC, WPAFB will receive an additional 1,200 military and civilian positions on the base. The additional units will support missions in the areas of aerospace medicine research, human performance and sensors research. Approximately \$332 million in construction and renovation will take place to prepare facilities for new missions. The WPAFB will become the home of Centers of Excellence for Human Performance and Sensors Research. Construction and transition activities at WPAFB will continue through 2011.

The State's economy continues to struggle, and Greene County has not been immune to these struggles however, the expansion at WPAFB has helped minimize the negative impact of the deteriorating industrial base on the County's economy. The County's unemployment rate jumped 1% in 2008 to 6.2% compared with that of the prior year. According to the Greene County Department of Development at least 109 Greene County businesses have shown growth in either sales, new capital investment and/or new employment during 2008.

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

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

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

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 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 Board of County Commissioners. 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 105% 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, 2008. 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, 2007. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such CAFR must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Greene County has received a Certificate of Achievement for the last twenty-two consecutive years (fiscal years ended 1986 - 2007). 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, 2008**

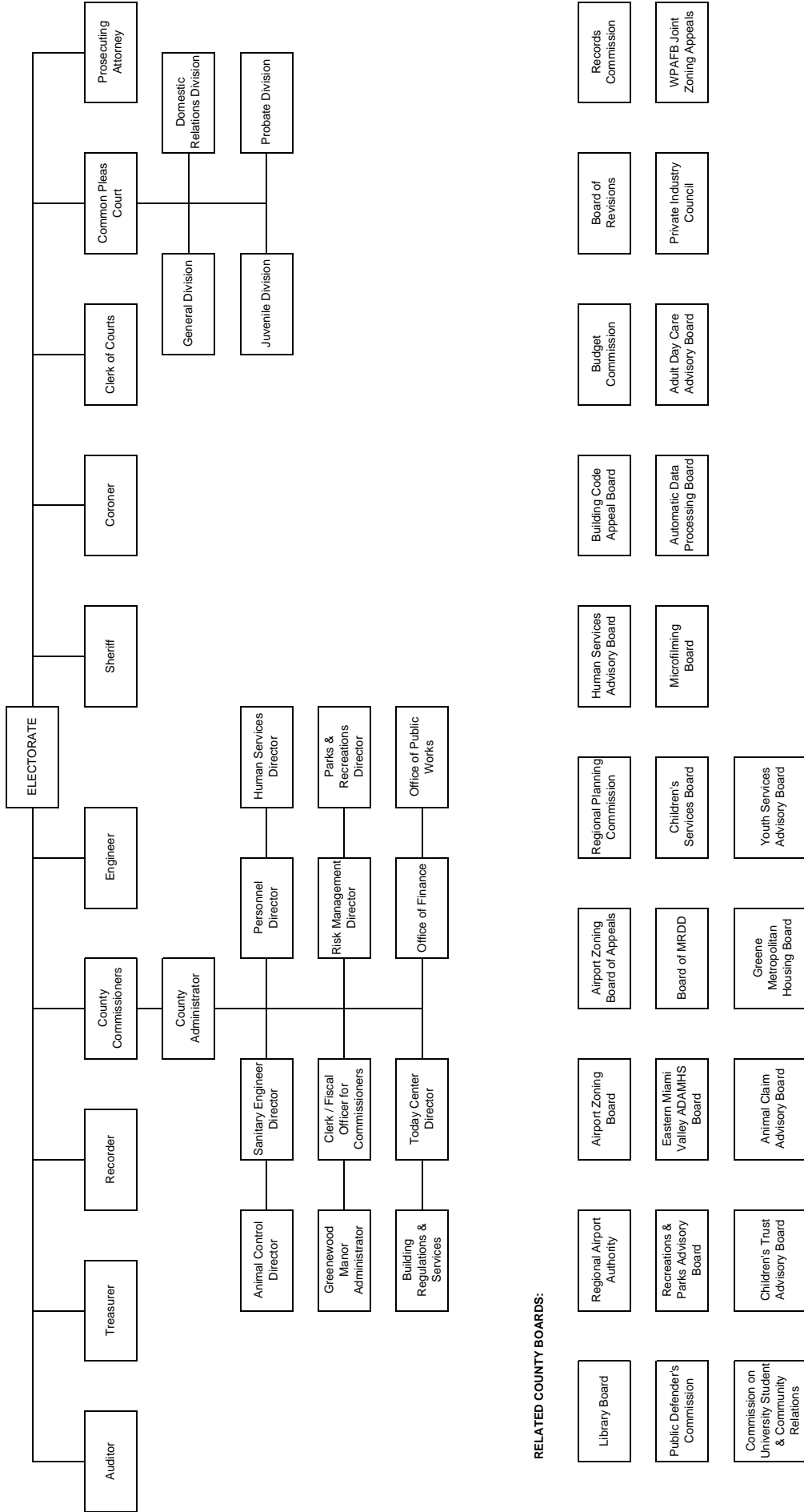
County Elected Officials:

Alan G. Anderson President Commission
Richard G. Perales Commissioner
Marilyn J. Reid Commissioner
Luwanna A. Delaney Auditor
James W. Schmidt Treasurer
Stephen K. Haller Prosecutor
Terri A. Mazur Clerk of Courts
Kevin L. Sharrett Coroner
Gene C. Fischer Sheriff
Eric C. Sears Recorder
Robert N. Geyer Engineer

Common Pleas Court Judges:

General Division	Hon. 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

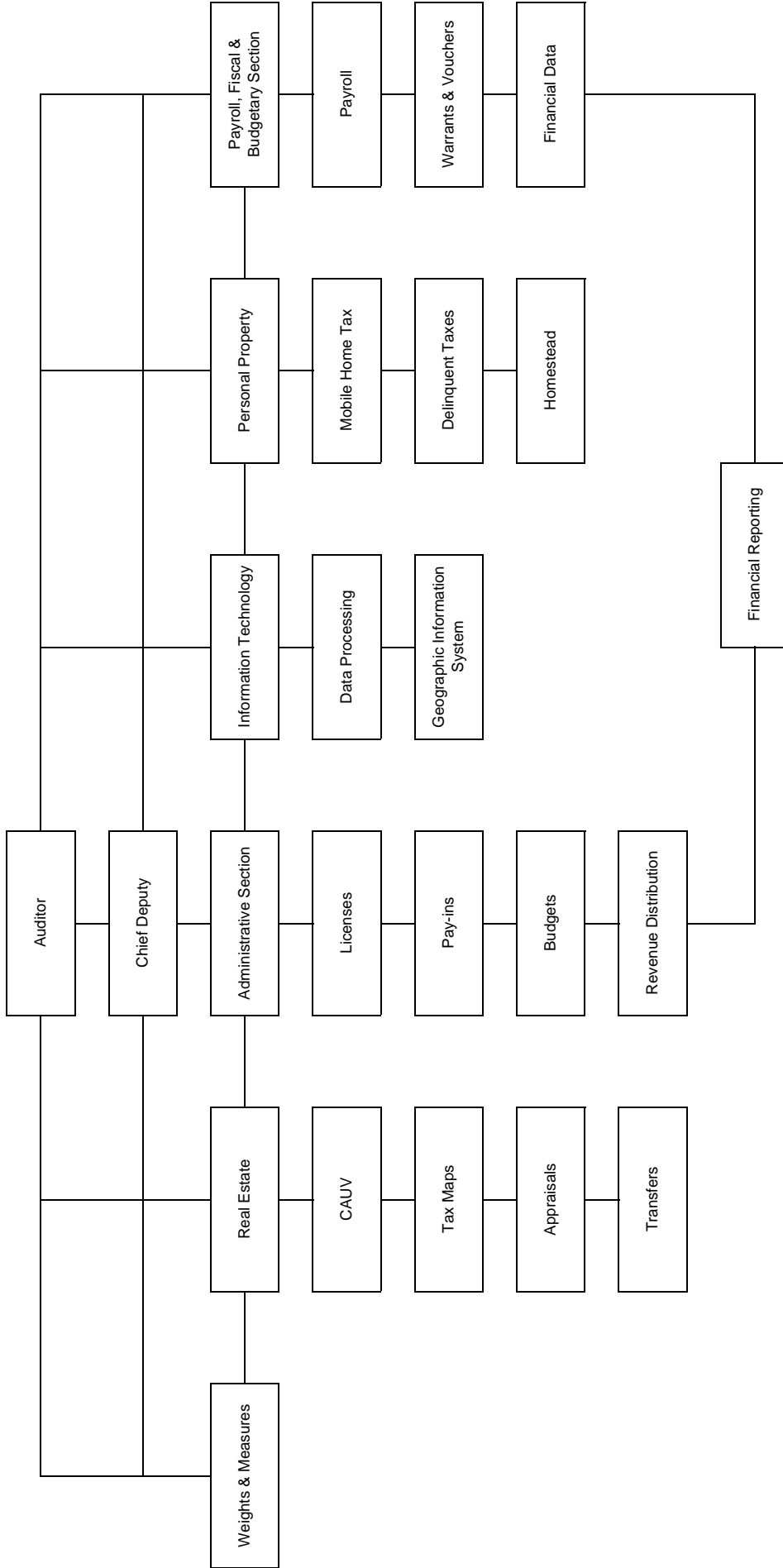
GREENE COUNTY ORGANIZATIONAL CHART



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	Records Commission
Public Defenders Commission	Recreations & Parks Advisory Board	Airport Zoning Board	Board of MRDD	Children's Services Board	Microfilming Board	Automatic Data Processing Board	Adult Day Care Advisory Board	WPAFB Joint Zoning Appeals
Commission on University Student & Community Relations	Children's Trust Advisory Board	Animal Claim Advisory Board	Greene Metropolitan Housing Board	Youth Services Advisory Board			Private Industry Council	

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, 2007

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.

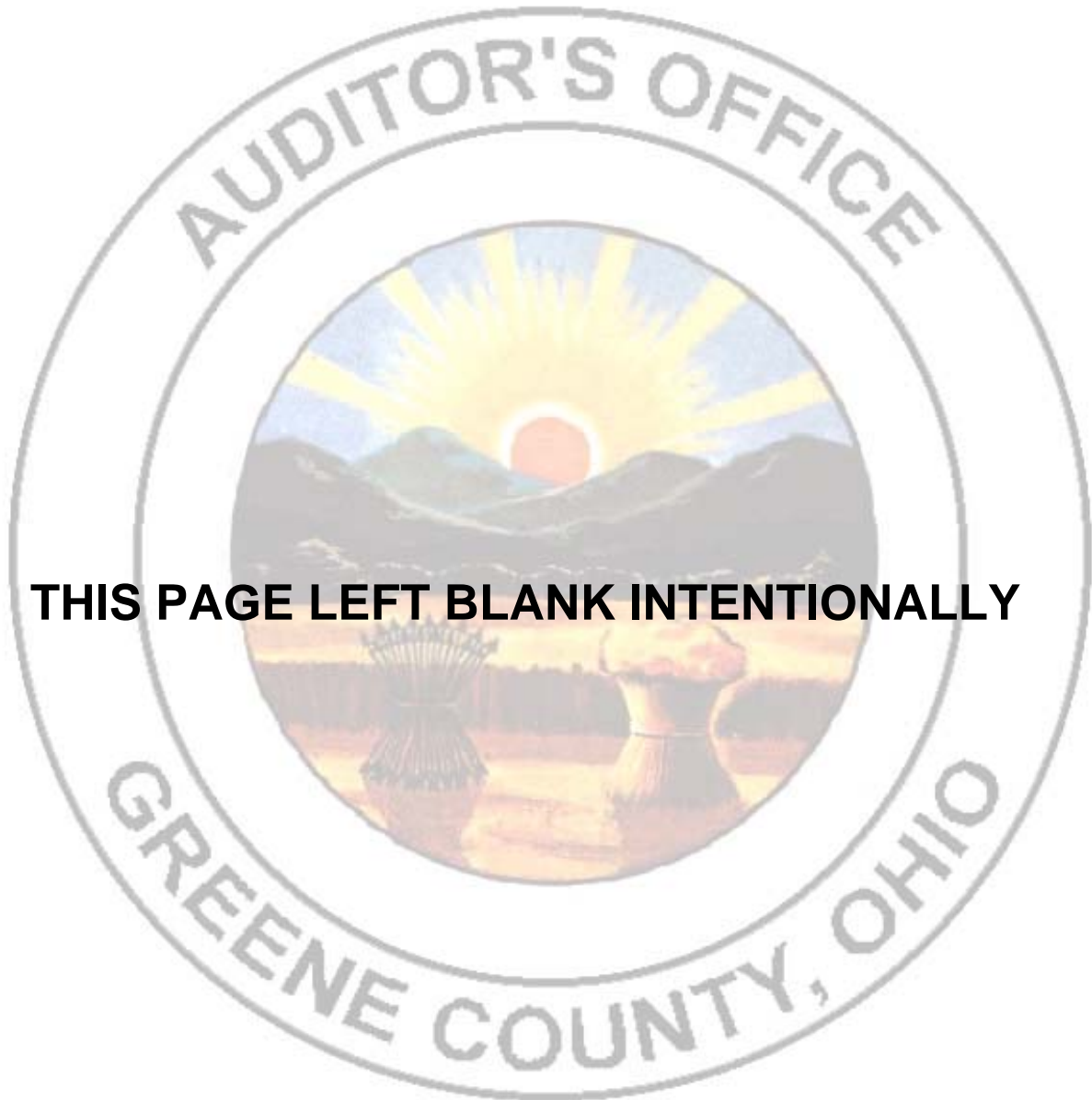


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President

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Executive Director



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Ohio (the County), as of and for the year ended December 31, 2008, 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 represent 56.2 percent of assets, 54.4 percent of net assets and 89.5 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 Homecroft, Inc. and Greene, Inc., on the report of other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. 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 reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Ohio, as of December 31, 2008, 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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2009, 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 and the report of other auditors, 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.



Mary Taylor, CPA
Auditor of State

June 26, 2009

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2008**

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, 2008. 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 - 9 of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at December 31, 2008, by \$298,758,144. Of this amount, \$24,419,683 may be used to meet the County's ongoing obligations to citizens and creditors.
- The net assets of the governmental activities increased .5% while the business type activities increased 5.8%.
- The revenue of the governmental activities increased \$2 million from the amounts reported in 2007. Of this \$2 million, program revenues increased \$4.5 million while general revenues decreased \$2.5 million from amounts reported in the prior year. During this same period, governmental activities' expenses increased \$8 million or 6.9%.
- In the business-type activities revenues decreased \$.5 million all of which was the result of a decrease in general revenues. During this time expenses increased \$2.7 million or 11.8%.
- As of December 31, 2008, the County's governmental funds reported combined ending fund balances of \$56.6 million, an increase of \$8.2 million in comparison with the prior year. Of the ending fund balance \$52.1 million is available for spending at the County's discretion.
- At the end of the current fiscal year, unreserved/undesignated fund balance in the general fund was \$9.7 million a decrease of nearly \$1.3 million.
- Operating revenues in the County's governmental fund financial statements increased \$1.4 million or 1.1% more than they had been in the previous year, while operating expenditures increased \$8.7 million or 7.4% of what had been expended in 2007.
- The County's outstanding debt decreased by \$1.7 million or 5% in governmental activities and increased \$24.0 million or 14.5% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in .8% higher than they were budgeted and expenditures were 96.8% of the amounts budgeted.

Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include not only the County itself (known as the primary government), but also a legally separate airport authority and two separate nonprofit organizations that provide jobs and housing for

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2008
(Continued)

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.

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 forty 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.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2008
(Continued)**

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.

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

The balances reported in last year's financial report have been restated to reflect a prior period adjustment for grant monies sent directly to a jointly governed organization by the State of Ohio on the County's behalf. The adjustments and their impact on the financial statements are further described in Note S.

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 \$298,758,144 as of December 31, 2008.

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

	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Current and Other Assets	\$116,584	\$114,393	\$36,206	\$35,117	\$152,790	\$149,510
Capital Assets	162,134	161,497	273,299	244,266	435,433	405,763
Total Assets	278,718	275,890	309,505	279,383	588,223	555,273
Long-term Liabilities Outstanding	24,905	25,516	176,371	152,765	201,276	178,281
Other Liabilities	63,643	61,192	24,546	23,951	88,189	85,143
Total Liabilities	88,548	86,708	200,917	176,716	289,465	263,424
Invested in Capital Assets, Net of Related Debt	140,719	142,737	83,331	77,296	224,050	220,033
Restricted	46,698	47,595	3,591	926	50,289	48,521
Unrestricted	2,753	(1,150)	21,666	24,445	24,419	23,295
Total Net Assets	<u>\$ 190,170</u>	<u>\$ 189,182</u>	<u>\$ 108,588</u>	<u>\$ 102,667</u>	<u>\$ 298,758</u>	<u>\$ 291,849</u>

By far the largest portion of the County's net assets, 74%, 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.

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2008
(Continued)

An additional portion of the County's net assets are resources that are subject to external restriction on how they may be used. The remaining balance is unrestricted net assets and may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2008, the County is able to report positive balances in all three categories of total net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

For governmental activities, total assets increased approximately \$2.8 million or 1%. This increase in assets included a \$1.3 million increase in Taxes Receivable as a result of a reappraisal of all real property in the County for tax year 2008 which will be first collected in calendar year 2009. Due from other governments also saw an increase of \$1.4 million which was primarily the result of grants obtained by the County for road and bridge projects within the County which have yet to be completed. The increases in both Taxes Receivable and Due from Other Governments resulted in an increase of \$2.3 million in Deferred Revenue. Overall liabilities in governmental activities increased \$1.8 million.

For business-type activities, net assets increased \$5.9 million during 2008. The increase was the result of capital acquisitions and related financing. Capital Assets increased \$29 million while debt obligations increased \$24 million. Both capital assets and debt activity will be discussed later in the Management's Discussion and Analysis.

Analysis of the County's Operations: The table below provides a summary of the County's operations for 2007 and 2008. The County's financial position improved for both governmental and business-type activities. Some of the more significant changes included:

- Operating Grants and Contributions and expenses for Public Works and Health increased \$1.5 million and \$1.3 million respectively. The increases in Public Works were the result of the County Engineer's Office being awarded grants for several road and bridge projects. The increase in Health was primarily the result of grant monies received by the Board of Mental Retardation and Developmental Disabilities.
- The cut in interest rates resulted in a \$1.2 million decrease in Investment Earnings, but it also assisted, along with a reduction in the amount of bond anticipation notes outstanding, in reducing the interest and fiscal charges by approximately \$1.1 million.
- Expenses in several other functions also saw increases due primarily to capital projects during the year. These projects included a new roof for the County Courthouse (Legislative & Executive), a new jail management system for the Sheriff's Office (Public Safety) and renovation of the Ledbetter Road building which houses many of the Health and Human Services functions of the County.
- Both property tax and income tax saw slight declines in 2008. Property taxes declined more than \$1 million due to the elimination of tangible personal property tax. The State of Ohio is currently reimbursing local governments for revenue lost due to the phase out of this tax, but reimbursement will begin to phase out in 2010. The reduction in sales tax income amounted to approximately \$160,000 and is considered a product of the economy.
- Within the Business-type activities, sewer expenditures increased more than \$2.6 million. This increase occurred primarily in contractual services which increased \$1.6 million in the sewer fund as a result of expenditures made related to the upkeep of the sewer facilities which did not add value to or extend the useful life of the facility.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2008
(Continued)**

GREENE COUNTY'S CHANGES IN NET ASSETS

(Expressed in Thousands of Dollars)

	Governmental		Business-type		Total	
	2008	2007	2008	2007	2008	2007
REVENUES:						
Program Revenues:						
Charges for Services	\$ 20,215	\$ 19,739	\$ 26,678	\$ 26,254	\$ 46,893	\$ 45,993
Operating Grants/Contributions	40,041	36,619	0	0	40,041	36,619
Capital Grants/Contributions	680	122	3,426	3,797	4,106	3,919
General Revenues:						
Property Taxes	30,280	31,548	0	0	30,280	31,548
Sales Tax	20,948	21,107	0	0	20,948	21,107
Other Taxes	864	751	0	0	864	751
Unrestricted Grants	5,187	4,961	0	0	5,187	4,961
Interest	4,406	5,593	58	159	4,464	5,752
Other	2,328	2,564	635	1,079	2,963	3,643
Total Revenues	124,949	123,004	30,797	31,289	155,746	154,293
EXPENSES:						
Legislative and Executive	19,548	18,216	0	0	19,548	18,216
Judicial	8,114	7,767	0	0	8,114	7,767
Public Safety	22,211	21,031	0	0	22,211	21,031
Public Works	10,698	8,615	0	0	10,698	8,615
Health	20,792	18,671	0	0	20,792	18,671
Human Services	35,130	33,846	0	0	35,130	33,846
Conservation and Recreation	3,334	2,890	0	0	3,334	2,890
Economic Development	1,978	1,690	0	0	1,978	1,690
Interest and Fiscal Charges	1,660	2,733	0	0	1,660	2,733
Water	0	0	8,604	8,563	8,604	8,563
Sewer	0	0	16,768	14,141	16,768	14,141
Total Expenses	123,465	115,459	25,372	22,704	148,837	138,163
Change in Net Assets Before Transfers	1,484	7,545	5,425	8,585	6,909	16,130
Transfers	(496)	(545)	496	545	0	0
Change in Net Assets	988	7,000	5,921	9,130	6,909	16,130
Net Assets January 1 (restated)	189,182	182,182	102,667	93,537	291,849	275,719
Net Assets December 31	\$190,170	\$189,182	\$108,588	\$102,667	\$298,758	\$ 291,849

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2008
(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 \$56.6 million, an increase of \$8.2 million in comparison with the prior year. Of this, \$52.1 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 \$4.3 million committed to liquidate encumbrances of the prior period and \$98,777 for restricted usage in the County's permanent fund. In addition, the County has designated \$2 million of the unreserved fund balance for budget stabilization.

The general fund is the chief operating fund of the County. As of December 31, 2008, the general fund reported \$9.7 million in unreserved balance and a \$12.1 million in total fund balance. This is a decrease of \$1.4 million from amounts reported in the prior year. There were no significant changes in assets reported in the general fund, however, liabilities increased \$1.8 million in 2008. This increase was the result of an increase in accrued wages and benefits due to timing related to wages earned but unpaid at year end and an increase in Deferred Revenue due primarily to an increase in property taxes receivable due to the reappraisal of all properties in tax year 2008 which will be first collected in 2009.

The only significant changes occurring within the General Fund revenues occurred in Investment Earnings which decreased \$1.1 million due primarily to decreases in the interest rate. Under Ohio Revised Code all interest earnings are credited to the General Fund unless specific authorization exists to post interest to other funds.

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

- Board of Mental Retardation and Developmental Disabilities saw an increase in its expenditures of \$1.8 million. This was the direct result of additional staff being hired and additional contracts being entered into to provide services to eligible individuals. Some of these expanded services include monies used to purchase and maintain properties used to provide living facilities for eligible individuals. Pooled Cash and Cash Equivalents and Fund Balance increased approximately \$2.3 million. These increases were the result of a levy which first took effect in 2006 which brings in more money than what the current need is for this fund. As the demand and cost for these services increase in the future, the fund balance will be depleted.
- Motor Vehicle Road and Bridge saw increases in Due from Other Governments, Deferred Revenue, Intergovernmental Revenue and Public Works Expenditures due to grants received to complete various road and bridge projects in the County.

Proprietary Funds: The County's two major proprietary funds, the water fund and the sewer fund, both had increases in net assets during the current period. These funds also comprise all of the County's business type activities. Operating revenues were relatively unchanged from 2007, while operating expenses increased 11%. Even with this increase in expenditures the proprietary funds were able to report \$9.4 million in operating income. The most significant changes in the proprietary fund Statement of Net Assets revolved around capital assets and debt obligations which will be discussed later in the Management's Discussion and Analysis. As discussed previously contractual services in the Sewer fund increased \$1.6 million in 2008 due to maintenance expenses which did not meet the capitalization criteria.

General Fund Budgetary Highlights: The County made numerous revisions to the original appropriations approved by the County Commissioners. However, only a few of these changes involved the General Fund. During the year, net adjustments to the original budgeted appropriations were less than \$100,000.

The County's budgeted revenue increased 4.9% as a result of greater than expected revenues than were forecast in the original budget. Actual revenue came in .8% higher than the final budgeted amount. The underspending of appropriations and having revenues and other sources come in higher than expected resulted in the general fund's financial position being \$1.9 million better than projected for the year on the budgetary basis. The County spent 96.7% of the amount appropriated in the general fund during 2008.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2008
(Continued)**

Capital Assets:

	Capital Assets at Year-end					
	Net of Accumulated Depreciation					
	(Expressed in Thousands of Dollars)					
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Land	\$ 2,510	\$ 2,510	\$ 2,093	\$ 2,093	\$ 4,603	\$ 4,603
Infrastructure	129,495	127,959	0	0	129,495	127,959
Construction in Progress	0	0	76,615	91,883	76,615	91,883
Buildings and Improvements	26,309	27,082	8,621	8,906	34,930	35,988
Improvement Other Than Building	0	0	184,726	139,966	184,726	139,966
Furniture, Fixtures and Equipment	3,820	3,946	1,244	1,418	5,064	5,364
Total	<u>\$ 162,134</u>	<u>\$ 161,497</u>	<u>\$ 273,299</u>	<u>\$ 244,266</u>	<u>\$ 435,433</u>	<u>\$ 405,763</u>

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 2008, the County Engineer budgeted \$3,017,035 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$3,111,703.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being excellent, to evaluate all County bridges. It is the policy of the Greene County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of five or more. The most recent assessment found that 97% of the County bridges have a General Appraisal Rating of five or better. Several of those bridges rated below five are covered bridges, which are registered historical landmarks and therefore cannot be removed or improved to increase the bridge rating. For 2008, the County Engineer budgeted \$40,000 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$25,618.

During the year, the County's land and infrastructure remained relatively unchanged. Infrastructure increased 1.5 million due to the replacement of six bridges. Business-type Activities saw capital assets increase \$29 million. This was the result of completion of upgrades to the Sugarcreek Waste Water Treatment System which also resulted in the increase in Ohio Water Development Authority (OWDA) Debt. During 2008, the County also completed some of the upgrades to the North West Regional Water System. This resulted in an increase in General Obligation Bonds in the Business-type Activities.

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, 2008
(Continued)**

Debt:

Outstanding Debt at Year-end

(Expressed in Thousands of Dollars)

	Governmental Activities		Business-type Activities		Totals	
	2008	2007	2008	2007	2008	2007
General Obligation Bonds	\$ 10,175	\$ 10,720	\$ 10,945	\$ 6,290	\$ 21,120	\$ 17,010
Revenue Bonds	0	0	9,364	12,706	9,364	12,706
OWDA Related Debt	0	0	59,005	35,290	59,005	35,290
Bond Anticipation Notes	11,331	12,015	7,180	7,287	18,511	19,302
Special Assessment Bonds	140	210	4,349	3,710	4,489	3,920
Refunding Bonds	10,500	10,906	99,106	100,661	109,606	111,567
Total	\$ 32,146	\$ 33,851	\$ 189,949	\$ 165,944	\$ 222,095	\$ 199,795

In Business-type activities the County issued \$4.91 million in General Obligation bonds for completion of the North West Regional Water System. The County also obtained several Ohio Water Development Authority (OWDA) loans for various water and waste water projects in the Beaver Creek and Sugar Creek areas. The most significant of which was completion of upgrades to the Sugar Creek Wastewater Treatment System.

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 2009 are \$4.4 million less than those appearing in the final budget for 2008. Due to the current economic climate, the County has limited appropriations to 47% of the amount actually expended in 2008. The Board of County Commissioners plan to review the County's financial position in June of 2009 to determine the final appropriations for 2009.

As a result of the current economic climate most revenues are expected to decline slightly especially sales tax revenue and revenue related to the transfer and filing of real estate information. In addition, interest income is expected to continue to decline as interest rates continue to be lowered and the cash balance of the County is expected to decline. The County has taken steps to reduce expenditures in 2009 and further cuts could be necessary. There has been no discussion of any tax increases and with state cuts on the horizon further reductions in grants which are used to provide services are expected.

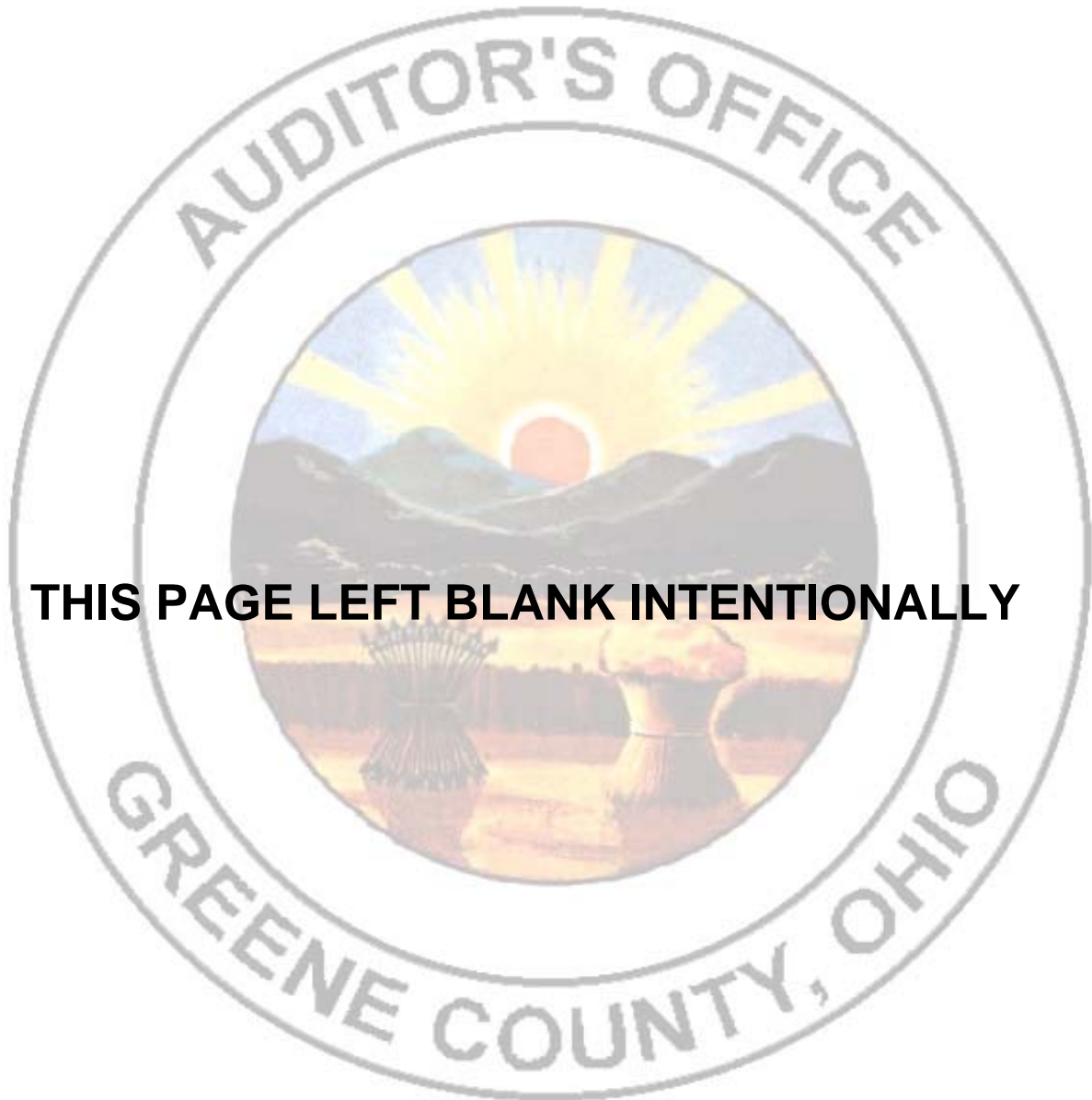
The County's business-type activities are projected to operate at roughly the same level realized in 2008. As new construction has slowed, no significant changes in the customer base are expected allowing both operating revenues and expenditures to remain relatively stable.

Subsequent Events

Since December 31, 2008, the County has issued additional debt. The County has issued \$19,730,000 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, 2008

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$61,049,450	\$6,914,473	\$67,963,923	\$3,709,501
Deposits with Segregated Accounts.....	99,068	2,000,407	2,099,475	2,321
Investments.....	-	-	-	1,041,860
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	39,721,647	-	39,721,647	-
Accounts.....	962,426	2,724,426	3,686,852	287,926
Special Assessments.....	149,510	8,025,504	8,175,014	-
Accrued Interest.....	672,719	-	672,719	-
Due From Component Unit.....	44	-	44	-
Internal Balances.....	(26,435)	26,435	-	-
Due From Other Governments.....	13,955,905	223,134	14,179,039	494,999
Prepayments.....	-	137,725	137,725	34,760
Inventory: Materials and Supplies.....	-	939,865	939,865	-
Other Assets.....	-	-	-	11,762
Unamortized Bond Issue Costs.....	-	3,296,964	3,296,964	-
Restricted Assets: Pooled Cash and Cash Equivalents.....	-	11,917,011	11,917,011	-
Capital Assets (Net of Accumulated Depreciation).....	30,128,823	194,591,433	224,720,256	7,740,416
Capital Assets Not Being Depreciated.....	132,005,092	78,708,049	210,713,141	1,512,368
TOTAL ASSETS.....	278,718,249	309,505,426	588,223,675	14,835,913
LIABILITIES:				
Accounts Payable.....	2,615,374	360,215	2,975,589	27,066
Accrued Wages and Benefits.....	4,758,987	460,574	5,219,561	29,743
Due to Other Governments.....	15,000	-	15,000	-
Deferred Revenue.....	43,140,391	8,245,496	51,385,887	1,253,712
Accrued Interest Payable.....	193,922	624,773	818,695	-
Bond Anticipation Notes.....	491,000	-	491,000	50,000
Other Liabilities.....	-	-	-	12,577
Payable from Restricted Assets:				
Current Portion of Revenue Bonds.....	-	2,298,608	2,298,608	-
Matured General Obligation Bonds.....	-	5,000	5,000	-
Matured General Obligation Bond Interest.....	-	5,981	5,981	-
Construction Contracts.....	-	630,993	630,993	-
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.....	12,428,505	11,882,708	24,311,213	45,914
Due In More Than One Year.....	24,904,688	176,371,319	201,276,007	427,617
TOTAL LIABILITIES.....	88,547,867	200,917,664	289,465,531	1,846,629
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	140,718,891	83,330,821	224,049,712	8,728,042
Restricted for:				
Legislative & Executive.....	6,283,685	-	6,283,685	-
Judicial.....	180,245	-	180,245	-
Public Safety.....	2,366,436	-	2,366,436	-
Public Works.....	12,588,413	-	12,588,413	-
Health.....	18,756,305	-	18,756,305	-
Human Services.....	4,927,372	-	4,927,372	-
Conservation & Recreation.....	411,239	-	411,239	-
Community & Economic Development.....	1,085,724	-	1,085,724	-
Debt Service.....	-	3,590,553	3,590,553	-
Permanent Fund Nonexpendable Restricted Net Assets....	98,777	-	98,777	-
Unrestricted.....	2,753,295	21,666,388	24,419,683	4,261,242
TOTAL NET ASSETS.....	\$190,170,382	\$108,587,762	\$298,758,144	\$12,989,284

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, 2008**

Functions/Programs	Program Revenues			Net <Expense> Revenue and Changes in Net Assets			Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Total
					Governmental Activities	Business-type Activities		
Primary Government								
Governmental Activities:								
Legislative and Executive.....	\$ 19,548,303	\$ 6,767,162	\$ 922,178	\$ 11,459	\$ (11,847,504)	\$ -	\$ -	
Judicial.....	8,114,030	1,533,601	660,188	-	(5,920,241)	-	(5,920,241)	
Public Safety.....	22,210,966	2,688,928	3,842,340	-	(15,679,698)	-	(15,679,698)	
Public Works.....	10,698,264	1,695,440	8,499,563	547,921	44,660	-	44,660	
Health.....	20,792,068	844,363	5,204,998	-	(14,742,707)	-	(14,742,707)	
Human Services.....	35,129,875	6,217,525	20,486,125	-	(8,426,225)	-	(8,426,225)	
Conservation and Recreation.....	3,333,810	468,360	131,595	-	(2,733,855)	-	(2,733,855)	
Community and Economic Development.....	1,978,360	-	293,705	120,683	(1,563,972)	-	(1,563,972)	
Interest and Fiscal Charges.....	1,659,682	-	-	-	(1,659,682)	-	(1,659,682)	
Total Governmental Activities.....	123,465,358	20,215,379	40,040,692	680,063	(62,529,224)	-	(62,529,224)	
Business-type Activities:								
Water.....	8,603,573	9,946,060	-	1,374,842	-	2,717,329	2,717,329	
Sewer.....	16,768,071	16,731,932	-	2,050,733	-	2,014,594	2,014,594	
Total Business-type Activities.....	25,371,644	26,677,992	-	3,425,575	-	4,731,923	4,731,923	
Total Primary Government.....	\$ 148,837,002	\$ 46,893,371	\$ 40,040,692	\$ 4,105,638	\$ (62,529,224)	\$ 4,731,923	\$ (57,797,301)	
Total Component Units.....	\$ 4,060,177	\$ 1,905,846	\$ 2,391,580	\$ 139,009	\$ -	\$ -	\$ 376,258	
General Revenues:								
Taxes:								
Property taxes, levied for general purposes.....					\$ 6,216,680	\$ -	\$ 6,216,680	
Property taxes, levied for road and bridge maintenance.....					760,469	-	760,469	
Property taxes, levied for community mental health services.....					3,688,743	-	3,688,743	
Property taxes, levied for children's services.....					2,897,920	-	2,897,920	
Property taxes, levied for mental retardation services.....					10,124,155	-	10,124,155	
Property taxes, levied for county hospital services.....					2,890,480	-	2,890,480	
Property taxes, levied for senior citizen services.....					2,238,441	-	2,238,441	
Property taxes, levied for debt retirement.....					1,463,752	-	1,463,752	
County hotel lodging tax.....					864,013	-	864,013	
Sales taxes.....					20,947,815	-	20,947,815	
Grants and contributions not restricted to a specific program.....					5,186,823	-	5,186,823	
Investment earnings.....					4,405,699	58,264	4,463,963	
Other revenue.....					2,328,369	634,620	2,962,989	
Transfers.....					(496,142)	496,142	-	
Total general revenues and transfers.....					63,517,217	1,189,026	64,706,243	
Change in net assets.....					987,993	5,920,949	6,908,942	
Net assets - beginning (Restated).....					189,182,389	102,666,813	291,849,202	
Net assets - ending.....					\$ 190,170,382	\$ 108,587,762	\$ 298,758,144	

