



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, 2009**

Federal Grantor / Pass Through Grantor / Program Title	Pass Through Entity Number	Federal CFDA #	Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>(Passed through Ohio Department of Education)</i>			
Nutrition Cluster			
School Breakfast Program	N/A	10.553	\$35,221
National School Lunch Program	N/A	10.555	60,532
Total Nutrition Cluster			<u>95,753</u>
<i>(Passed through the Ohio Department of Job and Family Services)</i>			
Supplemental Nutrition Assistance Program (Food Assistance) Cluster			
Supplemental Nutrition Assistance Program	G-89-20-1066 / G-1011-1-5042	10.551	(10,976)
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-89-20-1066 / G-1011-1-5042	10.561	592,993
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-89-20-1066 / G-1011-1-5042	10.561	52,904
Total Supplemental Nutrition Assistance Program (Food Assistance) Cluster			<u>634,921</u>
Total United States Department of Agriculture			<u>730,674</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>(Passed through Ohio Department of Development)</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-07-027-1	14.228	123,670
	B-C-07-027-1		71,164
	B-N-08-027-1		4,000
	B-Z-08-027-1		73,837
	B-F-08-027-1		177,038
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			<u>449,709</u>
Home Investment Partnerships Program	B-C-07-027-2	14.239	244,278
	B-C-09-027-2		3,944
Total Home Investment Partnerships Program			<u>248,222</u>
Total United States Department of Housing and Urban Development			<u>697,931</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Direct:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2007-JG-A01-6258	16.738	7,996
Edward Byrne Memorial Justice Assistance Grant Program	2007-JG-D01-6279		8,934
	2006-JG-D01-6279A		17,149
			<u>34,079</u>
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	2009-RA-C01-2054	16.803	6,823
	2009-RA-C01-2052		8,089
	2009-RA-B01-2037		3,909
			<u>18,821</u>
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>52,900</u>
<i>(Passed through Ohio Attorney General)</i>			
Crime Victim Assistance	2010VAGENE016	16.575	33,770
	2009VACHAE481		13,596
	2009VAGENE016T		71,783
Total Crime Victim Assistance			<u>119,149</u>
<i>(Passed through Ohio Office of Criminal Justice Services)</i>			
Residential Substance Abuse Treatment for State Prisoners	2008-RS-SAT-123	16.593	42,781
Violence Against Women Formula Grants	2008-WF-VA2-8525	16.588	56,316
State Criminal Alien Assistance Program	2009-AP-BX-0676	16.606	38,117
Total United States Department of Justice			<u>309,263</u>

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

Federal Grantor / Pass Through Grantor / Program Title	Pass Through Entity Number	Federal CFDA #	Disbursements
UNITED STATES DEPARTMENT OF LABOR			
<i>(Passed through Area 7 Workforce Investment Board)</i>			
Workforce Investment Act (WIA) Cluster			
WIA - Adult Program	N/A	17.258	425,414
ARRA - WIA - Adult Program	N/A		106,310
WIA - Adult Program Administration	N/A		7,434
ARRA - WIA - Adult Program Administration	N/A		611
Total WIA - Adult Program			<u>539,769</u>
WIA - Youth Activities	N/A	17.259	452,540
ARRA - WIA - Youth Activities	N/A		620,321
WIA - Youth Activities Administration	N/A		2,715
ARRA - WIA - Youth Activities Administration	N/A		8,394
Total WIA - Youth Activities			<u>1,083,970</u>
WIA - Dislocated Workers	N/A	17.260	638,585
ARRA - WIA - Dislocated Workers	N/A		290,893
WIA - Dislocated Workers Administration	N/A		15,315
Total WIA - Dislocated Workers			<u>944,793</u>
Total Workforce Investment Act (WIA) Cluster			<u>2,568,532</u>
Workforce Investment Act (WIA) National Emergency Grant	N/A	17.277	206,225
Total United States Department of Labor			<u>2,774,757</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>(Passed through Ohio Department of Transportation)</i>			
Highway Planning and Construction	N/A	20.205	1,222,068
Total United States Department of Transportation			<u>1,222,068</u>
UNITED STATES DEPARTMENT OF ELECTION ASSISTANCE COMMISSION			
<i>(Passed through the Ohio Secretary of State)</i>			
Help America Vote Act Requirements Payments	N/A	90.401	13,201
Total United States Department of Election Assistance Commission			<u>13,201</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>(Passed through Ohio Department of Job and Family Services)</i>			
Promoting Safe and Stable Families	G-89-20-1066 / G-1011-1-5042	93.556	206,451
Temporary Assistance for Needy Families	G-89-20-1066 / G-1011-1-5042	93.558	4,274,679
Child Support Enforcement			
Child Support Enforcement	G-89-20-1066 / G-1011-1-5042	93.563	1,171,302
ARRA - Child Support Enforcement	G-89-20-1066 / G-1011-1-5042	93.563	211,764
Total Child Support Enforcement			<u>1,383,066</u>
Child Care and Development Block Grant Cluster			
Child Care and Development Block Grant	G-89-20-1066 / G-1011-1-5042	93.575	577,373
ARRA - Child Care and Development Block Grant	G-89-20-1066 / G-1011-1-5042	93.713	500,000
Child Care Mandatory and Matching Funds of the Child Care Development Fund	G-89-20-1066 / G-1011-1-5042	93.596	1,578,203
Total Child Care and Development Block Grant Cluster			<u>2,655,576</u>
Child Welfare Services_State Grants	G-89-20-1066 / G-1011-1-5042	93.645	175,190
Foster Care_Title IV-E Cluster			
Foster Care_Title IV-E	G-89-20-1066 / G-1011-1-5042	93.658	3,854,655
ARRA - Foster Care_Title IV-E		93.658	3,278
Total Foster Care_Title IV-E Cluster			<u>3,857,933</u>
Adoption Assistance	G-89-20-1066 / G-1011-1-5042	93.659	859,628

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

Federal Grantor / Pass Through Grantor / Program Title	Pass Through Entity Number	Federal CFDA #	Disbursements
Social Services Block Grant <i>(Passed through Ohio Department of Job and Family Services)</i>			
Social Services Block Grant	G-89-20-1066 / G-1011-1-5042	93.667	689,072
Social Services Block Grant <i>(Passed through Ohio Department of Developmental Disabilities)</i>			
Social Services Block Grant	N/A		<u>88,500</u>
Total Social Services Block Grant			<u>777,572</u>
 <i>(Passed through Ohio Department of Job and Family Services)</i>			
Child Abuse and Neglect State Grants	G-89-20-1066 / G-1011-1-5042	93.669	7,638
Chafee Foster Care Independence Program	G-89-20-1066 / G-1011-1-5042	93.674	31,624
Medical Assistance Program <i>(Passed through Ohio Department of Job and Family Services)</i>			
Medical Assistance Program	G-89-20-1066 / G-1011-1-5042	93.778	780,392
Medical Assistance Program <i>(Passed through Ohio Department of Developmental Disabilities)</i>			
ARRA - Medical Assistance Program	N/A		<u>138,739</u>
Total Medical Assistance Program			<u>919,131</u>
Total United States Department of Health and Human Services			<u>15,148,488</u>
 UNITED STATES DEPARTMENT OF HOMELAND SECURITY <i>(Passed through Ohio Emergency Management Agency)</i>			
Emergency Management Performance Grants	N/A	97.042	66,728
Total Emergency Management Performance Grants	2009-EP-E9-0061		<u>84,369</u> 151,097
Homeland Security Grant Program	2007-GE-T7-0030	97.067	43,935
	2007-GE-T7-0030		2,346
	2008-GE-T8-0025		<u>89,930</u>
Total Homeland Security Grant Program			<u>136,211</u>
Total United States Department of Homeland Security			<u>287,308</u>
Total Federal Assistance			<u>\$21,183,690</u>

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

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**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – SUB-RECIPIENTS

The County passes certain federal awards received from the State of Ohio - Office of Criminal Justice Services to other governments or not-for-profit agencies (sub-recipients). As Note A describes, the County reports expenditures of Federal awards to sub-recipients when paid in cash.