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

**GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2008**

	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.....	\$ 10,257,737	\$ 1,253,043	\$ 18,124,562	\$ 8,744,284	\$ 3,570,878	\$ 15,309,386	\$ 57,259,890
Deposits in Segregated Accounts.....	-	-	-	-	-	99,068	99,068
Receivables (Net of Allowances for Uncollectibles)							
Taxes.....	13,290,078	-	12,088,362	880,692	3,499,453	9,963,062	39,721,647
Accounts.....	330,621	-	1,612	55,939	4,080	569,382	961,634
Special Assessments.....	-	-	-	-	-	-	149,510
Accrued Interest.....	633,324	-	-	38,716	-	679	672,719
Due from Other Funds.....	88,188	-	-	-	-	-	88,188
Due from Component Unit.....	44	-	-	-	-	-	44
Interfund Receivable.....	30,000	-	-	-	-	-	-
Due from Other Governments.....	2,601,415	2,857,377	713,956	5,391,661	433,227	1,958,269	13,955,905
Total Assets.....	\$ 27,231,407	\$ 4,110,420	\$ 30,928,492	\$ 15,111,292	\$ 7,507,638	\$ 28,153,405	\$ 113,042,654
LIABILITIES AND FUND BALANCES:							
Liabilities:							
Accounts Payable.....	\$ 381,067	\$ 911,685	\$ 89,832	\$ 95,471	\$ 311,774	\$ 316,081	\$ 2,105,910
Accrued Wages and Benefits.....	2,477,100	303,390	564,484	196,614	373,229	844,170	4,758,987
Due to Other Funds.....	-	6,839	2,623	18,404	202	55,495	83,563
Due to Other Governments.....	-	-	-	-	-	15,000	15,000
Deferred Revenue.....	12,142,439	3,093,502	12,780,933	4,963,487	3,693,406	12,157,567	48,831,334
Accrued Interest Payable.....	13,628	-	-	-	-	58,057	71,685
Interfund Payable.....	-	-	-	-	-	134,049	134,049
Bond Anticipation Notes.....	101,000	-	-	-	-	390,000	491,000
Total Liabilities.....	15,115,234	4,315,416	13,437,872	5,273,976	4,378,611	13,970,419	56,491,528
Fund Balances:							
Reserved for:							
Encumbrances.....	387,141	97,134	501,597	468,616	1,087,602	1,798,506	4,340,596
Permanent Fund.....	-	-	-	-	-	98,777	98,777
Unreserved/Designated for Budget Stabilization.....	2,000,000	-	-	-	-	-	2,000,000
Unreserved/Undesignated reported in:							
General Fund.....	9,729,032	-	-	-	-	-	9,729,032
Special Revenue Funds.....	-	(302,130)	16,989,023	9,368,700	2,041,425	12,034,425	40,131,443
Debt Service.....	-	-	-	-	-	(14,875)	(14,875)
Capital Projects Funds.....	-	(204,996)	17,490,620	9,837,316	3,129,027	266,153	266,153
Total Fund Balances.....	12,116,173	(204,996)	17,490,620	9,837,316	3,129,027	14,182,986	56,551,126
Total Liabilities and Fund Balances.....	\$ 27,231,407	\$ 4,110,420	\$ 30,928,492	\$ 15,111,292	\$ 7,507,638	\$ 28,153,405	

Amounts reported for governmental activities in the Statement of Net Assets are different because:
Internal service funds are used by the County to charge the costs of providing health care insurance to County employees. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets..... 3,249,833
Long term debts are not due and payable in the current period and, therefore, are not reported as a fund liability..... (31,230,000)
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..... 513,513
The unamortized premium on the refunding of debt is not recognized in the current period and, therefore, is not reported as a fund liability..... (938,537)
Accrued interest on bonds are not due and payable in the current period and, therefore, are not reported as a fund liability..... (122,237)
Accrued compensated absences obligations are not due and payable in the current period and, therefore, are not reported as a fund liability..... (5,678,169)
The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods..... 5,690,938
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds..... 162,133,915
Net assets of governmental activities..... \$ 190,170,382

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, 2008

	General	Department of Health and Human Services	Board of Mental Retardation & Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Other Governmental Funds	Total Governmental Funds
REVENUES:							
Taxes.....	\$ 28,653,742	-	\$ 10,124,155	\$ 760,469	\$ 2,897,920	\$ 9,776,906	\$ 52,213,192
Charges for Services.....	5,594,813	-	211,896	294,216	101,193	12,075,964	18,278,082
Licenses and Permits.....	959,400	-	-	-	-	133,734	1,093,134
Fines and Forfeitures.....	533,628	-	-	195,314	-	35,209	764,151
Intergovernmental Revenues.....	5,531,296	13,438,029	4,370,493	8,558,907	5,093,620	8,163,011	45,155,356
Special Assessments.....	11,459	-	-	34,548	-	513,373	559,380
Investment Earnings.....	4,103,721	-	-	168,805	-	133,173	4,405,699
Other Revenue.....	838,325	9,435	20,260	128,278	45,502	1,507,666	2,549,466
Total Revenues.....	46,226,384	13,447,464	14,726,804	10,140,537	8,138,235	32,339,036	125,018,460
EXPENDITURES:							
Current:							
General Government:							
Legislative and Executive.....	16,291,106	-	-	-	-	2,613,466	18,904,572
Judicial.....	7,307,071	-	-	-	-	606,242	7,913,313
Public Safety.....	15,991,343	-	-	-	-	5,680,321	21,671,664
Public Works.....	845,387	-	-	10,343,427	-	887,079	12,075,893
Health.....	199,419	-	12,485,007	-	-	8,068,033	20,752,459
Human Services.....	811,988	13,958,541	-	-	9,235,449	11,215,395	35,221,373
Conservation and Recreation.....	2,749,699	-	-	-	-	263,480	3,013,179
Community and Economic Development.....	547,149	-	-	-	-	1,385,167	1,932,316
Capital Outlay.....	-	-	-	-	-	809,973	809,973
Debt Service:							
Principal Retirement.....	690,000	-	-	-	-	2,625,000	3,315,000
Interest and Fiscal Charges.....	22,530	-	-	-	-	1,612,843	1,635,373
Total Expenditures.....	45,455,692	13,958,541	12,485,007	10,343,427	9,235,449	35,766,999	127,245,115
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	770,692	(511,077)	2,241,797	(202,890)	(1,097,214)	(3,427,963)	(2,226,655)
OTHER FINANCING SOURCES (USES):							
Sales of Capital Assets.....	20,859	84	-	-	-	729	21,672
Long Term Bond Anticipation Notes Issued.....	589,000	-	-	-	-	10,251,000	10,840,000
Transfers In.....	171,827	410,272	-	-	-	2,392,860	2,974,959
Transfers Out.....	(2,991,540)	-	-	(56,471)	-	(405,573)	(3,453,584)
Total Other Financing Sources (Uses).....	(2,209,854)	410,356	-	(56,471)	-	12,239,016	10,383,047
Net Change in Fund Balance.....	(1,439,162)	(100,721)	2,241,797	(259,361)	(1,097,214)	8,811,053	8,156,392
Fund Balance (Deficit) at the Beginning of the Year (Restated).....	13,555,335	(104,275)	15,248,823	10,096,677	4,226,241	5,371,933	48,394,734
Fund Balance (Deficit) at the End of the Year.....	\$ 12,116,173	\$ (204,996)	\$ 17,490,620	\$ 9,837,316	\$ 3,129,027	\$ 14,182,986	\$ 56,551,126

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, 2008

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

Net change in fund balances - total governmental funds (page 29).....	\$ 8,156,392
The net revenue of certain activities of the internal service fund is reported with governmental activities.....	402,004
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.....	(485,040)
The issuance of long-term notes provides current financial resources to government funds, but has no effect on net assets.....	(8,825,000)
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net assets.....	1,055,000
The amortization of a loss on the refunding of debt or the premium on the issuance of debt do not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds.....	(33,700)
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.....	9,391
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.....	72,152
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements.....	(1,541,848)
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.....	2,314,503
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>(135,861)</u>
Change in net assets of governmental activities (page 27).....	<u><u>\$ 987,993</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, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 28,146,407	\$ 28,918,270	\$ 28,790,973	\$ (127,297)
Charges for Services.....	4,408,027	4,615,357	4,395,818	(219,539)
Licenses and Permits.....	967,750	967,750	959,400	(8,350)
Fines and Forfeitures.....	487,400	487,400	469,146	(18,254)
Intergovernmental.....	5,320,392	5,535,892	5,477,564	(58,328)
Special Assessments.....	-	11,459	11,459	-
Investment Earnings.....	3,480,223	3,823,481	3,783,237	(40,244)
Other.....	2,495,149	3,160,181	4,017,900	857,719
Total Revenues.....	45,305,348	47,519,790	47,905,497	385,707
Expenditures:				
General Government:				
Legislative and Executive.....	18,204,936	18,133,367	17,340,855	792,512
Judicial.....	7,257,238	7,407,151	7,257,756	149,395
Public Safety.....	16,235,822	16,202,322	15,889,483	312,839
Public Works.....	1,075,695	1,075,695	997,870	77,825
Health.....	254,503	275,153	201,553	73,600
Human Services.....	795,972	798,972	791,916	7,056
Conservation and Recreation.....	2,826,872	2,826,872	2,705,111	121,761
Community and Economic Development.....	577,051	588,659	573,578	15,081
Debt Service:				
Principal Retirement.....	765,000	765,000	765,000	-
Interest and Fiscal Charges.....	32,266	32,266	32,266	-
Total Expenditures.....	48,025,355	48,105,457	46,555,388	1,550,069
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(2,720,007)	(585,667)	1,350,109	1,935,776
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	8,000	8,000	20,859	12,859
Proceeds from Issue of Notes.....	712,500	692,062	690,000	(2,062)
Transfers In.....	-	543,521	418,880	(124,641)
Transfers Out.....	(3,541,252)	(3,685,411)	(3,508,649)	176,762
Advances In.....	200,300	213,438	67,268	(146,170)
Advances Out.....	(300)	(35,412)	(35,412)	-
Total Other Financing Sources / (Uses).....	(2,620,752)	(2,263,802)	(2,347,054)	(83,252)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(5,340,759)	(2,849,469)	(996,945)	1,852,524
Fund Balance (Deficit) at Beginning of Year.....	9,575,863	9,575,863	9,575,863	-
Prior Year Encumbrances Appropriated.....	654,300	654,300	654,300	-
Fund Balance (Deficit) at End of Year.....	\$ 4,889,404	\$ 7,380,694	\$ 9,233,218	\$ 1,852,524

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, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 12,800,000	\$ 12,178,549	\$ 12,139,337	\$ (39,212)
Other.....	2,650	907,160	1,049,982	142,822
Total Revenues.....	12,802,650	13,085,709	13,189,319	103,610
Expenditures:				
Human Services.....	14,999,253	15,282,236	14,843,114	439,122
Total Expenditures.....	14,999,253	15,282,236	14,843,114	439,122
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(2,196,603)	(2,196,527)	(1,653,795)	542,732
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	150	150	84	(66)
Transfers In.....	-	-	410,272	410,272
Total Other Financing Sources / (Uses).....	150	150	410,356	410,206
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(2,196,453)	(2,196,377)	(1,243,439)	952,938
Fund Balance (Deficit) at Beginning of Year.....	2,032,675	2,032,675	2,032,675	-
Prior Year Encumbrances Appropriated.....	163,778	163,778	163,778	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ 76</u>	<u>\$ 953,014</u>	<u>\$ 952,938</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, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 9,728,259	\$ 9,978,854	\$ 10,149,390	\$ 170,536
Charges for Services.....	279,423	279,423	211,896	(67,527)
Intergovernmental.....	4,115,013	4,115,013	4,377,215	262,202
Other.....	435	435	18,648	18,213
Total Revenues.....	14,123,130	14,373,725	14,757,149	383,424
Expenditures:				
Health.....	15,268,736	15,408,268	12,919,858	2,488,410
Total Expenditures.....	15,268,736	15,408,268	12,919,858	2,488,410
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,145,606)	(1,034,543)	1,837,291	2,871,834
Fund Balance (Deficit) at Beginning of Year (Restated).....	14,639,800	14,639,800	14,639,800	-
Prior Year Encumbrances Appropriated.....	794,857	794,857	794,857	-
Fund Balance (Deficit) at End of Year.....	\$ 14,289,051	\$ 14,400,114	\$ 17,271,948	\$ 2,871,834

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, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 710,850	\$ 793,125	\$ 766,224	\$ (26,901)
Charges for Services.....	200,000	224,419	318,719	94,300
Fines and Forfeitures.....	180,000	180,000	195,314	15,314
Intergovernmental.....	8,873,011	9,265,970	8,519,502	(746,468)
Special Assessments.....	30,326	35,067	35,067	-
Investment Earnings.....	200,000	200,000	173,480	(26,520)
Other.....	20,000	118,941	128,278	9,337
Total Revenues.....	10,214,187	10,817,522	10,136,584	(680,938)
Expenditures:				
Public Works.....	11,934,165	12,244,824	10,845,067	1,399,757
Total Expenditures.....	11,934,165	12,244,824	10,845,067	1,399,757
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,719,978)	(1,427,302)	(708,483)	718,819
Other Financing Sources / (Uses):				
Transfers Out.....	(60,000)	(60,000)	(56,471)	3,529
Advances In.....	200,000	-	-	-
Total Other Financing Sources / (Uses).....	140,000	(60,000)	(56,471)	3,529
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,579,978)	(1,487,302)	(764,954)	722,348
Fund Balance (Deficit) at Beginning of Year.....	8,555,077	8,555,077	8,555,077	-
Prior Year Encumbrances Appropriated.....	344,566	344,566	344,566	-
Fund Balance (Deficit) at End of Year.....	\$ 7,319,665	\$ 7,412,341	\$ 8,134,689	\$ 722,348

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, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,811,650	\$ 2,939,026	\$ 2,899,825	\$ (39,201)
Charges for Services.....	80,000	80,000	102,613	22,613
Intergovernmental.....	4,768,850	4,768,850	5,358,852	590,002
Other.....	13,000	13,000	45,532	32,532
Total Revenues.....	7,673,500	7,800,876	8,406,822	605,946
Expenditures:				
Human Services.....	11,776,375	11,776,375	10,282,288	1,494,087
Total Expenditures.....	11,776,375	11,776,375	10,282,288	1,494,087
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(4,102,875)	(3,975,499)	(1,875,466)	2,100,033
Fund Balance (Deficit) at Beginning of Year.....	2,939,569	2,939,569	2,939,569	-
Prior Year Encumbrances Appropriated.....	1,172,447	1,172,447	1,172,447	-
Fund Balance (Deficit) at End of Year.....	\$ 9,141	\$ 136,517	\$ 2,236,550	\$ 2,100,033

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

**GREENE COUNTY, OHIO
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2008**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
ASSETS:				
Current Assets:				
Pooled Cash and Cash Equivalents	\$ 2,284,325	\$ 4,630,148	\$ 6,914,473	\$ 3,789,560
Deposits with Segregated Accounts.....	724,042	1,276,365	2,000,407	-
Accounts Receivable (Net of Allowances for Uncollectibles).....	1,055,052	1,669,379	2,724,431	792
Special Assessments Receivable.....	2,304,826	5,720,678	8,025,504	-
Due From Other Governments.....	-	223,134	223,134	-
Prepaid Expenses.....	47,396	90,329	137,725	-
Inventory: Materials and Supplies.....	659,077	280,788	939,865	-
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	8,896,515	3,020,496	11,917,011	-
Total Current Assets.....	<u>15,971,233</u>	<u>16,911,317</u>	<u>32,882,550</u>	<u>3,790,352</u>
Noncurrent Assets:				
Unamortized Bond Issue Costs.....	776,328	2,520,636	3,296,964	-
Capital Assets (Net of Accumulated Depreciation).....	75,993,751	197,305,731	273,299,482	-
Total Noncurrent Assets.....	<u>76,770,079</u>	<u>199,826,367</u>	<u>276,596,446</u>	<u>-</u>
Total Assets.....	<u>92,741,312</u>	<u>216,737,684</u>	<u>309,478,996</u>	<u>3,790,352</u>
LIABILITIES:				
Current Liabilities:				
Accounts Payable.....	188,341	171,873	360,214	509,465
Accrued Wages & Benefits.....	480,793	583,755	1,064,548	-
Due to Other Funds.....	1,635	2,990	4,625	-
Deferred Revenue.....	2,303,417	5,942,079	8,245,496	-
Accrued Interest Payable.....	217,162	407,611	624,773	-
Current Portion of General Obligation Bonds.....	280,000	135,000	415,000	-
Current Portion of Refunding Bonds.....	1,187,656	1,535,966	2,723,622	-
Current Portion of OWDA Loans.....	426,674	591,163	1,017,837	-
Current Portion of Special Assessment Bonds with Governmental Commitment.....	185,877	310,123	496,000	-
Current Liabilities Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	505,000	1,793,608	2,298,608	-
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.....	365,872	265,121	630,993	-
Total Current Liabilities.....	<u>6,174,587</u>	<u>11,750,107</u>	<u>17,924,694</u>	<u>509,465</u>
Long-Term Liabilities: (Net of Current Portions)				
Bond Anticipation Notes.....	7,180,000	-	7,180,000	-
OWDA Construction Commitments.....	967,472	45,455,399	46,422,871	-
General Obligation Bonds.....	8,900,000	1,630,000	10,530,000	-
Revenue Bonds.....	1,075,000	5,990,000	7,065,000	-
Refunding Bonds.....	22,252,551	74,129,990	96,382,541	-
OWDA Loans.....	458,673	11,105,509	11,564,182	-
Special Assessment Bonds with Governmental Commitment.....	1,536,452	2,316,548	3,853,000	-
Total Long-Term Liabilities.....	<u>42,370,148</u>	<u>140,627,446</u>	<u>182,997,594</u>	<u>-</u>
Total Liabilities.....	<u>48,544,735</u>	<u>152,377,553</u>	<u>200,922,288</u>	<u>509,465</u>
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	31,023,396	52,307,425	83,330,821	-
Restricted for Debt Service.....	2,210,970	1,379,583	3,590,553	-
Unrestricted.....	10,962,211	10,673,123	21,635,334	3,280,887
Total Net Assets.....	<u>\$ 44,196,577</u>	<u>\$ 64,360,131</u>	<u>108,556,708</u>	<u>\$ 3,280,887</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds...			31,054	
Total Net Assets of Business-type Activities.....			<u>\$ 108,587,762</u>	

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
OPERATING REVENUES:				
Charges for Services.....	\$ 9,946,060	\$ 16,731,932	\$ 26,677,992	\$ 11,112,292
Other Revenue.....	247,264	387,363	634,627	1,238
Total Operating Revenues.....	10,193,324	17,119,295	27,312,619	11,113,530
OPERATING EXPENSES:				
Personal Services.....	2,317,491	3,288,644	5,606,135	-
Materials and Supplies.....	1,853,340	2,578,999	4,432,339	-
Contractual Services.....	469,586	1,689,124	2,158,710	10,765,594
Depreciation.....	1,890,695	3,540,906	5,431,601	-
Other Expenses.....	151,866	91,204	243,070	-
Total Operating Expenses.....	6,682,978	11,188,877	17,871,855	10,765,594
Operating Income / (Loss).....	3,510,346	5,930,418	9,440,764	347,936
NONOPERATING REVENUES (EXPENSES):				
Intergovernmental.....	-	754,923	754,923	-
Investment Income.....	37,444	20,820	58,264	-
Special Assessments.....	226,623	552,742	779,365	-
Interest Expense and Fiscal Charges.....	(1,901,016)	(5,554,600)	(7,455,616)	-
Gain (Loss) from Disposal from Capital Assets.....	1,997	2,741	4,738	-
Total Nonoperating Revenues (Expenses).....	(1,634,952)	(4,223,374)	(5,858,326)	-
Income (Loss) Before Contributions and Transfers....	1,875,394	1,707,044	3,582,438	347,936
Capital Contributions.....	1,148,219	743,068	1,891,287	-
Transfers In.....	169,474	334,452	503,926	5,151
Transfers Out.....	(5,588)	(2,197)	(7,785)	-
Changes in Net Assets.....	3,187,499	2,782,367	5,969,866	353,087
Total Net Assets at the Beginning of the Year.....	41,009,078	61,577,764	2,927,800	2,927,800
Total Net Assets at the End of the Year.....	\$ 44,196,577	\$ 64,360,131	\$ 3,280,887	\$ 3,280,887
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds....			(48,917)	
Change in Net Assets of Business-type Activities.....			\$ 5,920,949	

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, 2008

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
Cash flows from operating activities:				
Cash received from charges for services.....	\$ 9,942,569	\$ 16,782,644	\$ 26,725,213	\$ 11,112,387
Cash received from other operating revenue.....	247,264	387,363	634,627	446
Cash payments for personal services.....	(2,450,338)	(3,273,288)	(5,723,626)	-
Cash payments for materials and supplies.....	(1,905,699)	(2,655,534)	(4,561,233)	-
Cash payments for contract services.....	(485,601)	(1,708,863)	(2,194,464)	(11,036,965)
Cash payments for other expenses.....	(152,980)	(99,733)	(252,713)	-
Net cash provided by operating activities.....	5,195,215	9,432,589	14,627,804	75,868
Cash flows from noncapital financing activities:				
Transfers in from other funds.....	169,474	334,452	503,926	5,151
Transfers out to other funds.....	(5,588)	(2,197)	(7,785)	-
Net cash provided by noncapital financing activities.....	163,886	332,255	496,141	5,151
Cash flows from capital and related financing activities:				
Cash received from intergovernmental revenue.....	-	754,923	754,923	-
Proceeds of debt issuance.....	15,699,000	998,000	16,697,000	-
Proceeds of sale of capital assets.....	1,997	2,741	4,738	-
Special assessments received.....	225,822	553,951	779,773	-
Interest payments on capital financing.....	(1,992,875)	(5,400,911)	(7,393,786)	-
Acquisition of capital assets.....	(5,864,432)	(1,253,569)	(7,118,001)	-
Note and bond retirement.....	(11,821,158)	(5,854,476)	(17,675,634)	-
Net cash used for capital and related financing activities.....	(3,751,646)	(10,199,341)	(13,950,987)	-
Cash flows from investing activities:				
Interest on cash equivalents.....	24,720	-	24,720	-
Net cash provided by investing activities.....	24,720	-	24,720	-
Net increase (decrease) in cash and cash equivalents.....	1,632,175	(434,497)	1,197,678	81,019
Cash and cash equivalents at beginning of year.....	10,272,707	9,361,506	19,634,213	3,708,541
Cash and cash equivalents at end of year.....	\$ 11,904,882	\$ 8,927,009	\$ 20,831,891	\$ 3,789,560
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss).....	\$ 3,510,346	\$ 5,930,418	\$ 9,440,764	\$ 347,936
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation.....	1,890,695	3,540,906	5,431,601	-
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	(3,491)	50,712	47,221	(697)
(Increase) decrease in prepayments.....	(16,876)	(22,712)	(39,588)	-
(Increase) decrease in inventory.....	(42,790)	(33,147)	(75,937)	-
Increase (decrease) in accounts payable.....	(9,822)	(48,939)	(58,761)	(271,371)
Increase (decrease) in accrued wages and benefits..	(132,847)	15,351	(117,496)	-
Net cash provided by operating activities.....	\$ 5,195,215	\$ 9,432,589	\$ 14,627,804	\$ 75,868
Reconciliation of cash and cash equivalents:				
Pooled Cash and Cash Equivalents.....	\$ 2,284,325	\$ 4,630,148	\$ 6,914,473	\$ 3,789,560
Deposits with Segregated Accounts.....	724,042	1,276,365	2,000,407	-
Restricted Pooled Cash and Cash Equivalents.....	8,896,515	3,020,496	11,917,011	-
Total Cash and Cash Equivalents.....	\$ 11,904,882	\$ 8,927,009	\$ 20,831,891	\$ 3,789,560
Non-Cash Transactions:				
Contributions from Developers.....	\$ 1,148,219	\$ 743,068	\$ 1,891,287	\$ -

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, 2008**

	<u>PRIVATE PURPOSE TRUST</u> Unclaimed Money	<u>AGENCY FUNDS</u>
Assets:		
Pooled Cash and Cash Equivalents.....	\$ 372,908	\$ 9,744,000
Deposits with Segregated Accounts.....	-	3,722,454
Taxes Levied for Other Governments.....	-	171,082,082
Total Assets.....	<u>372,908</u>	<u>184,548,536</u>
Liabilities:		
Payroll Withholding.....	-	50,574
Due to Other Governments.....	-	175,954,712
Other Liabilities.....	-	8,543,250
Total Liabilities.....	<u>-</u>	<u>184,548,536</u>
Net Assets:		
Held in Trust.....	<u>\$ 372,908</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, 2008**

	PRIVATE PURPOSE <u>TRUST</u> Unclaimed <u>Money</u>
Additions:	
Additional Unclaimed Monies.....	\$ 82,605
Total Additions.....	<u>82,605</u>
 Deductions:	
Transfers Out.....	22,667
Monies Claimed.....	<u>15,114</u>
Total Deductions.....	<u>37,781</u>
Changes in Net Assets.....	44,824
Net Assets at the Beginning of the Year.....	<u>328,084</u>
Net Assets at the End of the Year.....	<u><u>\$ 372,908</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, 2008**

	Homecroft Inc.	Greene Inc.	Regional Airport Authority	Total
Assets:				
Cash and Cash Equivalents.....	\$ 214,058	\$ 2,794,507	\$ 700,936	\$ 3,709,501
Deposits with Segregated Accounts.....	2,321	-	-	2,321
Investments.....	-	1,041,860	-	1,041,860
Accounts Receivable.....	21,343	266,583	-	287,926
Prepaid Expenses.....	-	34,760	-	34,760
Due From Other Governments.....	-	-	494,999	494,999
Capital Assets (Net of Accumulated Depreciation).....	2,188,633	407,847	5,143,936	7,740,416
Capital Assets Not Being Depreciated....	530,162	830,322	151,884	1,512,368
Other Assets.....	10,762	1,000	-	11,762
Total Assets.....	<u>2,967,279</u>	<u>5,376,879</u>	<u>6,491,755</u>	<u>14,835,913</u>
Liabilities:				
Accounts Payable.....	10,022	3,623	13,421	27,066
Accrued Payroll.....	-	29,743	-	29,743
Bond Anticipation Notes.....	-	-	50,000	50,000
Mortgage Notes Payable - Current.....	45,914	-	-	45,914
Mortgage Notes Payable - Net Current Portion.....	427,617	-	-	427,617
Deferred Revenue.....	762,339	-	491,373	1,253,712
Other Liabilities.....	-	-	12,577	12,577
Total Liabilities.....	<u>1,245,892</u>	<u>33,366</u>	<u>567,371</u>	<u>1,846,629</u>
Net Assets:				
Invested in Capital Assets Net of Related Debt.....	2,245,265	1,238,168	5,244,609	8,728,042
Unrestricted.....	(523,878)	4,105,345	679,775	4,261,242
Total Net Assets.....	<u>\$ 1,721,387</u>	<u>\$ 5,343,513</u>	<u>\$ 5,924,384</u>	<u>\$ 12,989,284</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, 2008

	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.....	\$ 476,241	\$ 143,720	\$ 448,805	\$ -	\$ 116,284	\$ -	\$ -	\$ 116,284
Greene, Inc.....	3,052,560	1,639,445	1,746,298	-	-	333,183	-	333,183
Regional Airport Authority.....	531,376	122,681	196,477	139,009	-	-	(73,209)	(73,209)
Total Component Units.....	\$ 4,060,177	\$ 1,905,846	\$ 2,391,580	\$ 139,009	\$ 116,284	\$ 333,183	\$ (73,209)	\$ 376,258
General Revenues:								
Investment Earnings.....					138	(5,813)	10,469	4,794
Other Revenue.....					67,571	7,360	6,301	81,232
Total General Revenues.....					67,709	1,547	16,770	86,026
Change in Net Assets.....					183,993	334,730	(56,439)	462,284
Net assets - beginning.....					1,537,394	5,008,783	5,980,823	12,527,000
Net assets - ending.....					\$ 1,721,387	\$ 5,343,513	\$ 5,924,384	\$ 12,989,284

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2008

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. The Greene County Board of Mental Retardation and Developmental Disabilities provides Homecroft with operating grants. Based on the significant services and resources provided by the County to Homecroft and Homecroft's sole purpose to provide housing assistance to retarded and disabled adults of Greene County, it is the County's position that exclusion could result in misleading financial data. Therefore, Homecroft is included as a discretely presented component unit of the County. Homecroft has a fiscal year ending December 31. Homecroft is fiscally dependent on Greene County.

Greene, Inc.: Greene, Inc. is a nonprofit corporation organized for the purpose of providing employment for the 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. The Greene County Board of Mental Retardation and Developmental Disabilities provides staff salaries, transportation and certain equipment to Greene, Inc. Based on the significant services and resources provided by the County to Greene, Inc. and Greene, Inc. sole purpose of providing assistance to retarded and disabled adults of Greene County, it is the County's position that exclusion could result in misleading financial data. Therefore, Greene Inc. is included as a discretely presented component unit of Greene County. Greene, Inc. has a fiscal year ending December 31. Greene, Inc. is fiscally dependent on Greene County.

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. In addition, the County provides operating monies for the Authority to allow it to continue its operations and has issued debt on behalf of the Authority. 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 2008, the County did not contribute any money to the Park District.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2008
(CONTINUED)

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 2008.

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 2008, the County paid the Transit Board \$1,721,486 for services provided under this contract.

Metropolitan Housing Authority - Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court, and Board of County Commissioners appoint one board member each. The County provided the Housing Authority with \$68,593 in 2008. This amount represented rent payments made on behalf of qualifying individuals.

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 activities, report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from its component units for which the primary government is financially accountable.

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

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

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2008
(CONTINUED)

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 programs that benefit disadvantaged youth in the County.

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

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

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

Additionally, the government reports the following fund types:

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

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: payroll, undivided tax, political subdivision and other agency funds. These funds include monies held by the County which are due to other individuals, agencies or governments.

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2008
(CONTINUED)

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.

Budgetary Accounting and Control: Under Ohio Law, the Board of County Commissioners must adopt an appropriation budget by January 1 of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1, for all funds except Fiduciary Fund types. Each County department prepares an original budget that is approved by the Board of County Commissioners. All modifications to the original budget must be requested by departmental management and approved by the Board of County Commissioners throughout the year. The original budget and all budgetary amendments and supplemental appropriations necessary during 2008 are included in the final budget amounts presented in the budget to actual comparisons.

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

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

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

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

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

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2008. 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 1940. 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, 2008.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2008
(CONTINUED)

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

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

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

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

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

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

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

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

Capitalization of Interest: The County's policy is to capitalize net interest cost on Enterprise Fund construction projects until substantial completion of the project. For 2008 net interest cost capitalized on construction projects for Enterprise Funds was \$280,631.

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.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2008
(CONTINUED)

Deferred Revenue: Deferred Revenue consists of unearned revenue and unavailable revenue. Unearned revenue is reported as Deferred Revenue to the extent that the earnings process has not been completed. Unearned revenue is found using both the accrual and the modified accrual basis of accounting.

Unavailable revenue occurs when revenue has been earned, but the revenue is not available to finance expenditures of the current fiscal year. This type of Deferred Revenue is unique to governmental funds which use the modified accrual basis of accounting.

On the Balance Sheet for Governmental Funds, \$5,690,943 of the Deferred Revenue reported is comprised of unavailable revenue.

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 are accounted for and reported in the Debt Service Funds for governmental activities and in the water and sewer funds, as appropriate. Capital improvements financed by special assessments are accounted for and reported in the governmental or business-type activities column based on the purpose of the assessments. 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, 2008 is \$81,473.

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

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

Interest Income: Per the ORC, the County has specified the funds to receive an allocation of interest earnings. In 2008, interest revenue credited to the General Fund amounted to \$4,103,721, including \$3,726,675 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$168,805. Other non-major governmental funds earned \$133,173 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

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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 \$2 million 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 \$18,410,524, 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 \$21,187,937. Both the book and bank balances include \$1,000,000 in certificates of deposit.

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. Protection of the County's deposits may be provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the County Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution. Of the bank balances totaling \$21,187,937, \$3,369,497 was insured by FDIC. The remaining balance of \$17,818,440 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 repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2% and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;

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(CONTINUED)

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, 2008, the County had the following investments:

Investment Type	Carrying and Fair Value	Investment Maturities			% of Portfolio
		Less than One Year	One to Two Years	Two to Three Years	
Repurchase Agreements	\$ 7,626,688	\$ 7,626,688	\$ 0	\$ 0	9.85%
Federal National Mortgage Association Notes	11,675,168	0	1,008,750	10,666,418	15.08%
Federal Home Loan Bank Notes	23,030,976	0	0	23,030,976	29.75%
Federal Home Loan Mortgage Notes	20,638,930	0	0	20,638,930	26.66%
Federal Farm Credit Bank Notes	10,265,951	0	0	10,265,951	13.27%
STAROhio	4,171,534	4,171,534	0	0	5.39%
Total Investments	\$ 77,409,247	\$ 11,798,222	\$ 1,008,750	\$ 64,602,275	100.00%

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

Credit risk: The Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes, Federal Farm Credit Bank Notes and Federal Home Loan Bank Notes carry a rating of 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, Federal Farm Credit Bank Notes and Federal Home Loan Bank Notes are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty's trust department or agent but not in the County's name. In order

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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(CONTINUED)

to mitigate this risk, the County's investment policy requires investments by purchased only through an approved broker/dealer or institution. Further, payment for investments is made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$ 95,819,771	\$ 0
Investments:		
Federal Agency Instruments	(65,611,025)	65,611,025
STAR Ohio	(4,171,534)	4,171,534
Repurchase Agreement	(7,626,688)	7,626,688
GASB Statement No. 3	\$ 18,410,524	\$ 77,409,247

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, 2008, discretely presented component units held demand deposits with a carrying value of \$3,711,822. The bank balances totaled \$3,770,595. Of the bank balances, \$3,170,081 was insured by FDIC. The remaining balance of \$600,514 was uncollateralized.

Investments: At of December 31, 2008, Greene, Inc. was the only component unit to have investments, they were as follows:

Investment Type	Fair Value	% of Investments	Maturity	Rating Standard and Poor / Moodys
U.S. Agencies	\$458,699	44.03%	1-3 Years	A-1 / P-1
Annuities	65,479	6.28%	Less than 1 year	A-1 / P-1
Money Market	209,347	20.09%	Less than 1 year	A-1 / P-1
Mutual Funds	308,335	29.60%	Less than 1 year	A-1 / P-1
Total	\$1,041,860	100.00%		

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

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

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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 purchase their investments only through an approved broker/dealer or institution.

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

NOTE C -- INTERFUND TRANSACTIONS:

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

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

Interfund receivables and payables balances on the fund financial statements as of December 31, 2008 follow:

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General	\$ 88,188	\$ 0
Department of Health and Human Services	0	6,839
Board of Mental Retardation & Developmental Disabilities	0	2,623
Motor Vehicle, Road and Bridge	0	18,404
Children Services Board	0	202
Other Governmental Funds	0	55,495
Total Governmental Activities	88,188	83,563
Proprietary Funds:		
Water	0	1,635
Sewer	0	2,990
Total Proprietary Funds	0	4,625
Total Due To/From Other Funds - All Funds	\$ 88,188	\$ 88,188

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

	Interfund Receivable	Interfund Payable
Governmental Funds:		
General	\$ 30,000	\$ 0
Other Governmental Funds	104,049	134,049
Total Interfund Receivable/Payable	\$ 134,049	\$ 134,049

NOTE D -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2008 was as follows:

Governmental Activities:

	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 2,509,680	\$ 0	\$ 0	\$ 2,509,680
Infrastructure	127,959,374	1,636,107	(100,069)	129,495,412
Total Capital Assets, Not Being Depreciated	130,469,054	1,636,107	(100,069)	132,005,092
Capital Assets, Being Depreciated:				
Buildings, Structures and Improvements	36,924,431	0	0	36,924,431
Equipment, Furniture and Fixtures	9,677,400	678,396	(299,877)	10,055,919
Total Capital Assets Being Depreciated	46,601,831	678,396	(299,877)	46,980,350
Accumulated Depreciation:				
Buildings, Structures and Improvements	(9,842,669)	(773,091)	0	(10,615,760)
Equipment, Furniture and Fixtures	(5,731,095)	(768,757)	264,085	(6,235,767)
Total Accumulated Depreciation	(15,573,764)	(1,541,848)	264,085	(16,851,527)
Total Capital Assets, Being Depreciated, Net	31,028,067	(863,452)	(35,792)	30,128,823
Governmental Activities Capital Assets, Net	\$161,497,121	\$ 772,655	\$ (135,861)	\$ 162,133,915

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	91,882,805	32,550,511	(47,818,549)	76,614,767
Total Capital Assets, Not Being Depreciated	93,976,087	32,550,511	(47,818,549)	78,708,049

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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(CONTINUED)

	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Being Depreciated:				
Buildings, Structures and Improvements	14,218,410	0	0	14,218,410
Improvements Other Than Buildings	195,742,204	49,457,548	0	245,199,752
Equipment, Furniture and Fixtures	12,569,940	275,911	(78,340)	12,767,511
Total Capital Assets Being Depreciated	222,530,554	49,733,459	(78,340)	272,185,673
Accumulated Depreciation:				
Buildings, Structures and Improvements	(5,312,907)	(284,369)	0	(5,597,276)
Improvements Other Than Buildings	(55,776,286)	(4,697,036)	0	(60,473,322)
Equipment, Furniture and Fixtures	(11,151,786)	(450,196)	78,340	(11,523,642)
Total Accumulated Depreciation	(72,240,979)	(5,431,601)	78,340	(77,594,240)
Total Capital Assets, Being Depreciated, Net	150,289,575	44,301,858	0	194,591,433
Business-type Activities Capital Assets, Net	\$ 244,265,662	\$ 76,852,369	\$ (47,818,549)	\$ 273,299,482

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

Governmental Activities:

Legislative and Executive	\$ 226,201
Judicial	171,489
Public Safety	535,700
Public Works	387,853
Health	45,361
Human Services	85,487
Conservation and Recreation	58,283
Community and Economic Development	31,474
Total Depreciation Expense - Governmental Activities	\$ 1,541,848

Business-type Activities:

Water	\$ 1,890,695
Sewer	3,540,906
Total Depreciation Expense - Business-type Activities	\$ 5,431,601

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

DISCRETELY PRESENTED COMPONENT UNITS:

Summaries of the Component Units' capital assets as of December 31, 2008 follow:

Homecroft, Inc.:	<u>Balance January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 405,070	\$ 125,092	\$ 0	\$ 530,162
Capital Assets, Being Depreciated:				
Houses	1,654,543	538,701	0	2,193,244
Equipment, furniture and fixtures	16,463	0	0	16,463
Vehicles	16,555	0	0	16,555
Buildings - Commercial	614,872	998	0	615,870
Total Capital Assets, Being Depreciated	<u>2,302,433</u>	<u>539,699</u>	<u>0</u>	<u>2,842,132</u>
Accumulated Depreciation	<u>(546,856)</u>	<u>(106,643)</u>	<u>0</u>	<u>(653,499)</u>
Total Capital Assets, Being Depreciated, Net	<u>1,755,577</u>	<u>433,056</u>	<u>0</u>	<u>2,188,633</u>
Total Capital Assets, Net	<u>\$ 2,160,647</u>	<u>\$ 558,148</u>	<u>\$ 0</u>	<u>\$ 2,718,795</u>

Greene, Inc.:	<u>Balance January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 629,014	\$ 0	\$ 0	\$ 629,014
Construction in progress	44,684	156,624	0	201,308
Total Capital Assets, Not Being Depreciated	<u>673,698</u>	<u>156,624</u>	<u>0</u>	<u>830,322</u>
Capital Assets, Being Depreciated:				
Building Improvements	436,350	4,091	(1,990)	438,451
Machinery and equipment	1,148,891	83,258	0	1,232,149
Total Capital Assets, Being Depreciated	<u>1,585,241</u>	<u>87,349</u>	<u>(1,990)</u>	<u>1,670,600</u>
Accumulated depreciation				
Building Improvements	(274,260)	(24,852)	1,990	(297,122)
Machinery and equipment	(889,880)	(75,751)	0	(965,631)
Total Accumulated Depreciations	<u>(1,164,140)</u>	<u>(100,603)</u>	<u>1,990</u>	<u>(1,262,753)</u>
Total Capital Assets Being Depreciated, Net	<u>421,101</u>	<u>(13,254)</u>	<u>0</u>	<u>407,847</u>
Total Capital Assets, Net	<u>\$ 1,094,799</u>	<u>\$ 143,370</u>	<u>\$ 0</u>	<u>\$ 1,238,169</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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	52,200	0	(52,200)	0
Total Capital Assets, Not Being Depreciated	204,084	0	(52,200)	151,884
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	1,803,584	0	0	1,803,584
Improvements other than buildings	5,827,104	199,107	0	6,026,211
Equipment, furniture and fixtures	240,502	0	0	240,502
Total capital assets, being depreciated	7,871,190	199,107	0	8,070,297
Accumulated Depreciation	(2,579,542)	(346,819)	0	(2,926,361)
Total Capital Assets, Being Depreciated, Net	5,291,648	(147,712)	0	5,143,936
Total Capital Assets, Net	\$ 5,495,732	\$ (147,712)	\$ (52,200)	\$ 5,295,820

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, 2008, follows:

	Interest Rate	Balance 1/1/2008	Issued	Retired	Balance 12/31/08	Current
Governmental Funds:						
Ice Arena Renovations	2.75%	\$435,000	\$420,000	(\$435,000)	\$420,000	\$16,500
First Frontier Project	2.75%	230,000	220,000	(230,000)	220,000	34,500
Airport Hanger	2.75%	100,000	50,000	(100,000)	50,000	50,000
Greene Town Mall	2.60%	9,280,000	9,056,000	(9,280,000)	9,056,000	56,000
DJFS Facilities Rehab	2.75%	95,000	80,000	(95,000)	80,000	15,000
Ledbetter Rd Renovation	2.75%	150,000	125,000	(150,000)	125,000	25,000
Engineer Equipment	2.75%	750,000	600,000	(750,000)	600,000	150,000
Infrastructure	2.50%	325,000	260,000	(325,000)	260,000	63,000
Courthouse Roof	2.75%	650,000	520,000	(650,000)	520,000	81,000
Governmental Subtotal		12,015,000	11,331,000	(12,015,000)	11,331,000	491,000

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	Interest Rate	Balance 1/1/2008	Issued	Retired	Balance 12/31/08	Current
Business-Type Funds:						
NWRWS Engineering	4.25%	1,000,000	0	(1,000,000)	0	0
Water Production Well	2.75%	385,000	385,000	(770,000)	0	0
NW Regional	4.00%	425,000	0	(425,000)	0	0
NWRWS Construction	4.00%	1,650,000	0	(1,650,000)	0	0
Spring Ridge (GO)	2.75%	300,000	300,000	(600,000)	0	0
Spring Ridge (SA)	2.75%	1,000,000	1,000,000	(2,000,000)	0	0
Deerbrook Tank Painting	5.30%	592,000	592,000	(1,184,000)	0	0
Wellfield Development	5.30%	300,000	300,000	(600,000)	0	0
NWRWS Engineering	4.25%	750,000	0	(750,000)	0	0
Spring Meadow	2.75%	535,000	535,000	(1,070,000)	0	0
BWWTP Erosion Control	4.25%	350,000	0	(350,000)	0	0
Sugarcreek WWTP	2.75%	0	400,000	(400,000)	0	0
Sugarcreek Water Plan 1	2.50%	0	2,700,000	0	2,700,000	0
Sugarcreek Water Plan 2	2.50%	0	4,480,000	0	4,480,000	0
Business Type Funds		<u>7,287,000</u>	<u>10,692,000</u>	<u>(10,799,000)</u>	<u>7,180,000</u>	<u>0</u>
Grand Totals		<u>\$ 19,302,000</u>	<u>\$ 22,023,000</u>	<u>\$(22,814,000)</u>	<u>\$ 18,511,000</u>	<u>\$ 491,000</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 mature in 2009. 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, 2008, bond anticipation notes of \$50,000 are reported as fund liabilities by the Authority. The notes are payable to the County and mature within one year. The Authority paid off the notes on February 13, 2009.

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 \$29,865,000, with \$22,745,000 issued for governmental activities and \$7,120,000 issued for business-type activities. During 2008, \$4,910,000 were issued for business-type activities and no such bonds were issued for governmental activities. General obligation bonds currently outstanding are as follows:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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	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
Infrastructure	2007	4.25% to 5.0%	6,000,000
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
Water System Bonds	2008	3.00% to 5.75%	4,910,000

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

Year	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2009	\$ 630,000	\$ 974,636	\$ 415,000	\$ 483,965
2010	645,000	949,036	450,000	471,515
2011	670,000	921,874	455,000	457,228
2012	695,000	893,421	465,000	441,303
2013	315,000	378,498	500,000	424,883
2014 - 2018	1,775,000	1,670,475	2,740,000	1,814,883
2019 - 2023	1,845,000	1,211,713	2,585,000	1,166,338
2024 - 2028	2,110,000	714,213	3,030,000	503,275
2029 - 2033	1,490,000	188,100	305,000	13,725
Total	<u>\$ 10,175,000</u>	<u>\$ 7,901,966</u>	<u>\$ 10,945,000</u>	<u>\$ 5,777,115</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 \$9,538,000, with \$645,000 issued for governmental activities and \$8,893,000 issued for business-type activities. During 2008, no such bonds were issued for governmental activities and \$1,095,000 were issued for business-type activities. These bonds will be repaid from amounts levied against the property owners benefitted by the related construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide resources to cover the deficiency until other resources are received. Special assessment bonds currently outstanding are as follows:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue</u>
Governmental Activities			
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			
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
Water Improvements	2007	6.000%	20,000
Water and Sewer Improvements	2008	5.000%	1,095,000

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>
2009	\$ 60,000	\$ 6,320	\$ 496,000	\$ 213,504
2010	40,000	3,520	421,000	186,219
2011	40,000	1,760	401,000	164,415
2012	0	0	406,000	143,913
2013	0	0	321,000	123,335
2014- 2018	0	0	1,050,000	428,778
2019- 2023	0	0	830,000	212,618
2024- 2028	0	0	424,000	47,661
Total	<u>\$ 140,000</u>	<u>\$ 11,600</u>	<u>\$ 4,349,000</u>	<u>\$ 1,520,443</u>

GREENE COUNTY, OHIO
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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 \$25,021,720. During 2008, 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%	4,565,000
Sewer System	2002	1.50% - 5.0%	1,985,000
Sewer System	2007	4.0% - 5.0%	4,455,000

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

Year	Principal	Interest
2009	\$ 2,298,608	\$ 1,137,070
2010	2,065,000	561,183
2011	920,000	462,048
2012	400,000	423,048
2013	175,000	172,225
2014- 2018	995,000	748,625
2019- 2023	1,260,000	491,125
2024- 2028	1,250,000	148,500
Total	<u>\$ 9,363,608</u>	<u>\$ 4,143,824</u>

Ohio Water Development Authority (OWDA) Loans: The County has borrowed funds from the Ohio Water Development Authority (OWDA) for the acquisition and construction of water and sewer facilities related to business-type activities. The original amount of OWDA loans obtained in prior years is \$18,900,990, all of which relates to business-type activities. During 2008, no projects were finalized. There are five projects currently in process. The total amount owed as of December 31 on these five projects, \$46,422,871, is reported as OWDA Construction Commitments on the proprietary fund level statements and as a Non-current Liability Due in More Than One Year on the entity wide statements. When the County is notified by the OWDA that a project is completed, it will be reported with other completed OWDA projects. OWDA loans currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Sugarcreek WWTP 1977	1984	5.250%	\$ 2,270,498
Wastewater Treatment Plant	1989	7.510%	5,023,725
Clifton Sewer	1997	4.800%	274,998

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Shawnee Hills Sewer	2007	3.250%	5,813,772
Cedarville Sewer	2007	3.650%	5,517,997

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2009	\$ 1,017,837	\$ 483,803
2010	1,072,163	429,476
2011	636,685	371,792
2012	660,788	347,688
2013	685,832	322,645
2014- 2018	3,598,849	1,209,713
2019 - 2023	3,683,771	566,500
2024- 2028	1,226,094	44,572
Total	<u>\$ 12,582,019</u>	<u>\$ 3,776,189</u>

Advanced Refunding: The County has issued advanced refunding bonds. The issuance of these bonds replaces existing debt with new debt that has a preferable debt service requirement over the life of the new debt. The original amount of advanced refunding bonds issued in prior years is \$129,260,000, with \$13,895,000 issued for governmental activities and \$115,365,000 issued for business-type activities. During 2008, the County did not issue any new advanced refunding bonds.

	<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
Governmental Activities: Various Purpose	2007	4.00 - 5.25%	9,610,000
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
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
Business-type Activities: Water System	2007	3.75 - 5.25%	7,285,000
Business-type Activities: Sewer System	2007	3.75 - 5.00%	4,875,000

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

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(CONTINUED)

Year	Governmental Activities			
	Principal	Interest	Premium	Loss
2009	\$ 465,000	\$ 485,873	\$ 0	\$ (35,615)
2010	0	465,413	0	0
2011	0	465,413	0	0
2012	0	465,413	0	0
2013	420,000	465,413	41,018	(20,886)
2014- 2018	2,380,000	2,059,863	232,437	(118,356)
2019- 2023	2,995,000	1,457,063	292,499	(148,939)
2024- 2028	3,815,000	618,822	372,583	(189,717)
Total	<u>\$ 10,075,000</u>	<u>\$ 6,483,273</u>	<u>\$ 938,537</u>	<u>\$ (513,513)</u>

Year	Business-type Activities			
	Principal	Interest	Premium	Loss
2009	\$ 2,900,000	\$ 4,831,049	\$ 85,185	\$ (261,563)
2010	3,815,000	4,734,031	87,573	(320,185)
2011	5,145,000	4,597,379	166,908	(430,164)
2012	5,630,000	4,376,494	224,022	(462,718)
2013	6,110,000	4,131,196	254,508	(494,729)
2014 - 2018	35,085,000	16,209,059	1,464,850	(2,842,519)
2019 - 2023	31,550,000	7,600,645	1,701,481	(2,633,246)
2024 - 2028	12,520,000	1,030,070	789,778	(978,018)
Total	<u>\$102,755,000</u>	<u>\$ 47,509,923</u>	<u>\$ 4,774,305</u>	<u>\$ (8,423,142)</u>

Long term debt and other obligations of the county at December 31, 2008 consist of the following:

Governmental Activities:		Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
General Obligation Bond:						
1999	Various Purpose	\$ 740,000	\$ 0	\$ (50,000)	\$ 690,000	\$ 50,000
2002	Various Purpose	1,885,000	0	(350,000)	1,535,000	360,000
2003	Materials Center	2,095,000	0	(70,000)	2,025,000	70,000
2007	Infrastructure	6,000,000	0	(75,000)	5,925,000	150,000
Total General Obligation Bonds		10,720,000	0	(545,000)	10,175,000	630,000

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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>
Refunding Bond:						
1999	Various Purpose	905,000	0	(440,000)	465,000	465,000
	Deferred Loss	(69,315)	0	33,700	(35,615)	(35,615)
	Net Refunding Bond	835,685	0	(406,300)	429,385	429,385
2007	Various Purpose	9,610,000	0	0	9,610,000	0
	Premium	938,537	0	0	938,537	0
	Deferred Loss	(477,898)	0	0	(477,898)	0
	Net Refunding Bond	10,070,639	0	0	10,070,639	0
Total Refunding Bonds		10,906,324	0	(406,300)	10,500,024	429,385
Special Assessment Bonds with Governmental Commitment:						
1998	Road Improvement	10,000	0	(10,000)	0	0
1999	Ditch Improvement	40,000	0	(20,000)	20,000	20,000
2001	Ditch Improvement	160,000	0	(40,000)	120,000	40,000
Total Special Assessment Bonds		210,000	0	(70,000)	140,000	60,000
Total Bonds Payable		21,836,324	0	(1,021,300)	20,815,024	1,119,385
Long-term Notes Payable		2,015,000	10,840,000	(2,015,000)	10,840,000	10,840,000
Compensated Absences		5,193,127	854,454	(369,412)	5,678,169	469,120
Total Long-term Liabilities		<u>\$ 29,044,451</u>	<u>\$ 11,694,454</u>	<u>\$ (3,405,712)</u>	<u>\$ 37,333,193</u>	<u>\$ 12,428,505</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	\$ 4,395,000	\$ 0	\$ (125,000)	\$ 4,270,000	\$ 130,000
	2004 Sewer System	1,895,000	0	(130,000)	1,765,000	135,000
	2008 Water System	0	4,910,000	0	4,910,000	150,000
Total General Obligation Bonds		6,290,000	4,910,000	(255,000)	10,945,000	415,000
Refunding Bond:						
	1999 Water General Obligation	1,050,000	0	(245,000)	805,000	255,000
	Deferred Loss	(96,412)	0	22,496	(73,916)	(23,414)
	Net Refunding Bond	953,588	0	(222,504)	731,084	231,586
	2003 Sewer Revenue	10,045,000	0	(110,000)	9,935,000	110,000
	Deferred Loss	(611,442)	0	6,696	(604,746)	(6,696)
	Net Refunding Bond	9,433,558	0	(103,304)	9,330,254	103,304

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

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
2003 Sewer General Obligation	3,515,000	0	(145,000)	3,370,000	150,000
Deferred Loss	(265,011)	0	10,932	(254,079)	(11,309)
Net Refunding Bond	3,249,989	0	(134,068)	3,115,921	138,691
2004 Water Revenue	18,290,000	0	(1,015,000)	17,275,000	1,040,000
Deferred Loss	(1,922,146)	0	106,669	(1,815,477)	(109,296)
Net Refunding Bond	16,367,854	0	(908,331)	15,459,523	930,704
2005 Sewer Revenue	59,520,000	0	(170,000)	59,350,000	1,320,000
Premium on Issue	3,741,653	0	(10,687)	3,730,966	82,980
Deferred Loss	(4,915,319)	0	14,039	(4,901,280)	(109,009)
Net Refunding Bond	58,346,334	0	(166,648)	58,179,686	1,293,971
2007 Water Revenue	7,165,000	0	(20,000)	7,145,000	25,000
Premium on Issue	631,836	0	(1,764)	630,072	2,205
Deferred Loss	(526,943)	0	1,471	(525,472)	(1,839)
Net Refunding Bond	7,269,893	0	(20,293)	7,249,600	25,366
2007 Sewer Revenue	4,875,000	0	0	4,875,000	0
Premium on Issue	413,267	0	0	413,267	0
Deferred Loss	(248,172)	0	0	(248,172)	0
Net Refunding Bond	5,040,095	0	0	5,040,095	0
Total Refunding Bonds	100,661,311	0	(1,555,148)	99,106,163	2,723,622
O.W.D.A. Loans:					
1984 Wastewater Treatment	1,045,351	0	(81,999)	963,352	86,304
1989 Water Treatment Plant	1,282,216	0	(396,869)	885,347	426,674
2007 Shawnee Hills Sewer	5,697,939	0	(237,344)	5,460,595	245,120
2007 Cedarville Sewer	5,403,980	0	(234,313)	5,169,667	242,944
1997 Clifton Sewer	119,075	0	(16,017)	103,058	16,795
Total O.W.D.A. Loans	13,548,561	0	(966,542)	12,582,019	1,017,837
O.W.D.A. Construction Commitments:					
Sugarcreek WRRF Force Main	0	2,212,946		2,212,946	0
NWRWTP Expansion	0	967,472		967,472	0
Beavercreek WRRF Improvement	6,312,155	1,433,293	(138,707)	7,606,741	0

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Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
Sugarcreek WRRF Improvement	15,395,028	20,240,684		35,635,712	0
Greene County WRRSP	34,750	0	(34,750)	0	0
Total O.W.D.A. Commitments	21,741,933	24,854,395	(173,457)	46,422,871	0
Special Assessment Bonds with Governmental Commitment:					
1988 Water & Sewer Improv.	20,000	0	(20,000)	0	0
1989 Water & Sewer Improv.	175,000	0	(85,000)	90,000	90,000
1990 Water Improvements	45,000	0	(15,000)	30,000	15,000
1991 Water & Sewer Improv.	55,000	0	(15,000)	40,000	10,000
1992 Water & Sewer Improv.	370,000	0	(70,000)	300,000	75,000
1993 Water & Sewer Improv.	390,000	0	(55,000)	335,000	60,000
1994 Sewer Improvements	175,000	0	(25,000)	150,000	25,000
1995 Water & Sewer Improv.	120,000	0	(15,000)	105,000	15,000
1996 Water & Sewer Improv.	115,000	0	(15,000)	100,000	10,000
1997 Water & Sewer Improv.	290,000	0	(30,000)	260,000	30,000
1999 Water & Sewer Improv.	130,000	0	(10,000)	120,000	10,000
2003 Water & Sewer Improv.	510,000	0	(30,000)	480,000	30,000
2005 Sewer Improvements	1,295,000	0	(70,000)	1,225,000	70,000
2007 Sewer Improvements	20,000	0	(1,000)	19,000	1,000
2008 Water & Sewer Improv.	0	1,095,000	0	1,095,000	55,000
Special Assessment Bonds	3,710,000	1,095,000	(456,000)	4,349,000	496,000
Long-term Notes Payable	3,112,000	7,180,000	(3,112,000)	7,180,000	7,180,000
Compensated Absences	755,174	0	(151,200)	603,974	50,249
Subtotal for Non-Current Liabilities Due Within One Year					11,882,708
Revenue Bonds					
1993 Sewer System	655,640	0	(337,032)	318,608	318,608
1998 Sewer System	1,110,000	0	(1,110,000)	0	0
2000 Sewer System	3,365,000	0	(1,065,000)	2,300,000	1,120,000
2001 Water System	2,060,000	0	(480,000)	1,580,000	505,000
2002 Sewer System	1,060,000	0	(200,000)	860,000	205,000
2007 Sewer System	4,455,000	0	(150,000)	4,305,000	150,000
Total Revenue Bonds	12,705,640	0	(3,342,032)	9,363,608	2,298,608
Total Long-term Liabilities	\$ 162,524,619	\$ 38,039,395	\$ (10,011,379)	\$ 190,552,635	\$14,181,316

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Accrued Wages & Benefits and Compensated Absences: Upon retirement after a minimum of ten (10) years service, employees are paid between twenty-five percent (25%) and fifty percent (50%) of their accrued sick leave up to a maximum of 60 days depending on the employees' length of service. Vacation time is vested for employees after a minimum of one (1) year of service. Unused vacation may be accumulated up to three (3) years according to Ohio law. All sick leave and vacation compensation is made at the employee's current wage rate. Also included in this liability is the portion of contractually required pension contributions not paid with current expendable available financial resources. Compensated absences will be paid from the fund from which the employee is paid. This would include all major funds as well as a significant number of non-major special revenue funds presented for the County.

At December 31, 2008, liabilities totaling \$6,652,079 for Governmental activities and \$688,892 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 \$973,910 was recorded as accrued wages and benefits with the remaining \$5,678,169 recorded as a noncurrent liability, with \$469,120 being due with one year and the balance of \$5,209,049 being due in more than one year. For Business-type activities, a liability for accrued pension obligation of \$84,918 was recorded as accrued wages and benefits with the remaining \$603,974 recorded as a noncurrent liability, with \$50,249 being due with one year and the balance of \$553,725 being due in more than one year. The total liability as of December 31, 2008, stated as both a dollar amount and in hours, follows:

	Governmental Activities		Business-type Activities	
	Dollars	Hours	Dollars	Hours
Vacation	\$ 3,493,644	155,936	\$ 336,690	16,938
Sick	1,711,139	75,459	221,663	16,952
Accrued PERS	<u>473,386</u>	N/A	<u>45,621</u>	N/A
Subtotal	5,678,169		603,974	
PERS Obligation	<u>973,910</u>	N/A	<u>84,918</u>	N/A
Total	<u>\$ 6,652,079</u>		<u>\$ 688,892</u>	

Lease Obligations: The County has entered into several agreements to lease equipment and other assets. When such agreements are, in substance, purchases they are classified as capital lease obligations in the financial statements. Leases that are not de facto purchases are classified as operating leases. As of December 31, 2008, the County did not have any capital leases. The County had 26 operating leases as of December 31, 2008, 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 2008 was \$199,344 for governmental activities. The County's future minimum lease payments under operating leases as of December 31, 2008, are as follows:

Year	Governmental Operating Leases
2009	\$ 107,165
2010	98,012
2011	94,986
2012	85,948
2013	<u>75,305</u>
Total Lease Payments	<u>\$ 461,416</u>

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Legal Debt Limit: The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$95,356,106. With total exempt debt of \$134,732,608, the County has an unvoted legal debt margin of \$63,775,106.

Defeased Debt: The following is a summary of outstanding defeased debt at December 31, 2008. Through the process of advance refunding, this debt has been defeased in substance, and fully funded, in escrow, through the purchase of United States Treasury Obligations, pursuant to Escrow Deposit Agreements. The investments have amounts and maturities to generate cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. All monies and investments in the Escrow Funds are irrevocably pledged to the payment of principal and interest on the defeased bonds for their remaining life. Accordingly, the Escrow Accounts, and corresponding debt, are not included in the financial statements.

Year Defeased	Description	Outstanding December 31, 2008
1999	Water Revenue Bonds	\$1,015,000
1999	Various Purpose General Obligation Bonds	465,000
2003	Sewer System Revenue Bonds	9,255,000
2004	Water System Revenue Bonds	16,420,000
2005	Sewer System Revenue Bonds	58,730,000
2007	Various Purpose General Obligation Bonds	9,900,000
2007	Water System Revenue Bonds	7,210,000
2007	Sewer System Revenue Bonds	4,910,000

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

As of December 31, 2008, there were 24 series of industrial development bonds outstanding. The aggregate principal amount payable as of December 31, 2008 for the nine series issued after July 1, 1995, was \$63,435,000. These nine issues had an original issue amount of \$77,105,000. The aggregate principal amount payable for the 15 series issued prior to July 1, 1995, could not be determined; however, their original issue amount totaled \$27.1 million.

Conduit Debt Obligations - Lease - Purchase Agreement: In 2004, the County was a party to the issuance of a lease - purchase agreement for equipment acquired by Greene Memorial Hospital, Inc. However, this lease is not a general obligation of the County and neither the general revenue nor faith and credit of the County are pledged for the repayment. Therefore, it is not included in the general purpose financial statements. The original lease amount was \$12,000,000 with \$6,359,678 outstanding as of December 31, 2008.

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 5.86% to 7.75%. The due dates of the final installments of the mortgages range from June 2008 to December 2024. A summary of Homecroft, Inc.'s future long-term debt funding requirements as of December 31, 2008 follows:

Year	Principal	Interest
2009	\$ 45,914	\$ 30,849
2010	44,958	27,820

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2008
(CONTINUED)

Year	Principal	Interest
2011	46,040	24,774
2012	49,245	21,569
2013	52,674	18,140
2014 - 2018	189,351	38,912
2019 - 2023	43,817	7,809
2024 - 2028	1,532	49
Total	<u>\$ 473,531</u>	<u>\$ 169,922</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, including post-employment health care coverage. 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 614-222-5601 or 800-222-7377.

The ORC provides statutory authority for member and employer contributions. For 2008, 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 2008 member contribution rates were 10% for members in classifications other than law enforcement and public safety. Members in the law enforcement and public safety classifications, which consists generally of the sheriff and deputy sheriffs contributed at a rate of 10.1%. The 2008 employer contribution rate for local government employer units was 14% of covered payroll. For both the law enforcement and public safety divisions, the employer contribution rate for 2008 was 17.4%.

The County's contributions for pension obligations to the traditional, combined and member directed plans for the years ended December 31, 2008, 2007, and 2006 were \$3,858,544, \$4,639,764, and \$4,929,279, respectively; 90.1% has been contributed for 2008 and 100 percent for 2007 and 2006.

POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS: The Ohio Public Employees Retirement System (OPERS) provides a cost sharing multiple employer defined benefit postretirement health care coverage which includes a medical plan, prescription drug program and Medicare Part B reimbursement. This plan is provided 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 Statements No. 12 and 45. 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 2008 local government employer contribution rate was 14% of covered payroll, 17.4% for public safety and law enforcement. The portion of employer contributions allocated to health care was 7% in 2008.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2008
(CONTINUED)

OPERS' Post Employment Health Care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefit. For 2008, the employer contribution allocated to the health care plan was 7% of covered payroll. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Benefits are advance-funded using the individual entry age actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of the unfunded actuarial accrued liability. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2007, include rate of return on investments of 6.5%, 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 .5% and 6.3% based on additional annual pay increases. Health care premiums were assumed to increase 4% annually plus an additional factor ranging from .5 to 4% for the next seven years. In subsequent years (eight and beyond) health care costs were assumed to increase at 4% (the projected wage inflation rate).

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, not to exceed a 12% corridor.

Actual employer contributions for 2008 which were used to fund postemployment benefits were \$4,075,428. The actual contribution and the actuarially required contribution amounts are the same.

The traditional and combined plans had 363,503 active contributing participants as of December 31, 2008. The number of active contributing participants for both plans used in the December 31, 2007, actuarial valuation was 364,076. The actuarial funding value of OPERS' net assets available for OPEB at December 31, 2007 was \$12.8 billion. Based on the actuarially accrued liability and the unfunded actuarially accrued liability for OPEB at \$29.8 billion and \$17 billion, respectively.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which will allow additional funds to be allocated to the health care plan.

NOTE H -- SUBSEQUENT EVENT

Subsequent to December 31, 2008, the County issued several sets of bond anticipation notes. Detail of these issues follows:

Description	Issue Date	Maturity Date	Interest Rate	Amount
First Frontier Project	2/12/2009	2/11/2010	1.700%	\$ 185,500
County Engineer Equipment	2/12/2009	2/11/2010	1.700%	450,000
NW Water System I-675 Crossing	2/12/2009	2/11/2010	1.700%	270,000
NW Water System New Germany Trebein	2/12/2009	2/11/2010	1.700%	600,000
Sewer Extension Indian Ripple	2/12/2009	2/11/2010	1.700%	500,000
Sewer Extension Spring Valley	2/12/2009	2/11/2010	1.700%	340,000
Ice Arena Nutter Center	5/18/2009	5/14/2010	1.625%	403,500
Facilities Renovation Ledbetter	5/18/2009	5/14/2010	1.625%	65,000

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2008
(CONTINUED)

Description	Issue Date	Maturity Date	Interest Rate	Amount
Ledbetter Renovation Phase II	5/18/2009	5/14/2010	1.625%	100,000
Courthouse Roof Replacement	5/18/2009	5/14/2010	1.625%	439,000
General Infrastructure Improvements	5/18/2009	5/14/2010	1.625%	197,000
NW Regional Water Master Plan #2	5/18/2009	5/14/2010	1.625%	4,480,000
NW Regional Water Master Plan #1	5/18/2009	5/14/2010	1.625%	2,700,000
Greene Town Mall	6/9/2009	6/22/2010	1.375%	9,000,000

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 2007 and collectable in 2008 are as follows:

	<u>Assessed Values</u>
Real Property	\$ 3,391,336,050
Tangible Personal Property	96,902,560
Public Utility Personal	83,179,950
Total Assessed Value	<u>\$ 3,571,418,560</u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.50 mills of the 10 mill limit for the General Fund. In addition to the 2.50 mills, 9.05 mills have been levied for voted millage. A summary of voted millage for tax year 2007 collected in 2008 follows:

Purpose	<u>Rate Levied for Current Year Collection (b)</u>			Final Levy Year	Final Collection
	Voter Authorized	Agricultural/ Residential	Other		
Mental Retardation	3.50	3.239912	3.372124	2008	2009
Hospital Operating	0.50	0.462845	0.481732	2008	2009
Hospital Operating	0.50	0.464392	0.481732	2011	2012
Community Mental Health	1.50	1.145177	1.303946	2008	2009
Road and Bridges	0.25	0.247330	0.247683	2010	2011
Children Services	1.00	0.925689	0.963464	2008	2009
Council on Aging	0.80	0.740551	0.770771	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.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2008
(CONTINUED)

For taxes collected in 2008, real property taxes were levied in October 2007 on the assessed values as of January 1, 2007, 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 2008 which will affect tax collections in 2009. In 2005, a triennial update was completed which impacted 2006 revenues. Real estate taxes were due and payable in February and July.

Through an act of the state legislature, tangible personal property tax is being eliminated. The state is phasing out this tax over four years starting with 2006. Tangible personal property tax is assessed at 12.5% of its true value (down from 18.75% the previous year) and the first \$10,000 of assessed value is exempted. The state will reimburse local governments for 100% of their expected tax loss due to the elimination of tangible personal property through 2010 at which time the state reimbursement will begin phasing out until completely eliminated in 2017. The state reimbursed local governments for 30% of the 2002 \$10,000 exemption amount, this reimbursement is scheduled to be phased out by 2009. Personal property taxes were due and payable in April and September.

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 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 2008 operations (collected within 60 days after the fiscal year end) were recorded as 2008 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, 2008 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	\$ (1,439,162)	\$ (100,721)	\$ 2,241,797	\$ (259,361)	\$ (1,097,214)
Net Adjustment for:					
Revenue Accruals	1,679,113	(258,145)	30,345	(3,953)	268,587
Expenditure Accruals	(712,555)	(787,439)	66,746	(33,024)	40,763
Encumbrances	(387,141)	(97,134)	(501,597)	(468,616)	(1,087,602)
Other Financing Sources/ Uses	(137,200)	0	0	0	0
Budget Basis	<u>\$ (996,945)</u>	<u>\$ (1,243,439)</u>	<u>\$ 1,837,291</u>	<u>\$ (764,954)</u>	<u>\$ (1,875,466)</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2008
(CONTINUED)

NOTE K -- INTERFUND TRANSFERS

The following is a schedule of transfers made during 2008:

Transfers In To:	Transfer Out Of:						Total
	General	Motor Vehicle Road and Bridge	Water	Sewer	Private Purpose Trust	Non-major Funds	
General					\$ 22,667	\$ 149,160	\$ 171,827
Department of Health and Human Services	\$ 410,272						410,272
Water	167,277			\$ 2,197			169,474
Sewer	328,864		\$ 5,588				334,452
Internal Service	5,151						5,151
Non-major Funds	2,079,976	\$ 56,471				256,413	2,392,860
Total - All Funds	\$2,991,540	\$ 56,471	\$ 5,588	\$ 2,197	\$ 22,667	\$ 405,573	\$3,484,036

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, 2008. The projects relate to construction of water and sewer facilities and improvements to various County buildings. At year end the County's commitments with contractors are as follows:

Project	Spent through December 31, 2008	Remaining Commitment
North West Regional Water System	\$ 4,729,841	\$ 761,192
North West Regional Water System	\$ 1,739,793	\$ 3,121,820
North West Regional Water System	\$ 1,386,795	\$ 1,344,512

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 2008 for litigation settled were not material.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2008
(CONTINUED)

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

NOTE N -- RELATED PARTY TRANSACTIONS

Homecroft, Inc.: During 2008, the County furnished Homecroft with office space and equipment and also donated salaries and the related benefits. Homecroft reported \$170,274 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 \$168,659 which was used to offset some of Homecroft's operating expenses.

Homecroft received Community Capital Assistance funds for housing distributed by the Greene County Board of Mental Retardation and Developmental Disabilities which in turn received the funds from the Ohio Department of Mental Retardation and Developmental Disabilities. The grant is used to purchase single family dwellings for the occupancy of the disabled. The grant is to be forgiven over a fifteen year period. Homecroft received \$525,286 in 2008. In total \$762,339 has been deferred to later years as of December 31, 2008.

Greene, Inc.: During 2008, the County furnished Greene Inc. with staffing, office space, some equipment and paid the expenses relating to upkeep of the facilities. Greene Inc. reported \$1,746,298 of contributed salary and benefits as an In Kind Contribution and an In Kind Service on its Statement of Activities. In 2008, the County paid Greene, Inc. \$439,123, 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 \$196,477.

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:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2008
(CONTINUED)

Year	January 1 Liability	Current Accruals	Current Payments	December 31 Liability
2004	\$ 188,000	\$ 7,765,388	\$ (7,892,988)	\$ 60,400
2005	60,400	9,402,288	(8,790,111)	672,577
2006	672,577	9,204,767	(9,227,900)	649,444
2007	649,444	9,923,604	(9,792,212)	780,836
2008	780,836	10,765,594	(11,036,965)	509,465

NOTE P -- JOINT VENTURE

The County is a participant in the Eastern Miami Valley Alcohol, Drug Addiction and Mental Health Service Board (Board), a joint venture with Clark and Madison Counties. The purpose of the Board is to provide aid, support and education for alcohol and drug dependent citizens as well as those who are mentally disabled. The Board started providing these services on July 1, 1995. The Board is governed by an eighteen member board of directors, with Greene County, Clark County, the Ohio Department of Mental Health, and the Ohio Alcohol and Drug Addiction Services Board each appointing four members and Madison County appointing two members. The Clark County Auditor serves as fiscal agent for the Board.

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

NOTE Q -- JOINTLY GOVERNED ORGANIZATIONS

Fairways Regional Council of Governments: The County is a participant in the Fairways Regional Council of Governments (the Council), a jointly governed organization with Champaign and Madison Counties. The purpose of the Council is to provide supported living services and family support services for mentally retarded and disabled individuals and their families. The Council started providing these services in September 1998 and is established under section 167 of the Ohio Revised Code. The Council is governed by a three member board of directors, consisting of the superintendents of the participating Counties MRDD Boards. Greene County has no ongoing financial responsibility to the Council. During 2008, Greene County made \$564,284 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 2008, and has no ongoing financial responsibility to the Council. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2008
(CONTINUED)

NOTE R – DEFICIT FUND BALANCES

At December 31, 2008, the following funds had a fund balance deficit:

Fund	Deficit
Department of Health and Human Services	\$ 204,996
Tax Incentive Project Debt	78,922

All of the deficits are the result of the application of generally accepted accounting principles. The deficit fund balance in the Department of Health and Human Services is the result of the timing of grant receipts. The deficit will be eliminated in future years as grant funds are requested or will be eliminated through a transfer from the General Fund.

The deficit in the Tax Incentive Project Debt fund is the result of the issuance of bond anticipation notes. The deficit will be eliminated in future years with bond proceeds.

NOTE S - PRIOR PERIOD ADJUSTMENT

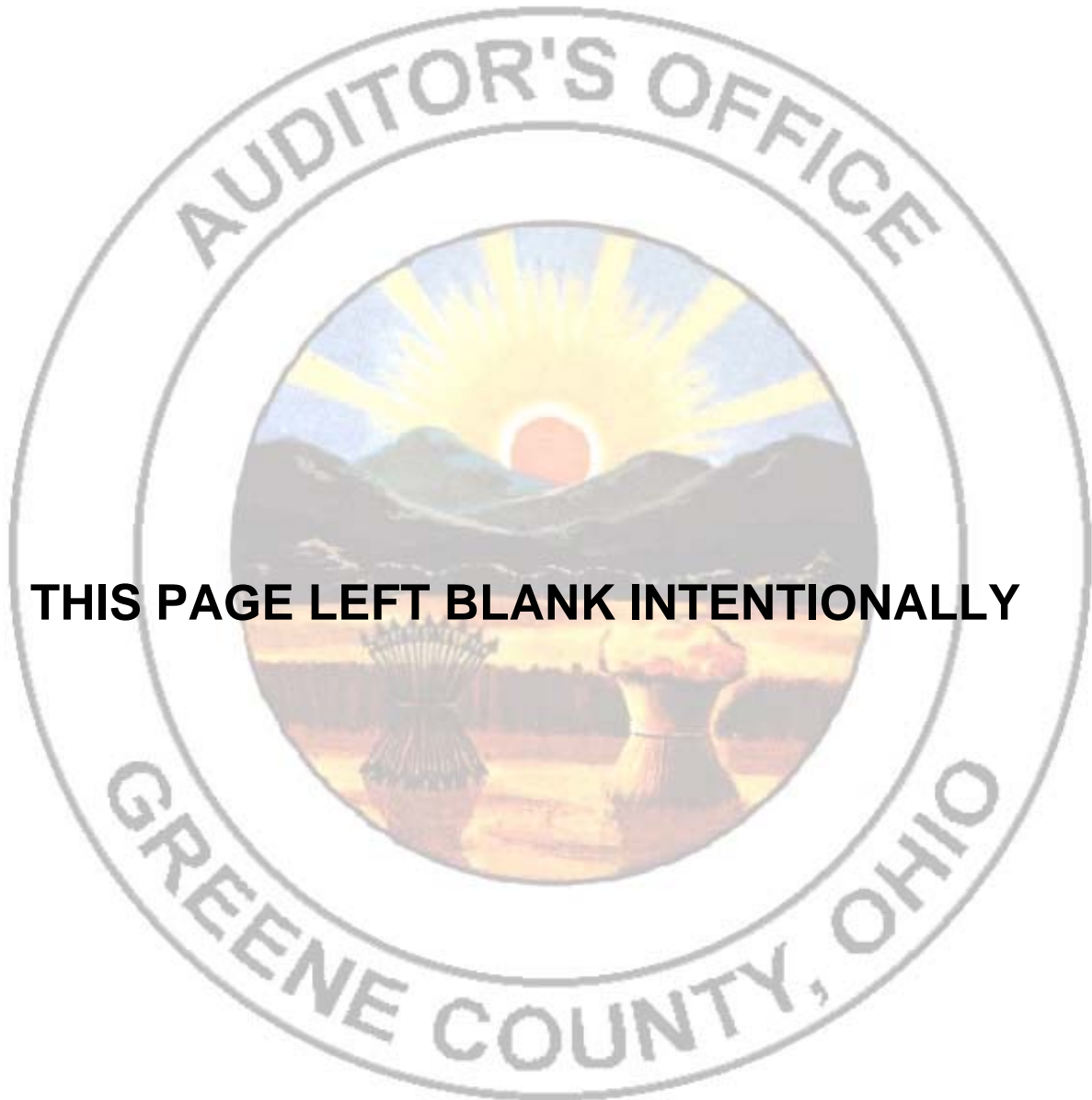
The County has failed to include financial transactions passed through the Ohio Department of Mental Retardation and Developmental Disabilities directly to the Fairways Regional Council of Governments on behalf of the Greene County Department of Mental Retardation and Developmental Disabilities. Inclusion of these transactions and the cumulative effect of these transactions over the years resulted in the following adjustments to the 2007 Governmental Fund financial statements for the Board of Mental Retardation and Developmental Disabilities Fund:

	Reported at December 31, 2007	Adjustment	Restated at January 1, 2008
Total Assets	\$ 26,876,167	\$ 1,453,102	\$ 28,329,269
Total Fund Balance	13,795,721	1,453,102	15,248,823
Total Revenues	13,613,187	582,943	14,196,130
Total Expenditures	10,233,042	488,674	10,721,716

In addition, this error had the following effect on the County's Government-wide statements within Governmental Activities:

	Reported at December 31, 2007	Adjustment	Restated at January 1, 2008
Total Assets	\$ 274,436,963	\$ 1,453,102	\$ 275,890,065
Total Net Assets	187,729,287	1,453,102	189,182,389
Program Revenues - Operating Grants and Contributions	36,035,803	582,943	36,618,746
Health Expenses	18,182,111	488,674	18,670,785

The adjustment also impacted the Budget and Actual Statements for the Department of Mental Retardation and Developmental Disabilities Fund. The adjustment resulted in an change to the December 31, 2007 Fund Balance from \$13,186,698 to \$14,639,800, and increase of \$1,453,102.



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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, 2008**

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

County Roads

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

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

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

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

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

The following summarizes the Physical Condition Rating of County roads as of December 31, 2008, 2007 and 2006:

Condition Assessment	2008		2007		2006	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	328	100%	328	100%	326	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, 2008
(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
2004	\$ 2,446,473	\$ 2,349,688	\$ 96,785
2005	2,876,351	2,760,158	116,193
2006	2,729,170	2,958,814	(229,644)
2007	3,298,152	3,023,086	275,066
2008	3,017,035	3,111,703	(94,668)

County Bridges

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

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

It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The following is a summary of the condition assessment performed as of December 31, 2008, 2007 and 2006:

Condition Assessment	2008		2007		2006	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	275	97%	272	96%	269	96%
Less than Fair	9	3%	10	4%	10	4%

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

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2004	\$ 55,000	\$ 12,629	\$ 42,371
2005	45,000	7,079	37,921
2006	50,000	34,630	15,370
2007	45,000	24,035	20,965
2008	40,000	25,618	14,382

**COMBINING FINANCIAL
STATEMENTS
AND SCHEDULES**

GREENE COUNTY, OHIO NONMAJOR FUNDS

The following are the County's nonmajor funds, for the year ending December 31, 2008:

SPECIAL REVENUE FUNDS

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

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

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

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

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.

Garbage and Refuse Disposal - This is used to account for the County's yard waste collection and recycling programs.

Residential Treatment Center - To account for revenue and expenditures to operate a juvenile detention center.

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

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

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

Additional Special Revenue Funds presented in this report include:

Dog and Kennel	Youth Services Subsidy
Litter Control and Recycling	Drug Consortium
Drug Law Enforcement	Spring Lakes Park
County Hotel Lodging	Adult Day Care
Recreation & Parks Donations	Home Arrest
Indigent Drivers	Indigent Guardianship
Victim Witness Grants	D.A.R.E. Donations
Greene Tree Trust	Inmate Fees - Medical
Traffic Law Enforcement	Emergency Management Grants
Concealed Handgun License	

DEBT SERVICE FUNDS

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

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

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

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

CAPITAL PROJECTS FUND

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

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

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

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

PRIVATE PURPOSE TRUST

This fund is 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).