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

NOTE C - CHILD NUTRITION CLUSTER

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

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

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

Except for Emergency Monthly Housing Assistance Program, these loans are collateralized by mortgages on the property. At December 31, 2009, the gross amount of loans outstanding under this program was \$13,649. 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, 2009, the gross amount of loans outstanding under this program was \$64,153. Delinquent amounts due are \$29,333.

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)**

NOTE F - MATCHING REQUIREMENTS

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

NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2009, the County made allowable transfers of \$76,182 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent \$4,274,679 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2009 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$4,350,861
Transfer to Social Services Block Grant	<u>(76,182)</u>
Total Temporary Assistance for Needy Families	<u><u>\$4,274,679</u></u>



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 Commissioners
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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 23, 2010. 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 of the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

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

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

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

Mary Taylor, CPA
Auditor of State

June 23, 2010



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 REQUIRED BY OMB CIRCULAR A-133

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

Compliance

We have audited the compliance of Greene County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. 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 included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with 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, 2009.

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 opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

**Internal Control Over Compliance
(Continued)**

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

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 over compliance that might be deficiencies, 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.

We noted a matter involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated July 20, 2010.

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, 2009, and have issued our report thereon dated June 23, 2010, in which we noted we did not audit the financial statements of the component units, Homecroft, Inc. and Greene, Inc., which represents 73.8 percent of assets, 60.8 percent of net assets and 88 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

July 20, 2010

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2009**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No

(d)(1)(vii)	Major Programs (list):	<p>Workforce Investment Act Cluster: CFDA #17.258 – Adult CFDA #17.259 – Youth CFDA #17.260 – Dislocated Worker</p> <p>Supplemental Nutrition Assistance Program Cluster: CFDA #10.551 – Supplemental Nutrition Assistance Program CFDA #10.561 - State Administrative Matching Grants for Supplemental Nutrition Assistance Program</p> <p>CFDA #93.558 – Temporary Assistance for Needy Families</p> <p>CFDA #93.563 – Child Support Enforcement</p> <p>Child Care and Development Cluster: CFDA #93.575 – Child Care and Development Block Grant CFDA #93.596 – Child Care Mandatory and Matching Funds of the Child Care and Development Fund CFDA #93.713 – ARRA – Child Care and Development Block Grant</p> <p>CFDA #93.667 – Social Services Block Grant</p> <p>CFDA #93.658 – Foster Care Title VI-E</p> <p>CFDA #93.659 – Adoption Assistance</p> <p>CFDA #93.778 – Medical Assistance Program</p>
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	<p>Type A: > \$ 635,511 Type B: all others</p>
(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, 2009



**MAKING A DIFFERENCE
FOR GREENE COUNTY**

Prepared by

The Greene County Auditor

Luwanna A. Delaney

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

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

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GIS 562-5080
Or for any extension dial 937-427-2883

June 23, 2010

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, 2009. Under the guidance and leadership of all of the elected officials and the county administrator, Greene County was in sound financial position in 2009.

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, 2009. 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 Supervisor; Linda Atley and Teresa Swaim, assistant and staff;
Richard Lemming, GIS Manager;
Steve Tomcisin, IT Director and staff;
David Graham, Chief Deputy Auditor;
Charles Kieninger and Charles Fryman, Accounting Department;
Robert Geyer, County Engineer and staff.

Sincerely,

Luwanna A. Delaney
Greene County Auditor



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June 23, 2010

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, 2009. The CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. This report provides the taxpayers of Greene County with comprehensive financial data in a format that enables them to gain a thorough understanding of the County's financial status. It assists County officials in management decisions and allows financial statement users and the general public to compare Greene County's financial position and its results of operations with those of similar governmental entities.

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

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

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

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

Included in this report is an Auditor of State's unqualified opinion rendered on the County's basic financial statements for the year ending December 31, 2009. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit will be continually reviewed and commented on, thereby strengthening the County's accounting and budgetary controls.

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, the Management Discussion and Analysis can be found on pages 15 - 23 of the financial section of this report.

PROFILE OF THE GOVERNMENT

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

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

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

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

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

Included in the reporting entity are 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

The recession affecting the national and state economy has also impacted Greene County. However, Greene County continued its growth in both commercial and residential development. A well-educated population, with major thoroughfares and has a central 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 \$68 million, of this \$30 million was residential development and \$33 million was commercial development. The remaining \$5 million in new construction was made up of industrial and agricultural 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 near Fairborn City, 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 theater along with numerous restaurants, specialty shops, national retailers and professional office space all along the I-675 corridor in Beavercreek City.

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

Greene County is rich in quality institutions of higher learning. Few counties in Ohio offer its citizens the educational opportunities that Greene County affords its citizens. Sinclair Community College, Clark State, Wright State University, Cedarville University, Central State University, Wilberforce University, 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 in the world. Past, present and future are inextricably linked here, from the pioneering flights of the Wright brothers to the development of today's most advanced aircraft and aerial systems. Missions for the base's more than 60 units vary from acquisition and logistics management, to research and development, advanced education, flight operations, and a vast array of other activities. WPAFB is by far the largest employer in the County. WPAFB's demand for technical skills has helped support the colleges and universities in Greene County. WPAFB employs 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 4.4% in 2009 to 10.6% compared with that of the prior year.

Maintaining the County's small town roots, 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.

RELEVANT FINANCIAL POLICIES

The County maintains a budget stabilization reserve within its general fund of \$2 million which is approximately 5% of the previous year's revenues, the statutory maximum. The County has attempts to maintain a 10% carryover balance in the general fund, which provides sufficient resources until the property tax settlement is received.

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

MAJOR INITIATIVES

The County continues to position itself for future growth. In 2009, the County completed instillation of infrastructure to allow further development in an industrial park along U.S. 35.

Much of 2009 was spent adjusting to the declining revenues along with increased demand for services. The County has made cuts in several areas which has included laying off personnel. While these cuts have been difficult they have helped ensure the ongoing financial strength of the County.

In 2010, the County will prepare for further cuts. The use of stimulus dollars to fund projects will end in the near future and the State of Ohio continues to see poor economic growth which will result in decreased funding for local programs. For these reasons the County continues to be cautious about future financial commitments.