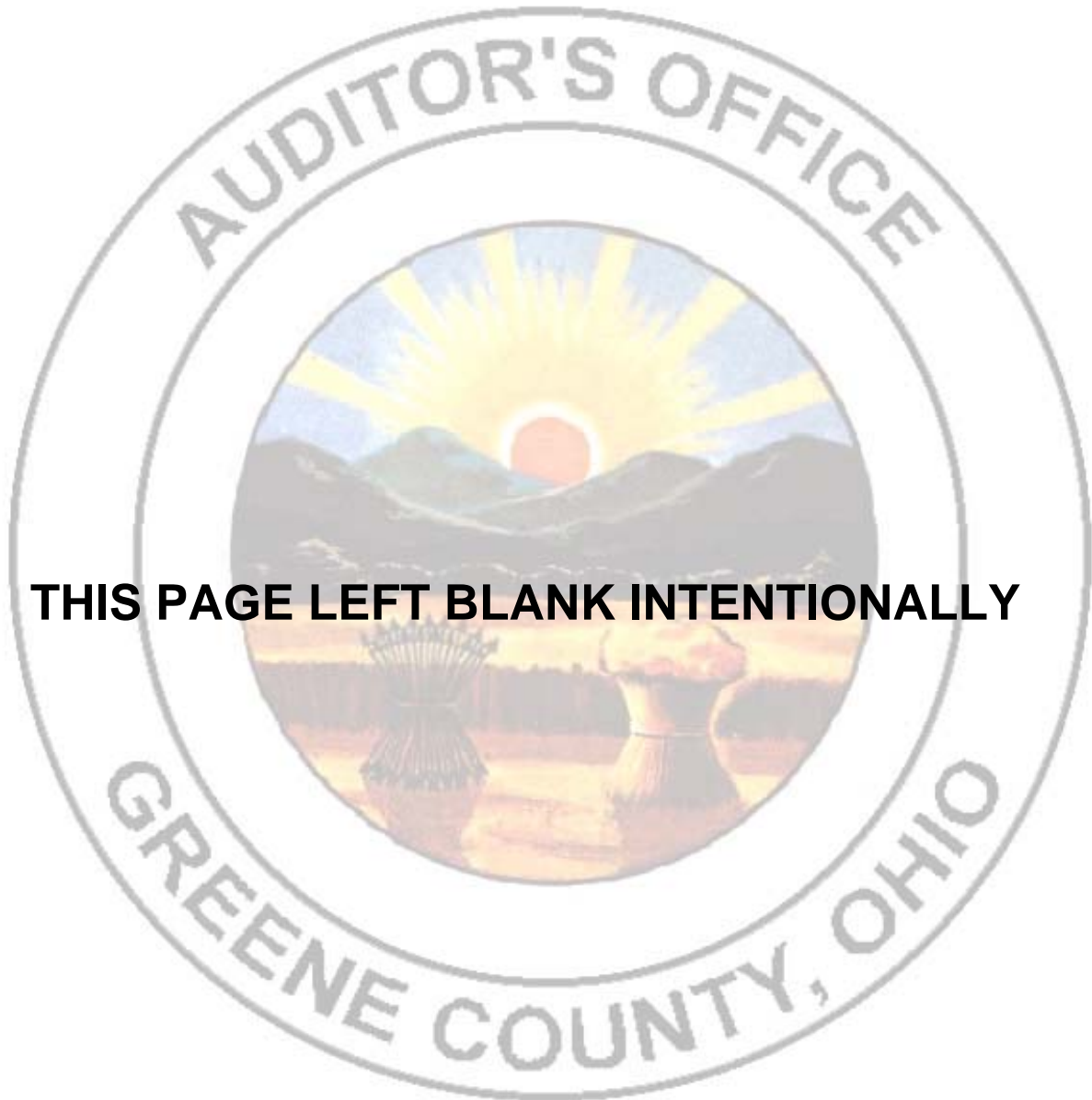
Payroll Agency Fund - To account for the net payroll, payroll taxes, and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to employees, other governmental units, and private organizations.

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

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

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

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



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPE
DECEMBER 31, 2008**

	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.....	\$ 14,647,894	\$ 71,903	\$ 491,215	\$ 98,374	\$ 15,309,386
Deposits in Segregated Accounts.....	99,068	-	-	-	99,068
Receivables (Net of Allowance for Uncollectibles)					
Taxes.....	9,963,062	-	-	-	9,963,062
Accounts.....	569,382	-	-	-	569,382
Special Assessments.....	-	149,510	-	-	149,510
Accrued Interest.....	-	-	-	679	679
Interfund Receivable.....	104,049	-	-	-	104,049
Due from Other Governments.....	1,958,269	-	-	-	1,958,269
Total Assets.....	\$ 27,341,724	\$ 221,413	\$ 491,215	\$ 99,053	\$ 28,153,405
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable.....	\$ 316,081	\$ -	\$ -	\$ -	\$ 316,081
Accrued Wages and Benefits.....	844,170	-	-	-	844,170
Due to Other Funds.....	55,495	-	-	-	55,495
Due to Other Governments.....	15,000	-	-	-	15,000
Deferred Revenue.....	12,007,781	149,510	-	276	12,157,567
Accrued Interest Payable.....	14,529	28,778	14,750	-	58,057
Interfund Payable.....	134,049	-	-	-	134,049
Bond Anticipation Notes.....	150,000	56,000	184,000	-	390,000
Total Liabilities.....	13,537,105	234,288	198,750	276	13,970,419
Fund Balances:					
Reserved For:					
Encumbrances.....	1,770,194	2,000	26,312	-	1,798,506
Permanent Fund.....	-	-	-	98,777	98,777
Unreserved/Undesignated reported in:					
Special Revenue Funds.....	12,034,425	-	-	-	12,034,425
Debt Service Funds.....	-	(14,875)	-	-	(14,875)
Capital Projects Funds.....	-	-	266,153	-	266,153
Total Fund Balances.....	13,804,619	(12,875)	292,465	98,777	14,182,986
Total Liabilities and Fund Balances.....	\$ 27,341,724	\$ 221,413	\$ 491,215	\$ 99,053	\$ 28,153,405

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2008

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 164,336	\$ 6,346,108	\$ 234,097	\$ 322,891
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	94,817	-	-	-
Interfund Receivable.....	-	-	-	-
Due from Other Governments.....	-	-	59,844	48,006
Total Assets.....	\$ 259,153	\$ 6,346,108	\$ 293,941	\$ 370,897
 LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable.....	\$ 3,414	\$ 54,080	\$ -	\$ -
Accrued Wages and Benefits.....	45,192	18,326	49,232	-
Due to Other Funds.....	-	-	421	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	-	48,006
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	49,453
Bond Anticipation Notes.....	-	-	-	-
Total Liabilities.....	48,606	72,406	49,653	97,459
 Fund Balances:				
Reserved for:				
Encumbrances.....	3,486	1,508,347	500	10,164
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	207,061	4,765,355	243,788	263,274
Total Fund Balances.....	210,547	6,273,702	244,288	273,438
Total Liabilities and Fund Balances.....	\$ 259,153	\$ 6,346,108	\$ 293,941	\$ 370,897

Community Mental Health	Community Development Block Grant	Drug Consortium	Child Support Enforcement Agency	County Home	Drug Law Enforcement	Spring Lakes Park
\$ 77,986	\$ 538,920	\$ 163,451	\$ 1,287,936	\$ 210,144	\$ 222,803	\$ 669
-	-	-	-	-	-	-
4,401,552	-	-	-	-	-	-
-	167	643	53,266	311,080	-	-
-	-	-	-	-	54,596	-
264,742	490,295	10,796	-	-	13,840	-
<u>\$ 4,744,280</u>	<u>\$ 1,029,382</u>	<u>\$ 174,890</u>	<u>\$ 1,341,202</u>	<u>\$ 521,224</u>	<u>\$ 291,239</u>	<u>\$ 669</u>
\$ -	\$ 41,171	\$ 11,622	\$ 1,610	\$ 100,770	\$ 93	\$ -
-	8,189	13,154	106,855	301,287	23,442	-
-	-	-	51,422	146	-	-
-	-	-	-	-	-	-
4,662,555	431,295	10,796	273,643	-	13,840	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,662,555	480,655	35,572	433,530	402,203	37,375	-
-	4,537	2,500	53,322	33,467	7,673	-
81,725	544,190	136,818	854,350	85,554	246,191	669
81,725	548,727	139,318	907,672	119,021	253,864	669
<u>\$ 4,744,280</u>	<u>\$ 1,029,382</u>	<u>\$ 174,890</u>	<u>\$ 1,341,202</u>	<u>\$ 521,224</u>	<u>\$ 291,239</u>	<u>\$ 669</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2008

	County Hotel Lodging	Hospital Levy	Garbage & Refuse Disposal	Adult Day Care
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 553,711	\$ 140,158	\$ 1,052,472	\$ 42,763
Deposits in Segregated Accounts.....	-	-	99,068	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....	51,579	3,409,033	-	-
Accounts.....	-	-	6,443	10,629
Interfund Receivable.....	-	-	49,453	-
Due from Other Governments.....	-	199,326	-	2,882
Total Assets.....	\$ 605,290	\$ 3,748,517	\$ 1,207,436	\$ 56,274
 LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable.....	\$ 10,589	\$ -	\$ 11,258	\$ 6,023
Accrued Wages and Benefits.....	22,929	-	38,695	24,844
Due to Other Funds.....	562	-	858	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	3,622,027	-	-
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	-
Bond Anticipation Notes.....	-	-	-	-
Total Liabilities.....	34,080	3,622,027	50,811	30,867
 Fund Balances:				
Reserved for:				
Encumbrances.....	27,986	-	46,769	196
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	543,224	126,490	1,109,856	25,211
Total Fund Balances.....	571,210	126,490	1,156,625	25,407
Total Liabilities and Fund Balances.....	\$ 605,290	\$ 3,748,517	\$ 1,207,436	\$ 56,274

Residential Treatment Center	Recreation & Parks Donations	Home Arrest	Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Equipment Acquisition
\$ 489,813	\$ 141,263	\$ 3,351	\$ 10,011	\$ 19,598	\$ 149,723	\$ 304,783
-	-	-	-	-	-	-
-	-	-	-	-	-	-
658	272	140	1,387	2,300	1,829	41,359
-	-	-	-	-	-	-
21,797	47,033	-	-	-	124,119	142,779
<u>\$ 512,268</u>	<u>\$ 188,568</u>	<u>\$ 3,491</u>	<u>\$ 11,398</u>	<u>\$ 21,898</u>	<u>\$ 275,671</u>	<u>\$ 488,921</u>
\$ 13,435	\$ 1,270	\$ -	\$ 737	\$ 3,440	\$ -	\$ -
121,365	19	-	-	-	19,692	1,612
2,086	-	-	-	-	-	-
-	15,000	-	-	-	-	-
18,226	47,033	-	-	-	117,349	71,118
-	-	-	-	-	-	14,529
-	-	-	-	-	54,596	30,000
-	-	-	-	-	-	150,000
155,112	63,322	-	737	3,440	191,637	267,259
12,842	7,509	-	-	490	-	2,373
344,314	117,737	3,491	10,661	17,968	84,034	219,289
357,156	125,246	3,491	10,661	18,458	84,034	221,662
<u>\$ 512,268</u>	<u>\$ 188,568</u>	<u>\$ 3,491</u>	<u>\$ 11,398</u>	<u>\$ 21,898</u>	<u>\$ 275,671</u>	<u>\$ 488,921</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2008

	D.A.R.E Donations	Greene Tree Trust	Inmate Fees Medical	Common Pleas Grants
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 16,575	\$ 728	\$ 109,409	\$ 1,008,895
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	-	-	-	44,392
Interfund Receivable.....	-	-	-	-
Due from Other Governments.....	-	-	-	187,978
Total Assets.....	\$ 16,575	\$ 728	\$ 109,409	\$ 1,241,265
 LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable.....	\$ -	\$ -	\$ 19,441	\$ 30,745
Accrued Wages and Benefits.....	-	-	-	40,485
Due to Other Funds.....	-	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	-	72,636
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	-
Bond Anticipation Notes.....	-	-	-	-
Total Liabilities.....	-	-	19,441	143,866
 Fund Balances:				
Reserved for:				
Encumbrances.....	-	-	1,803	39,902
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	16,575	728	88,165	1,057,497
Total Fund Balances.....	16,575	728	89,968	1,097,399
Total Liabilities and Fund Balances.....	\$ 16,575	\$ 728	\$ 109,409	\$ 1,241,265

Traffic Law Enforcement	Emergency Management Grants	Concealed Handgun License	Council on Aging	Total
\$ -	\$ 27,265	\$ 110,608	\$ 897,427	\$14,647,894
-	-	-	-	99,068
-	-	-	2,100,898	9,963,062
-	-	-	-	569,382
-	-	-	-	104,049
2,138	188,914	-	153,780	1,958,269
<u>\$ 2,138</u>	<u>\$ 216,179</u>	<u>\$ 110,608</u>	<u>\$ 3,152,105</u>	<u>\$27,341,724</u>
\$ -	\$ 5,736	\$ 647	\$ -	\$ 316,081
-	8,852	-	-	844,170
-	-	-	-	55,495
-	-	-	-	15,000
2,138	188,914	-	2,428,205	12,007,781
-	-	-	-	14,529
-	-	-	-	134,049
-	-	-	-	150,000
2,138	203,502	647	2,428,205	13,537,105
-	300	6,028	-	1,770,194
-	12,377	103,933	723,900	12,034,425
-	12,677	109,961	723,900	13,804,619
<u>\$ 2,138</u>	<u>\$ 216,179</u>	<u>\$ 110,608</u>	<u>\$ 3,152,105</u>	<u>\$27,341,724</u>

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2008**

	Road Assessment Debt Service	Various Purpose Long-Term Obligation Bonds	Tax Incentive Project Debt	Total
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 30,912	\$ 35,135	\$ 5,856	\$ 71,903
Receivables (Net of Allowances for Uncollectibles)				
Special Assessments.....	124,828	24,682	-	149,510
Total Assets.....	\$ 155,740	\$ 59,817	\$ 5,856	\$ 221,413
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Deferred Revenue.....	124,828	24,682	-	149,510
Bond Anticipation Notes.....	-	-	56,000	56,000
Accrued Interest Payable.....	-	-	28,778	28,778
Total Liabilities.....	124,828	24,682	84,778	234,288
 Fund Balances:				
Reserved For:				
Encumbrances.....	-	-	2,000	2,000
Unreserved/Undesignated reported in:				
Debt Service Funds.....	30,912	35,135	(80,922)	(14,875)
Total Fund Balances.....	30,912	35,135	(78,922)	(12,875)
Total Liabilities and Fund Balances.....	\$ 155,740	\$ 59,817	\$ 5,856	\$ 221,413

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, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Capital Projects Funds Building & Road Construction	Permanent Fund Chase Stewart	Total Nonmajor Governmental Funds
REVENUES:					
Taxes.....	\$ 9,656,223	\$ 120,683	\$ -	\$ -	\$ 9,776,906
Charges for Services.....	12,075,964	-	-	-	12,075,964
Licenses and Permits.....	133,734	-	-	-	133,734
Fines and Forfeitures.....	35,209	-	-	-	35,209
Intergovernmental Revenues.....	8,163,011	-	-	-	8,163,011
Special Assessments.....	-	513,373	-	-	513,373
Investment Earnings.....	4,497	-	125,202	3,474	133,173
Other Revenue.....	1,140,980	357,774	8,912	-	1,507,666
Total Revenues.....	31,209,618	991,830	134,114	3,474	32,339,036
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive.....	2,603,666	-	-	9,800	2,613,466
Judicial.....	606,242	-	-	-	606,242
Public Safety.....	5,680,321	-	-	-	5,680,321
Public Works.....	887,079	-	-	-	887,079
Health.....	8,068,033	-	-	-	8,068,033
Human Services.....	11,215,395	-	-	-	11,215,395
Conservation and Recreation.....	263,480	-	-	-	263,480
Community and Economic Development.....	1,385,167	-	-	-	1,385,167
Capital Outlay.....	-	-	809,973	-	809,973
Debt Service:					
Principal Retirement.....	600,000	1,300,000	725,000	-	2,625,000
Interest and Fiscal Charges.....	18,425	1,555,845	38,573	-	1,612,843
Total Expenditures.....	31,327,808	2,855,845	1,573,546	9,800	35,766,999
Excess (Deficiency) of Revenues Over (Under) Expenditures...	(118,190)	(1,864,015)	(1,439,432)	(6,326)	(3,427,963)
OTHER FINANCING SOURCES (USES):					
Sales of Capital Assets.....	729	-	-	-	729
Long Term Bond Anticipation Notes Issued.....	450,000	9,000,000	801,000	-	10,251,000
Transfers In.....	186,924	1,927,044	278,892	-	2,392,860
Transfers Out.....	(319,745)	-	(85,828)	-	(405,573)
Total Other Financing Sources (Uses).....	317,908	10,927,044	994,064	-	12,239,016
Net Change in Fund Balance.....	199,718	9,063,029	(445,368)	(6,326)	8,811,053
Fund Balance (Deficit) at the Beginning of the Year.....	13,604,901	(9,075,904)	737,833	105,103	5,371,933
Fund Balance (Deficit) at the End of the Year.....	\$ 13,804,619	\$ (12,875)	\$ 292,465	\$ 98,777	\$ 14,182,986

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	747,143	1,891,261	-	-
Licenses and Permits.....	13,970	15	-	-
Fines and Forfeitures.....	-	705	-	-
Intergovernmental Revenues.....	-	-	709,695	49,270
Investment Earnings.....	-	-	-	-
Other Revenue.....	12,002	66,499	397	-
Total Revenues.....	773,115	1,958,480	710,092	49,270
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	140,809	1,228,982	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	-	681,802	-
Public Works.....	-	-	-	-
Health.....	630,385	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	-	67,711
Community and Economic Development.....	-	-	-	-
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	771,194	1,228,982	681,802	67,711
Excess (Deficiency) of Revenues Over (Under) Expenditures..	1,921	729,498	28,290	(18,441)
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	280	-
Long Term Bond Anticipation Notes Issued.....	-	-	-	-
Transfers In.....	1,200	-	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	1,200	-	280	-
Net Change in Fund Balance.....	3,121	729,498	28,570	(18,441)
Fund Balance (Deficit) at the Beginning of the Year.....	207,426	5,544,204	215,718	291,879
Fund Balance (Deficit) at the End of the Year.....	\$ 210,547	\$ 6,273,702	\$ 244,288	\$ 273,438

Community Mental Health	Community Development Block Grant	Drug Consortium	Child Support Enforcement Agency	County Home	Drug Law Enforcement	Spring Lakes Park
\$ 3,688,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	161,518	514,260	5,264,418	300,000	-
-	-	-	-	-	-	-
-	-	-	-	-	18,931	-
462,757	293,705	395,036	1,620,034	-	9,600	-
-	-	-	-	-	-	-
-	198,707	13,672	56,238	31,395	4,198	250
<u>4,151,500</u>	<u>492,412</u>	<u>570,226</u>	<u>2,190,532</u>	<u>5,295,813</u>	<u>332,729</u>	<u>250</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	562,330	-	-	280,142	-
-	-	-	-	-	-	-
4,158,715	-	-	-	-	-	-
-	-	-	2,550,121	5,639,225	-	-
-	-	-	-	-	-	12
-	542,878	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,158,715</u>	<u>542,878</u>	<u>562,330</u>	<u>2,550,121</u>	<u>5,639,225</u>	<u>280,142</u>	<u>12</u>
(7,215)	(50,466)	7,896	(359,589)	(343,412)	52,587	238
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	18,879	-	-	50,000	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>18,879</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
(7,215)	(31,587)	7,896	(359,589)	(293,412)	52,587	238
<u>88,940</u>	<u>580,314</u>	<u>131,422</u>	<u>1,267,261</u>	<u>412,433</u>	<u>201,277</u>	<u>431</u>
<u>\$ 81,725</u>	<u>\$ 548,727</u>	<u>\$ 139,318</u>	<u>\$ 907,672</u>	<u>\$ 119,021</u>	<u>\$ 253,864</u>	<u>\$ 669</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2008

	County Hotel Lodging	Hospital Levy	Garbage & Refuse Disposal	Adult Day Care
REVENUES:				
Taxes.....	\$ 838,559	\$ 2,890,480	\$ -	\$ -
Charges for Services.....	-	-	1,189,132	337,654
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental Revenues.....	-	375,505	-	39,467
Investment Earnings.....	-	-	-	-
Other Revenue.....	11,861	-	37,471	19,581
Total Revenues.....	850,420	3,265,985	1,226,603	396,702
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	-	-	-
Public Works.....	-	-	883,161	-
Health.....	-	3,278,933	-	-
Human Services.....	-	-	-	406,288
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	842,289	-	-	-
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	842,289	3,278,933	883,161	406,288
Excess (Deficiency) of Revenues Over (Under) Expenditures..	8,131	(12,948)	343,442	(9,586)
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	449	-
Long Term Bond Anticipation Notes Issued.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	(170,585)	-
Total Other Financing Sources (Uses).....	-	-	(170,136)	-
Net Change in Fund Balance.....	8,131	(12,948)	173,306	(9,586)
Fund Balance (Deficit) at the Beginning of the Year.....	563,079	139,438	983,319	34,993
Fund Balance (Deficit) at the End of the Year.....	\$ 571,210	\$ 126,490	\$ 1,156,625	\$ 25,407

Residential Treatment Center	Recreation & Parks Donations	Home Arrest	Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Equipment Acquisition
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9,537	96,130	9,941	35,713	16,400	34,430	656,978
-	-	-	-	-	-	-
-	-	-	1,426	-	-	14,147
1,446,176	71,167	-	150	-	271,890	1,218,360
-	4,497	-	-	-	-	-
267,069	41,614	-	-	6,798	6,868	174,832
<u>1,722,782</u>	<u>213,408</u>	<u>9,941</u>	<u>37,289</u>	<u>23,198</u>	<u>313,188</u>	<u>2,064,317</u>
-	-	-	-	-	-	1,233,875
-	-	-	-	-	-	606,242
1,869,474	-	14,732	37,186	18,475	372,604	4,975
-	-	-	-	-	-	3,918
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	195,757	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	600,000
-	-	-	-	-	-	18,425
<u>1,869,474</u>	<u>195,757</u>	<u>14,732</u>	<u>37,186</u>	<u>18,475</u>	<u>372,604</u>	<u>2,467,435</u>
(146,692)	17,651	(4,791)	103	4,723	(59,416)	(403,118)
-	-	-	-	-	-	-
-	-	-	-	-	-	450,000
-	-	-	-	-	97,887	1,212
-	-	-	-	-	(14,726)	(134,434)
-	-	-	-	-	83,161	316,778
(146,692)	17,651	(4,791)	103	4,723	23,745	(86,340)
503,848	107,595	8,282	10,558	13,735	60,289	308,002
<u>\$ 357,156</u>	<u>\$ 125,246</u>	<u>\$ 3,491</u>	<u>\$ 10,661</u>	<u>\$ 18,458</u>	<u>\$ 84,034</u>	<u>\$ 221,662</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2008

	D.A.R.E Donations	Greene Tree Trust	Inmate Fees Medical	Common Pleas Grants
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	-	-	245,720	565,729
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental Revenues.....	13,520	-	-	780,455
Investment Earnings.....	-	-	-	-
Other Revenue.....	3,345	-	-	58,143
Total Revenues.....	16,865	-	245,720	1,404,327
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	2,090	-	229,665	1,379,010
Public Works.....	-	-	-	-
Health.....	-	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	2,090	-	229,665	1,379,010
Excess (Deficiency) of Revenues Over (Under) Expenditures..	14,775	-	16,055	25,317
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Long Term Bond Anticipation Notes Issued.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	-	-	-	-
Net Change in Fund Balance.....	14,775	-	16,055	25,317
Fund Balance (Deficit) at the Beginning of the Year.....	1,800	728	73,913	1,072,082
Fund Balance (Deficit) at the End of the Year.....	\$ 16,575	\$ 728	\$ 89,968	\$ 1,097,399

Traffic Law Enforcement	Emergency Management Grants	Concealed Handgun License	Council on Aging	Total
\$ -	\$ -	\$ -	\$ 2,238,441	\$ 9,656,223
-	-	-	-	12,075,964
-	-	119,749	-	133,734
-	-	-	-	35,209
238	106,086	-	299,900	8,163,011
-	-	-	-	4,497
-	130,040	-	-	1,140,980
<u>238</u>	<u>236,126</u>	<u>119,749</u>	<u>2,538,341</u>	<u>31,209,618</u>
-	-	-	-	2,603,666
-	-	-	-	606,242
238	143,155	84,443	-	5,680,321
-	-	-	-	887,079
-	-	-	-	8,068,033
-	-	-	2,619,761	11,215,395
-	-	-	-	263,480
-	-	-	-	1,385,167
-	-	-	-	600,000
-	-	-	-	18,425
<u>238</u>	<u>143,155</u>	<u>84,443</u>	<u>2,619,761</u>	<u>31,327,808</u>
-	92,971	35,306	(81,420)	(118,190)
-	-	-	-	729
-	-	-	-	450,000
-	17,746	-	-	186,924
-	-	-	-	(319,745)
<u>-</u>	<u>17,746</u>	<u>-</u>	<u>-</u>	<u>317,908</u>
-	110,717	35,306	(81,420)	199,718
<u>-</u>	<u>(98,040)</u>	<u>74,655</u>	<u>805,320</u>	<u>13,604,901</u>
<u>\$ -</u>	<u>\$ 12,677</u>	<u>\$ 109,961</u>	<u>\$ 723,900</u>	<u>\$13,804,619</u>

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

	Road Improvement Debt Service	Greene County Various Purpose Long Term Obligation Bond	Tax Incentive Project Debt	Total
REVENUES:				
Taxes.....	\$ -	\$ -	\$ 120,683	\$ 120,683
Special Assessments.....	41,755	30,618	441,000	513,373
Other Revenue.....	-	302,644	55,130	357,774
Total Revenues.....	41,755	333,262	616,813	991,830
EXPENDITURES:				
Debt Service:				
Principal Retirement.....	37,440	1,187,560	75,000	1,300,000
Interest and Fiscal Charges.....	6,589	769,248	780,008	1,555,845
Total Expenditures.....	44,029	1,956,808	855,008	2,855,845
Excess (Deficiency) of Revenues Over (Under) Expenditures.	(2,274)	(1,623,546)	(238,195)	(1,864,015)
OTHER FINANCING SOURCES (USES):				
Long Term Notes Issued.....	-	-	9,000,000	9,000,000
Transfers In.....	-	1,617,204	309,840	1,927,044
Total Other Financing Sources (Uses).....	-	1,617,204	9,309,840	10,927,044
Net Change in Fund Balances.....	(2,274)	(6,342)	9,071,645	9,063,029
Fund Balance (Deficit) at the Beginning of the Year.....	33,186	41,477	(9,150,567)	(9,075,904)
Fund Balance (Deficit) at the End of the Year.....	\$ 30,912	\$ 35,135	\$ (78,922)	\$ (12,875)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 28,146,407	\$ 28,918,270	\$ 28,790,973	\$ (127,297)
Charges for Services.....	4,408,027	4,615,357	4,395,818	(219,539)
Licenses and Permits.....	967,750	967,750	959,400	(8,350)
Fines and Forfeitures.....	487,400	487,400	469,146	(18,254)
Intergovernmental.....	5,320,392	5,535,892	5,477,564	(58,328)
Special Assessments.....	-	11,459	11,459	-
Investment Earnings.....	3,480,223	3,823,481	3,783,237	(40,244)
Other.....	2,495,149	3,160,181	4,017,900	857,719
Total Revenues.....	45,305,348	47,519,790	47,905,497	385,707
Expenditures:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services.....	702,771	702,780	606,773	96,007
Materials and Supplies.....	11,844	16,644	12,293	4,351
Contractual Services.....	1,363,749	1,428,241	1,355,851	72,390
Other.....	1,044,400	1,011,514	899,615	111,899
Capital Outlay.....	360,972	289,561	159,365	130,196
Principal Retirement.....	665,000	665,000	665,000	-
Interest and Fiscal Charges.....	28,075	28,075	28,075	-
Total Commissioners.....	4,176,811	4,141,815	3,726,972	414,843
Auditor:				
Personal Services.....	1,169,489	1,171,009	1,160,323	10,686
Materials and Supplies.....	22,513	22,513	21,919	594
Contractual Services.....	56,498	54,801	54,660	141
Other.....	40,425	40,859	40,331	528
Capital Outlay.....	19,823	19,566	19,365	201
Total Auditor.....	1,308,748	1,308,748	1,296,598	12,150
Treasurer:				
Personal Services.....	536,884	535,279	501,845	33,434
Materials and Supplies.....	5,474	4,835	3,740	1,095
Contractual Services.....	27,694	15,783	14,392	1,391
Other.....	32,039	42,193	39,799	2,394
Capital Outlay.....	13,600	22,600	22,534	66
Total Treasurer.....	615,691	620,690	582,310	38,380
Prosecuting Attorney:				
Personal Services.....	2,243,924	2,321,800	2,310,967	10,833
Materials and Supplies.....	28,925	40,663	38,219	2,444
Contractual Services.....	77,698	21,876	21,756	120
Other.....	124,594	145,564	142,151	3,413
Capital Outlay.....	104,384	95,541	53,159	42,382
Total Prosecuting Attorney.....	2,579,525	2,625,444	2,566,252	59,192
Budget Commission:				
Contractual Services.....	2,450	2,450	2,145	305
Total Budget Commission.....	2,450	2,450	2,145	305
Bureau of Inspection:				
Contractual Services.....	78,075	78,075	75,907	2,168
Total Bureau of Inspection.....	78,075	78,075	75,907	2,168
Data Processing:				
Personal Services.....	757,557	760,671	750,623	10,048
Materials and Supplies.....	11,627	7,915	7,915	-
Contractual Services.....	163,336	163,776	163,539	237
Other.....	15,806	17,606	17,603	3
Capital Outlay.....	15,000	13,358	13,358	-
Total Data Processing.....	963,326	963,326	953,038	10,288

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Personnel:				
Personal Services.....	334,270	343,335	328,931	14,404
Materials and Supplies.....	1,309	1,309	1,299	10
Contractual Services.....	27,577	22,935	21,934	1,001
Other.....	12,005	9,828	9,787	41
Capital Outlay.....	1,000	155	155	-
Total Personnel.....	376,161	377,562	362,106	15,456
Microfilming:				
Personal Services.....	151,950	151,950	151,183	767
Total Microfilming.....	151,950	151,950	151,183	767
Service Garage:				
Personal Services.....	226,074	226,074	224,646	1,428
Materials and Supplies.....	76,529	79,852	79,377	475
Contractual Services.....	12,913	8,967	8,854	113
Other.....	-	1,124	1,124	-
Capital Outlay.....	4,930	4,429	4,429	-
Total Service Garage.....	320,446	320,446	318,430	2,016
Risk Management:				
Personal Services.....	257,477	257,632	256,208	1,424
Materials and Supplies.....	2,007	1,683	1,683	-
Contractual Services.....	10,203	13,313	13,313	-
Other.....	3,975	1,035	1,035	-
Total Risk Management.....	273,662	273,663	272,239	1,424
Office of Finance:				
Personal Services.....	183,964	183,964	177,774	6,190
Materials and Supplies.....	431	431	379	52
Other.....	285	614	329	285
Capital Outlay.....	360	31	-	31
Total Office of Finance.....	185,040	185,040	178,482	6,558
Board of Elections:				
Personal Services.....	545,520	602,372	597,723	4,649
Materials and Supplies.....	22,720	92,428	92,395	33
Contractual Services.....	173,412	282,703	282,172	531
Other.....	119,501	241,203	241,056	147
Capital Outlay.....	39,173	43,317	43,317	-
Total Board of Elections.....	900,326	1,262,023	1,256,663	5,360
Maintenance and Operations:				
Personal Services.....	1,793,729	1,793,729	1,705,338	88,391
Materials and Supplies.....	426,490	458,591	458,171	420
Contractual Services.....	621,874	607,790	602,662	5,128
Other.....	8,394	3,536	3,519	17
Capital Outlay.....	263,413	276,097	276,095	2
Total Maintenance and Operations.....	3,113,900	3,139,743	3,045,785	93,958
Recorder:				
Personal Services.....	390,327	390,327	388,770	1,557
Contractual Services.....	300	300	-	300
Other.....	2,907	2,907	237	2,670
Capital Outlay.....	616	616	-	616
Total Recorder.....	394,150	394,150	389,007	5,143
Insurance:				
Contractual Services.....	380,114	380,114	324,572	55,542
Total Insurance.....	380,114	380,114	324,572	55,542
Miscellaneous:				
Materials and Supplies.....	2,332,878	2,532,878	2,493,016	39,862
Contractual Services.....	337,185	25,528	25,528	-
Other.....	235,000	34,215	5,115	29,100
Capital Outlay.....	172,573	8,582	8,582	-
Total Miscellaneous.....	3,077,636	2,601,203	2,532,241	68,962
Total Legislative and Executive.....	18,898,011	18,826,442	18,033,930	792,512

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Judicial:				
Court of Appeals:				
Other.....	36,043	37,065	37,065	-
Total Court of Appeals.....	36,043	37,065	37,065	-
Common Pleas Court:				
Personal Services.....	1,656,343	1,681,235	1,664,805	16,430
Materials and Supplies.....	26,596	23,208	23,150	58
Contractual Services.....	38,251	30,192	29,903	289
Other.....	85,965	78,746	77,557	1,189
Capital Outlay.....	1,000	612	612	-
Total Common Pleas Court.....	1,808,155	1,813,993	1,796,027	17,966
Juvenile Court:				
Personal Services.....	2,216,386	2,240,334	2,234,101	6,233
Materials and Supplies.....	14,025	9,464	9,464	-
Contractual Services.....	72,846	53,798	53,782	16
Other.....	15,378	14,377	14,360	17
Capital Outlay.....	2,208	2,870	2,870	-
Total Juvenile Court.....	2,320,843	2,320,843	2,314,577	6,266
Probate Court:				
Personal Services.....	319,415	320,610	319,152	1,458
Materials and Supplies.....	1,569	793	793	-
Contractual Services.....	1,021	1,068	1,068	-
Other.....	5,601	5,136	5,136	-
Total Probate Court.....	327,606	327,607	326,149	1,458
Clerk of Courts:				
Personal Services.....	1,079,843	1,079,843	1,053,459	26,384
Materials and Supplies.....	23,213	22,013	21,847	166
Contractual Services.....	21,003	19,803	15,102	4,701
Other.....	17,149	19,549	18,272	1,277
Total Clerk of Courts.....	1,141,208	1,141,208	1,108,680	32,528
Xenia Municipal Court:				
Personal Services.....	125,389	125,839	115,571	10,268
Contractual Services.....	118,198	118,197	87,007	31,190
Other.....	10,009	5,624	3,870	1,754
Total Xenia Municipal Court.....	253,596	249,660	206,448	43,212
Fairborn Municipal Court:				
Personal Services.....	167,904	170,354	159,990	10,364
Contractual Services.....	51,874	50,623	48,917	1,706
Other.....	14,282	17,017	11,575	5,442
Total Fairborn Municipal Court.....	234,060	237,994	220,482	17,512
Domestic Relations Court:				
Personal Services.....	800,185	800,185	795,867	4,318
Materials and Supplies.....	8,003	8,002	6,254	1,748
Contractual Services.....	31,096	32,096	27,121	4,975
Other.....	26,824	26,824	19,999	6,825
Capital Outlay.....	7,668	6,668	2,610	4,058
Total Domestic Relations Court.....	873,776	873,775	851,851	21,924
Public Defender:				
Personal Services.....	192,715	307,427	299,392	8,035
Materials and Supplies.....	1,800	1,444	1,444	-
Contractual Services.....	58,116	92,745	92,251	494
Other.....	6,920	3,390	3,390	-
Capital Outlay.....	2,400	-	-	-
Total Public Defender.....	261,951	405,006	396,477	8,529
Total Judicial.....	7,257,238	7,407,151	7,257,756	149,395
Total General Government.....	26,155,249	26,233,593	25,291,686	941,907

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Safety:				
Coroner:				
Personal Services.....	326,998	327,005	325,746	1,259
Materials and Supplies.....	3,300	2,793	2,197	596
Contractual Services.....	137,286	138,005	137,030	975
Other.....	3,223	3,108	3,108	-
Capital Outlay.....	1,500	1,396	-	1,396
Total Coroner.....	472,307	472,307	468,081	4,226
Juvenile Detention:				
Personal Services.....	1,088,869	1,092,864	1,083,310	9,554
Materials and Supplies.....	36,107	26,610	26,346	264
Contractual Services.....	24,740	31,526	31,526	-
Other.....	5,325	4,438	4,438	-
Capital Outlay.....	2,250	1,852	1,852	-
Total Juvenile Detention.....	1,157,291	1,157,290	1,147,472	9,818
Sheriff:				
Personal Services.....	12,175,743	12,200,753	11,979,910	220,843
Materials and Supplies.....	187,047	127,047	125,797	1,250
Contractual Services.....	1,076,092	1,078,099	1,044,263	33,836
Other.....	85,323	85,721	82,728	2,993
Capital Outlay.....	216,409	216,695	216,348	347
Total Sheriff.....	13,740,614	13,708,315	13,449,046	259,269
Building Regulations:				
Personal Services.....	650,524	650,596	615,076	35,520
Materials and Supplies.....	5,850	5,833	4,462	1,371
Contractual Services.....	192,802	193,607	191,666	1,941
Other.....	15,934	14,374	13,680	694
Capital Outlay.....	500	-	-	-
Total Building Regulations.....	865,610	864,410	824,884	39,526
Total Public Safety.....	16,235,822	16,202,322	15,889,483	312,839
Public Works:				
County Engineer - Tax Maps:				
Personal Services.....	90,759	91,644	91,432	212
Other.....	8,000	7,764	7,764	-
Capital Outlay.....	13,823	13,174	12,372	802
Total County Engineer - Tax Maps.....	112,582	112,582	111,568	1,014
Department of Public Works:				
Personal Services.....	316,958	316,958	308,209	8,749
Materials and Supplies.....	10,707	12,707	11,101	1,606
Contractual Services.....	499,553	499,553	455,145	44,408
Other.....	6,750	4,750	809	3,941
Capital Outlay.....	129,145	129,145	111,038	18,107
Total Department of Public Works.....	963,113	963,113	886,302	76,811
Total Public Works.....	1,075,695	1,075,695	997,870	77,825
Health:				
Tuberculosis:				
Personal Services.....	19,765	34,749	26,906	7,843
Materials and Supplies.....	4,140	3,640	2,413	1,227
Contractual Services.....	4,873	10,373	6,990	3,383
Other.....	2,000	2,666	804	1,862
Capital Outlay.....	1,725	1,725	-	1,725
Total Tuberculosis.....	32,503	53,153	37,113	16,040
Vital Statistics:				
Other.....	2,000	2,000	883	1,117
Total Vital Statistics.....	2,000	2,000	883	1,117
Miscellaneous:				
Other.....	220,000	220,000	163,557	56,443
Total Miscellaneous.....	220,000	220,000	163,557	56,443
Total Health.....	254,503	275,153	201,553	73,600