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, 2008. 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-three consecutive years (fiscal years ended 1986 - 2008). 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, 2009**

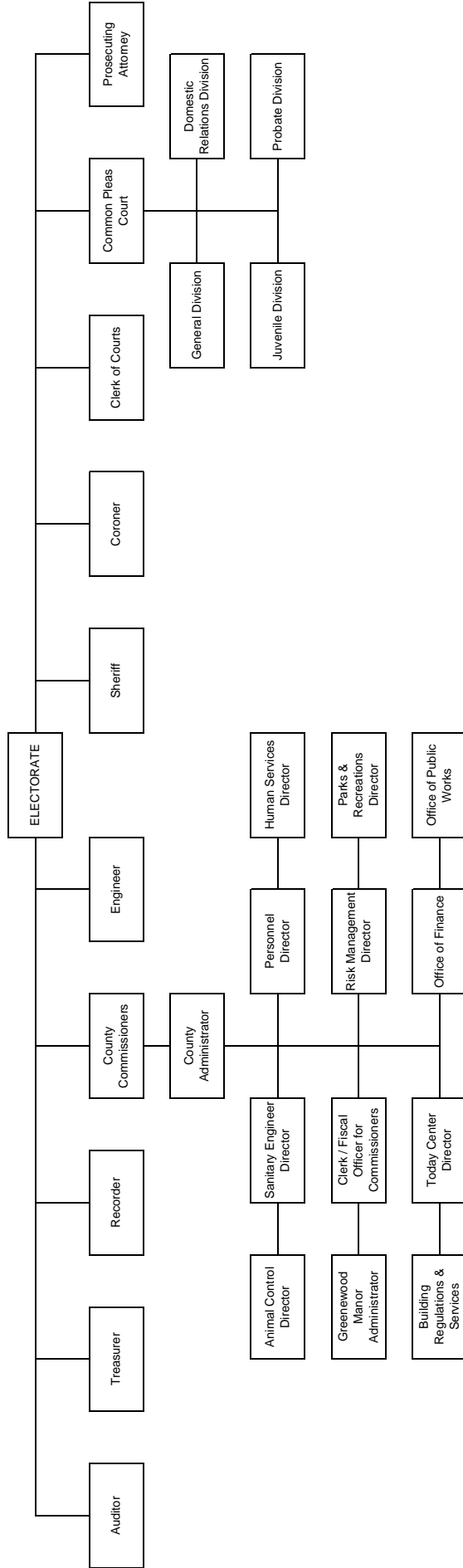
County Elected Officials:

Richard G. Perales President Commission
Alan G. Anderson 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

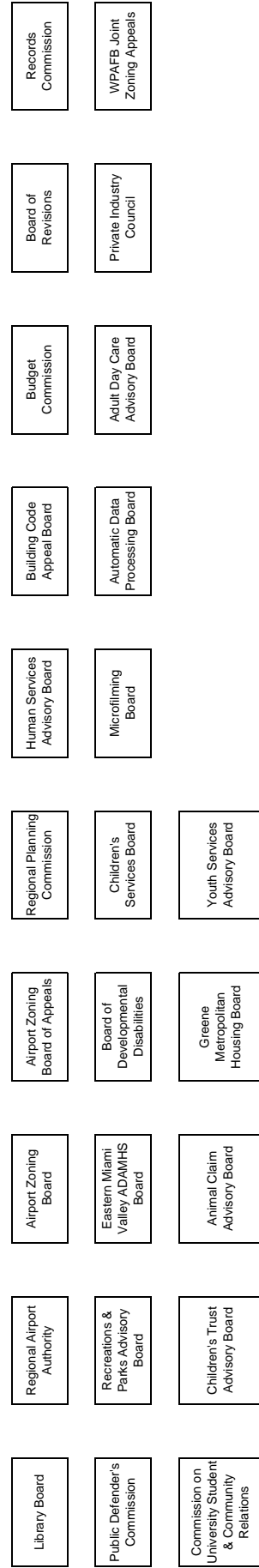
Common Pleas Court Judges:

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

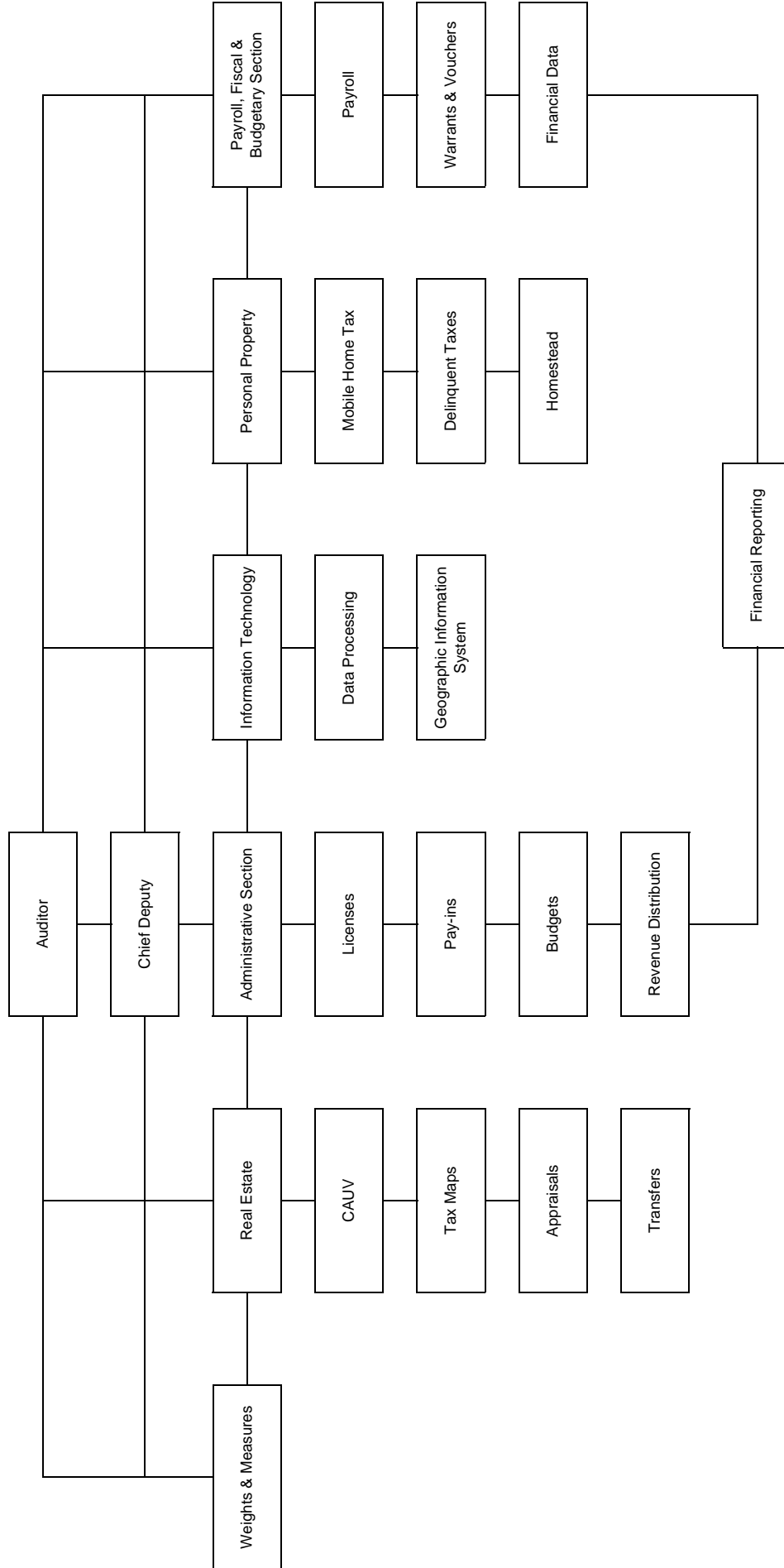
GREENE COUNTY ORGANIZATIONAL CHART



RELATED COUNTY BOARDS:



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, 2008

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.



President

Executive Director

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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, 2009, 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 73.8 percent of assets, 60.8 percent of net assets and 88 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 the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Ohio, as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General Fund, Department of Job and Family Services Fund, Board of Developmental Disabilities Fund, Motor Vehicle, Road and Bridge Fund, and the Children Services Board Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2010, 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 the 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.

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

Mary Taylor, CPA
Auditor of State

June 23, 2010

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2009**

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, 2009. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 5 - 8 of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at December 31, 2009, by \$303,573,607. Of this amount, \$21,379,732 may be used to meet the County's ongoing obligations to citizens and creditors.
- The net assets of the governmental activities increased 2% while the business type activities increased 1.6%.
- The revenue of the governmental activities increased \$1.1 million from the amounts reported in 2008. Of this, program revenues increased \$2.2 million while general revenues decreased \$1.1 million from amounts reported in the prior year. During this same period, governmental activities' expenses decreased \$1.3 million or 1%.
- In the business-type activities revenues decreased \$4.7 million which was the result of a decrease in program revenues of \$4.5 million and a decrease in general revenues of \$.2 million. During this time expenses decreased \$.8 million or 3%.
- As of December 31, 2009, the County's governmental funds reported combined ending fund balances of \$60 million, an increase of \$4.1 million in comparison with the prior year. Of the ending fund balance \$56.4 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 \$11.9 million an increase of \$2.2 million.
- Operating revenues in the County's governmental fund financial statements increased \$.3 million from what they had been in the previous year, while operating expenditures increased \$3.7 million or 2.9% of what had been expended in 2008.
- The County's outstanding debt decreased by \$1.9 million or 5.9% in governmental activities and increased \$5 million or 2.6% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 7% higher than they were budgeted and expenditures were 95.2% 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.

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)

The government-wide financial statements include not only the County itself (known as the primary government), but also a legally separate airport authority and two separate nonprofit organizations that provide jobs and housing for developmentally disabled adults residing in the County. The County is financially accountable for these organizations. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on page 24 - 25 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 Job and Family Services, Board of Developmental Disabilities, Motor Vehicle Road and Bridge, and Children Services Board, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

The basic governmental fund financial statements can be found on pages 26 - 33 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 34 - 36 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 37 - 38 of this report.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2009
(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 41 - 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 81 - 149 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$303,573,607 as of December 31, 2009.

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

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Current and Other Assets	\$124,578	\$115,749	\$29,298	\$36,206	\$153,876	\$151,955
Capital Assets	160,858	162,134	285,449	273,299	446,307	435,433
Total Assets	285,436	277,883	314,747	309,505	600,183	587,388
Long-term Liabilities Outstanding	24,571	24,905	178,957	176,371	203,528	201,276
Other Liabilities	67,613	63,470	25,468	24,546	93,081	88,016
Total Liabilities	92,184	88,375	204,425	200,917	296,609	289,292
Invested in Capital Assets, Net of Related Debt	140,712	140,719	90,502	83,331	231,214	224,050
Restricted	47,825	46,698	3,155	3,591	50,980	50,289
Unrestricted	4,715	2,091	16,665	21,666	21,380	23,757
Total Net Assets	<u>\$ 193,252</u>	<u>\$ 189,508</u>	<u>\$ 110,322</u>	<u>\$ 108,588</u>	<u>\$ 303,574</u>	<u>\$ 298,096</u>

By far the largest portion of the County's net assets, 73%, reflects its investment in capital assets (e.g., land, buildings, equipment, infrastructure), less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)

As of December 31, 2009, 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 \$7.6 million or 2.7%. This increase in assets included a \$5.6 million increase in Taxes Receivable as a result of levies being passed with increases for the Children Services Board and the Senior Council on Aging these revenue will be first collected in calendar year 2010. Due from other governments also saw an increase of \$3.3 million which was primarily the result of grants obtained by the County for Children Services (\$600,000), Economic Development (\$2,000,000), Residential Treatment Center (\$725,000) and Common Pleas Court (\$1,000,000). The increases in both Taxes Receivable and Due from Other Governments resulted in an increase of \$4.9 million in Unearned Revenue. Overall liabilities in governmental activities increased \$3.8 million. The other changes of significance included a \$1.6 million increase in accounts payable and a \$1.2 million decrease in accrued wages. Both of these changes were the result of timing differences.

For business-type activities, net assets increased \$1.7 million during 2009. The increase was the result of capital acquisitions and related financing. Capital Assets increased \$12 million while debt obligations increased nearly \$5 million. Both capital assets and debt activity will be discussed later in the Management's Discussion and Analysis. Restricted assets pooled cash and cash equivalents decreased \$3.5 million due to work completed on several construction projects thus reducing the cash available to work on the projects.

Analysis of the County's Operations: The table on the next page provides a summary of the County's operations for 2008 and 2009. The County's financial position improved for both governmental and business-type activities. Due to the economic climate revenues were down in many of the governmental activities which resulted in the County reducing expenses in these activities. Some of the more significant changes included:

- Charges for services were down nearly \$2 million or 10% due in part to a decrease in real estate transactions which impacted real estate conveyance fees and fees collected for recording these documents. In addition, the Auditor waived the collection of real estate assessment fees for the first half real estate collection. This equated to approximately \$900,000.
- Capital grants and contributions increased of \$1.1 million due in large part to grants received by the County, many the result of grants from the American Recovery and Reinvestment Act. These increases can be seen specifically in public works where the county received a grant to provide infrastructure to land which will be used for development in the future. Increases in both revenues and expenses were also seen in the health and human service activities as there was a greater demand for services in these areas.
- For the second year in a row, the County's sales tax decreased. The decrease in 2009 amounted to less than \$400,000 or approximately 2%, but shows that the local economy continues to struggle.
- The business-type activities saw significant changes during 2009. Revenues were down in both water and sewer charges for services due to a decrease residential and commercial new construction which resulted in decreased tap-in fees for these activities. Expenditures in the water activities increased \$.4 million while expenditures for sewer programs decreased \$1.2 million. These changes were primarily the result of upgrades being made to facilities (the sewer facility improvements were made in 2008), which did not extend the useful life of the facility or increase the facility's value.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)**

GREENE COUNTY'S CHANGES IN NET ASSETS

(Expressed in Thousands of Dollars)

	Governmental		Business-type		Total	
	2009	2008	2009	2008	2009	2008
REVENUES:						
Program Revenues:						
Charges for Services	\$ 18,247	\$ 20,215	\$ 23,925	\$ 26,678	\$ 42,172	\$ 46,893
Operating Grants/Contributions	43,142	40,041	0	0	43,142	40,041
Capital Grants/Contributions	1,770	680	1,682	3,426	3,452	4,106
General Revenues:						
Property Taxes	30,966	30,356	0	0	30,966	30,356
Sales Tax	20,559	20,948	0	0	20,559	20,948
Other Taxes	813	864	0	0	813	864
Unrestricted Grants	4,590	5,187	0	0	4,590	5,187
Interest	3,530	4,406	32	58	3,562	4,464
Other	2,493	2,328	429	635	2,922	2,963
Total Revenues	126,110	125,025	26,068	30,797	152,178	155,822
EXPENSES:						
Legislative and Executive	16,093	19,548	0	0	16,093	19,548
Judicial	7,701	8,114	0	0	7,701	8,114
Public Safety	20,986	22,211	0	0	20,986	22,211
Public Works	12,204	10,698	0	0	12,204	10,698
Health	22,225	20,792	0	0	22,225	20,792
Human Services	36,384	35,130	0	0	36,384	35,130
Conservation and Recreation	2,851	3,334	0	0	2,851	3,334
Economic Development	2,403	1,978	0	0	2,403	1,978
Interest and Fiscal Charges	1,320	1,660	0	0	1,320	1,660
Water	0	0	9,011	8,604	9,011	8,604
Sewer	0	0	15,522	16,768	15,522	16,768
Total Expenses	122,167	123,465	24,533	25,372	146,700	148,837
Change in Net Assets Before Transfers	3,943	1,560	1,535	5,425	5,478	6,985
Transfers	(199)	(496)	199	496	0	0
Change in Net Assets	3,744	1,064	1,734	5,921	5,478	6,985
Net Assets January 1 (restated)	189,508	188,444	108,588	102,667	298,096	291,111
Net Assets December 31	\$193,252	\$189,508	\$110,322	\$108,588	\$303,574	\$ 298,096