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Human Services:				
Veteran's Service Commission:				
Personal Services.....	520,192	523,178	516,145	7,033
Materials and Supplies.....	17,000	13,256	13,256	-
Contractual Services.....	174,047	198,405	198,405	-
Other.....	45,118	40,035	40,012	23
Capital Outlay.....	39,615	24,098	24,098	-
Total Veteran's Service Commission.....	<u>795,972</u>	<u>798,972</u>	<u>791,916</u>	<u>7,056</u>
Total Human Services.....	795,972	798,972	791,916	7,056
Conservation and Recreation:				
Agriculture:				
Contractual Services.....	37,800	37,800	35,407	2,393
Other.....	611,003	611,003	611,003	-
Total Agriculture.....	<u>648,803</u>	<u>648,803</u>	<u>646,410</u>	<u>2,393</u>
Parks and Recreation:				
Personal Services.....	1,924,255	1,924,255	1,812,128	112,127
Materials and Supplies.....	156,578	145,528	144,850	678
Contractual Services.....	53,267	69,087	68,173	914
Other.....	31,494	25,394	19,830	5,564
Capital Outlay.....	12,475	13,805	13,720	85
Total Parks and Recreation.....	<u>2,178,069</u>	<u>2,178,069</u>	<u>2,058,701</u>	<u>119,368</u>
Total Conservation and Recreation.....	2,826,872	2,826,872	2,705,111	121,761
Community and Economic Development:				
Department of Development:				
Personal Services.....	544,252	549,894	547,415	2,479
Materials and Supplies.....	3,758	3,758	2,075	1,683
Contractual Services.....	11,600	7,309	3,502	3,807
Other.....	10,300	8,324	3,209	5,115
Capital Outlay.....	5,850	6,475	5,358	1,117
Total Department of Development.....	<u>575,760</u>	<u>575,760</u>	<u>561,559</u>	<u>14,201</u>
Airport Authority:				
Contractual Services.....	304	790	790	-
Other.....	987	12,109	11,229	880
Principal Retirement.....	100,000	100,000	100,000	-
Interest and Fiscal Charges.....	4,191	4,191	4,191	-
Total Airport Authority.....	<u>105,482</u>	<u>117,090</u>	<u>116,210</u>	<u>880</u>
Total Community and Economic Development.....	<u>681,242</u>	<u>692,850</u>	<u>677,769</u>	<u>15,081</u>
Total Expenditures.....	<u>48,025,355</u>	<u>48,105,457</u>	<u>46,555,388</u>	<u>1,550,069</u>
Excess / (Deficiency) of Revenue over/(under) Expenditures.....	(2,720,007)	(585,667)	1,350,109	1,935,776
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	8,000	8,000	20,859	12,859
Proceeds from Issue of Notes.....	712,500	692,062	690,000	(2,062)
Transfers In.....	-	543,521	418,880	(124,641)
Transfers Out.....	(3,541,252)	(3,685,411)	(3,508,649)	176,762
Advances In.....	200,300	213,438	67,268	(146,170)
Advances Out.....	(300)	(35,412)	(35,412)	-
Total Other Financing Sources / (Uses).....	<u>(2,620,752)</u>	<u>(2,263,802)</u>	<u>(2,347,054)</u>	<u>(83,252)</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(5,340,759)	(2,849,469)	(996,945)	1,852,524
Fund Balance (Deficit) at Beginning of Year.....	9,575,863	9,575,863	9,575,863	-
Prior Year Encumbrances Appropriated.....	654,300	654,300	654,300	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 4,889,404</u>	<u>\$ 7,380,694</u>	<u>\$ 9,233,218</u>	<u>\$ 1,852,524</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, 2008

DEPARTMENT OF HEALTH AND HUMAN SERVICES				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 12,800,000	\$ 12,178,549	\$ 12,139,337	\$ (39,212)
Other.....	2,650	907,160	1,049,982	142,822
Total Revenues.....	12,802,650	13,085,709	13,189,319	103,610
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services.....	4,821,398	4,311,898	4,189,711	122,187
Materials and Supplies.....	201,665	212,665	192,703	19,962
Contractual Services.....	8,815,839	9,326,139	9,099,723	226,416
Other.....	39,075	27,275	22,763	4,512
Capital Outlay.....	89,000	89,000	29,757	59,243
Total Public Assistance.....	13,966,977	13,966,977	13,534,657	432,320
Work Force Investment:				
Personal Services.....	500	-	-	-
Materials and Supplies.....	8,000	5,700	5,346	354
Contractual Services.....	1,014,276	1,309,392	1,302,949	6,443
Other.....	4,500	167	162	5
Capital Outlay.....	5,000	-	-	-
Total Work Force Investment.....	1,032,276	1,315,259	1,308,457	6,802
Total Expenditures.....	14,999,253	15,282,236	14,843,114	439,122
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(2,196,603)	(2,196,527)	(1,653,795)	542,732
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	150	150	84	(66)
Transfers In.....	-	-	410,272	410,272
Total Other Financing Sources / (Uses).....	150	150	410,356	410,206
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(2,196,453)	(2,196,377)	(1,243,439)	952,938
Fund Balance (Deficit) at Beginning of Year.....	2,032,675	2,032,675	2,032,675	-
Prior Year Encumbrances Appropriated.....	163,778	163,778	163,778	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 76	\$ 953,014	\$ 952,938

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

BOARD OF MENTAL RETARDATION AND DEVELOPMENT DISABILITIES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 9,728,259	\$ 9,978,854	\$ 10,149,390	\$ 170,536
Charges for Services.....	279,423	279,423	211,896	(67,527)
Intergovernmental.....	4,115,013	4,115,013	4,377,215	262,202
Other.....	435	435	18,648	18,213
Total Revenues.....	14,123,130	14,373,725	14,757,149	383,424
Expenditures:				
Health:				
Mental Retardation Services:				
Personal Services.....	7,825,064	7,851,064	7,329,779	521,285
Materials and Supplies.....	523,305	543,305	505,722	37,583
Contractual Services.....	6,022,008	5,963,008	4,162,277	1,800,731
Other.....	649,303	801,835	777,521	24,314
Capital Outlay.....	249,056	249,056	144,559	104,497
Total Mental Retardation Services.....	15,268,736	15,408,268	12,919,858	2,488,410
Total Expenditures.....	15,268,736	15,408,268	12,919,858	2,488,410
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,145,606)	(1,034,543)	1,837,291	2,871,834
Fund Balance (Deficit) at Beginning of Year (Restated).....	14,639,800	14,639,800	14,639,800	-
Prior Year Encumbrances Appropriated.....	794,857	794,857	794,857	-
Fund Balance (Deficit) at End of Year.....	\$ 14,289,051	\$ 14,400,114	\$ 17,271,948	\$ 2,871,834

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

MOTOR VEHICLE, ROAD AND BRIDGE

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 710,850	\$ 793,125	\$ 766,224	\$ (26,901)
Charges for Services.....	200,000	224,419	318,719	94,300
Fines and Forfeitures.....	180,000	180,000	195,314	15,314
Intergovernmental.....	8,873,011	9,265,970	8,519,502	(746,468)
Special Assessments.....	30,326	35,067	35,067	-
Investment Earnings.....	200,000	200,000	173,480	(26,520)
Other.....	20,000	118,941	128,278	9,337
Total Revenues.....	10,214,187	10,817,522	10,136,584	(680,938)
Expenditures:				
Public Works:				
County Engineer - MVGT:				
Personal Services.....	2,630,389	2,699,098	2,620,775	78,323
Materials and Supplies.....	1,725,139	1,725,139	1,606,341	118,798
Contractual Services.....	576,499	790,683	612,184	178,499
Other.....	735,764	814,572	565,107	249,465
Capital Outlay.....	5,000,360	4,949,318	4,525,908	423,410
Total County Engineer - MVGT.....	10,668,151	10,978,810	9,930,315	1,048,495
County Engineer - Bridge:				
Personal Services.....	225,904	227,304	210,346	16,958
Materials and Supplies.....	263,000	234,100	97,402	136,698
Contractual Services.....	92,994	120,494	45,237	75,257
Other.....	12,500	12,500	6	12,494
Capital Outlay.....	605,000	605,000	522,733	82,267
Total County Engineer - Bridge.....	1,199,398	1,199,398	875,724	323,674
County Engineer - Ditches:				
Materials and Supplies.....	11,500	11,500	9,377	2,123
Contractual Services.....	43,116	32,816	13,529	19,287
Other.....	10,000	20,300	15,274	5,026
Capital Outlay.....	2,000	2,000	848	1,152
Total County Engineer - Ditches.....	66,616	66,616	39,028	27,588
Total Expenditures.....	11,934,165	12,244,824	10,845,067	1,399,757
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,719,978)	(1,427,302)	(708,483)	718,819
Other Financing Sources / (Uses):				
Transfers Out.....	(60,000)	(60,000)	(56,471)	3,529
Advances In.....	200,000	-	-	-
Total Other Financing Sources / (Uses).....	140,000	(60,000)	(56,471)	3,529
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,579,978)	(1,487,302)	(764,954)	722,348
Fund Balance (Deficit) at Beginning of Year.....	8,555,077	8,555,077	8,555,077	-
Prior Year Encumbrances Appropriated.....	344,566	344,566	344,566	-
Fund Balance (Deficit) at End of Year.....	\$ 7,319,665	\$ 7,412,341	\$ 8,134,689	\$ 722,348

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

CHILDREN SERVICES BOARD				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,811,650	\$ 2,939,026	\$ 2,899,825	\$ (39,201)
Charges for Services.....	80,000	80,000	102,613	22,613
Intergovernmental.....	4,768,850	4,768,850	5,358,852	590,002
Other.....	13,000	13,000	45,532	32,532
Total Revenues.....	7,673,500	7,800,876	8,406,822	605,946
Expenditures:				
Human Services:				
Children's Home:				
Materials and Supplies.....	351,282	264,282	170,256	94,026
Contractual Services.....	252,121	252,120	66,246	185,874
Other.....	88,603	88,603	36,191	52,412
Capital Outlay.....	12,410	12,410	11,180	1,230
Total Children's Home.....	704,416	617,415	283,873	333,542
Children Services Board:				
Personal Services.....	4,906,813	4,906,813	4,758,774	148,039
Materials and Supplies.....	226,261	226,261	133,962	92,299
Contractual Services.....	5,340,414	5,340,414	4,593,245	747,169
Other.....	568,485	590,486	472,356	118,130
Capital Outlay.....	29,986	94,986	40,078	54,908
Total Children Services Board.....	11,071,959	11,158,960	9,998,415	1,160,545
Total Expenditures.....	11,776,375	11,776,375	10,282,288	1,494,087
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(4,102,875)	(3,975,499)	(1,875,466)	2,100,033
Fund Balance (Deficit) at Beginning of Year.....	2,939,569	2,939,569	2,939,569	-
Prior Year Encumbrances Appropriated.....	1,172,447	1,172,447	1,172,447	-
Fund Balance (Deficit) at End of Year.....	\$ 9,141	\$ 136,517	\$ 2,236,550	\$ 2,100,033

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

DOG AND KENNEL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 710,000	\$ 718,965	\$ 741,076	\$ 22,111
Licenses and Permits.....	19,000	19,000	13,970	(5,030)
Other.....	11,500	12,027	12,002	(25)
Total Revenues.....	740,500	749,992	767,048	17,056
Expenditures:				
Health:				
Animal Control:				
Personal Services.....	587,305	583,086	579,639	3,447
Materials and Supplies.....	15,028	11,727	8,290	3,437
Contractual Services.....	4,026	13,146	12,148	998
Other.....	4,326	5,017	4,114	903
Capital Outlay.....	16,103	13,812	12,703	1,109
Total Animal Control.....	626,788	626,788	616,894	9,894
Legislative and Executive:				
Auditor:				
Personal Services.....	49,111	49,210	48,894	316
Materials and Supplies.....	89	1,190	1,190	-
Other.....	95,000	95,000	87,619	7,381
Total Auditor.....	144,200	145,400	137,703	7,697
Total Expenditures.....	770,988	772,188	754,597	17,591
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(30,488)	(22,196)	12,451	34,647
Other Financing Sources / (Uses):				
Transfers In.....	-	1,200	1,200	-
Total Other Financing Sources / (Uses).....	-	1,200	1,200	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(30,488)	(20,996)	13,651	34,647
Fund Balance (Deficit) at Beginning of Year.....	145,948	145,948	145,948	-
Prior Year Encumbrances Appropriated.....	652	652	652	-
Fund Balance (Deficit) at End of Year.....	\$ 116,112	\$ 125,604	\$ 160,251	\$ 34,647

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

	REAL ESTATE ASSESSMENT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,650,000	\$ 2,004,529	\$ 1,891,261	\$ (113,268)
Licenses and Permits.....	-	-	15	15
Fines and Forfeitures.....	200	200	705	505
Other.....	-	4,045	66,499	62,454
Total Revenues.....	1,650,200	2,008,774	1,958,480	(50,294)
Expenditures:				
Legislative and Executive:				
Auditor:				
Personal Services.....	70,991	71,617	71,617	-
Materials and Supplies.....	37,200	32,402	26,058	6,344
Contractual Services.....	2,061,920	2,061,920	1,552,454	509,466
Other.....	30,500	34,672	26,718	7,954
Capital Outlay.....	106,574	106,574	85,569	21,005
Total Auditor.....	2,307,185	2,307,185	1,762,416	544,769
Board of Revisions:				
Contractual Services.....	15,500	14,880	4,537	10,343
Other.....	250	2,370	997	1,373
Total Board of Revisions.....	15,750	17,250	5,534	11,716
Geographic Information Systems:				
Personal Services.....	208,541	208,541	171,408	37,133
Materials and Supplies.....	1,000	1,000	874	126
Contractual Services.....	905,118	905,118	886,443	18,675
Other.....	10,000	6,000	1,800	4,200
Capital Outlay.....	10,000	14,000	12,147	1,853
Total Geographic Information Systems.....	1,134,659	1,134,659	1,072,672	61,987
Total Expenditures.....	3,457,594	3,459,094	2,840,622	618,472
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,807,394)	(1,450,320)	(882,142)	568,178
Other Financing Sources / (Uses):				
Advances In.....	-	45,628	97,343	51,715
Total Other Financing Sources / (Uses).....	-	45,628	97,343	51,715
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,807,394)	(1,404,692)	(784,799)	619,893
Fund Balance (Deficit) at Beginning of Year.....	3,770,973	3,770,973	3,770,973	-
Prior Year Encumbrances Appropriated.....	1,799,387	1,799,387	1,799,387	-
Fund Balance (Deficit) at End of Year.....	\$ 3,762,966	\$ 4,165,668	\$ 4,785,561	\$ 619,893

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

YOUTH SERVICE SUBSIDY				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 575,000	\$ 649,851	\$ 649,851	\$ -
Other.....	-	397	397	-
Total Revenues.....	575,000	650,248	650,248	-
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	539,721	659,744	646,171	13,573
Materials and Supplies.....	8,190	8,190	3,445	4,745
Contractual Services.....	47,588	35,141	-	35,141
Other.....	8,747	8,747	3,567	5,180
Total Juvenile Court.....	604,246	711,822	653,183	58,639
Total Expenditures.....	604,246	711,822	653,183	58,639
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(29,246)	(61,574)	(2,935)	58,639
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	280	280	-
Total Other Financing Sources / (Uses).....	-	280	280	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(29,246)	(61,294)	(2,655)	58,639
Fund Balance (Deficit) at Beginning of Year.....	236,053	236,053	236,053	-
Fund Balance (Deficit) at End of Year.....	\$ 206,807	\$ 174,759	\$ 233,398	\$ 58,639

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

LITTER CONTROL AND RECYCLING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 95,646	\$ 49,270	\$ 49,270	\$ -
Total Revenues.....	95,646	49,270	49,270	-
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Materials and Supplies.....	-	4,540	-	4,540
Contractual Services.....	-	1,916	1,733	183
Other.....	285,360	280,820	42	280,778
Capital Outlay.....	102,165	101,879	76,100	25,779
Total Sanitary Engineer.....	387,525	389,155	77,875	311,280
Total Expenditures.....	387,525	389,155	77,875	311,280
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(291,879)	(339,885)	(28,605)	311,280
Other Financing Sources / (Uses):				
Advances In.....	47,823	49,453	49,453	-
Total Other Financing Sources / (Uses).....	47,823	49,453	49,453	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(244,056)	(290,432)	20,848	311,280
Fund Balance (Deficit) at Beginning of Year.....	291,879	291,879	291,879	-
Fund Balance (Deficit) at End of Year.....	\$ 47,823	\$ 1,447	\$ 312,727	\$ 311,280

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

COMMUNITY MENTAL HEALTH				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,668,450	\$ 3,669,753	\$ 3,695,958	\$ 26,205
Intergovernmental.....	256,000	488,962	462,757	(26,205)
Total Revenues.....	3,924,450	4,158,715	4,158,715	-
Expenditures:				
Health:				
Community Mental Health:				
Other.....	3,924,450	4,158,715	4,158,715	-
Total Community Mental Health:.....	3,924,450	4,158,715	4,158,715	-
Total Expenditures.....	3,924,450	4,158,715	4,158,715	-
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, 2008

COMMUNITY DEVELOPMENT BLOCK GRANT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 941,000	\$ 655,000	\$ 254,705	\$ (400,295)
Other.....	134,099	210,013	209,610	(403)
Total Revenues.....	1,075,099	865,013	464,315	(400,698)
Expenditures:				
Community and Economic Development:				
Department of Development:				
Personal Services.....	106,537	108,102	107,885	217
Materials and Supplies.....	8,000	8,000	73	7,927
Contractual Services.....	856,950	745,235	317,036	428,199
Other.....	103,200	128,193	80,140	48,053
Capital Outlay.....	5,700	4,922	100	4,822
Total Department of Development.....	1,080,387	994,452	505,234	489,218
Total Expenditures.....	1,080,387	994,452	505,234	489,218
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(5,288)	(129,439)	(40,919)	88,520
Other Financing Sources / (Uses):				
Transfers In.....	15	14,654	18,879	4,225
Total Other Financing Sources / (Uses).....	15	14,654	18,879	4,225
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(5,273)	(114,785)	(22,040)	92,745
Fund Balance (Deficit) at Beginning of Year.....	552,512	552,512	552,512	-
Prior Year Encumbrances Appropriated.....	2,150	2,150	2,150	-
Fund Balance (Deficit) at End of Year.....	\$ 549,389	\$ 439,877	\$ 532,622	\$ 92,745

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

CHILD SUPPORT ENFORCEMENT AGENCY

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 530,000	\$ 530,000	\$ 507,018	\$ (22,982)
Intergovernmental.....	2,000,000	2,000,000	1,723,481	(276,519)
Other.....	27,000	27,000	48,667	21,667
Total Revenues.....	2,557,000	2,557,000	2,279,166	(277,834)
Expenditures:				
Human Services:				
Bureau of Support:				
Personal Services.....	1,652,250	1,653,250	1,536,798	116,452
Materials and Supplies.....	4,000	4,500	3,539	961
Contractual Services.....	1,675,505	1,674,005	1,066,542	607,463
Other.....	25,200	25,200	7,690	17,510
Capital Outlay.....	1,000	1,000	-	1,000
Total Bureau of Support.....	3,357,955	3,357,955	2,614,569	743,386
Total Expenditures.....	3,357,955	3,357,955	2,614,569	743,386
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(800,955)	(800,955)	(335,403)	465,552
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(800,955)	(800,955)	(335,403)	465,552
Fund Balance (Deficit) at Beginning of Year.....	1,403,498	1,403,498	1,403,498	-
Prior Year Encumbrances Appropriated.....	113,505	113,505	113,505	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 716,048</u>	<u>\$ 716,048</u>	<u>\$ 1,181,600</u>	<u>\$ 465,552</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, 2008

COUNTY HOME				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 5,450,118	\$ 5,450,118	\$ 5,338,233	\$ (111,885)
Other.....	36,281	36,581	31,688	(4,893)
Total Revenues.....	5,486,399	5,486,699	5,369,921	(116,778)
Expenditures:				
Human Services:				
County Home:				
Personal Services.....	3,991,249	4,043,980	4,017,056	26,924
Materials and Supplies.....	662,773	706,586	701,119	5,467
Contractual Services.....	925,737	861,258	847,836	13,422
Other.....	21,850	22,855	22,840	15
Capital Outlay.....	29,200	29,072	27,357	1,715
Total County Home:.....	5,630,809	5,663,751	5,616,208	47,543
Total Expenditures.....	5,630,809	5,663,751	5,616,208	47,543
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(144,410)	(177,052)	(246,287)	(69,235)
Other Financing Sources / (Uses):				
Transfers In.....	-	-	50,000	50,000
Total Other Financing Sources / (Uses).....	-	-	50,000	50,000
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(144,410)	(177,052)	(196,287)	(19,235)
Fund Balance (Deficit) at Beginning of Year.....	350,192	350,192	350,192	-
Prior Year Encumbrances Appropriated.....	1,194	1,194	1,194	-
Fund Balance (Deficit) at End of Year.....	\$ 206,976	\$ 174,334	\$ 155,099	\$ (19,235)

GREENE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2008

	HOSPITAL LEVY			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,803,000	\$ 2,803,000	\$ 2,903,428	\$ 100,428
Intergovernmental.....	310,400	499,216	375,505	(123,711)
Total Revenues.....	3,113,400	3,302,216	3,278,933	(23,283)
Expenditures:				
Health:				
Commissioners - Hospital Operating:				
Other.....	3,113,400	3,302,216	3,278,933	23,283
Total Commissioners - Hospital Operating.....	3,113,400	3,302,216	3,278,933	23,283
Total Expenditures.....	3,113,400	3,302,216	3,278,933	23,283
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	-	-	-	(46,566)
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ -	\$ (46,566)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

	COUNTY HOTEL LODGING			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 675,000	\$ 761,332	\$ 822,997	\$ 61,665
Other.....	3,000	8,811	11,861	3,050
Total Revenues.....	678,000	770,143	834,858	64,715
Expenditures:				
Community and Economic Development:				
Convention and Visitor's Bureau:				
Personal Services.....	283,806	373,203	296,233	76,970
Materials and Supplies.....	39,120	37,120	32,538	4,582
Contractual Services.....	159,289	122,644	105,221	17,423
Other.....	281,357	353,201	329,929	23,272
Capital Outlay.....	105,250	108,050	104,799	3,251
Total Convention and Visitor's Bureau.....	868,822	994,218	868,720	125,498
Total Expenditures.....	868,822	994,218	868,720	125,498
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(190,822)	(224,075)	(33,862)	190,213
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(190,822)	(224,075)	(33,862)	190,213
Fund Balance (Deficit) at Beginning of Year.....	528,739	528,739	528,739	-
Prior Year Encumbrances Appropriated.....	23,548	23,548	23,548	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 361,465</u>	<u>\$ 328,212</u>	<u>\$ 518,425</u>	<u>\$ 190,213</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, 2008

RESIDENTIAL TREATMENT CENTER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 2,000	\$ 6,428	\$ 9,537	\$ 3,109
Intergovernmental.....	2,234,582	1,776,409	1,445,928	(330,481)
Other.....	136,600	205,930	266,411	60,481
Total Revenues.....	2,373,182	1,988,767	1,721,876	(266,891)
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	1,360,791	1,671,777	1,541,756	130,021
Materials and Supplies.....	207,983	256,280	194,806	61,474
Contractual Services.....	97,757	86,311	67,554	18,757
Other.....	44,523	46,258	25,935	20,323
Capital Outlay.....	27,990	27,790	7,790	20,000
Total Juvenile Court.....	1,739,044	2,088,416	1,837,841	250,575
Total Expenditures.....	1,739,044	2,088,416	1,837,841	250,575
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	634,138	(99,649)	(115,965)	(16,316)
Fund Balance (Deficit) at Beginning of Year.....	533,729	533,729	533,729	-
Prior Year Encumbrances Appropriated.....	48,691	48,691	48,691	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 1,216,558</u>	<u>\$ 482,771</u>	<u>\$ 466,455</u>	<u>\$ (16,316)</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, 2008

ADULT DAY CARE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 373,685	\$ 373,685	\$ 341,145	\$ (32,540)
Intergovernmental.....	-	-	41,598	41,598
Other.....	15,700	15,700	19,586	3,886
Total Revenues.....	389,385	389,385	402,329	12,944
Expenditures:				
Human Services:				
County Home Adult Day Care:				
Personal Services.....	360,169	360,169	341,559	18,610
Materials and Supplies.....	35,958	33,904	33,672	232
Contractual Services.....	16,812	24,204	23,568	636
Other.....	6,050	5,375	225	5,150
Total County Home Adult Day Care.....	418,989	423,652	399,024	24,628
Total Expenditures.....	418,989	423,652	399,024	24,628
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(29,604)	(34,267)	3,305	37,572
Fund Balance (Deficit) at Beginning of Year.....	34,025	34,025	34,025	-
Prior Year Encumbrances Appropriated.....	3,860	3,860	3,860	-
Fund Balance (Deficit) at End of Year.....	\$ 8,281	\$ 3,618	\$ 41,190	\$ 37,572

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

DRUG LAW ENFORCEMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 320,000	\$ 320,000	\$ 300,000	\$ (20,000)
Fines and Forfeitures.....	4,000	20,781	18,931	(1,850)
Intergovernmental.....	29,600	29,600	9,600	(20,000)
Other.....	-	-	4,198	4,198
Total Revenues.....	353,600	370,381	332,729	(37,652)
Expenditures:				
Public Safety:				
Prosecutor:				
Materials and Supplies.....	4,632	6,160	-	6,160
Other.....	4,007	6,691	-	6,691
Capital Outlay.....	3,125	20,453	7,486	12,967
Total Prosecutor.....	11,764	33,304	7,486	25,818
Sheriff:				
Personal Services.....	135,719	382,603	274,033	108,570
Other.....	9,600	9,600	2,455	7,145
Capital Outlay.....	55,685	57,543	-	57,543
Total Sheriff.....	201,004	449,746	276,488	173,258
Total Expenditures.....	212,768	483,050	283,974	199,076
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	140,832	(112,669)	48,755	161,424
Other Financing Sources / (Uses):				
Advances In.....	20,000	49,331	80,927	31,596
Advances Out.....	-	(100,496)	(100,496)	-
Total Other Financing Sources / (Uses).....	20,000	(51,165)	(19,569)	31,596
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	160,832	(163,834)	29,186	193,020
Fund Balance (Deficit) at Beginning of Year.....	185,851	185,851	185,851	-
Fund Balance (Deficit) at End of Year.....	\$ 346,683	\$ 22,017	\$ 215,037	\$ 193,020

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

HOME ARREST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 5,000	\$ 10,456	\$ 10,804	\$ 348
Total Revenues.....	5,000	10,456	10,804	348
Expenditures:				
Public Safety:				
Common Pleas Court:				
Contractual Services.....	9,850	16,174	15,853	321
Total Common Pleas Court.....	9,850	16,174	15,853	321
Total Expenditures.....	9,850	16,174	15,853	321
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(4,850)	(5,718)	(5,049)	669
Fund Balance (Deficit) at Beginning of Year.....	8,050	8,050	8,050	-
Prior Year Encumbrances Appropriated.....	350	350	350	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 3,550</u>	<u>\$ 2,682</u>	<u>\$ 3,351</u>	<u>\$ 669</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, 2008

GARBAGE AND REFUSE DISPOSAL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,141,213	\$ 1,178,188	\$ 1,226,779	\$ 48,591
Other.....	8,000	38,388	39,269	881
Total Revenues.....	1,149,213	1,216,576	1,266,048	49,472
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	637,639	637,639	575,471	62,168
Materials and Supplies.....	105,478	135,478	119,989	15,489
Contractual Services.....	200,056	223,056	183,353	39,703
Other.....	23,194	23,643	5,428	18,215
Capital Outlay.....	146,700	117,700	44,450	73,250
Total Sanitary Engineer.....	1,113,067	1,137,516	928,691	208,825
Total Expenditures.....	1,113,067	1,137,516	928,691	208,825
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	36,146	79,060	337,357	258,297
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	449	449	-
Transfers Out.....	(170,585)	(170,585)	(170,585)	-
Advances Out.....	-	(49,453)	(49,453)	-
Total Other Financing Sources / (Uses).....	(170,585)	(219,589)	(219,589)	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(134,439)	(140,529)	117,768	258,297
Fund Balance (Deficit) at Beginning of Year.....	850,974	850,974	850,974	-
Prior Year Encumbrances Appropriated.....	29,346	29,346	29,346	-
Fund Balance (Deficit) at End of Year.....	\$ 745,881	\$ 739,791	\$ 998,088	\$ 258,297

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

	INDIGENT DRIVERS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 31,640	\$ 34,784	\$ 37,308	\$ 2,524
Fines and Forfeitures.....	800	1,377	1,426	49
Intergovernmental.....	200	200	150	(50)
Total Revenues.....	32,640	36,361	38,884	2,523
Expenditures:				
Public Safety:				
Xenia Municipal Court:				
Other.....	8,000	10,177	10,177	-
Capital Outlay.....	544	1,870	-	1,870
Total Xenia Municipal Court.....	8,544	12,047	10,177	1,870
Fairborn Municipal Court:				
Other.....	20,000	21,349	21,349	-
Capital Outlay.....	711	711	-	711
Total Fairborn Municipal Court.....	20,711	22,060	21,349	711
Clerk of Courts:				
Other.....	2,000	5,586	5,586	-
Total Clerk of Courts.....	2,000	5,586	5,586	-
Juvenile Court:				
Other.....	4,608	4,608	-	4,608
Total Juvenile Court.....	4,608	4,608	-	4,608
Total Expenditures.....	35,863	44,301	37,112	7,189
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,223)	(7,940)	1,772	9,712
Fund Balance (Deficit) at Beginning of Year.....	8,239	8,239	8,239	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 5,016</u>	<u>\$ 299</u>	<u>\$ 10,011</u>	<u>\$ 9,712</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, 2008

	INDIGENT GUARDIANSHIP			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 17,000	\$ 17,000	\$ 15,970	\$ (1,030)
Other.....	4,266	4,266	5,898	1,632
Total Revenues.....	21,266	21,266	21,868	602
Expenditures:				
Public Safety:				
Probate Court:				
Contractual Services.....	10,123	15,123	14,403	720
Other.....	7,150	2,150	1,822	328
Total Probate Court.....	17,273	17,273	16,225	1,048
Total Expenditures.....	17,273	17,273	16,225	1,048
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	3,993	3,993	5,643	1,650
Fund Balance (Deficit) at Beginning of Year.....	13,192	13,192	13,192	-
Prior Year Encumbrances Appropriated.....	273	273	273	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 17,458</u>	<u>\$ 17,458</u>	<u>\$ 19,108</u>	<u>\$ 1,650</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, 2008

VICTIM WITNESS GRANTS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 35,000	\$ 35,000	\$ 34,672	\$ (328)
Intergovernmental.....	205,457	322,454	265,120	(57,334)
Other.....	2,079	2,114	6,868	4,754
Total Revenues.....	242,536	359,568	306,660	(52,908)
Expenditures:				
Public Safety:				
Prosecutor:				
Personal Services.....	300,327	325,803	318,410	7,393
Materials and Supplies.....	1,216	1,208	199	1,009
Contractual Services.....	912	-	-	-
Other.....	65,728	65,913	49,515	16,398
Total Prosecutor.....	368,183	392,924	368,124	24,800
Total Expenditures.....	368,183	392,924	368,124	24,800
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(125,647)	(33,356)	(61,464)	(28,108)
Other Financing Sources / (Uses):				
Transfers In.....	48,934	83,964	97,887	13,923
Transfers Out.....	-	(14,726)	(14,726)	-
Advances In.....	14,376	14,386	100,496	86,110
Advances Out.....	-	(80,927)	(80,927)	-
Total Other Financing Sources / (Uses).....	63,310	2,697	102,730	100,033
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(62,337)	(30,659)	41,266	71,925
Fund Balance (Deficit) at Beginning of Year.....	108,457	108,457	108,457	-
Fund Balance (Deficit) at End of Year.....	\$ 46,120	\$ 77,798	\$ 149,723	\$ 71,925

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

	DRUG CONSORTIUM			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures.....	\$ 75,000	\$ 157,483	\$ 160,990	\$ 3,507
Intergovernmental.....	1,133,793	1,124,829	289,962	(834,867)
Other.....	195,458	195,483	201,474	5,991
Total Revenues.....	1,404,251	1,477,795	652,426	(825,369)
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	50,655	50,496	49,760	736
Materials and Supplies.....	100	100	-	100
Other.....	250,023	382,526	357,394	25,132
Total Commissioners.....	300,778	433,122	407,154	25,968
Sheriff:				
Personal Services.....	132,819	132,940	129,958	2,982
Materials and Supplies.....	5,764	6,764	6,690	74
Contractual Services.....	25,000	40,000	29,353	10,647
Other.....	36,700	63,262	59,049	4,213
Capital Outlay.....	10,000	12,068	11,422	646
Total Sheriff.....	210,283	255,034	236,472	18,562
Total Expenditures.....	511,061	688,156	643,626	44,530
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	893,190	789,639	8,800	(780,839)
Fund Balance (Deficit) at Beginning of Year.....	138,829	138,829	138,829	-
Prior Year Encumbrances Appropriated.....	1,700	1,700	1,700	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 1,033,719</u>	<u>\$ 930,168</u>	<u>\$ 149,329</u>	<u>\$ (780,839)</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, 2008

SPRING LAKES PARK				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ -	\$ 250	\$ 250	\$ -
Total Revenues.....	-	250	250	-
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Capital Outlay.....	431	431	12	419
Total Parks and Recreation.....	431	431	12	419
Total Expenditures.....	431	431	12	419
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(431)	(181)	238	419
Fund Balance (Deficit) at Beginning of Year.....	431	431	431	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 250	\$ 669	\$ 419

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

RECREATION AND PARKS DONATIONS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 34,000	\$ 57,135	\$ 50,401	\$ (6,734)
Intergovernmental.....	122,500	138,500	71,167	(67,333)
Investment Earnings.....	-	4,497	4,497	-
Other.....	49,800	78,037	87,821	9,784
Total Revenues.....	206,300	278,169	213,886	(64,283)
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Personal Services.....	1,259	1,259	533	726
Materials and Supplies.....	13,841	24,917	20,417	4,500
Contractual Services.....	94,863	87,944	67,396	20,548
Other.....	23,596	28,195	21,531	6,664
Capital Outlay.....	146,103	150,423	101,804	48,619
Total Parks and Recreation.....	279,662	292,738	211,681	81,057
Total Expenditures.....	279,662	292,738	211,681	81,057
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(73,362)	(14,569)	2,205	16,774
Fund Balance (Deficit) at Beginning of Year.....	128,413	128,413	128,413	-
Prior Year Encumbrances Appropriated.....	1,866	1,866	1,866	-
Fund Balance (Deficit) at End of Year.....	\$ 56,917	\$ 115,710	\$ 132,484	\$ 16,774

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

	EQUIPMENT ACQUISITION			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 639,100	\$ 654,023	\$ 657,204	\$ 3,181
Fines and Forfeitures.....	15,000	15,000	14,147	(853)
Intergovernmental.....	173,338	1,146,699	1,146,699	-
Other.....	166,932	174,230	179,250	5,020
Total Revenues.....	994,370	1,989,952	1,997,300	7,348
Expenditures:				
Legislative and Executive:				
Commissioners:				
Other.....	509	111,878	111,878	-
Capital Outlay.....	161,646	1,023,656	1,005,997	17,659
Total Commissioners.....	162,155	1,135,534	1,117,875	17,659
Recorder:				
Materials and Supplies.....	29,230	29,230	17,114	12,116
Contractual Services.....	170,154	149,884	65,088	84,796
Other.....	2,014	2,014	84	1,930
Capital Outlay.....	108,777	60,777	20,018	40,759
Total Recorder.....	310,175	241,905	102,304	139,601
Board of Elections:				
Other.....	712	712	712	-
Capital Outlay.....	10,980	10,980	10,980	-
Total Board of Elections.....	11,692	11,692	11,692	-
Geographic Information Systems:				
Materials and Supplies.....	3,200	3,200	2,590	610
Other.....	2,300	2,300	-	2,300
Capital Outlay.....	2,000	2,000	-	2,000
Total Geographic Information Systems.....	7,500	7,500	2,590	4,910
Total Legislative and Executive.....	491,522	1,396,631	1,234,461	162,170
Judicial:				
Clerk of Courts:				
Materials and Supplies.....	4,000	4,000	445	3,555
Contractual Services.....	49,842	556,374	553,583	2,791
Other.....	410,000	8,369	8,059	310
Total Clerk of Courts.....	463,842	568,743	562,087	6,656
Domestic Relations Court:				
Other.....	1,100	1,100	-	1,100
Capital Outlay.....	2,500	2,500	-	2,500
Total Domestic Relations Court.....	3,600	3,600	-	3,600
Juvenile Court:				
Capital Outlay.....	27,205	27,205	22,521	4,684
Total Juvenile Court.....	27,205	27,205	22,521	4,684
Probate Court:				
Personal Services.....	18,223	18,328	18,253	75
Contractual Services.....	330	10,330	4,147	6,183
Capital Outlay.....	404	20,298	2,017	18,281
Total Probate Court.....	18,957	48,956	24,417	24,539
Total Judicial.....	513,604	648,504	609,025	39,479

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

	EQUIPMENT ACQUISITION (Continued)			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Safety:				
Sheriff:				
Capital Outlay.....	-	3,400	-	3,400
Total Sheriff.....	-	3,400	-	3,400
Juvenile Detention:				
Materials and Supplies.....	3,426	3,426	3,363	63
Total Juvenile Detention.....	3,426	3,426	3,363	63
Total Public Safety.....	3,426	6,826	3,363	3,463
Public Works:				
County Engineer:				
Contractual Services.....	3,000	3,000	2,633	367
Other.....	2,000	2,000	1,285	715
Total County Engineer.....	5,000	5,000	3,918	1,082
Total Public Works.....	5,000	5,000	3,918	1,082
Debt Service:				
Principal Retirement.....	750,000	750,000	750,000	-
Interest and Fiscal Charges.....	31,432	31,432	31,432	-
Total Debt Service.....	781,432	781,432	781,432	-
Total Expenditures.....	1,794,984	2,838,393	2,632,199	206,194
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(800,614)	(848,441)	(634,899)	213,542
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	600,000	600,000	600,000	-
Transfers In.....	-	1,205	1,212	7
Transfers Out.....	-	(134,434)	(134,434)	-
Advances In.....	-	-	30,000	30,000
Advances Out.....	(29,000)	(28,000)	(28,000)	-
Total Other Financing Sources / (Uses).....	571,000	438,771	468,778	30,007
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(229,614)	(409,670)	(166,121)	243,549
Fund Balance (Deficit) at Beginning of Year.....	242,848	242,848	242,848	-
Prior Year Encumbrances Appropriated.....	225,683	225,683	225,683	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 238,917</u>	<u>\$ 58,861</u>	<u>\$ 302,410</u>	<u>\$ 243,549</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, 2008

D.A.R.E. DONATIONS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 13,520	\$ 13,520	\$ 13,520	\$ -
Other.....	1,000	1,169	3,345	2,176
Total Revenues.....	14,520	14,689	16,865	2,176
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	731	1,115	372	743
Other.....	4,959	5,619	5,607	12
Total Sheriff.....	5,690	6,734	5,979	755
Total Expenditures.....	5,690	6,734	5,979	755
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	8,830	7,955	10,886	2,931
Fund Balance (Deficit) at Beginning of Year.....	5,689	5,689	5,689	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 14,519</u>	<u>\$ 13,644</u>	<u>\$ 16,575</u>	<u>\$ 2,931</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, 2008

GREENE TREE TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues.....	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Capital Outlay.....	729	729	-	729
Total Sanitary Engineer.....	729	729	-	729
Total Expenditures.....	729	729	-	729
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(729)	(729)	-	729
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(729)	(729)	-	729
Fund Balance (Deficit) at Beginning of Year.....	729	729	729	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ 729	\$ 729

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

	INMATE FEES / MEDICAL			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 242,000	\$ 12,000	\$ 8,946	\$ (3,054)
Other.....	-	230,000	236,774	6,774
Total Revenues.....	242,000	242,000	245,720	3,720
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	21,957	194,813	173,253	21,560
Contractual Services.....	60,690	84,086	41,778	42,308
Other.....	-	4,825	4,826	(1)
Capital Outlay.....	-	24,824	20,306	4,518
Total Sheriff.....	82,647	308,548	240,163	68,385
Total Expenditures.....	82,647	308,548	240,163	68,385
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	159,353	(66,548)	5,557	72,105
Fund Balance (Deficit) at Beginning of Year.....	59,346	59,346	59,346	-
Prior Year Encumbrances Appropriated.....	23,301	23,301	23,301	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 242,000</u>	<u>\$ 16,099</u>	<u>\$ 88,204</u>	<u>\$ 72,105</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, 2008