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2009
(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 \$60 million, an increase of \$4.1 million in comparison with the prior year. Of this, \$54.4 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 \$3.4 million committed to liquidate encumbrances of the prior period and \$94,415 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, 2009, the general fund reported \$11.9 million in unreserved balance and a \$14.3 million in total fund balance. This is an increase of \$2.2 million from amounts reported in the prior year. Within the general fund, the only significant changes were the increases to pooled cash and cash equivalents and unreserved fund balance both were the result of reductions in expenditures within the general fund. Accrued wages decreased \$700,000 or 28% and was the result of timing differences in the accrual period.

Significant changes occurred within the general fund revenues and expenditures during 2009. Revenues in 2009 were down \$2.1 million or 4.6%. The most significant of these decreases occurred in investment earnings which decreased \$1.3 million or 31%. This decrease was the result of declining interest rates. Other decreases included charges for services \$487,000 or 8.7% which was the result declining revenues for recreational activities and declining activity in the real estate market resulting in reduced collection in conveyance fees (fee paid for the sale of real property) and a decrease in real estate deeds being recorded in the Records office. Intergovernmental revenues decreased \$304,000 or 5.5%. Most of this revenue is formula based aid provided to local governments by the State of Ohio, as the state's revenues decrease so does the amount of money provided to local governments.

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

- Department of Job and Family Services saw an increase in intergovernmental revenues of \$2 million or 14.6% while expenditures increased nearly \$490,000 or 3.5%. These increases are the result of increased demand for services due to the local job market. During this same period, deferred revenue decreased \$2.2 million. This number is made up of money provided to the County prior to the services being performed by the County.
- Board of Developmental Disabilities saw an increase in its intergovernmental revenue and its expenditures of \$1 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 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.
- The Children Services Board saw several significant changes. Both its pooled cash and cash equivalents and its fund balance decreased over \$1 million in 2009. This has been a continuing trend as the Children Services Board has been spending more than it has received. The Board has passed a property tax levy increase which will start collection in 2010 to address this issue. The passage of the new tax levy resulted in an increase to both taxes receivable and deferred revenue.

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. In the sewer fund, operating revenues were down \$1.8 million while operating expenses decreased \$1.4 million. The decrease in revenues was the result of a decrease in residential and commercial construction resulting in decreased tap-in fees for the sewer fund. 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.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)**

General Fund Budgetary Highlights: The County made numerous revisions to the original appropriations approved by the County Commissioners. During the year the appropriations for the general fund were decreased \$1 million.

The County's budgeted revenue decreased \$1.9 million as a result of revenues coming in less than were forecast in the original budget. Actual revenue came in 7.1% 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 \$5.5 million better than projected for the year on the budgetary basis. The County spent 95.2% of the amount appropriated in the general fund during 2009.

Capital Assets:

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

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$ 2,510	\$ 2,510	\$ 2,093	\$ 2,093	\$ 4,603	\$ 4,603
Infrastructure	129,748	129,495	0	0	129,748	129,495
Construction in Progress	0	0	85,476	76,615	85,476	76,615
Buildings and Improvements	25,536	26,309	8,337	8,621	33,873	34,930
Improvement Other Than Building	0	0	187,978	184,726	187,978	184,726
Furniture, Fixtures and Equipment	3,064	3,820	1,565	1,244	4,629	5,064
Total	\$ 160,858	\$ 162,134	\$ 285,449	\$ 273,299	\$ 446,307	\$ 435,433

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 2009, the County Engineer budgeted \$3,183,432 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$3,241,220.

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 2009, the County Engineer budgeted \$40,000 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$3,460.

During the year, the County's land and infrastructure remained relatively unchanged. Business-type Activities saw capital assets increase \$12.1 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 2009, the County

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)**

also completed some of the upgrades to the North West Regional Water System. This resulted in an increase in bond anticipation notes and OWDA debt 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.

Debt:

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

	Governmental Activities		Business-type Activities		Totals	
	2009	2008	2009	2008	2009	2008
General Obligation Bonds	\$ 9,545	\$ 10,175	\$ 10,530	\$ 10,945	\$ 20,075	\$ 21,120
Revenue Bonds	0	0	7,065	9,364	7,065	9,364
OWDA Related Debt	0	0	68,206	59,005	68,206	59,005
Bond Anticipation Notes	10,542	11,331	8,890	7,180	19,432	18,511
Special Assessment Bonds	80	140	3,853	4,349	3,933	4,489
Refunding Bonds	10,071	10,500	96,383	99,106	106,454	109,606
Total	\$ 30,238	\$ 32,146	\$ 194,927	\$ 189,949	\$ 225,165	\$ 222,095

The County did not issue any debt in the Governmental Activities. In Business-type activities the County issued \$10.6 million in OWDA construction commitments for water projects in Beaver creek and Sugar creek. In addition the County issued \$1.7 million in new bond anticipation notes for various water and sewer projects in the County.

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

Economic Factors and Next Year's Budgets and Rates

The County's budgeted revenues for the general fund in 2010 are \$5.5 million less than those appearing in the final budget for 2009. Due to the current economic climate, the County has limited appropriations to 50% of the amount actually expended in 2009. The Board of County Commissioners plan to review the County's financial position in June of 2010 to determine the final appropriations for 2010.

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 freeze expenditures in 2010 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 slightly above that realized in 2009 due to fee increases in both the water and sewer rates. As new construction has slowed, no significant changes in the customer base are expected allowing operating expenditures to remain relatively stable.

Subsequent Events

Since December 31, 2009, the County has issued additional debt. The County has issued \$17,637,500 in bond anticipation notes. All of these issues were to renew existing bond anticipation notes outstanding. The County has also issued \$15,760,000 general obligation bonds to refund various general obligation bonds currently outstanding and \$6,695,000 in revenue bonds to refund sewer revenue bonds currently outstanding. In addition, the County has issued new revenue bonds totaling \$7,405,000. See Note H of the Notes to the Basic Financial Statements for more information.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)**

Requests for Information

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

GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
DECEMBER 31, 2009

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$61,275,339	\$5,431,789	\$66,707,128	\$3,266,027
Deposits with Segregated Accounts.....	94,870	2,074,996	2,169,866	-
Investments.....	-	-	-	2,208,885
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	44,525,474	-	44,525,474	-
Accounts.....	612,567	2,094,283	2,706,850	257,768
Special Assessments.....	93,468	7,206,626	7,300,094	-
Accrued Interest.....	526,378	-	526,378	-
Internal Balances.....	179,813	(179,813)	-	-
Due From Other Governments.....	17,270,188	165,109	17,435,297	164,809
Prepayments.....	-	144,232	144,232	6,636
Inventory: Materials and Supplies.....	-	907,422	907,422	-
Other Assets.....	-	-	-	24,609
Unamortized Bond Issue Costs.....	-	3,071,594	3,071,594	290,907
Restricted Assets: Pooled Cash and Cash Equivalents.....	-	8,381,650	8,381,650	726,914
Capital Assets (Net of Accumulated Depreciation).....	28,600,221	197,879,513	226,479,734	14,155,051
Capital Assets Not Being Depreciated.....	132,257,650	87,569,698	219,827,348	1,384,939
TOTAL ASSETS.....	285,435,968	314,747,099	600,183,067	22,486,545
LIABILITIES:				
Accounts Payable.....	4,239,752	344,301	4,584,053	36,156
Accrued Wages and Benefits.....	3,553,465	398,512	3,951,977	36,883
Due to Other Governments.....	15,000	-	15,000	-
Unearned Revenue.....	47,881,721	7,366,813	55,248,534	1,061,099
Accrued Interest Payable.....	177,010	592,319	769,329	37,096
Bond Anticipation Notes.....	794,500	1,000,000	1,794,500	-
Other Liabilities.....	-	-	-	11,690
Payable from Restricted Assets:				
Current Portion of Revenue Bonds.....	-	2,065,000	2,065,000	-
Matured General Obligation Bonds.....	-	5,000	5,000	-
Matured General Obligation Bond Interest.....	-	5,981	5,981	-
Construction Contracts.....	-	195,182	195,182	-
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.....	10,951,688	13,463,421	24,415,109	170,054
Due In More Than One Year.....	24,571,012	178,956,786	203,527,798	6,591,589
TOTAL LIABILITIES.....	92,184,148	204,425,312	296,609,460	7,944,567
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	140,712,231	90,502,130	231,214,361	8,778,345
Restricted for:				
Legislative & Executive.....	6,551,595	-	6,551,595	-
Public Safety.....	2,755,878	-	2,755,878	-
Public Works.....	13,086,415	-	13,086,415	-
Health.....	20,633,719	-	20,633,719	-
Human Services.....	3,409,628	-	3,409,628	-
Conservation & Recreation.....	291,599	-	291,599	-
Community & Economic Development.....	1,001,255	-	1,001,255	-
Debt Service.....	-	3,155,010	3,155,010	724,293
Permanent Fund Nonexpendable Restricted Net Assets...	94,415	-	94,415	-
Unrestricted.....	4,715,085	16,664,647	21,379,732	5,039,340
TOTAL NET ASSETS.....	\$193,251,820	\$110,321,787	\$303,573,607	\$14,541,978

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, 2009**

Functions/Programs Primary Government	Program Revenues			Net <Expense> Revenue and Changes in Net Assets		
	Expenses	Operating		Governmental Activities	Primary Government Business-type Activities	Component Units
		Charges for Services	Grants and Contributions			
Governmental Activities:						
Legislative and Executive.....	\$ 16,092,757	\$ 5,440,536	\$ 220,808	\$ (10,423,843)	\$ -	\$ (10,423,843)
Judicial.....	7,701,317	1,682,074	539,655	(5,479,588)	-	(5,479,588)
Public Safety.....	20,986,212	2,272,128	3,971,331	(14,742,753)	-	(14,742,753)
Public Works.....	12,204,219	1,698,545	8,111,385	(763,392)	-	(763,392)
Health.....	22,225,327	911,765	6,407,508	(14,906,054)	-	(14,906,054)
Human Services.....	36,383,980	5,950,115	22,973,683	(7,460,182)	-	(7,460,182)
Conservation and Recreation.....	2,850,315	292,351	215,090	(2,342,874)	-	(2,342,874)
Community and Economic Development.....	2,403,211	-	702,952	(1,569,014)	-	(1,569,014)
Interest and Fiscal Charges.....	1,319,790	-	-	(1,319,790)	-	(1,319,790)
Total Governmental Activities.....	122,167,128	18,247,514	43,142,412	(59,007,490)	-	(59,007,490)
Business-type Activities:						
Water.....	9,010,918	8,753,822	-	-	305,052	305,052
Sewer.....	15,522,340	15,171,477	-	-	768,596	768,596
Total Business-type Activities.....	24,533,258	23,925,299	1,681,607	-	1,073,648	1,073,648
Total Primary Government.....	\$ 146,700,386	\$ 42,172,813	\$ 43,142,412	\$ (59,007,490)	\$ 1,073,648	\$ (57,933,842)
Total Component Units.....	\$ 5,148,313	\$ 2,017,652	\$ 4,331,431	\$ -	\$ -	\$ 1,200,770
General Revenues:						
Taxes:						
Property taxes, levied for general purposes.....				\$ 7,015,644	\$ -	\$ 7,015,644
Property taxes, levied for road and bridge maintenance.....				731,451	-	731,451
Property taxes, levied for community mental health services.....				3,682,418	-	3,682,418
Property taxes, levied for children's services.....				2,937,879	-	2,937,879
Property taxes, levied for developmental disability services.....				10,110,567	-	10,110,567
Property taxes, levied for county hospital services.....				2,836,627	-	2,836,627
Property taxes, levied for senior citizen services.....				2,317,691	-	2,317,691
Property taxes, levied for debt retirement.....				1,333,958	-	1,333,958
County hotel lodging tax.....				812,572	-	812,572
Sales taxes.....				20,558,891	-	20,558,891
Grants and contributions not restricted to a specific program.....				4,589,671	-	4,589,671
Investment earnings.....				3,530,073	32,011	3,562,084
Other revenue.....				2,492,764	429,246	2,922,010
Transfers.....				(199,120)	199,120	-
Total general revenues and transfers.....				62,751,086	660,377	63,411,463
Change in net assets.....				3,743,596	1,734,025	5,477,621
Net assets - beginning (Restated).....				189,508,224	108,587,762	298,095,986
Net assets - ending.....				\$ 193,251,820	\$ 110,321,787	\$ 303,573,607