	COMMON PLEAS GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 475,100	\$ 526,808	\$ 560,673	\$ 33,865
Intergovernmental.....	643,015	672,868	594,511	(78,357)
Other.....	91,043	187,264	151,694	(35,570)
Total Revenues.....	1,209,158	1,386,940	1,306,878	(80,062)
Expenditures:				
Public Safety:				
Common Pleas Court:				
Personal Services.....	524,753	514,028	407,055	106,973
Materials and Supplies.....	64,454	100,806	81,656	19,150
Contractual Services.....	40,938	43,160	25,842	17,318
Other.....	208,841	195,220	158,883	36,337
Capital Outlay.....	130,090	289,372	222,510	66,862
Total Common Pleas Court.....	969,076	1,142,586	895,946	246,640
Juvenile Court:				
Personal Services.....	148,675	143,418	85,208	58,210
Materials and Supplies.....	58,854	53,963	27,927	26,036
Contractual Services.....	385,187	380,387	260,529	119,858
Other.....	25,802	26,224	17,399	8,825
Capital Outlay.....	30,000	30,000	3,931	26,069
Total Juvenile Court.....	648,518	633,992	394,994	238,998
Sheriff:				
Materials and Supplies.....	6,409	6,409	6,409	-
Contractual Services.....	22,721	31,651	31,651	-
Other.....	-	31,663	31,663	-
Total Sheriff.....	29,130	69,723	69,723	-
Probate Court:				
Personal Services.....	-	875	866	9
Contractual Services.....	-	70	66	4
Other.....	17,956	17,011	4,536	12,475
Total Probate Court.....	17,956	17,956	5,468	12,488
Domestic Relations Court:				
Personal Services.....	55,700	55,700	52,583	3,117
Contractual Services.....	5,000	5,000	-	5,000
Capital Outlay.....	5,000	5,000	-	5,000
Total Domestic Relations Court.....	65,700	65,700	52,583	13,117
Total Expenditures.....	1,730,380	1,929,957	1,418,714	511,243
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(521,222)	(543,017)	(111,836)	431,181
Other Financing Sources / (Uses):				
Advances Out.....	(10,000)	-	-	-
Total Other Financing Sources / (Uses).....	(10,000)	-	-	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(531,222)	(543,017)	(111,836)	431,181
Fund Balance (Deficit) at Beginning of Year.....	984,997	984,997	984,997	-
Prior Year Encumbrances Appropriated.....	65,413	65,413	65,413	-
Fund Balance (Deficit) at End of Year.....	\$ 519,188	\$ 507,393	\$ 938,574	\$ 431,181

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

TRAFFIC LAW ENFORCEMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 2,375	\$ 238	\$ 238	\$ -
Total Revenues.....	2,375	238	238	-
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	238	238	238	-
Total Sheriff.....	238	238	238	-
Total Expenditures.....	238	238	238	-
Excess / (Deficiency) of Revenue over Expenditures.....	2,137	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 2,137</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2008

	EMERGENCY MANAGEMENT GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 336,568	\$ 103,947	\$ 106,086	\$ 2,139
Other.....	17,747	147,627	130,040	(17,587)
Total Revenues.....	354,315	251,574	236,126	(15,448)
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	115,043	120,035	118,706	1,329
Materials and Supplies.....	15,262	3,462	1,710	1,752
Contractual Services.....	18,819	14,819	7,047	7,772
Other.....	135,803	5,072	1,713	3,359
Capital Outlay.....	-	10,672	10,671	1
Total Commissioners.....	284,927	154,060	139,847	14,213
Total Expenditures.....	284,927	154,060	139,847	14,213
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	69,388	97,514	96,279	(1,235)
Other Financing Sources / (Uses):				
Transfers In.....	-	6,330	17,746	11,416
Advances Out.....	-	(129,980)	(129,980)	-
Total Other Financing Sources / (Uses).....	-	(123,650)	(112,234)	11,416
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	69,388	(26,136)	(15,955)	10,181
Fund Balance (Deficit) at Beginning of Year.....	36,492	36,492	36,492	-
Prior Year Encumbrances Appropriated.....	750	750	750	-
Fund Balance (Deficit) at End of Year.....	\$ 106,630	\$ 11,106	\$ 21,287	\$ 10,181

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

	CONCEALED HANDGUN LICENSING			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits.....	\$ 45,000	\$ 109,342	\$ 119,749	\$ 10,407
Total Revenues.....	45,000	109,342	119,749	10,407
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	-	35,000	-	35,000
Materials and Supplies.....	15,943	10,394	2,870	7,524
Contractual Services.....	6,112	84,062	60,139	23,923
Other.....	32,354	41,863	20,917	20,946
Capital Outlay.....	15,844	12,678	6,545	6,133
Total Sheriff.....	70,253	183,997	90,471	93,526
Total Expenditures.....	70,253	183,997	90,471	93,526
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(25,253)	(74,655)	29,278	103,933
Fund Balance (Deficit) at Beginning of Year.....	74,655	74,655	74,655	-
Fund Balance (Deficit) at End of Year.....	\$ 49,402	\$ -	\$ 103,933	\$ 103,933

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

COUNCIL ON AGING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,266,156	\$ 2,266,156	\$ 2,319,861	\$ 53,705
Intergovernmental.....	233,844	384,644	299,900	(84,744)
Total Revenues.....	2,500,000	2,650,800	2,619,761	(31,039)
Expenditures:				
Human Services:				
Council on Aging:				
Other.....	-	-	2,619,761	(2,619,761)
Total Council on Aging.....	-	-	2,619,761	(2,619,761)
Total Expenditures.....	-	-	2,619,761	(2,619,761)
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	2,500,000	2,650,800	-	(2,650,800)
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ 2,500,000	\$ 2,650,800	\$ -	\$ (2,650,800)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

ROAD ASSESSMENT DEBT SERVICE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 44,029	\$ 44,029	\$ 43,547	\$ (482)
Total Revenues.....	44,029	44,029	43,547	(482)
Expenditures:				
Debt Service:				
Principal Retirement.....	37,440	37,440	37,440	-
Interest and Fiscal Charges.....	6,589	6,589	6,589	-
Total Expenditures.....	44,029	44,029	44,029	-
Excess/(Deficiency) of Revenue over/(under) Expenditures....	-	-	(482)	(482)
Fund Balance (Deficit) at Beginning of Year.....	29,602	29,602	29,602	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 29,602</u>	<u>\$ 29,602</u>	<u>\$ 29,120</u>	<u>\$ (482)</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, 2008

VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 35,607	\$ 35,607	\$ 30,725	\$ (4,882)
Other.....	735,000	323,213	302,644	(20,569)
Total Revenues.....	770,607	358,820	333,369	(25,451)
Expenditures:				
Debt Service:				
Principal Retirement.....	1,187,560	1,187,560	1,187,560	-
Interest and Fiscal Charges.....	787,986	787,986	769,248	18,738
Total Expenditures.....	1,975,546	1,975,546	1,956,808	18,738
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(1,204,939)	(1,616,726)	(1,623,439)	(6,713)
Other Financing Sources / (Uses):				
Proceeds from Issue of Bonds.....	1,378,048	1,378,048	-	(1,378,048)
Transfers In.....	292,303	1,026,332	1,617,204	590,872
Total Other Financing Sources / (Uses).....	1,670,351	2,404,380	1,617,204	(787,176)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	465,412	787,654	(6,235)	(793,889)
Fund Balance (Deficit) at Beginning of Year.....	41,066	41,066	41,066	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 506,478</u>	<u>\$ 828,720</u>	<u>\$ 34,831</u>	<u>\$ (793,889)</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, 2008

TAX INCENTIVE PROJECT DEBT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ -	\$ -	\$ 120,683	\$ 120,683
Special Assessments.....	-	1,150	441,000	439,850
Other.....	15,721,507	624,678	55,130	(569,548)
Total Revenues.....	15,721,507	625,828	616,813	(9,015)
Expenditures:				
Debt Service:				
Principal Retirement.....	75,000	9,355,000	9,355,000	-
Interest and Fiscal Charges.....	521,036	797,684	797,684	-
Total Expenditures.....	596,036	10,152,684	10,152,684	-
Excess/(Deficiency) of Revenue over/(under) Expenditures....	15,125,471	(9,526,856)	(9,535,871)	(9,015)
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	-	9,056,000	9,056,000	-
Transfers In.....	543	300,543	309,840	9,297
Total Other Financing Sources / (Uses).....	543	9,356,543	9,365,840	9,297
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	15,126,014	(170,313)	(170,031)	282
Fund Balance (Deficit) at Beginning of Year.....	169,358	169,358	169,358	-
Prior Year Encumbrances Appropriated.....	4,529	4,529	4,529	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 15,299,901</u>	<u>\$ 3,574</u>	<u>\$ 3,856</u>	<u>\$ 282</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECT FUND
FOR THE YEAR ENDED DECEMBER 31, 2008

	BUILDING AND ROAD CONSTRUCTION			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings.....	\$ 139,877	\$ 143,184	\$ 125,202	\$ (17,982)
Other.....	13,698	20,175	8,912	(11,263)
Total Revenues.....	153,575	163,359	134,114	(29,245)
Expenditures:				
Commissioners Land and Buildings:				
Capital Outlay.....	581,575	586,666	572,046	14,620
Total Commissioners Land and Buildings.....	581,575	586,666	572,046	14,620
Parks and Recreation:				
Capital Outlay.....	390,304	418,794	278,539	140,255
Total Parks and Recreation.....	390,304	418,794	278,539	140,255
Juvenile Court:				
Capital Outlay.....	42,300	42,300	-	42,300
Total Juvenile Court.....	42,300	42,300	-	42,300
Sheriff Adult Detention:				
Capital Outlay.....	135,017	135,017	-	135,017
Total Sheriff Adult Detention.....	135,017	135,017	-	135,017
Garbage and Refuse:				
Capital Outlay.....	45	45	45	-
Total Garbage and Refuse.....	45	45	45	-
Debt Service:				
Principal Retirement.....	245,000	1,220,000	1,220,000	-
Interest and Fiscal Charges.....	10,384	47,874	47,874	-
Total Debt Service.....	255,384	1,267,874	1,267,874	-
Total Expenditures.....	1,404,625	2,450,696	2,118,504	332,192
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,251,050)	(2,287,337)	(1,984,390)	302,947
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	245,000	958,954	985,000	26,046
Transfers In.....	2,000	282,744	278,892	(3,852)
Transfers Out.....	(85,828)	(85,828)	(85,828)	-
Total Other Financing Sources / (Uses).....	161,172	1,155,870	1,178,064	22,194
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,089,878)	(1,131,467)	(806,326)	325,141
Fund Balance (Deficit) at Beginning of Year.....	740,374	740,374	740,374	-
Prior Year Encumbrances Appropriated.....	530,854	530,854	530,854	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 181,350</u>	<u>\$ 139,761</u>	<u>\$ 464,902</u>	<u>\$ 325,141</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2008

CHASE STEWART TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings.....	\$ 2,500	\$ 3,306	\$ 3,587	\$ 281
Total Revenues.....	2,500	3,306	3,587	281
Expenditures:				
Other.....	32,761	32,761	9,800	22,961
Total Expenditures.....	32,761	32,761	9,800	22,961
Excess / (Deficiency) of Revenue over/(under) Expenditures....	(30,261)	(29,455)	(6,213)	23,242
Fund Balance (Deficit) at Beginning of Year.....	104,359	104,359	104,359	-
Prior Year Encumbrances Appropriated.....	229	229	229	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 74,327</u>	<u>\$ 75,133</u>	<u>\$ 98,375</u>	<u>\$ 23,242</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PRIVATE PURPOSE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2008

	UNCLAIMED MONEY			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ 30,000	\$ 62,605	\$ 82,605	\$ 20,000
Total Revenues.....	30,000	62,605	82,605	20,000
Expenditures:				
Other.....	41,000	41,000	15,114	25,886
Total Expenditures.....	41,000	41,000	15,114	25,886
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(11,000)	21,605	67,491	45,886
Other Financing Sources / (Uses):				
Transfers In.....	20,000	20,000	-	(20,000)
Transfers Out.....	-	-	(22,667)	(22,667)
Total Other Financing Sources / (Uses).....	20,000	20,000	(22,667)	(42,667)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	9,000	41,605	44,824	3,219
Fund Balance (Deficit) at Beginning of Year.....	328,084	328,084	328,084	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 337,084</u>	<u>\$ 369,689</u>	<u>\$ 372,908</u>	<u>\$ 3,219</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

WATER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 10,158,934	\$ 10,158,934	\$ 9,884,795	\$ (274,139)
Special Assessments.....	65,926	234,757	233,557	(1,200)
Investment Earnings.....	-	-	24,600	24,600
Other.....	583,790	1,067,391	1,860,846	793,455
Total Revenues.....	10,808,650	11,461,082	12,003,798	542,716
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	2,514,665	2,514,665	2,450,338	64,327
Materials and Supplies.....	2,060,715	2,295,715	1,905,699	390,016
Contractual Services.....	3,558,867	4,002,703	1,699,026	2,303,677
Other.....	389,823	1,869,505	1,712,882	156,623
Capital Outlay.....	9,180,468	8,615,719	4,698,385	3,917,334
Debt Service:				
Principal Retirement.....	3,625,729	11,833,029	11,821,183	11,846
Interest and Fiscal Charges.....	2,142,382	2,716,810	1,992,875	723,935
Total Sanitary Engineer.....	23,472,649	33,848,146	26,280,388	7,567,758
Total Expenditures.....	23,472,649	33,848,146	26,280,388	7,567,758
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(12,663,999)	(22,387,064)	(14,276,590)	8,110,474
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	1,997	1,997
Proceeds from Issue of Notes.....	11,390,000	11,582,000	10,157,000	(1,425,000)
Proceeds from Issue of Bonds.....	631,815	6,173,815	5,542,000	(631,815)
Transfers In.....	90,683	110,831	169,474	58,643
Transfers Out.....	(344,200)	(22,804)	(5,588)	17,216
Total Other Financing Sources / (Uses).....	11,768,298	17,843,842	15,864,883	(1,978,959)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(895,701)	(4,543,222)	1,588,293	6,131,515
Fund Balance (Deficit) at Beginning of Year.....	8,388,916	8,388,916	8,388,916	-
Prior Year Encumbrances Appropriated.....	1,197,111	1,197,111	1,197,111	-
Fund Balance (Deficit) at End of Year.....	\$ 8,690,326	\$ 5,042,805	\$ 11,174,320	\$ 6,131,515

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

SEWER

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 17,714,982	\$ 17,714,982	\$ 16,772,605	\$ (942,377)
Intergovernmental.....	649,880	911,182	754,923	(156,259)
Special Assessments.....	237,019	561,805	566,284	4,479
Other.....	1,340,751	1,325,125	2,849,060	1,523,935
Total Revenues.....	19,942,632	20,513,094	20,942,872	429,778
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	3,394,636	3,394,636	3,273,288	121,348
Materials and Supplies.....	2,999,712	2,995,713	2,657,027	338,686
Contractual Services.....	3,375,419	4,851,903	3,972,077	879,826
Other.....	240,851	1,370,726	1,127,656	243,070
Capital Outlay.....	844,408	736,787	427,756	309,031
Debt Service:				
Principal Retirement.....	4,733,297	5,862,981	5,819,700	43,281
Interest and Fiscal Charges.....	5,428,977	5,465,693	5,430,607	35,086
Total Sanitary Engineer.....	21,017,300	24,678,439	22,708,111	1,970,328
Total Expenditures.....	21,017,300	24,678,439	22,708,111	1,970,328
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,074,668)	(4,165,345)	(1,765,239)	2,400,106
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	2,741	2,741
Proceeds from Issue of Notes.....	535,000	535,000	535,000	-
Proceeds from Issue of Bonds.....	463,185	1,986,012	463,000	(1,523,012)
Transfers In.....	690,724	285,660	334,452	48,792
Transfers Out.....	(509,299)	(19,413)	(2,197)	17,216
Total Other Financing Sources / (Uses).....	1,179,610	2,787,259	1,332,996	(1,454,263)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	104,942	(1,378,086)	(432,243)	945,843
Fund Balance (Deficit) at Beginning of Year.....	7,181,024	7,181,024	7,181,024	-
Prior Year Encumbrances Appropriated.....	870,085	870,085	870,085	-
Fund Balance (Deficit) at End of Year.....	\$ 8,156,051	\$ 6,673,023	\$ 7,618,866	\$ 945,843

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2008

	COUNTY HEALTH CARE			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 9,923,921	\$ 10,196,481	\$ 11,112,387	\$ 915,906
Other.....	-	-	446	446
Total Revenues.....	9,923,921	10,196,481	11,112,833	916,352
Expenditures:				
Contractual Services.....	9,231,750	11,731,750	11,036,965	694,785
Total Expenditures.....	9,231,750	11,731,750	11,036,965	694,785
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	692,171	(1,535,269)	75,868	1,611,137
Other Financing Sources / (Uses):				
Transfers In.....	-	-	5,151	5,151
Total Other Financing Sources / (Uses).....	-	-	5,151	5,151
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	692,171	(1,535,269)	81,019	1,616,288
Fund Balance (Deficit) at Beginning of Year.....	3,708,540	3,708,540	3,708,540	-
Fund Balance (Deficit) at End of Year.....	\$ 4,400,711	\$ 2,173,271	\$ 3,789,559	\$ 1,616,288

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF CHANGES IN ASSETS AND
 LIABILITIES - ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Balance <u>12/31/2007</u>	Additions	Deductions	Balance <u>12/31/2008</u>
<u>PAYROLL AGENCY</u>				
Assets				
Equity with County Treasurer.....	\$ 4,479	\$ 55,219,481	\$ 55,173,386	\$ 50,574
Liabilities				
Payroll Withholding.....	\$ 4,479	\$ 55,219,481	\$ 55,173,386	\$ 50,574
<u>UNDIVIDED TAX AGENCY</u>				
Assets				
Equity with County Treasurer.....	\$ 6,628,636	\$ 217,897,279	\$ 218,383,833	\$ 6,142,082
Taxes Levied for Other Governments..	<u>156,358,557</u>	<u>171,082,082</u>	<u>156,358,557</u>	<u>171,082,082</u>
Total Assets.....	<u>\$ 162,987,193</u>	<u>\$ 388,979,361</u>	<u>\$ 374,742,390</u>	<u>\$ 177,224,164</u>
Liabilities				
Due to Other Funds.....	\$ -	\$ 40,313,941	\$ 40,313,941	\$ -
Due to Other Governments.....	158,315,699	343,914,527	329,826,858	172,403,368
Other Liabilities.....	<u>4,671,494</u>	<u>4,750,893</u>	<u>4,601,591</u>	<u>4,820,796</u>
Total Liabilities.....	<u>\$ 162,987,193</u>	<u>\$ 388,979,361</u>	<u>\$ 374,742,390</u>	<u>\$ 177,224,164</u>
<u>POLITICAL SUBDIVISION AGENCY</u>				
Assets				
Equity with County Treasurer.....	\$ 3,224,871	\$ 176,834,252	\$ 176,507,779	\$ 3,551,344
Liabilities				
Due to Other Governments.....	\$ 3,224,871	\$ 176,834,252	\$ 176,507,779	\$ 3,551,344
<u>OTHER AGENCY</u>				
Assets				
Deposits with Segregated Accounts....	\$ 3,550,984	\$ 36,778,652	\$ 36,607,182	\$ 3,722,454
Liabilities				
Other Liabilities.....	\$ 3,550,984	\$ 36,778,652	\$ 36,607,182	\$ 3,722,454
<u>TOTALS</u>				
Assets				
Equity with County Treasurer.....	\$ 9,857,986	\$ 449,951,012	\$ 450,064,998	\$ 9,744,000
Deposits with Segregated Accounts....	3,550,984	36,778,652	36,607,182	3,722,454
Taxes Levied for Other Governments..	<u>156,358,557</u>	<u>171,082,082</u>	<u>156,358,557</u>	<u>171,082,082</u>
Total Assets.....	<u>\$ 169,767,527</u>	<u>\$ 657,811,746</u>	<u>\$ 643,030,737</u>	<u>\$ 184,548,536</u>
Liabilities				
Payroll Withholding.....	\$ 4,479	\$ 55,219,481	\$ 55,173,386	\$ 50,574
Due to Other Funds.....	-	40,313,941	40,313,941	-
Due to Other Governments.....	161,540,570	520,748,779	506,334,637	175,954,712
Other Liabilities.....	<u>8,222,478</u>	<u>41,529,545</u>	<u>41,208,773</u>	<u>8,543,250</u>
Total Liabilities.....	<u>\$ 169,767,527</u>	<u>\$ 657,811,746</u>	<u>\$ 643,030,737</u>	<u>\$ 184,548,536</u>

GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2008

Governmental funds capital assets:	
Land.....	\$ 2,509,680
Buildings.....	36,924,431
Equipment, Furniture and Fixtures.....	10,055,919
Infrastructure.....	<u>129,495,412</u>
 Total governmental funds capital assets.....	 <u><u>\$ 178,985,442</u></u>

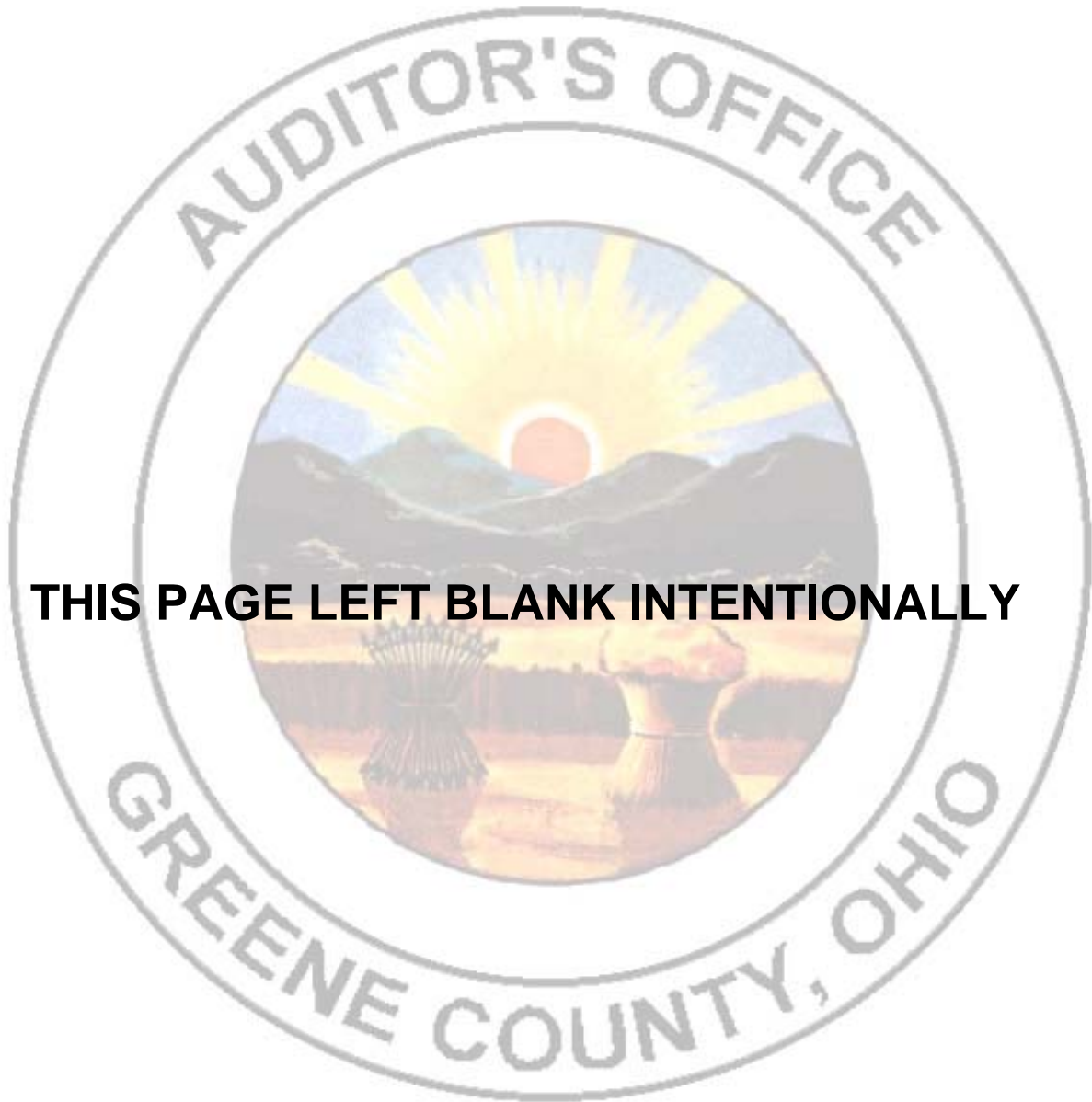
Investment in governmental funds capital assets by source:	
General Fund.....	\$ 35,741,944
Special Revenue Funds.....	<u>143,243,498</u>
 Total governmental funds capital assets.....	 <u><u>\$ 178,985,442</u></u>

GREENE COUNTY, OHIO
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2008

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.....	-	-	246,605	-	246,605
Data Processing.....	-	-	364,522	-	364,522
Building Maintenance.....	-	-	368,042	-	368,042
Other Legislative and Executive	-	-	600,788	-	600,788
Land & Buildings.....	1,078,026	7,079,248	-	-	8,157,274
Judicial					
Common Pleas Court.....	-	-	147,001	-	147,001
Probate Court.....	-	-	60,407	-	60,407
Clerk of Courts.....	-	-	83,145	-	83,145
Juvenile Court.....	-	-	206,689	-	206,689
Other Judicial.....	-	-	179,935	-	179,935
Land & Buildings.....	25,920	6,176,782	-	-	6,202,702
Total General Government.....	1,103,946	13,256,030	2,300,474	-	16,660,450
Public Safety					
Coroner.....	-	-	54,156	-	54,156
Sheriff.....	-	-	1,161,196	-	1,161,196
Adult Probation.....	-	-	49,931	-	49,931
Building Inspection.....	-	-	81,221	-	81,221
Ace Task Force.....	-	-	16,200	-	16,200
Juvenile Detention.....	-	-	28,165	-	28,165
Emergency Management.....	-	-	56,521	-	56,521
Land & Buildings.....	5,910	15,558,422	-	-	15,564,332
Total Public Safety.....	5,910	15,558,422	1,447,390	-	17,011,722
Public Works					
Engineer and Highways.....	-	-	3,903,040	129,495,412	133,398,452
Garbage & Refuse.....	-	-	230,440	-	230,440
Department of Public Works.....	-	-	36,740	-	36,740
Land & Buildings.....	23,867	2,657,379	-	-	2,681,246
Total Public Works.....	23,867	2,657,379	4,170,220	129,495,412	136,346,878
Health					
Animal Control.....	-	-	114,472	-	114,472
Mental Retardation.....	-	-	420,188	-	420,188
Land & Buildings.....	51,270	1,557,600	-	-	1,608,870
Total Health.....	51,270	1,557,600	534,660	-	2,143,530
Human Services					
County Home.....	-	-	130,474	-	130,474
Children Services.....	-	-	360,126	-	360,126
Public Assistance.....	-	-	122,331	-	122,331
Veterans Service Commission....	-	-	82,039	-	82,039
Land & Buildings.....	464,840	2,250,216	-	-	2,715,056
Total Human Services.....	464,840	2,250,216	694,970	-	3,410,026
Community and Economic Development					
Convention & Visitors Bureau.....	-	-	60,819	-	60,819
Department of Development.....	-	-	18,598	-	18,598
Land & Buildings.....	121,030	1,279,994	-	-	1,401,024
Total Community & Economic Deve	121,030	1,279,994	79,417	-	1,480,441
Conservation & Recreation					
Recreation & Parks.....	-	-	828,788	-	828,788
Land & Buildings.....	738,817	364,790	-	-	1,103,607
Total Conservation & Recreation.....	738,817	364,790	828,788	-	1,932,395
Total General Capital Assets.....	\$ 2,509,680	\$ 36,924,431	\$ 10,055,919	\$ 129,495,412	\$ 178,985,442

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, 2008

Function and Activity	Governmental Fund Capital Assets January 1, 2008	Additions	Deductions	Governmental Fund Capital Assets December 31, 2008
General Government				
Legislative and Executive				
Commissioners.....	\$ 43,340	\$ -	\$ -	\$ 43,340
Auditor.....	238,013	23,018	14,426	246,605
Data Processing.....	364,522	-	-	364,522
Building Maintenance.....	385,156	11,710	28,824	368,042
Other Legislative and Executive.....	549,882	50,906	-	600,788
Land & Buildings.....	8,157,274	-	-	8,157,274
Judicial				
Common Pleas Court.....	135,206	11,795	-	147,001
Probate Court.....	60,407	-	-	60,407
Clerk of Courts.....	83,145	-	-	83,145
Juvenile Court.....	206,689	-	-	206,689
Other Judicial.....	203,495	-	23,560	179,935
Land & Buildings.....	6,202,702	-	-	6,202,702
Total General Government.....	16,629,831	97,429	66,810	16,660,450
Public Safety				
Coroner.....	54,156	-	-	54,156
Sheriff.....	1,138,988	152,204	129,996	1,161,196
Adult Probation.....	57,763	-	7,832	49,931
Building Inspection.....	68,381	12,840	-	81,221
Ace Task Force.....	16,200	-	-	16,200
Juvenile Detention.....	28,165	-	-	28,165
Emergency Management.....	56,521	-	-	56,521
Land & Buildings.....	15,564,332	-	-	15,564,332
Total Public Safety.....	16,984,506	165,044	137,828	17,011,722
Public Works				
Engineer and Highways.....	131,783,113	1,785,304	169,965	133,398,452
Department of Public Works.....	36,740	-	-	36,740
Garbage and Refuse.....	143,299	87,141	-	230,440
Land & Buildings.....	2,681,246	-	-	2,681,246
Total Public Works.....	134,644,398	1,872,445	169,965	136,346,878
Health				
Animal Control.....	102,842	11,630	-	114,472
Mental Retardation.....	366,229	53,959	-	420,188
Land & Buildings.....	1,608,870	-	-	1,608,870
Total Health.....	2,077,941	65,589	-	2,143,530
Human Services				
County Home.....	148,397	-	17,923	130,474
Children Services.....	353,926	6,200	-	360,126
Public Assistance.....	122,331	-	-	122,331
Veterans Service Commission.....	21,167	60,872	-	82,039
Land & Buildings.....	2,715,056	-	-	2,715,056
Total Human Services.....	3,360,877	67,072	17,923	3,410,026
Community and Economic Development				
Convention & Visitor's Bureau.....	60,819	-	-	60,819
Department of Development.....	18,598	-	-	18,598
Land & Buildings.....	1,401,024	-	-	1,401,024
Total Community & Economic Development.....	1,480,441	-	-	1,480,441
Conservation & Recreation				
Recreation & Parks.....	789,284	46,924	7,420	828,788
Land & Buildings.....	1,103,607	-	-	1,103,607
Total Conservation & Recreation.....	1,892,891	46,924	7,420	1,932,395
Total General Capital Assets.....	\$ 177,070,885	\$ 2,314,503	\$ 399,946	\$ 178,985,442



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO
 STATISTICAL SECTION - TABLE OF CONTENTS
 DECEMBER 31, 2008**

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

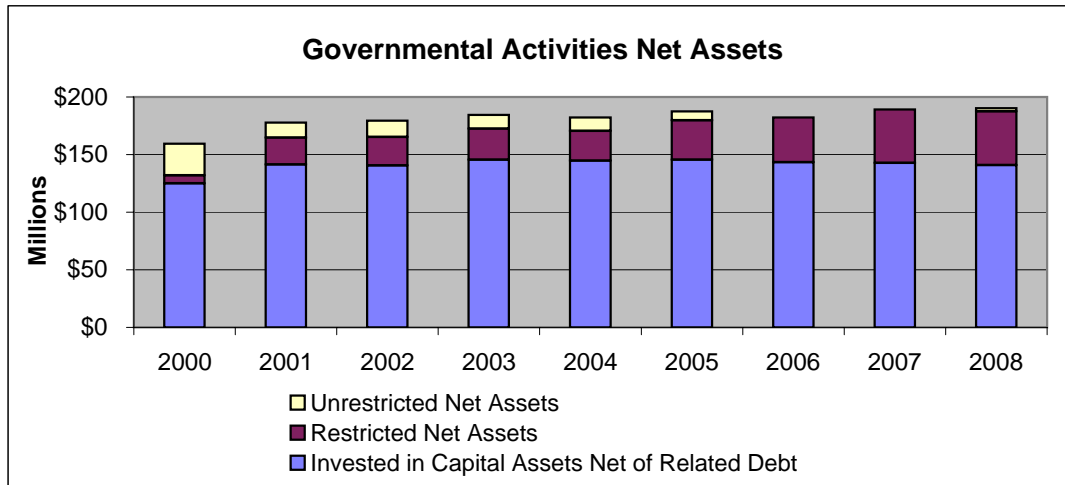
<u>Contents</u>	<u>Page(s)</u>
Financial Trends	154 - 162
<p>These schedules contain trend information to help the reader understand how the County's financial position has changed over time.</p>	
Revenue Capacity	163 - 167
<p>These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.</p>	
Debt Capacity	168 - 173
<p>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</p>	
Demographic and Economic Information	174 - 176
<p>These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.</p>	
Operating Information	177 - 180
<p>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</p>	

Sources:

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2000; schedules presenting government-wide information include information beginning in that year.

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

	2000	2001	2002
Governmental Activities			
Invested in capital assets, net of related debt.....	\$ 124,934,019	\$ 141,284,470	\$ 140,531,198
Restricted.....	6,934,924	23,519,140	24,810,707
Unrestricted.....	27,450,998	12,920,244	13,973,149
Total Governmental Activities Net Assets.....	\$ 159,319,941	\$ 177,723,854	\$ 179,315,054
Business-type Activities			
Invested in capital assets, net of related debt.....	\$ 12,517,357	\$ 31,162,577	\$ 47,547,016
Restricted.....	1,315,800	1,362,975	1,250,361
Unrestricted.....	43,240,036	29,047,446	17,859,436
Total Business-type Activities Net Assets.....	\$ 57,073,193	\$ 61,572,998	\$ 66,656,813
Primary Government			
Invested in capital assets, net of related debt.....	\$ 137,451,376	\$ 172,447,047	\$ 188,078,214
Restricted.....	8,250,724	24,882,115	26,061,068
Unrestricted.....	70,691,034	41,967,690	31,832,585
Total Primary Government Net Assets.....	\$ 216,393,134	\$ 239,296,852	\$ 245,971,867



2003	2004	2005	2006	2007	2008
\$ 145,643,988	\$ 144,674,270	\$ 145,667,142	\$ 143,363,963	\$ 142,736,634	\$ 140,718,891
26,923,071	26,013,999	34,048,895	38,719,873	47,795,682	46,698,196
11,807,292	11,609,029	7,718,757	(1,260,361)	(1,349,928)	2,753,295
<u>\$ 184,374,351</u>	<u>\$ 182,297,298</u>	<u>\$ 187,434,794</u>	<u>\$ 180,823,475</u>	<u>\$ 189,182,388</u>	<u>\$ 190,170,382</u>
\$ 54,070,673	\$ 60,846,539	\$ 67,586,876	\$ 73,937,004	\$ 77,295,873	\$ 83,330,821
1,227,955	1,191,025	2,626,479	1,209,674	925,723	3,590,553
16,676,352	16,492,893	19,109,003	20,251,946	24,445,217	21,666,388
<u>\$ 71,974,980</u>	<u>\$ 78,530,457</u>	<u>\$ 89,322,358</u>	<u>\$ 95,398,624</u>	<u>\$ 102,666,813</u>	<u>\$ 108,587,762</u>
\$ 199,714,661	\$ 205,520,809	\$ 213,254,018	\$ 217,300,967	\$ 220,032,507	\$ 224,049,712
28,151,026	27,205,024	36,675,374	39,929,547	48,721,405	50,288,749
28,483,644	28,101,922	26,827,760	18,991,585	23,095,289	24,419,683
<u>\$ 256,349,331</u>	<u>\$ 260,827,755</u>	<u>\$ 276,757,152</u>	<u>\$ 276,222,099</u>	<u>\$ 291,849,201</u>	<u>\$ 298,758,144</u>

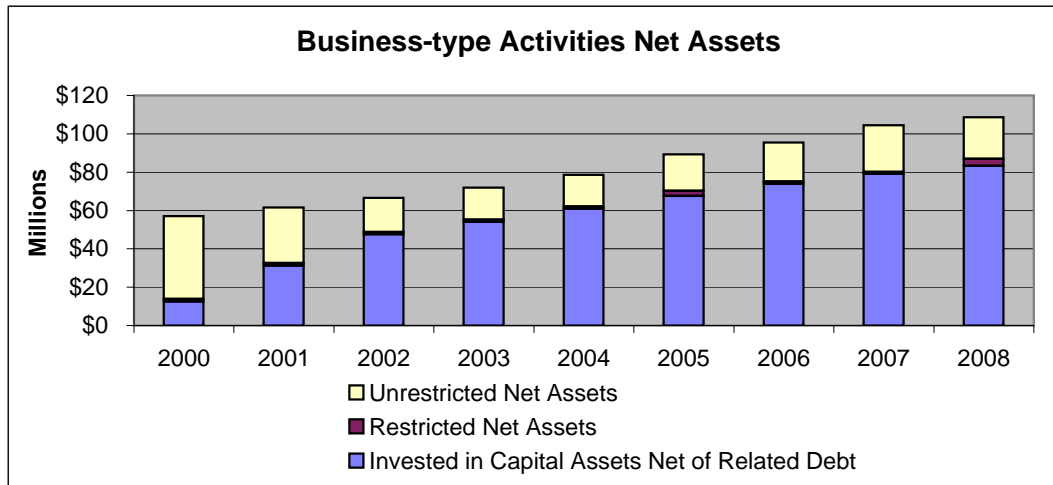
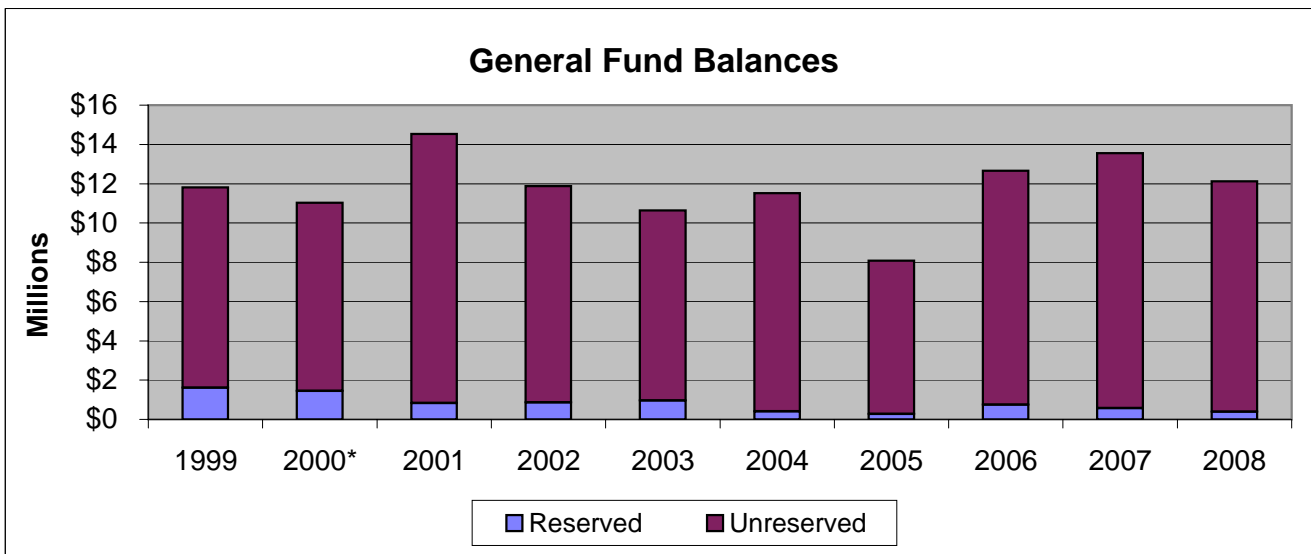


Table 2
 Greene County, Ohio
 Fund Balances, Governmental Funds
 Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	1999	2000*	2001	2002
General Fund				
Reserved.....	\$ 1,606,569	\$ 1,452,837	\$ 837,837	\$ 856,042
Unreserved.....	10,200,743	9,576,692	13,700,851	11,022,488
Total Governmental Activities Net Assets.....	\$ 11,807,312	\$ 11,029,529	\$ 14,538,688	\$ 11,878,530
All Other Governmental Funds				
Reserved.....	\$ 4,870,687	\$ 3,864,097	\$ 2,148,020	\$ 2,205,205
Unreserved, Reported In:				
Special Revenue Funds.....	8,132,405	12,895,407	16,079,816	16,807,295
Capital Project Funds.....	(12,179,429)	(11,391,344)	(11,405,605)	(617,028)
Debt Service Funds.....	1,251,955	-	-	-
Total All Other Governmental Funds.....	\$ 2,075,618	\$ 5,368,160	\$ 6,822,231	\$ 18,395,472

* Beginning with the 2000 CAFR, Greene County adopted GASB Statement 34, which changed the definition of governmental funds. There were two significant changes to the definition. Nonexpendable Trust Funds, previously reported as a fiduciary fund type, were renamed Permanent Funds and became a governmental fund type. The County has one such fund. The second change was that the presentation of Debt Service fund balances changed from Unreserved to Reserved.