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

**GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2009**

	General	Department of Job and Family Services	Board of Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Other Governmental Funds	Total Governmental Funds
ASSETS:							
Pooled Cash and Cash Equivalents.....	\$ 12,016,020	\$ 709,232	\$ 19,992,833	\$ 8,237,200	\$ 2,035,530	\$ 14,983,335	\$ 57,974,150
Deposits in Segregated Accounts.....	-	-	-	-	-	94,870	94,870
Receivables (Net of Allowances for Uncollectibles)							
Taxes.....	13,336,869		12,207,691	923,055	6,060,074	11,997,785	44,525,474
Accounts.....	91,956			63,867	4	451,250	607,077
Special Assessments.....						93,468	93,468
Accrued Interest.....	494,558			31,293		527	526,378
Due from Other Funds.....	80,409						80,409
Interfund Receivable.....	38,000			1,000,000		87,461	1,125,461
Due from Other Governments.....	2,373,175		1,343,462	4,068,868	1,127,372	5,995,742	17,270,188
Total Assets.....	\$ 28,430,987	\$ 3,070,801	\$ 33,543,986	\$ 14,324,283	\$ 9,222,980	\$ 33,704,438	\$ 122,297,475
LIABILITIES AND FUND BALANCES:							
Liabilities:							
Accounts Payable.....	\$ 342,862	\$ 840,616	\$ 240,760	\$ 53,501	\$ 322,006	\$ 419,405	\$ 2,219,150
Accrued Wages and Benefits.....	1,779,665	193,069	461,915	162,931	322,820	633,065	3,553,465
Due to Other Funds.....		5,792	4,980	20,821	1,589	41,382	74,564
Due to Other Governments.....						15,000	15,000
Deferred Revenue.....	11,941,230	874,465	13,216,171	3,768,608	6,678,663	17,989,648	54,468,785
Accrued Interest Payable.....	6,856					77,327	84,183
Interfund Payable.....						1,125,461	1,125,461
Bond Anticipation Notes.....	74,500					720,000	794,500
Total Liabilities.....	\$ 14,145,113	\$ 1,913,942	\$ 13,923,826	\$ 4,005,861	\$ 7,325,078	\$ 21,021,288	\$ 62,335,108
Fund Balances:							
Reserved for:							
Encumbrances.....	395,983	25,338	609,077	201,395	641,343	1,576,831	3,449,967
Permanent Fund.....						94,415	94,415
Unreserved/Designated for Budget Stabilization.....	2,000,000						2,000,000
Unreserved/Undesignated reported in:							
General Fund.....	11,889,891						11,889,891
Special Revenue Funds.....		1,131,521	19,011,083	10,117,027	1,256,559	11,122,579	42,638,769
Debt Service.....						(210,956)	(210,956)
Capital Projects Funds.....						100,281	100,281
Total Fund Balances.....	\$ 14,285,874	\$ 1,156,859	\$ 19,620,160	\$ 10,318,422	\$ 1,897,902	\$ 12,683,150	\$ 59,962,367
Total Liabilities and Fund Balances.....	\$ 28,430,987	\$ 3,070,801	\$ 33,543,986	\$ 14,324,283	\$ 9,222,980	\$ 33,704,438	\$ 122,297,475

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

Internal service funds are used by the County to charge the costs of providing health care insurance to County employees. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.....	1,460,044
Long term debts are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(28,982,500)
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.....	477,899
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.....	(92,827)
Accrued compensated absences obligations are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(6,079,562)
The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods.....	6,587,065
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.....	160,857,871
Net assets of governmental activities.....	<u>\$ 193,251,820</u>

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, 2009

	General	Department of Job and Family Services	Board of Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Other Governmental Funds	Total Governmental Funds
REVENUES:							
Taxes.....	\$ 28,934,455	-	\$ 10,110,567	731,451	\$ 2,937,879	\$ 9,754,629	\$ 52,468,981
Charges for Services.....	5,107,448	-	238,714	385,673	88,072	10,723,832	16,543,739
Licenses and Permits.....	797,094	-	-	-	-	125,114	922,208
Fines and Forfeitures.....	478,866	-	-	149,772	-	121,831	750,469
Intergovernmental Revenues.....	5,226,624	15,395,715	5,423,343	7,982,756	5,681,819	8,616,708	48,326,965
Special Assessments.....	7,570	-	-	82,396	-	57,498	147,464
Investment Earnings.....	2,837,122	-	-	111,030	-	581,921	3,530,073
Other Revenue.....	696,775	15,656	18,657	12,112	24,132	1,952,999	2,720,331
Total Revenues.....	44,085,954	15,411,371	15,791,281	9,455,190	8,731,902	31,934,532	125,410,230
EXPENDITURES:							
Current:							
General Government:							
Legislative and Executive.....	14,228,401	-	-	-	-	1,324,273	15,552,674
Judicial.....	6,524,504	-	-	-	-	771,131	7,295,635
Public Safety.....	14,487,638	-	-	-	-	5,329,383	19,817,021
Public Works.....	701,987	-	-	8,937,477	-	847,620	10,487,084
Health.....	225,276	-	13,661,741	-	-	8,031,819	21,918,836
Human Services.....	590,027	14,448,542	-	-	9,964,813	10,762,056	35,765,438
Conservation and Recreation.....	2,314,769	-	-	-	-	451,870	2,766,639
Community and Economic Development.....	568,184	-	-	-	-	1,743,703	2,311,887
Capital Outlay.....	-	-	-	-	-	1,453,864	1,453,864
Debt Service:							
Principal Retirement.....	589,000	-	-	-	-	11,661,000	12,250,000
Interest and Fiscal Charges.....	12,150	-	-	-	-	1,301,435	1,313,585
Total Expenditures.....	40,241,936	14,448,542	13,661,741	8,937,477	9,964,813	43,678,154	130,932,663
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	3,844,018	962,829	2,129,540	517,713	(1,232,911)	(11,743,622)	(5,522,433)
OTHER FINANCING SOURCES (USES):							
Sales of Capital Assets.....	7,600	-	-	20,580	1,786	770	30,736
Long Term Bond Anticipation Notes Issued.....	514,500	-	-	-	-	9,233,000	9,747,500
Transfers In.....	47,848	399,026	-	-	-	1,949,097	2,395,971
Transfers Out.....	(2,244,265)	-	-	(57,187)	-	(276,924)	(2,578,376)
Total Other Financing Sources (Uses).....	(1,674,317)	399,026	-	(36,607)	1,786	10,905,943	9,595,831
Net Change in Fund Balance.....	2,169,701	1,361,855	2,129,540	481,106	(1,231,125)	(837,679)	4,073,398
Fund Balance (Deficit) at the Beginning of the Year (Restated).....	12,116,173	(204,996)	17,490,620	9,837,316	3,129,027	13,520,829	55,888,969
Fund Balance (Deficit) at the End of the Year.....	\$ 14,285,874	\$ 1,156,859	\$ 19,620,160	\$ 10,318,422	\$ 1,897,902	\$ 12,683,150	\$ 59,962,367

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, 2009

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

Net change in fund balances - total governmental funds (page 27).....	\$ 4,073,398
The net revenue of certain activities of the internal service fund is reported with governmental activities.....	(1,789,789)
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.....	(401,393)
The issuance of long-term notes provides current financial resources to government funds, but has no effect on net assets.....	1,092,500
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net assets.....	1,155,000
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.....	(35,615)
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.....	29,410
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.....	896,129
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements.....	(1,819,431)
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.....	890,722
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>(347,335)</u>
Change in net assets of governmental activities (page 25).....	<u>\$ 3,743,596</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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 28,210,584	\$ 27,669,694	\$ 28,857,106	\$ 1,187,412
Charges for Services.....	3,622,050	4,299,073	5,124,942	825,869
Licenses and Permits.....	517,500	517,500	797,094	279,594
Fines and Forfeitures.....	436,050	453,058	478,866	25,808
Intergovernmental.....	5,002,993	4,929,682	5,279,291	349,609
Special Assessments.....	10,000	10,000	7,570	(2,430)
Investment Earnings.....	3,207,500	3,207,500	2,718,576	(488,924)
Other.....	2,167,031	183,915	931,328	747,413
Total Revenues.....	43,173,708	41,270,422	44,194,773	2,924,351
Expenditures:				
General Government:				
Legislative and Executive.....	16,915,000	16,275,466	14,641,411	1,634,055
Judicial.....	6,782,546	6,855,436	6,730,225	125,211
Public Safety.....	14,835,211	14,984,059	14,953,171	30,888
Public Works.....	992,150	869,284	709,845	159,439
Health.....	301,595	301,595	234,568	67,027
Human Services.....	751,163	751,163	739,730	11,433
Conservation and Recreation.....	2,388,644	2,377,644	2,352,676	24,968
Community and Economic Development.....	542,567	578,431	535,349	43,082
Debt Service:				
Principal Retirement.....	690,000	690,000	690,000	-
Interest and Fiscal Charges.....	18,922	18,922	18,922	-
Total Expenditures.....	44,217,798	43,702,000	41,605,897	2,096,103
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,044,090)	(2,431,578)	2,588,876	5,020,454
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	300	300	7,600	7,300
Proceeds from Issue of Notes.....	660,500	637,096	589,000	(48,096)
Transfers In.....	100,000	144,254	285,249	140,995
Transfers Out.....	(3,439,384)	(2,904,411)	(2,484,330)	420,081
Advances In.....	35,412	52,000	52,000	-
Advances Out.....	(56,300)	(60,910)	(60,000)	910
Repayment of Loans to Other Governments.....	-	5,112	5,112	-
Loans to Other Governments.....	-	(10,090)	(10,090)	-
Total Other Financing Sources / (Uses).....	(2,699,472)	(2,136,649)	(1,615,459)	521,190
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,743,562)	(4,568,227)	973,417	5,541,644
Fund Balance (Deficit) at Beginning of Year.....	8,983,217	8,983,217	8,983,217	-
Prior Year Encumbrances Appropriated.....	521,826	521,826	521,826	-
Fund Balance (Deficit) at End of Year.....	\$ 5,761,481	\$ 4,936,816	\$ 10,478,460	\$ 5,541,644