2003	2004	2005	2006	2007	2008
\$ 955,386	\$ 404,343	\$ 283,089	\$ 750,556	\$ 573,926	\$ 387,141
9,689,772	11,107,251	7,800,924	11,909,756	12,981,409	11,729,032
<u>\$ 10,645,158</u>	<u>\$ 11,511,594</u>	<u>\$ 8,084,013</u>	<u>\$ 12,660,312</u>	<u>\$ 13,555,335</u>	<u>\$ 12,116,173</u>
\$ 2,830,960	\$ 2,890,277	\$ 4,411,321	\$ 5,440,668	\$ 4,716,987	\$ 4,052,232
17,415,732	19,082,663	26,620,499	31,390,070	39,056,872	40,131,443
497,378	445,311	370,573	595,279	220,570	266,153
-	-	-	(15,053,079)	(9,155,031)	(14,875)
<u>\$ 20,744,070</u>	<u>\$ 22,418,251</u>	<u>\$ 31,402,393</u>	<u>\$ 22,372,938</u>	<u>\$ 34,839,398</u>	<u>\$ 44,434,953</u>

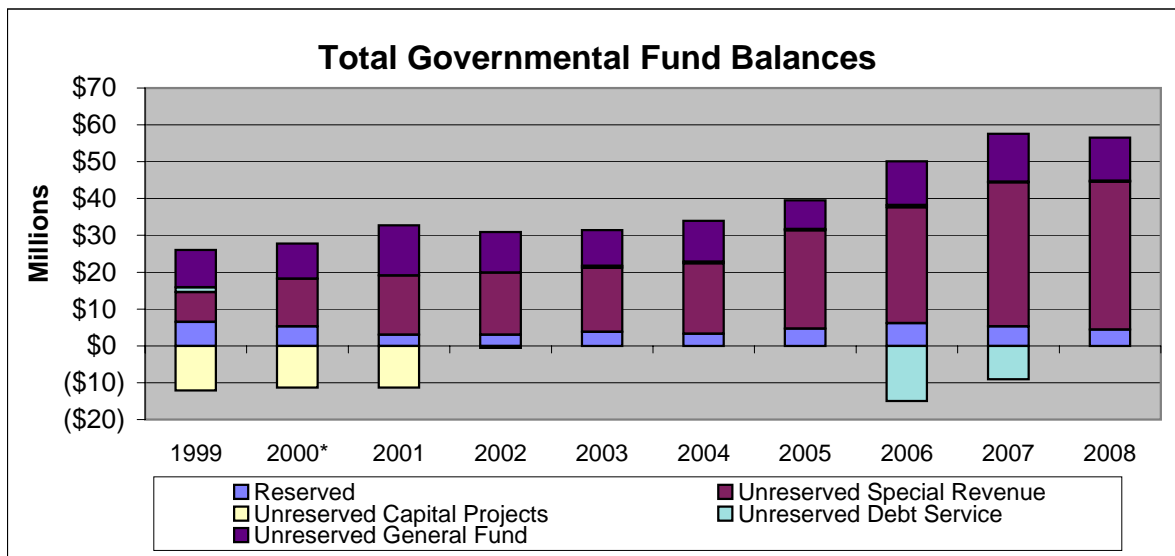


Table 3
Greene County, Ohio
Changes in Net Assets
Last Nine Fiscal Years (Accrual Basis of Accounting)

	2000	2001	2002	2003	2004
Expenses					
Governmental Activities					
Legislative and Executive.....	\$ 16,219,409	\$ 14,275,889	\$ 14,780,899	\$ 14,383,312	\$ 18,147,358
Judicial.....	5,548,569	6,022,081	6,111,622	6,401,886	6,597,266
Public Safety.....	14,453,567	17,214,737	18,085,795	20,896,072	20,854,054
Public Works.....	5,858,267	5,951,123	6,905,094	4,565,713	7,789,351
Health.....	11,017,055	13,648,751	14,159,338	14,393,768	14,558,145
Human Services.....	24,364,635	25,443,421	25,446,143	24,871,582	27,116,807
Conservation and Recreation.....	2,568,222	2,683,431	2,702,877	2,876,940	3,991,966
Community and Economic Development.....	1,584,284	1,645,599	1,581,188	1,493,063	2,034,479
Interest and Fiscal Charges.....	1,286,427	1,523,618	235,794	899,470	1,040,533
Total Governmental Activities Expenses.....	<u>82,900,435</u>	<u>88,408,650</u>	<u>90,008,750</u>	<u>90,781,806</u>	<u>102,129,959</u>
Business-type Activities					
Water.....	6,806,805	6,960,311	6,613,447	7,159,056	8,466,927
Sewer.....	13,805,325	14,304,731	14,373,278	13,649,131	14,086,844
Total Business-type Activities Expenses.....	<u>20,612,130</u>	<u>21,265,042</u>	<u>20,986,725</u>	<u>20,808,187</u>	<u>22,553,771</u>
Total Primary Government Expenses.....	<u>\$ 103,512,565</u>	<u>\$ 109,673,692</u>	<u>\$ 110,995,475</u>	<u>\$ 111,589,993</u>	<u>\$ 124,683,730</u>
Program Revenues					
Governmental Activities					
Charges for Services					
Legislative and Executive.....	\$ 4,307,725	\$ 5,115,571	\$ 4,660,919	\$ 5,699,400	\$ 6,264,801
Judicial.....	1,031,950	960,969	959,793	1,500,382	1,438,062
Public Safety.....	1,226,016	1,266,203	1,834,274	1,823,285	2,289,208
Public Works.....	952,986	958,504	1,061,285	1,255,940	1,345,501
Health.....	1,292,976	616,882	825,643	684,164	526,181
Human Services.....	4,851,031	5,466,919	5,049,164	5,931,069	5,722,333
Conservation and Recreation.....	430,748	463,365	418,426	411,574	399,425
Community and Economic Development.....	-	-	-	-	-
Operating Grants and Contributions.....	28,705,831	30,822,581	29,739,972	30,850,229	30,798,440
Capital Grants and Contributions.....	129,885	4,673,266	153,538	150,818	140,400
Total Governmental Activities Program Revenues.....	<u>42,929,148</u>	<u>50,344,260</u>	<u>44,703,014</u>	<u>48,306,861</u>	<u>48,924,351</u>
Business-type Activities					
Charges for Services					
Water.....	6,873,186	7,251,948	8,176,375	8,249,512	8,462,868
Sewer.....	12,762,118	13,634,041	15,072,752	15,289,894	15,556,575
Capital Grants and Contributions.....	5,154,860	2,909,061	2,032,318	1,771,969	2,636,828
Total Business-type Activities Program Revenues.....	<u>24,790,164</u>	<u>23,795,050</u>	<u>25,281,445</u>	<u>25,311,375</u>	<u>26,656,271</u>
Total Primary Government Program Revenues.....	<u>\$ 67,719,312</u>	<u>\$ 74,139,310</u>	<u>\$ 69,984,459</u>	<u>\$ 73,618,236</u>	<u>\$ 75,580,622</u>
Net <Expense>/Revenue					
Governmental Activities.....	\$ (39,971,287)	\$ (38,064,390)	\$ (45,305,736)	\$ (42,474,945)	\$ (53,205,608)
Business-type Activities.....	4,178,034	2,530,008	4,294,720	4,503,188	4,102,500
Total Primary Government Net <Expense>/Revenue.....	<u>\$ (35,793,253)</u>	<u>\$ (35,534,382)</u>	<u>\$ (41,011,016)</u>	<u>\$ (37,971,757)</u>	<u>\$ (49,103,108)</u>
General Revenues and Other Changes in Net Assets					
Governmental Activities					
Taxes					
Real and Personal Property Taxes.....	\$ 15,881,854	\$ 19,353,887	\$ 19,114,414	\$ 20,220,447	\$ 22,075,613
County Hotel Lodging Taxes.....	575,674	570,138	660,151	694,163	721,907
Sales Taxes.....	16,663,041	17,721,787	18,222,214	18,393,495	19,554,923
Unrestricted Grants.....	4,088,975	5,290,263	5,638,495	4,197,650	4,947,710
Investment Earnings.....	6,769,196	6,459,494	1,881,489	2,067,309	1,645,789
Other Revenue.....	2,709,810	3,151,374	1,970,947	2,229,130	2,366,103
Transfers.....	(2,035,460)	(1,613,917)	(590,774)	(267,952)	(183,490)
Total Governmental Activities.....	<u>44,653,090</u>	<u>50,933,026</u>	<u>46,896,936</u>	<u>47,534,242</u>	<u>51,128,555</u>
Business-type Activities					
Investment Earnings.....	37,881	60,863	108,765	136,528	803,377
Other Revenue.....	1,636,544	295,017	89,556	410,499	1,466,110
Transfers.....	2,035,460	1,613,917	590,774	267,952	183,490
Total Business-type Activities.....	<u>3,709,885</u>	<u>1,969,797</u>	<u>789,095</u>	<u>814,979</u>	<u>2,452,977</u>
Total Primary Government.....	<u>\$ 48,362,975</u>	<u>\$ 52,902,823</u>	<u>\$ 47,686,031</u>	<u>\$ 48,349,221</u>	<u>\$ 53,581,532</u>
Change in Net Assets					
Governmental Activities.....	\$ 4,681,803	\$ 12,868,636	\$ 1,591,200	\$ 5,059,297	\$ (2,077,053)
Business-type Activities.....	7,887,919	4,499,805	5,083,815	5,318,167	6,555,477
Total Primary Government.....	<u>\$ 12,569,722</u>	<u>\$ 17,368,441</u>	<u>\$ 6,675,015</u>	<u>\$ 10,377,464</u>	<u>\$ 4,478,424</u>

2005	2006	2007	2008
\$ 15,156,726	\$ 17,510,061	\$ 18,216,305	\$ 19,548,303
6,776,673	7,330,377	7,767,052	8,114,030
21,675,297	20,837,574	21,030,463	22,210,966
8,154,614	11,776,246	8,615,448	10,698,264
16,608,515	17,821,835	18,670,785	20,792,068
29,289,859	30,887,776	33,845,797	35,129,875
3,033,045	2,895,514	2,890,292	3,333,810
6,174,493	11,901,352	1,689,782	1,978,360
1,040,957	1,640,815	2,732,733	1,659,682
<u>107,910,179</u>	<u>122,601,550</u>	<u>115,458,657</u>	<u>123,465,358</u>
8,102,315	8,189,920	8,562,710	8,603,573
14,592,560	14,810,659	14,141,418	16,768,071
<u>22,694,875</u>	<u>23,000,579</u>	<u>22,704,128</u>	<u>25,371,644</u>
<u>\$ 130,605,054</u>	<u>\$ 145,602,129</u>	<u>\$ 138,162,785</u>	<u>\$ 148,837,002</u>
\$ 6,079,486	\$ 5,689,552	\$ 6,141,253	\$ 6,767,162
1,334,159	1,560,526	1,547,823	1,533,601
2,700,545	2,221,774	2,553,999	2,688,928
1,801,089	1,466,723	1,985,210	1,695,440
661,718	945,123	1,452,767	844,363
6,240,624	6,256,500	6,186,681	6,217,525
445,842	404,895	442,941	468,360
2,185	-	11,070	-
34,745,216	32,143,071	36,035,803	40,040,692
139,414	134,274	122,157	680,063
<u>54,150,278</u>	<u>50,822,438</u>	<u>56,479,704</u>	<u>60,936,134</u>
9,054,573	9,126,740	9,459,488	9,946,060
17,102,297	16,007,692	16,795,066	16,731,932
6,023,718	3,527,432	3,796,699	3,425,575
<u>32,180,588</u>	<u>28,661,864</u>	<u>30,051,253</u>	<u>30,103,567</u>
<u>\$ 86,330,866</u>	<u>\$ 79,484,302</u>	<u>\$ 86,530,957</u>	<u>\$ 91,039,701</u>
\$ (53,759,901)	\$ (71,779,112)	\$ (58,978,953)	\$ (62,529,224)
9,485,713	5,661,285	7,347,125	4,731,923
<u>\$ (44,274,188)</u>	<u>\$ (66,117,827)</u>	<u>\$ (51,631,828)</u>	<u>\$ (57,797,301)</u>
\$ 28,904,340	\$ 30,125,302	\$ 31,548,314	\$ 30,280,640
731,669	782,937	750,925	864,013
19,258,567	20,408,305	21,106,684	20,947,815
4,842,854	5,026,916	4,960,619	5,186,823
2,397,712	4,315,400	5,593,457	4,405,699
3,055,174	5,993,148	2,564,263	2,328,369
(314,607)	(409,585)	(545,229)	(496,142)
<u>58,875,709</u>	<u>66,242,423</u>	<u>65,979,033</u>	<u>63,517,217</u>
28,612	43,834	158,857	58,264
943,506	200,161	1,078,898	634,620
314,607	409,585	545,229	496,142
<u>1,286,725</u>	<u>653,580</u>	<u>1,782,984</u>	<u>1,189,026</u>
<u>\$ 60,162,434</u>	<u>\$ 66,896,003</u>	<u>\$ 67,762,017</u>	<u>\$ 64,706,243</u>
\$ 5,115,808	\$ (5,536,689)	\$ 7,000,080	\$ 987,993
10,772,438	6,314,865	9,130,109	5,920,949
<u>\$ 15,888,246</u>	<u>\$ 778,176</u>	<u>\$ 16,130,189</u>	<u>\$ 6,908,942</u>

Table 4

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

	1999	2000*	2001	2002
Revenues				
Taxes.....	\$ 29,949,838	\$ 33,120,569	\$ 37,645,812	\$ 37,996,779
Charges for Services.....	12,103,398	12,690,514	13,275,880	13,291,674
Licenses & Permits.....	528,591	568,104	673,148	724,396
Fines & Forfeitures.....	832,886	834,814	899,385	793,434
Intergovernmental Revenues.....	33,193,994	32,794,808	34,139,589	34,340,201
Special Assessments.....	2,837,201	1,179,006	119,139	153,538
Investment Earnings.....	4,149,224	6,769,196	6,459,494	1,881,489
Other Revenues.....	2,443,969	3,004,064	3,630,931	1,767,825
Total Revenues	<u>86,039,101</u>	<u>90,961,075</u>	<u>96,843,378</u>	<u>90,949,336</u>
Expenditures				
Legislative and Executive.....	15,423,549	15,853,833	13,846,731	14,811,043
Judicial.....	5,481,142	5,387,022	5,752,955	6,155,177
Public Safety.....	13,381,229	15,064,913	17,076,488	17,729,799
Public Works.....	6,525,909	6,980,366	7,749,735	7,648,011
Health.....	9,182,732	10,963,803	13,351,091	13,631,516
Human Services.....	19,826,823	21,948,128	24,861,100	25,903,593
Conservation and Recreation.....	2,448,164	2,508,178	2,597,609	2,808,892
Community and Economic Development.....	1,542,418	1,516,889	1,584,388	1,539,497
Capital Outlay.....	14,680,627	3,120,685	770,861	3,215,548
Debt Service:				
Interest.....	1,433,310	1,649,824	869,655	892,044
Principal.....	1,120,797	1,568,898	920,896	490,742
Total Expenditures	<u>91,046,700</u>	<u>86,562,539</u>	<u>89,381,509</u>	<u>94,825,862</u>
Excess Revenue over Expenditures	(5,007,599)	4,398,536	7,461,869	(3,876,526)
Other Financing Sources/(Uses)				
Proceeds from Sale of Assets.....	1,801,956	77,420	20	115,900
Proceeds from Borrowing.....	1,402,988	28,814	407,479	13,259,980
Proceeds from Refunding.....	4,291,519	-	-	-
Payments to Escrow Agent.....	(4,203,194)	-	-	-
Transfers In.....	3,755,063	3,050,429	2,321,864	3,371,214
Transfers Out.....	(6,207,804)	(5,373,076)	(3,938,791)	(3,957,486)
Total Other Financing Sources/(Uses).....	<u>840,528</u>	<u>(2,216,413)</u>	<u>(1,209,428)</u>	<u>12,789,608</u>
Net Change in Fund Balance.....	<u>\$ (4,167,071)</u>	<u>\$ 2,182,123</u>	<u>\$ 6,252,441</u>	<u>\$ 8,913,082</u>
Debt Service as a percentage of noncapital expenditures.....	3.3%	3.9%	2.0%	1.5%

* Beginning with the 2000 CAFR, Greene County adopted GASB Statement 34, which changed the definition of governmental funds. Nonexpendable Trust Funds, previously reported as a fiduciary fund type, were renamed Permanent Funds and became a governmental fund type. The County has one such fund, which is included in governmental funds starting in 2000.

2003	2004	2005	2006	2007	2008
\$ 39,308,105	\$ 42,352,443	\$ 48,894,576	\$ 51,316,544	\$ 53,405,966	52,213,192
15,598,852	15,925,356	17,265,256	16,795,754	17,732,324	18,278,082
999,644	1,150,530	1,432,937	1,050,009	1,056,626	1,093,134
591,033	884,483	585,102	743,611	868,644	764,151
34,038,143	37,037,846	40,208,332	37,199,680	41,180,392	45,155,356
150,818	140,400	139,414	134,274	122,157	559,380
2,067,310	1,645,789	2,397,712	4,315,400	5,593,457	4,405,699
2,200,821	2,573,047	3,202,155	6,183,211	3,654,600	2,549,466
<u>94,954,726</u>	<u>101,709,894</u>	<u>114,125,484</u>	<u>117,738,483</u>	<u>123,614,166</u>	<u>125,018,460</u>
14,254,333	15,421,204	15,066,352	17,464,660	17,670,479	18,904,572
6,538,988	6,427,722	6,513,033	7,382,233	7,711,239	7,913,313
19,778,182	20,323,055	21,221,779	20,913,405	20,820,751	21,671,664
8,578,513	8,908,011	8,242,122	9,620,896	9,849,589	12,075,893
14,011,329	14,478,759	16,301,344	18,072,358	18,781,759	20,752,459
25,000,966	27,071,136	28,996,623	30,639,488	33,726,969	35,221,373
2,787,712	4,050,328	2,849,492	2,930,039	2,945,338	3,013,179
1,555,931	1,948,540	6,100,614	11,841,192	1,636,908	1,932,316
1,768,697	230,512	104,252	266,682	500,356	809,973
914,602	1,010,334	1,013,544	2,155,000	2,245,000	3,315,000
803,926	1,083,194	3,030,000	1,612,099	2,634,100	1,635,373
<u>95,993,179</u>	<u>100,952,795</u>	<u>109,439,155</u>	<u>122,898,052</u>	<u>118,522,488</u>	<u>127,245,115</u>
(1,038,453)	757,099	4,686,329	(5,159,569)	5,091,678	(2,226,655)
-	64,790	165,427	34,908	191,632	21,672
2,360,000	1,905,000	990,000	1,050,000	17,625,000	10,840,000
-	-	-	-	-	-
-	-	-	-	(10,377,898)	-
3,828,892	3,389,177	3,093,675	2,481,604	2,665,057	2,974,959
(4,081,940)	(3,575,449)	(3,378,870)	(2,859,177)	(3,192,819)	(3,453,584)
<u>2,106,952</u>	<u>1,783,518</u>	<u>870,232</u>	<u>707,335</u>	<u>6,910,972</u>	<u>10,383,047</u>
<u>\$ 1,068,499</u>	<u>\$ 2,540,617</u>	<u>\$ 5,556,561</u>	<u>\$ (4,452,234)</u>	<u>\$ 12,002,650</u>	<u>\$ 8,156,392</u>
1.8%	2.1%	3.7%	3.1%	4.1%	3.9%

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

Year	General Property Tax	Tangible Personal Property Tax	Sales Tax	County Hotel Lodging Tax	Total
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
2006	28,673,713	1,451,589	20,408,305	782,937	51,316,544
2007	30,601,865	946,449	21,106,684	750,925	53,405,923
2008	29,675,027	605,613	20,947,815	864,013	52,092,468

% Change 1999 to 2008	General Property Tax	Tangible Personal Property Tax	Sales Tax	County Hotel Lodging Tax	Total
	144.0%	-58.8%	32.8%	59.1%	73.9%

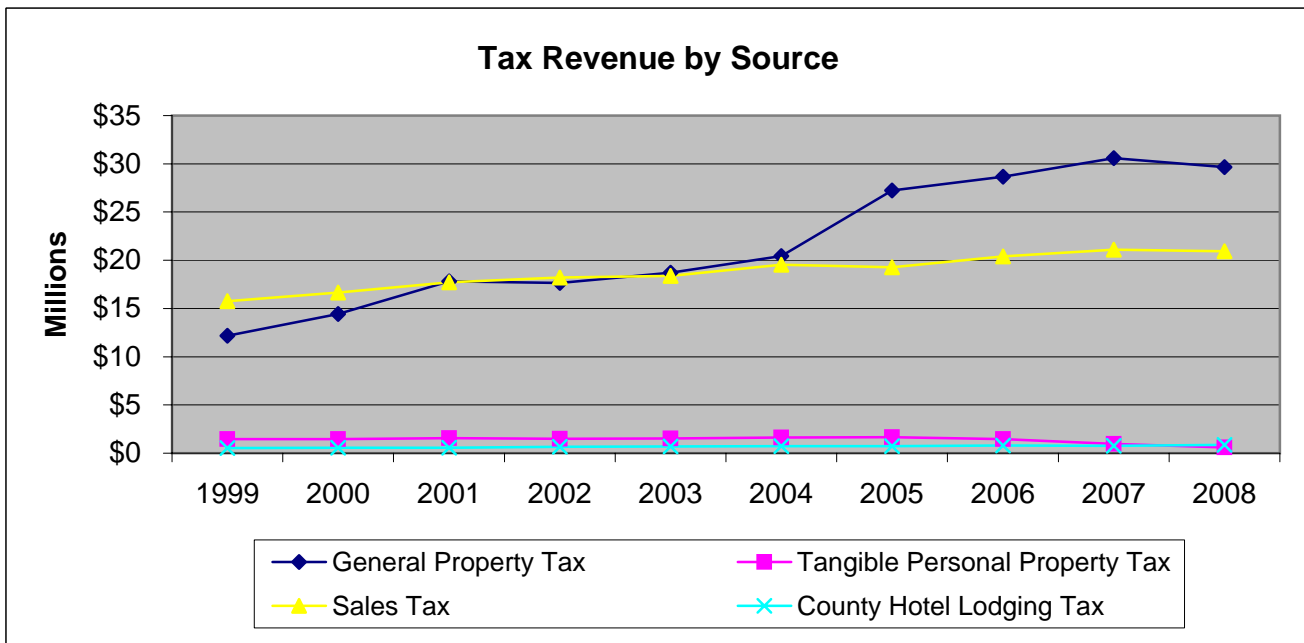


Table 6
Greene County, Ohio
Real and Personal Property Tax Revenues by Program
Last Nine Fiscal Years (Accrual Basis of Accounting)

Year	General Purposes	Road & Bridge Maintenance	Community Mental Health	Children's Services	Mental Retardation	County Hospital	Senior Citizen Services	Debt Retirement	Total
2000	\$ 4,110,051	\$ 620,160	\$ 3,357,758	\$ 2,221,314	\$ 3,440,318	\$ 496,131	\$ 2,002,607	\$ 1,636,122	\$ 17,884,461
2001	4,549,587	631,908	3,417,258	2,278,171	5,350,030	1,746,354	2,052,311	1,380,579	21,406,198
2002	3,253,452	606,949	3,395,364	2,263,575	5,262,407	1,658,602	2,069,537	2,674,065	21,183,951
2003	6,128,186	620,348	3,464,669	2,309,778	5,367,781	1,693,267	2,092,429	636,418	22,312,876
2004	6,181,372	630,110	3,543,493	2,362,637	4,993,989	1,732,148	2,153,136	733,365	22,330,250
2005	6,713,315	630,511	3,588,513	2,808,235	9,906,813	2,661,297	2,292,652	303,004	28,904,340
2006	5,796,631	632,395	3,690,870	2,883,918	10,093,718	2,890,778	2,307,398	1,829,594	30,125,302
2007	5,821,148	815,213	3,724,976	2,882,471	10,266,939	2,992,041	3,084,539	1,960,987	31,548,314
2008	6,216,680	760,469	3,688,743	2,897,920	10,124,155	2,890,480	2,238,441	1,463,752	30,280,640

% Change
2000 to
2008
51.3% 22.6% 9.9% 30.5% 194.3% 482.6% 11.8% -10.5% 69.3%

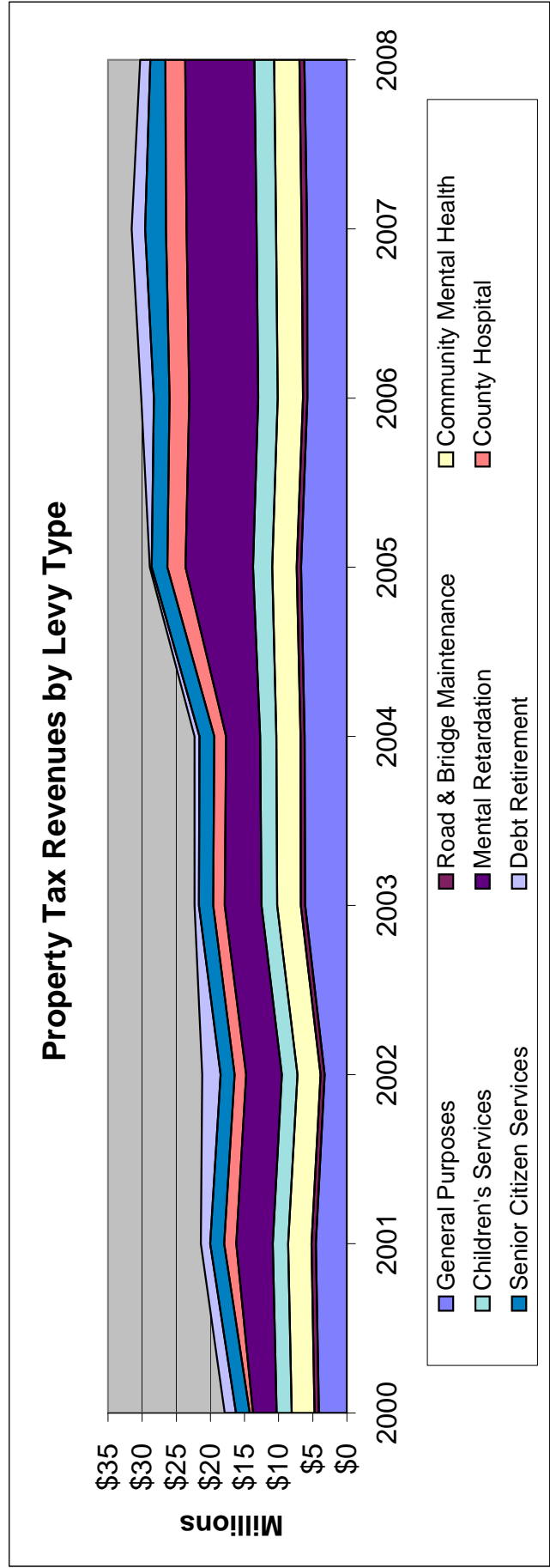


Table 7
Greene County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Tax Year	Collection Year	REAL PROPERTY			PERSONAL PROPERTY		Total Taxable Assessed Value	Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual
		Agricultural & Residential	Commercial & Industrial	Public Utility Real	Tangible Personal	Public Utility Personal				
1999										
2000	(T)	\$ 1,849,459,750	\$ 420,550,940	\$ 189,890	\$173,812,961	\$ 157,884,810	\$ 2,601,898,351	8.73	\$ 7,632,638,672	34.09%
2001		1,890,291,400	445,380,330	195,150	186,438,395	141,948,790	2,664,254,065	9.98	7,825,226,922	34.05%
2002	(R)	1,934,650,400	480,011,000	152,610	174,545,442	104,310,670	2,693,670,122	9.98	7,895,680,854	34.12%
2003		2,250,255,640	533,275,260	147,920	168,163,491	111,695,670	3,063,537,981	9.98	8,945,152,507	34.25%
2004		2,310,063,120	540,324,770	154,540	166,370,014	107,535,290	3,124,447,734	9.72	9,117,130,685	34.27%
2005		2,373,705,460	551,384,750	153,950	165,190,986	107,872,130	3,198,307,276	10.95	9,326,810,487	34.29%
2006	(T)	2,604,089,520	584,253,720	148,520	164,331,898	100,967,550	3,453,791,208	10.95	10,055,782,763	34.35%
2007		2,684,548,530	589,213,980	109,540	123,370,153	96,011,820	3,493,254,023	10.55	10,615,200,795	32.91%
2008		2,758,004,630	633,187,460	143,960	96,902,560	83,179,950	3,571,418,560	10.55	11,514,193,617	31.02%
2009	(R)	3,026,466,100	710,479,420	123,890	52,213,522	84,961,320	3,874,244,252	10.55	11,787,035,952	32.87%

Source: Greene County Auditor's Office

(R) - Real property is reappraised every six years

(T) - State mandated update of the current market value in the third year following each reappraisal

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent for machinery and equipment and 23 percent for inventories. The general business tangible personal property tax is being phased out beginning in 2006. The listing percentage is 25% prior to 2006, 18.75% for 2006, and 12.5% for 2007, 6.25% for 2008 and 0% thereafter. The value derived from the listing percentage multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

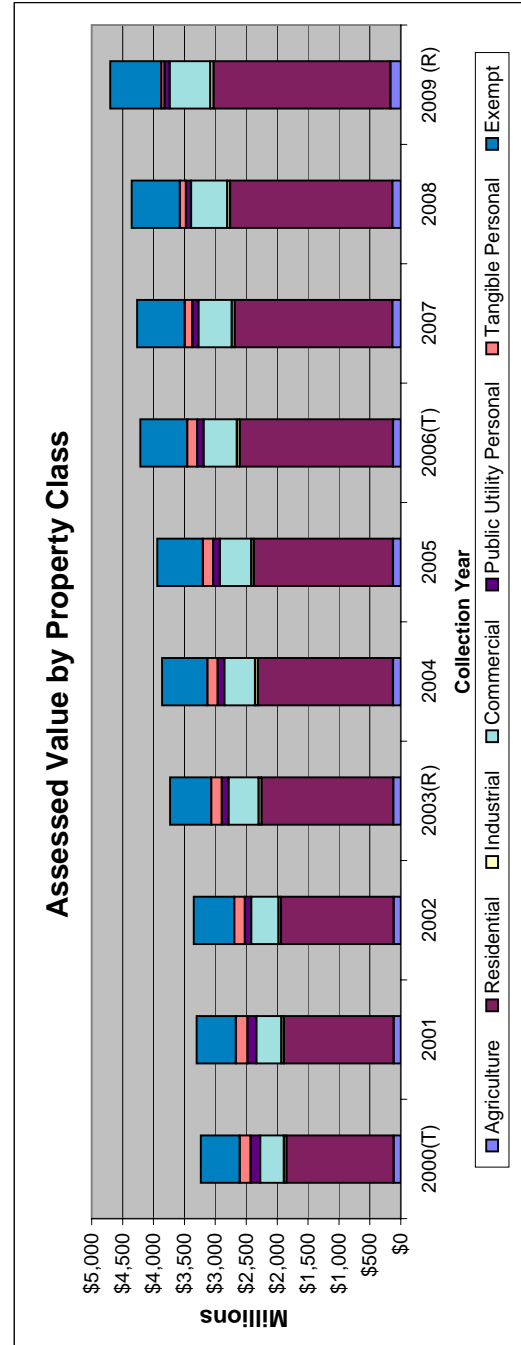


Table 8
Greene County, Ohio
Property Tax Levies and Collections - Real, Utility and Tangible Taxes
Last Ten Fiscal years

Tax Year	Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Taxes Levied	Delinquent Taxes Collected	Total Taxes Collected	Delinquent Taxes Collected as a Percent of Total Taxes Collected	Total Collection as a Percentage of Current Taxes Levied	Accumulated Delinquencies
1998	1999	\$ 15,417,492	\$ 14,958,192	97.02%	\$ 374,377	\$ 15,332,569	2.44%	99.45%	\$ 800,138
1999	2000	20,683,724	20,094,909	97.15%	541,432	20,636,341	2.62%	99.77%	1,280,623
2000	2001	24,704,712	23,901,731	96.75%	795,512	24,697,243	3.22%	99.97%	1,434,732
2001	2002	24,613,733	23,930,743	97.23%	776,657	24,707,400	3.14%	100.38%	1,326,033
2002	2003	27,097,390	25,039,292	92.40%	723,328	25,762,620	2.81%	95.07%	1,449,326
2003	2004	27,500,805	25,296,030	91.98%	801,349	26,097,379	3.07%	94.90%	1,697,354
2004	2005	31,691,770	30,805,633	97.20%	878,177	31,683,810	2.77%	99.97%	1,570,268
2005	2006	36,088,079	35,140,965	97.38%	886,378	36,027,343	2.46%	99.83%	1,755,180
2006	2007	37,755,126	37,280,941	98.74%	1,157,898	38,438,839	3.01%	101.81%	2,469,611
2007	2008	39,781,641	38,726,607	97.35%	1,270,232	39,996,839	3.18%	100.54%	2,234,706

Source: Greene County Auditor's Office

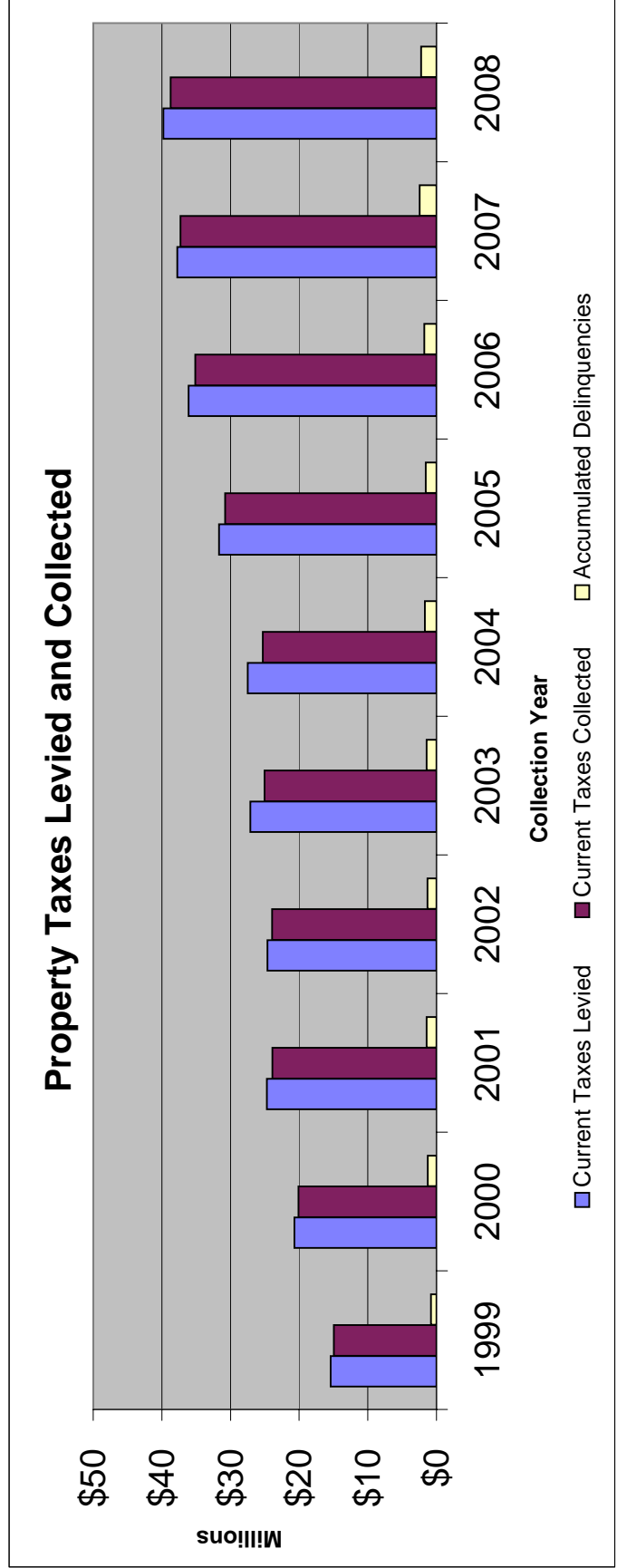


Table 9
 Greene County, Ohio
 Property Tax Rates - Direct and Overlapping Governments
 (Per \$1000 of Assessed Value)
 Last Ten Fiscal years

County Units:	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Bridge.....	0.650	0.650	0.650	0.650	0.650	0.650	0.650	0.250	0.250	0.250
Children Services.....	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Community Mental Health.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
General.....	1.790	1.870	1.370	2.250	2.240	2.390	1.910	1.870	2.020	2.100
Hospital Operating.....	0.520	1.020	1.020	1.020	1.020	1.000	1.000	1.000	1.000	1.000
Mental Retardation.....	1.760	2.510	2.510	2.510	2.250	3.500	3.500	3.500	3.500	3.500
Note Retirement.....	0.710	0.630	1.130	0.250	0.260	0.110	0.590	0.630	0.480	0.400
Senior Council on Aging.....	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800
Total Rates.....	8.730	9.980	9.980	9.980	9.720	10.950	10.950	10.550	10.550	10.550
School Districts:										
Beavercreek City.....	42.600	42.120	45.400	43.500	49.000	48.400	47.100	47.100	46.400	48.850
Cedar Cliff Local.....	33.500	32.100	32.100	32.100	32.100	32.100	35.900	35.900	35.800	35.400
Fairborn City.....	44.700	44.640	44.700	44.700	44.400	44.400	44.200	44.200	52.500	51.900
Greene County Career Center.....	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
Greeneview Local.....	36.050	35.450	35.450	34.350	34.550	34.450	34.150	34.450	34.450	34.550
Sugarcreek Local.....	64.240	63.580	63.500	62.800	69.800	69.800	69.300	69.300	68.700	68.500
Xenia Community.....	38.700	38.500	38.600	37.700	37.600	45.000	44.100	44.000	43.900	43.100
Yellow Springs Exempted.....	71.500	74.900	69.600	67.000	66.100	65.800	64.600	64.700	64.700	63.700
Out-of-County School Districts:										
Clark County JVS.....	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Clinton Massie Local.....	30.200	30.000	38.210	37.910	37.110	37.110	36.910	36.810	36.810	34.000
Great Oaks Vocational.....	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Southeastern Local.....	36.800	36.800	36.800	42.680	43.100	42.400	42.300	42.350	41.955	41.860
Warren County JVS.....	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500
Wayne Local.....	50.400	48.850	48.750	47.950	53.400	53.400	50.400	47.150	46.680	39.380
Wilmington City.....	31.630	32.050	31.990	31.100	30.890	30.890	28.300	27.900	27.900	2.700
Corporations:										
Beavercreek City.....	12.000	12.000	12.500	12.950	13.100	13.100	13.040	13.100	13.100	13.100
Bellbrook City.....	17.500	17.500	17.500	17.500	17.500	17.500	17.500	17.500	17.500	17.500
Bowersville Village.....	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400
Cedarville Village.....	5.050	5.050	5.050	5.050	2.900	5.050	5.050	5.050	5.050	5.050
Centerville City.....	-	-	-	-	-	-	-	-	1.500	1.500
Clifton Village.....	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000
Fairborn City.....	9.710	9.730	9.600	9.400	9.500	9.500	9.500	9.500	9.480	9.500
Huber Heights City.....	-	-	-	-	-	-	-	10.920	10.920	10.920
Jamestown Village.....	15.400	15.400	15.400	15.400	15.400	15.400	15.400	15.400	15.400	15.400
Kettering City.....	6.920	6.920	6.810	6.750	6.750	6.750	6.800	6.800	6.800	6.790
Spring Valley Village.....	12.700	12.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700
Xenia City.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Yellow Spring Village.....	2.600	2.600	2.600	2.600	2.600	2.600	2.600	11.000	11.000	11.000
Townships:										
Bath.....	10.600	10.600	10.600	10.600	8.600	10.600	10.600	10.600	13.600	13.600
Beavercreek.....	19.350	19.050	19.050	16.050	16.050	16.050	16.050	16.050	16.550	16.550
Caesarcreek.....	5.100	5.100	5.100	4.100	4.100	4.600	4.600	4.600	4.600	6.600
Cedarville.....	9.900	8.450	9.350	9.350	9.900	9.900	9.350	9.900	9.900	9.900
Jefferson.....	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600
Miami.....	6.700	5.900	5.900	5.900	5.900	5.900	5.900	6.800	6.800	6.800
New Jasper.....	7.300	6.800	6.200	6.200	6.200	6.200	6.200	7.700	7.700	6.200
Ross.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Silvercreek.....	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400
Spring Valley.....	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500
Sugarcreek.....	20.000	20.000	20.000	20.000	20.000	20.000	20.000	21.100	20.000	21.100
Xenia.....	9.000	9.000	8.000	9.000	9.000	9.000	12.000	12.000	12.000	12.000
Other Units:										
Bellbrook-Sugarcreek Park District.....	0.900	0.900	0.900	0.900	0.900	0.900	1.100	1.100	1.100	1.100
District Health Fund.....	0.300	0.300	0.300	0.500	0.500	0.500	0.500	0.500	0.500	0.500
Greene County Library.....	0.350	0.350	0.350	0.350	0.350	0.350	1.350	1.000	1.000	1.000

Source: Greene County Auditor's Office

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

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

Taxpayer	2008			1999		
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Rank	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Rank
Dayton Power & Light	\$ 68,932,780	1.78%	1	\$ 105,615,470	4.06%	1
MFC Beaver Creek LLC	38,636,030	1.00%	2			
Greene Town Center LLC	27,006,480	0.70%	3			
Cemex (formerly Southdown)	10,615,170	0.27%	4	14,663,259	0.56%	4
George Kontogiannis	8,981,440	0.23%	5			
Acropolis 29 LLC	8,161,200	0.21%	6			
Vectren Energy Delivery	6,788,370	0.18%	7			
Wares Delaware Corporation	6,588,020	0.17%	8	7,556,500	0.29%	7
MV-RG II	6,581,390	0.17%	9			
Charter Woods LLC	6,547,140	0.17%	10			
Ohio Bell Telephone Co.				30,597,950	1.18%	2
Glimcher Properties LTD				28,216,240	1.08%	3
Super Value Stores, Inc.				12,613,460	0.48%	5
Unison Industries, LLC (formerly Eliano)				9,111,400	0.35%	6
Roberds, Inc				6,382,260	0.25%	8
Continental 44 Fund				6,154,760	0.24%	9
NBL Development Group LP				5,931,280	0.23%	10
Total	\$ 188,838,020	4.87%		\$ 226,842,579	9.51%	

Source: Greene County Auditor's Office

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

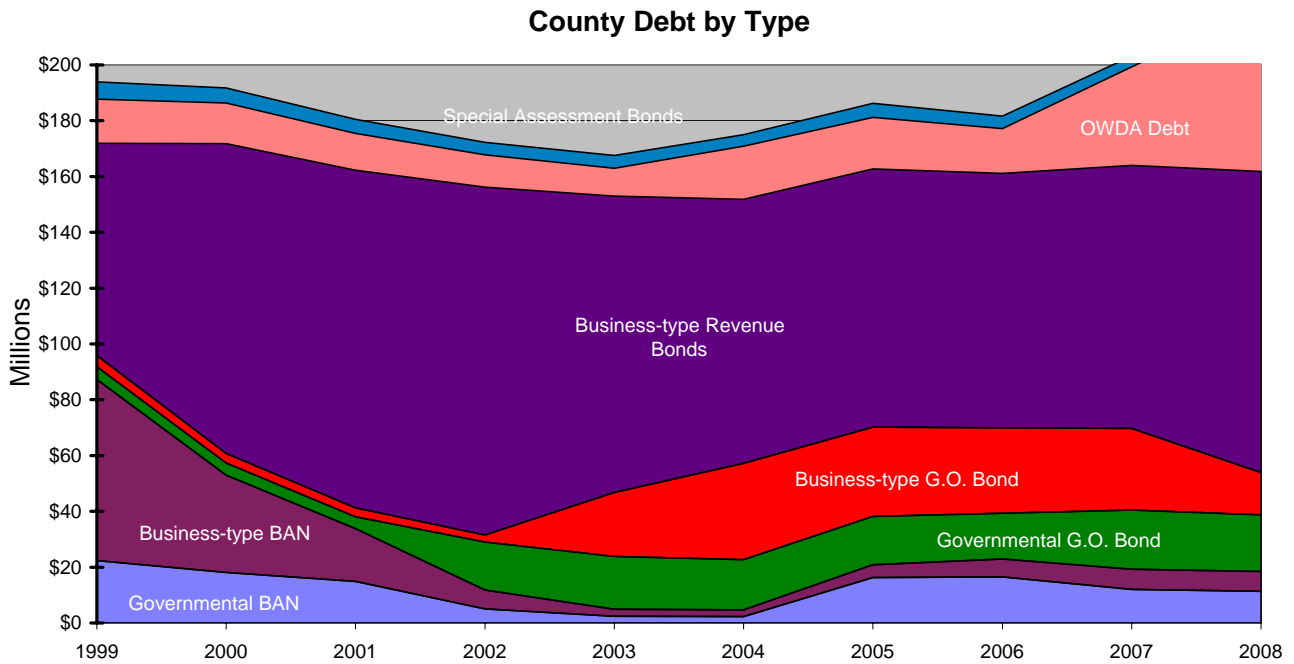
Fiscal Year	Water		Sewer	
	(First 1,000 gallons) Monthly Minimum	(Usage > 1,000 Gals.) Rate per 1,000 Gals.	(First 3,000 gallons) Monthly Minimum	(Usage > 3,000 Gals.) Rate per 1,000 Gals.
1999	11.21	3.83	15.48	4.83
2000	11.43	3.91	16.87	5.26
2001	11.54	3.95	18.05	5.63
2002	11.66	3.99	18.60	5.80
2003	11.66	3.99	18.97	5.92
2004	11.66	3.99	18.97	5.92
2005	11.66	3.99	18.97	5.92
2006	11.66	3.99	18.97	5.92
2007	11.66	3.99	18.97	5.92
2008	11.66	3.99	19.35	6.04

Source: Greene County Sanitary Engineer

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

Fiscal Year	General Bonded Debt		Various Purpose Long Term Bonds Debt Service Fund Balance	Net Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt Per Capita	Other Governmental Activities Debt	
	General Obligation Bonds	Gross Refunding Bonds					Special Assessment Bonds	Capital Leases
1999	1,025,000	3,905,000	23,694	4,906,306	0.19%	33.27	430,000	8,359
2000	1,025,000	3,580,000	45,146	4,559,854	0.17%	30.83	365,000	31,277
2001	990,000	3,240,000	51,280	4,178,720	0.16%	27.95	715,000	32,862
2002	14,310,000	2,885,000	50,955	17,144,045	0.56%	113.20	635,000	17,121
2003	16,330,000	2,520,000	371,530	18,478,470	0.59%	120.63	550,000	3,194
2004	15,925,000	2,140,000	302,501	17,762,499	0.56%	114.29	470,000	-
2005	15,500,000	1,745,000	107,996	17,137,004	0.50%	109.76	385,000	-
2006	15,065,000	1,330,000	46,219	16,348,781	0.47%	103.76	295,000	-
2007	10,720,000	10,515,000	41,477	21,193,523	0.59%	133.63	210,000	-
2008	10,175,000	10,075,000	35,135	20,214,865	0.52%	126.99	140,000	-

Source: Personal Income from the Ohio Bureau of Employment Statistics



Business-type Activities					Personal Income			
General Obligation Bonds	Gross Refunding Bonds	OWDA Loans	Special Assessment Bonds	Revenue Bonds	Total Primary Government	Total (in thousands)	Percentage	Total Debt Per Capita
460,000	3,950,000	15,816,375	5,764,000	75,963,720	107,322,454	4,074,296	2.63%	727.71
340,000	3,480,000	14,528,310	5,061,000	111,021,720	139,432,307	4,272,286	3.26%	942.84
220,000	2,990,000	13,143,355	4,373,000	120,961,720	146,665,937	4,352,395	3.37%	980.85
110,000	2,480,000	11,654,182	3,830,000	124,576,720	160,498,023	4,519,917	3.55%	1,059.76
4,875,000	18,095,000	10,069,265	4,042,000	106,146,720	162,631,179	4,693,132	3.47%	1,061.69
7,005,000	38,450,000	8,365,363	3,629,000	83,626,720	159,611,083	4,788,234	3.33%	1,027.02
6,785,000	95,375,000	6,533,506	4,650,000	22,401,720	153,375,226	4,962,765	3.09%	982.36
6,540,000	93,915,000	4,564,033	4,170,000	21,384,656	147,263,689	5,196,558	2.83%	934.65
6,290,000	104,460,000	13,548,561	3,710,000	12,705,640	162,159,201	Unavailable	Unavailable	1,022.48
10,945,000	102,755,000	12,582,019	4,349,000	9,363,608	160,384,627	Unavailable	Unavailable	1,007.50

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

	1999	2000	2001	2002
Total of All County Bonded Debt (A)	\$ 91,497,720	\$ 124,872,720	\$ 133,489,720	\$ 148,826,720
Total of All County Bond Anticipation Notes.....	87,268,600	53,028,000	33,870,000	11,786,750
Total of All County Debt Outstanding.....	178,766,320	177,900,720	167,359,720	160,613,470
Debt Exempt From Computation:				
Governmental Activities:				
Special Assessment Bonds.....	430,000	365,000	715,000	635,000
Business-type Activities:				
Special Assessment Bonds.....	5,764,000	5,061,000	4,373,000	3,830,000
Advanced Refunding Bonds.....	3,950,000	3,480,000	2,990,000	2,480,000
Revenue Bonds.....	75,963,720	111,021,720	120,961,720	124,576,720
General Obligation Bonds.....	460,000	340,000	220,000	110,000
Bond Anticipation Notes.....	64,918,600	34,915,000	19,000,000	6,705,000
Total Exempt Debt.....	151,486,320	155,182,720	148,259,720	138,336,720
Net Debt.....	27,280,000	22,718,000	19,100,000	22,276,750
County Valuation.....	2,445,552,597	2,601,898,351	2,664,254,065	2,693,670,122
Direct Debt Limitation (Per O.R.C. Sections 133.02 & 133.05)				
	<u>Range</u>	<u>Rate</u>		
	\$0 - \$100,000,000	3.00%	3,000,000	3,000,000
	\$100,000,000 - \$300,000,000	1.50%	3,000,000	3,000,000
	More than \$300,000,000	2.50%	53,638,815	59,106,352
Total Direct Debt Limitation.....			63,547,459	65,106,352
Net Debt.....			22,718,000	19,100,000
Unvoted Legal Debt Margin.....	\$ 32,358,815	\$ 40,829,459	\$ 46,006,352	\$ 43,565,003
Net Debt as a Percentage of the Direct Debt Limit.....	45.74%	35.75%	29.34%	33.83%

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

2003	2004	2005	2006	2007	2008
\$ 152,558,720	\$ 151,245,720	\$ 146,841,720	\$ 142,699,656	\$ 148,610,640	\$ 147,802,608
4,960,000	4,695,000	20,899,000	22,910,000	19,302,000	18,511,000
<u>157,518,720</u>	<u>155,940,720</u>	<u>167,740,720</u>	<u>165,609,656</u>	<u>167,912,640</u>	<u>166,313,608</u>
550,000	470,000	385,000	295,000	210,000	140,000
4,042,000	3,629,000	4,650,000	4,170,000	3,710,000	4,349,000
18,095,000	38,450,000	95,375,000	93,915,000	104,460,000	102,755,000
106,146,720	83,626,720	22,401,720	21,384,656	12,705,640	9,363,608
4,875,000	7,005,000	6,785,000	6,540,000	6,290,000	10,945,000
2,560,000	2,450,000	4,655,000	6,360,000	7,287,000	7,180,000
<u>136,268,720</u>	<u>135,630,720</u>	<u>134,251,720</u>	<u>132,664,656</u>	<u>134,662,640</u>	<u>134,732,608</u>
21,250,000	20,310,000	33,489,000	32,945,000	33,250,000	31,581,000
3,063,537,981	3,124,447,734	3,453,791,208	3,493,254,023	3,571,418,560	3,874,244,252
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
69,088,450	70,611,193	78,844,780	79,831,351	81,785,464	89,356,106
<u>75,088,450</u>	<u>76,611,193</u>	<u>84,844,780</u>	<u>85,831,351</u>	<u>87,785,464</u>	<u>95,356,106</u>
21,250,000	20,310,000	33,489,000	32,945,000	33,250,000	31,581,000
<u>\$ 53,838,450</u>	<u>\$ 56,301,193</u>	<u>\$ 51,355,780</u>	<u>\$ 52,886,351</u>	<u>\$ 54,535,464</u>	<u>\$ 63,775,106</u>
28.30%	26.51%	39.47%	38.38%	37.88%	33.12%

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

Water Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service (1)		Coverage
				Principal	Interest	
1999	\$ 7,813,951	\$ 3,993,671	\$ 3,820,280	\$ 542,000	\$ 1,339,859	2.03
2000	6,942,477	4,679,471	2,263,006	567,000	1,314,859	1.20
2001	7,390,260	4,539,877	2,850,383	575,000	1,287,884	1.53
2002	8,171,597	4,230,244	3,941,353	1,490,000	1,947,444	1.15
2003	8,321,188	5,729,867	2,591,321	1,555,000	1,883,069	0.75
2004	9,174,656	5,792,630	3,382,026	1,575,000	2,096,012	0.92
2005	9,143,719	5,918,410	3,225,309	1,600,000	1,453,938	1.06
2006	9,216,392	6,215,498	3,000,894	445,000	497,155	3.19
2007	9,596,158	6,668,884	2,927,274	465,000	479,355	3.10
2008	10,193,324	6,682,978	3,510,346	1,515,000	1,232,615	1.28

Sewer Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service (1)		Coverage
				Principal	Interest	
1999	\$ 13,470,864	\$ 7,699,937	\$ 5,770,927	\$ 580,000	\$ 2,717,153	1.75
2000	14,270,991	7,783,789	6,487,202	1,105,000	4,037,754	1.26
2001	13,790,746	8,415,813	5,374,933	1,260,000	4,661,238	0.91
2002	14,991,741	8,425,758	6,565,983	2,300,000	4,689,232	0.94
2003	15,641,280	8,901,692	6,739,588	2,705,000	4,833,231	0.89
2004	16,655,096	8,585,670	8,069,426	2,610,000	4,662,767	1.11
2005	17,956,657	10,071,876	7,884,781	4,925,000	6,675,033	0.68
2006	16,118,201	9,290,362	6,827,839	677,064	1,333,451	3.40
2007	17,737,294	9,422,374	8,314,920	814,016	4,285,983	1.63
2008	17,119,295	11,188,877	5,930,418	3,142,032	4,260,916	0.80

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

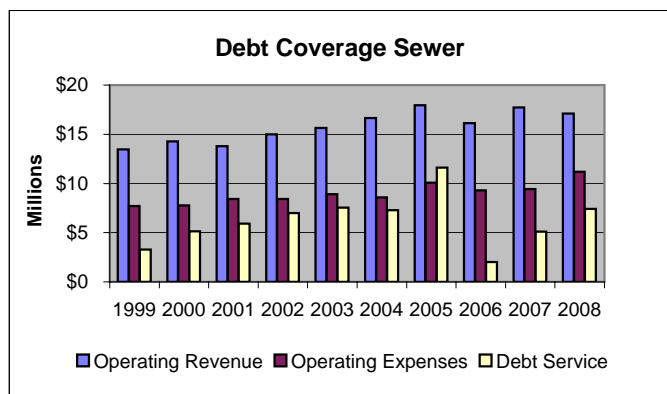
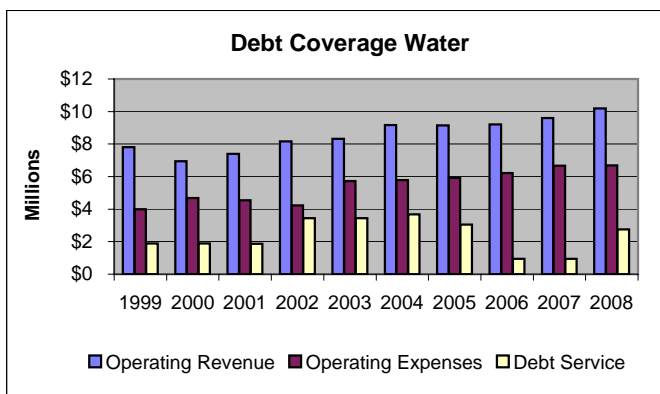
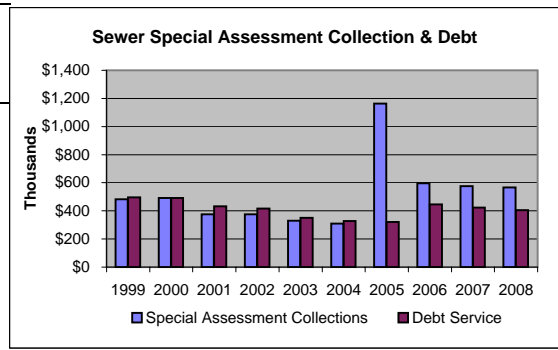


Table 15
 Greene County, Ohio
 Pledged Revenue Coverage - Special Assessment Bonds
 Last Ten Fiscal Years

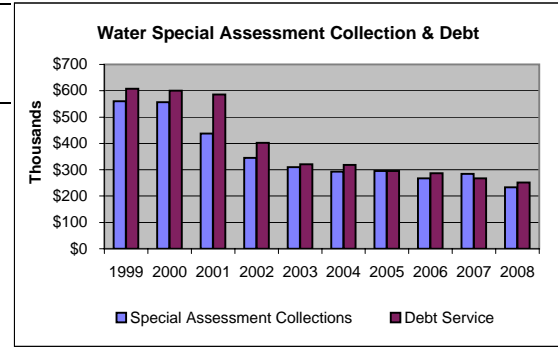
Sewer Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
1999	\$ 483,453	\$ 279,440	\$ 217,738	0.97
2000	491,436	293,884	196,686	1.00
2001	375,049	270,988	161,897	0.87
2002	376,266	275,849	141,389	0.90
2003	330,585	225,990	123,447	0.95
2004	309,134	211,744	115,981	0.94
2005	1,162,506	216,988	103,141	3.63
2006	595,579	285,406	159,786	1.34
2007	576,990	291,708	130,584	1.37
2008	566,284	283,864	122,042	1.40



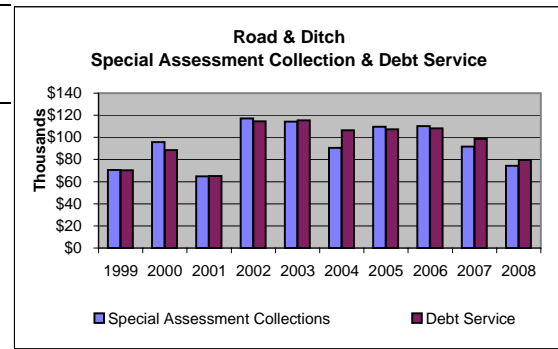
Water Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
1999	\$ 560,404	\$ 392,560	\$ 214,656	0.92
2000	556,112	409,116	190,629	0.93
2001	437,341	417,012	169,204	0.75
2002	345,705	267,151	134,891	0.86
2003	310,066	202,010	119,106	0.97
2004	293,476	201,256	116,691	0.92
2005	295,917	197,012	98,811	1.00
2006	266,864	194,594	91,757	0.93
2007	284,184	188,292	79,647	1.06
2008	233,557	172,136	79,181	0.93



Road & Ditch Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
1999	\$ 70,546	\$ 50,000	\$ 20,231	1.00
2000	95,685	65,000	23,388	1.08
2001	64,708	40,000	25,190	0.99
2002	117,083	80,000	34,475	1.02
2003	114,206	85,000	30,520	0.99
2004	90,670	80,000	26,345	0.85
2005	109,645	85,000	22,390	1.02
2006	110,280	90,000	18,215	1.02
2007	91,803	85,000	13,745	0.93
2008	74,272	70,000	9,635	0.93



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

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

Year	Population	Total Personal Income	Per Capita Income	Median Household Income	Annual Unemployment Rate
1999	147,479	\$ 4,074,296,000	\$ 27,626	\$ 35,116	3.4%
2000	147,886	4,272,286,000	28,826	50,200	3.7%
2001	149,529	4,352,395,000	29,239	49,667	3.9%
2002	151,447	4,519,917,000	30,089	49,842	5.0%
2003	153,182	4,693,132,000	31,004	50,088	5.5%
2004	155,412	4,788,234,000	31,300	51,173	5.5%
2005	156,129	4,962,765,000	32,415	55,451	5.5%
2006	157,561	5,196,558,000	33,743	55,407	5.0%
2007	158,594	5,390,237,000	33,988	55,362	5.2%
2008	159,190	Not Available	Not Available	Not Available	6.2%

Source: Ohio Bureau of Labor Statistics

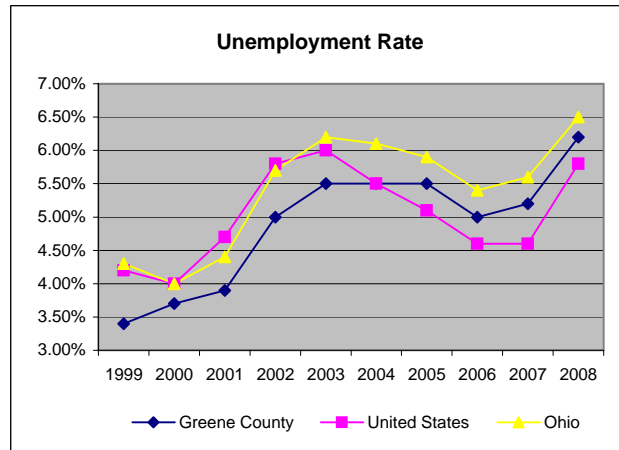
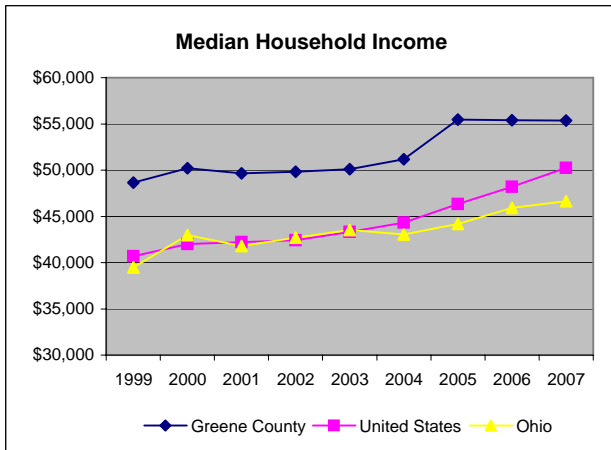
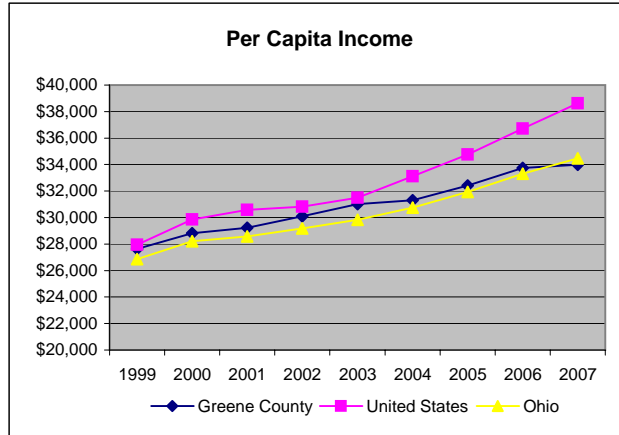
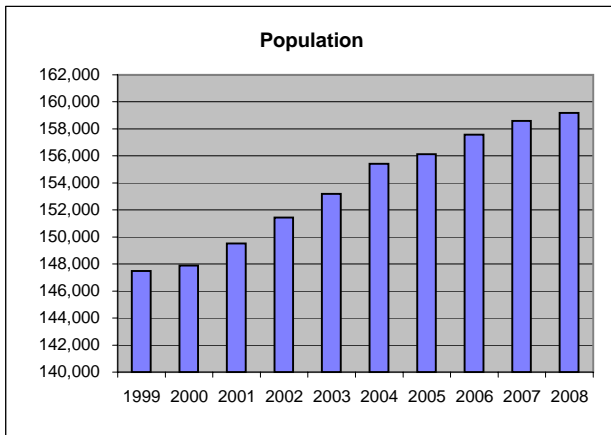


Table 17
 Greene County, Ohio
 Principal Employers
 Current Year and Nine Years Ago

	2008			1999		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
<u>Private Employers</u>						
Cedarville University	722	0.92%	1			
Unison Industries (formerly Elano)	710	0.90%	2	550	0.76%	1
Krogers (four stores)	640	0.81%	3			
Teleperformance USA	473	0.60%	4			
Target (two stores)	305	0.39%	5			
Kohl's (two stores)	288	0.37%	6			
Super Value Stores, Inc	226	0.29%	7	543	0.75%	2
Home Depot	210	0.27%	8			
YMCA of Greater Dayton	209	0.26%	9			
Twist	180	0.23%	10			
EDS				475	0.66%	3
Elder Beerman				471	0.65%	4
Roberts				355	0.49%	5
Vernay Labs				350	0.48%	6
Computer Science Corporation				280	0.39%	7
Kmart (three stores)				249	0.34%	8
Yellow Springs Instrument				232	0.32%	9
Morris Bean & Co.				137	0.19%	10
Total Private Employers	3,963	5.02%		3,642	5.04%	
<u>Public Employers</u>						
Wright-Patterson Air Force Base	25,000	31.69%	1	16,610	23.01%	1
Wright State University	2,650	3.36%	2	2,070	2.87%	2
Greene County	1,445	1.83%	3	1,597	2.21%	3
Greene Memorial Hospital	855	1.08%	4	888	1.23%	4
Beavercreek City Schools	783	0.99%	5	825	1.14%	5
Xenia Community Schools	656	0.83%	6	606	0.84%	7
Fairborn City Schools	619	0.78%	7	640	0.89%	6
Central State University	410	0.52%	8			
Sugarcreek Local Schools	287	0.36%	9			
City of Fairborn	250	0.32%	10	253	0.35%	9
Cedarville College				458	0.63%	8
Xenia City				236	0.33%	10
Total Public Employers	32,955	41.77%		24,183	33.49%	

Source: Greene County Auditor's Office

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

	2001	2002	2003	2004	2005	2006	2007	2008
Governmental Activities:								
Legislative & Executive:								
Commissioners.....	11	15	14	14	13	14	14	14
Auditor.....	26	27	24	24	24	24	24	24
Treasurer.....	8	9	9	9	8	10	10	9
Personnel.....	6	6	5	5	5	5	5	5
Risk Management.....	4	4	4	4	4	4	4	4
Data Processing.....	10	9	10	10	9	10	10	9
Board of Elections.....	7	8	6	6	7	8	9	9
Prosecutor.....	36	38	37	36	33	29	35	35
Recorder.....	10	11	11	10	10	10	10	10
County Services.....	37	37	37	36	36	36	37	36
Service Garage.....	4	4	4	4	4	4	4	4
Records & Information.....	2	2	2	2	2	2	2	2
Judicial:								
Common Pleas Court.....	27	33	35	33	35	36	37	36
Probate Court.....	6	7	7	8	7	7	7	7
Juvenile Court.....	46	57	58	57	58	58	59	56
Xenia Municipal Court.....	2	3	3	3	3	3	3	4
Fairborn Municipal Court.....	5	6	6	6	4	4	4	4
Domestic Relations Court.....	13	12	13	14	14	14	14	14
Public Defender.....	4	4	4	5	4	4	4	5
Clerk of Courts.....	23	24	24	24	23	25	22	22
Public Safety:								
Sheriff.....	160	152	161	166	159	163	162	163
Juvenile Detention.....	44	43	41	43	43	44	43	42
Building Regulations.....	11	12	11	12	11	12	11	12
Coroner.....	4	5	5	5	5	5	5	5
Public Works:								
Engineer & Highway.....	43	43	44	43	43	45	43	41
Department of Public Works.....	7	8	4	4	4	5	5	5
Garbage & Refuse.....	7	12	14	11	8	10	6	5
Health:								
Animal Control.....	14	14	13	13	11	11	11	11
Mental Retardation.....	97	100	99	103	99	104	105	110
Human Services:								
County Home.....	88	86	80	85	77	77	76	79
Today Center for Adults.....	12	11	11	12	11	9	9	7
Children's Services.....	85	85	84	83	91	86	91	99
Human Services.....	123	123	122	124	125	125	121	119
Veterans' Services.....	5	5	5	5	6	7	8	8
Conservation & Recreation:								
Recreation & Parks.....	33	32	31	30	30	30	30	28
Community and Economic Development:								
Convention & Visitor's Bureau.....	4	5	5	4	6	5	5	5
Department of Development.....	7	9	8	8	8	7	8	8
Water.....	40	35	35	40	42	42	43	43
Sewer.....	75	66	69	73	58	57	57	57
Total.....	1,146	1,162	1,155	1,174	1,140	1,151	1,153	1,156

Source: Greene County Auditor's Office

Note: Information for 1999 through 2000 was not readily available

Table 19

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Elected Officials										
Commissioners (3).....	\$ 49,714	\$ 51,205	\$ 54,382	\$ 55,352	\$ 58,172	\$ 59,510	\$ 60,822	\$ 62,766	\$ 63,833	65,620
Auditor.....	59,702	57,951	59,690	61,481	66,979	72,606	71,277	73,415	74,663	76,754
Clerk of Courts.....	47,334	48,640	58,770	53,598	54,295	62,487	56,877	58,583	59,579	61,247
Coroner.....	38,747	39,909	43,676	44,811	45,395	49,439	47,554	48,981	49,814	51,209
Engineer.....	75,029	77,166	81,193	83,304	84,387	86,328	88,400	91,052	92,600	95,193
Prosecutor.....	93,023	95,815	98,689	101,255	102,571	104,930	107,448	110,671	112,552	115,703
Recorder.....	43,590	44,899	48,815	50,084	50,735	51,902	53,148	54,742	55,673	57,232
Sheriff.....	60,767	62,590	72,092	73,967	74,928	76,652	78,491	80,846	73,085	75,131
Treasurer.....	47,223	48,640	49,804	53,598	54,295	55,544	56,877	58,583	59,579	61,247
Appointed Officials										
County Administrator.....	101,426	104,972	108,644	111,937	68,250	95,860	100,876	107,881	115,003	125,008
Sanitary Engineer / Director of Public Works.....	93,261	96,199	100,263	102,574	72,426	83,240	85,295	87,794	89,586	92,269
MRDD Superintendent.....	83,142	87,532	93,217	100,940	106,023	108,270	112,577	116,455	116,542	126,838
Asst County Administrator.....	75,307	77,124	79,830	82,252	88,524	N/A	N/A	N/A	N/A	N/A
Children's Services Executive Secretary.....	75,790	78,465	81,936	86,892	90,795	94,259	96,637	100,475	105,144	113,776
Health and Human Services Director.....	70,753	72,901	75,453	77,742	80,067 *	64,878	69,580	70,934	88,567	107,643
Director of Greenwood Manor.....	68,557	66,189	69,156	70,580	72,700	73,872	75,694	77,907	79,498	81,890
Maintenance Director.....	64,246	66,361	71,328	74,335	77,018	77,568	79,482	81,810	75,712	86,986
Court Administrator.....	N/A	N/A	N/A	44,836	50,680	51,954	53,274	54,226	55,973	57,574
Director of Personnel.....	71,623	75,013	77,018	79,355	83,647	87,212	89,350	91,971	93,850	81,494
Director of Emergency Management.....	N/A	N/A	N/A	N/A	54,723	52,434	58,613	58,198	64,896	62,442
Director of Information Technology.....	N/A	N/A	N/A	N/A	N/A	78,830	81,091	83,288	85,821	88,400

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

* - Active director retired and was replaced in 2003

Source: Greene County Auditor's Office

Table 20

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Elected Officials										
Commissioners (3).....	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Auditor.....	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Clerk of Courts.....	10,000	10,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Coroner.....	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Engineer.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Prosecutor.....	97,683	97,683	108,689	108,689	108,689	108,689	122,000	122,000	122,000	122,000
Recorder.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sheriff.....	67,279	67,279	82,092	82,092	90,000	90,000	90,000	90,000	90,000	90,000
Treasurer.....	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000

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

		1999	2000	2001	2002	2003	2004
Adult Probation	Average yearly case load	NA	NA	NA	NA	NA	NA
Auditor	Vendor's licenses sold	NA	NA	370	419	536	432
	Vouchers processed	NA	NA	33,170	32,809	32,338	32,547
	Real estate transfers	NA	NA	5,994	6,366	6,911	6,824
	Homestead applications	NA	NA	1,602	1,607	1,602	1,664
	Payroll checks, excluding direct deposit	NA	NA	18,136	16,300	14,887	13,455
Board of Elections	Number of registered voters	94,855	98,261	91,292	93,742	88,696	105,079
	Number of voters in last general election	30,283	66,524	31,163	44,119	38,605	80,602
	Percentage of registered voters who voted	31.93%	67.70%	34.14%	47.06%	43.53%	76.71%
Building Regulations	Number of permits issued	NA	5,068	5,917	5,821	5,846	6,205
	Number of inspections performed	NA	24,859	30,223	27,034	24,962	27,346
Children's Services	Total referrals	1,036	1,350	1,348	1,457	1,427	1,405
	Total children in placement	212	233	192	193	205	224
	Children terminated from custody	101	120	87	79	93	98
	Adoptions finalized	7	15	13	12	12	14
Clerk of Courts	Titles Issued	223,643	306,252	322,291	366,704	369,502	346,205
	Passports Processed	NA	NA	NA	583	1,229	951
	New Cases Filed	3,183	3,368	3,627	3,927	4,110	4,285
Commissioners	Number of resolutions	NA	NA	1,015	947	1,011	970
	Number of meetings	NA	NA	92	85	93	80
Common Pleas Court	Number of civil cases filed	NA	NA	930	1,028	1,105	1,137
	Number of criminal cases filed	NA	NA	735	873	911	943
	Number of domestic cases filed	NA	NA	NA	NA	NA	NA
Convention & Visitor's Bureau	Room nights generated	23,000	22,817	24,035	28,379	16,618	20,346
Coroner	Cases investigated	325	328	331	320	338	344
	Autopsies conducted	51	72	73	76	68	68
County Engineer & Bridge	Bridges inspected	281	285	288	275	278	278
	Centerline Miles Painted	165	170	260	275	265	235
	Edge line miles	100	90	158	185	365	230
Domestic Relations Court	Divorces	NA	NA	NA	402	412	444
	Dissolutions	NA	NA	NA	276	242	258
	Civil Protection Orders	NA	NA	NA	236	249	253
Fairborn Municipal Court	Traffic/Criminal Cases	20,726	20,951	18,026	192,247	16,163	13,666
	Civil Cases	978	1,035	1,074	1,203	1,542	1,419
	Small Claims Cases	596	578	390	340	614	391
Greenwood Manor	Inpatient Days	32,515	32,003	32,015	29,889	30,321	31,791
Juvenile Court	Diversion cases	691	627	647	862	702	736
	Delinquency cases	1,640	1,497	1,172	946	936	911
	Unruly child cases	279	209	187	134	122	118
MRDD	Client services provided	1,237	1,379	1,746	1,998	2,100	2,284
Prosecutor	Number of cases - criminal	683	779	814	915	916	959
	Number of cases - civil	NA	145	147	79	100	91
	Requests for opinion	NA	10	16	15	53	19
Recorder	Number of deeds recorded	5,401	5,090	5,434	5,877	6,234	6,298
	Number of mortgages recorded	10,830	8,466	12,811	15,757	19,058	12,839
	Number of military discharges recorded	130	147	120	41	24	24
Records & Information	Information requests processed	1,010	1,063	1,308	1,395	1,133	1,070
	Boxes transferred in	410	283	547	199	117	260
	Boxes transferred out	22	99	308	99	79	104
Sanitary Engineer	Water connections	NA	NA	13,244	14,092	14,516	15,002
	Water consumption (Million gallons)	NA	NA	NA	1,610	1,561	1,631
	Sewer connections	NA	NA	18,906	19,361	19,797	20,387
	Wastewater treated (Million gallons)	NA	NA	4,225	4,928	5,144	4,813
Treasurer	Number of parcels	NA	NA	NA	67,780	68,992	69,349
	Real estate tax collections	101,888,574	111,279,560	117,675,229	120,664,010	130,327,129	141,859,873
Xenia Municipal Court	Traffic/Criminal Cases	15,061	15,972	16,885	16,440	15,522	14,815
	Civil Cases	1,229	1,095	1,092	1,140	1,356	1,443
	Small Claims Cases	360	336	234	241	290	293

N/A - Information was not readily available.

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

Source: Indicated County Department

2005	2006	2007	2008
NA	830	875	
445	330	340	321
32,551	33,134	33,350	32,565
7,001	6,250	5,669	5,026
1,624	1,596	10,085 *	10,645
8,588	7,877	7,566	7,442
103,505	107,484	105,421	114,021
42,275	59,657	53,641	84,255
40.84%	55.50%	50.80%	73.89%
5,804	5,985	5,340	4,756
26,189	25,987	22,576	19,320
1,384	1,157	1,209	1,211
219	242	230	253
100	105	108	97
12	9	15	11
309,710	300,402	313,933	313,938
847	937	1,298	951
4,340	4,280	3,826	3,854
1,018	973	996	950
84	73	72	79
1,041	1,200	1,250	1,387
1,008	879	849	925
NA	790	808	908
24,450	25,819	39,934	23,576
380	314	355	402
92	64	85	97
278	279	281	284
260	275	275	300
180	330	300	335
403	392	281	377
231	208	275	235
207	173	300	275
16,072	19,043	19,634	18,369
1,440	1,662	1,805	2,111
543	410	341	299
30,815	27,727	27,079	26,571
637	670	668	609
842	845	900	980
102	89	83	66
2,364	2,449	2,586	2,657
1,010	963	852	913
111	102	258	380
20	21	-	-
6,347	5,638	5,306	4,601
11,583	9,860	8,245	6,384
23	29	10	22
1,409	1,504	1,158	1,268
236	579	259	389
283	611	254	490
15,434	15,923	16,260	16,513
1,768	1,430	2,019	1,734
21,660	21,951	22,295	22,520
5,051	5,652	5,535	5,402
70,625	71,642	72,549	72,593
154,403,861	172,993,200	179,714,104	182,913,958
15,665	13,774	12,961	13,571
1,516	1,400	1,710	1,905
251	290	305	270

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
County Engineer										
Roads (Miles).....	-	306	327	325	325	331	331	326	326	328
Bridges.....	-	275	273	275	277	265	268	269	282	284
Parks & Recreation										
Parks/Reserves.....	127	127	28 a	28	28	30	38	39	44	45
Public Pools.....	3	3	2 a	2	2	2	2	2	2	2
Bike Path (Miles).....	50	50	46 a	46	46	52	60	60	60	60
Water System										
Water Lines (Miles).....	280	290	297	302	303	310	310	318	318	318
Water Customers.....	12,836	13,244	13,658	14,160	14,543	15,052	15,513	16,017	16,260	16,513
Elevated Storage Tanks.....	15	15	15	15	15	15	15	15	15	14
Sewer System										
Sewer Lines (Miles).....	348	358	363	366	367	373	373	379	379	379
Sewer Customers.....	18,330	18,703	18,906	19,444	19,827	20,644	21,746	22,054	22,295	22,520

a In 2001, the County started reporting only those facilities managed and operated by the County, rather than total facilities within the County.

Source: Indicated county department



Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

GREENE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 21, 2009**