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEPARTMENT OF JOB AND FAMILY SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 11,200,000	\$ 12,675,579	\$ 12,452,728	\$ (222,851)
Other.....	906,050	906,050	1,235,414	329,364
Total Revenues.....	12,106,050	13,581,629	13,688,142	106,513
Expenditures:				
Human Services.....	13,645,283	15,275,352	14,702,249	573,103
Total Expenditures.....	13,645,283	15,275,352	14,702,249	573,103
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,539,233)	(1,693,723)	(1,014,107)	679,616
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	50	50	-	(50)
Transfers In.....	450,000	450,000	399,026	(50,974)
Total Other Financing Sources / (Uses).....	450,050	450,050	399,026	(51,024)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,089,183)	(1,243,673)	(615,081)	628,592
Fund Balance (Deficit) at Beginning of Year.....	953,014	953,014	953,014	-
Prior Year Encumbrances Appropriated.....	300,029	300,029	300,029	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 163,860</u>	<u>\$ 9,370</u>	<u>\$ 637,962</u>	<u>\$ 628,592</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD OF DEVELOPMENTAL DISABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 10,144,435	\$ 10,144,435	\$ 10,051,412	\$ (93,023)
Charges for Services.....	-	11,466	238,714	227,248
Intergovernmental.....	2,104,027	4,543,462	5,100,269	556,807
Other.....	7,000	7,000	20,269	13,269
Total Revenues.....	12,255,462	14,706,363	15,410,664	704,301
Expenditures:				
Health.....	15,483,336	15,913,820	14,439,956	1,473,864
Total Expenditures.....	15,483,336	15,913,820	14,439,956	1,473,864
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,227,874)	(1,207,457)	970,708	2,178,165
Fund Balance (Deficit) at Beginning of Year.....	17,271,948	17,271,948	17,271,948	-
Prior Year Encumbrances Appropriated.....	579,664	579,664	579,664	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 14,623,738</u>	<u>\$ 16,644,155</u>	<u>\$ 18,822,320</u>	<u>\$ 2,178,165</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MOTOR VEHICLE, ROAD AND BRIDGE
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 751,950	\$ 755,142	\$ 760,293	\$ 5,151
Charges for Services.....	200,000	200,000	377,853	177,853
Fines and Forfeitures.....	180,000	180,000	149,772	(30,228)
Intergovernmental.....	9,675,386	8,324,931	8,080,841	(244,090)
Special Assessments.....	35,000	38,210	38,210	-
Investment Earnings.....	200,000	200,000	114,056	(85,944)
Other.....	21,500	15,000	12,112	(2,888)
Total Revenues.....	11,063,836	9,713,283	9,533,137	(180,146)
Expenditures:				
Public Works.....	12,971,107	11,395,267	9,274,511	2,120,756
Total Expenditures.....	12,971,107	11,395,267	9,274,511	2,120,756
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,907,271)	(1,681,984)	258,626	1,940,610
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	20,580	20,580
Transfers Out.....	(60,000)	(60,000)	(57,187)	2,813
Advances In.....	-	-	633,526	633,526
Advances Out.....	-	(1,633,526)	(1,633,526)	-
Total Other Financing Sources / (Uses).....	(60,000)	(1,693,526)	(1,036,607)	656,919
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,967,271)	(3,375,510)	(777,981)	2,597,529
Fund Balance (Deficit) at Beginning of Year.....	8,134,689	8,134,689	8,134,689	-
Prior Year Encumbrances Appropriated.....	546,813	546,813	546,813	-
Fund Balance (Deficit) at End of Year.....	\$ 6,714,231	\$ 5,305,992	\$ 7,903,521	\$ 2,597,529

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, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,898,000	\$ 2,898,000	\$ 2,865,360	\$ (32,640)
Charges for Services.....	95,000	95,000	92,148	(2,852)
Intergovernmental.....	4,860,300	4,885,594	5,407,669	522,075
Other.....	34,000	34,000	24,132	(9,868)
Total Revenues.....	7,887,300	7,912,594	8,389,309	476,715
Expenditures:				
Human Services.....	11,437,077	11,462,077	10,881,726	580,351
Total Expenditures.....	11,437,077	11,462,077	10,881,726	580,351
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,549,777)	(3,549,483)	(2,492,417)	1,057,066
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	1,786	1,786
Total Other Financing Sources / (Uses).....	-	-	1,786	1,786
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,549,777)	(3,549,483)	(2,490,631)	1,058,852
Fund Balance (Deficit) at Beginning of Year.....	2,236,550	2,236,550	2,236,550	-
Prior Year Encumbrances Appropriated.....	1,313,894	1,313,894	1,313,894	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 667</u>	<u>\$ 961</u>	<u>\$ 1,059,813</u>	<u>\$ 1,058,852</u>

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

**GREENE COUNTY, OHIO
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2009**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
ASSETS:				
Current Assets:				
Pooled Cash and Cash Equivalents	\$ 1,976,812	\$ 3,454,977	\$ 5,431,789	\$ 3,301,189
Deposits with Segregated Accounts.....	630,048	1,444,948	2,074,996	-
Accounts Receivable (Net of Allowances for Uncollectibles).....	885,698	1,208,585	2,094,283	5,490
Special Assessments Receivable.....	2,043,351	5,163,275	7,206,626	-
Due From Other Governments.....	-	165,109	165,109	-
Prepaid Expenses.....	50,283	93,949	144,232	-
Inventory: Materials and Supplies.....	567,569	339,853	907,422	-
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	6,000,434	2,381,216	8,381,650	-
Total Current Assets.....	12,154,195	14,251,912	26,406,107	3,306,679
Noncurrent Assets:				
Unamortized Bond Issue Costs.....	707,360	2,364,234	3,071,594	-
Capital Assets (Net of Accumulated Depreciation).....	82,067,403	203,381,808	285,449,211	-
Total Noncurrent Assets.....	82,774,763	205,746,042	288,520,805	-
Total Assets.....	94,928,958	219,997,954	314,926,912	3,306,679
LIABILITIES:				
Current Liabilities:				
Accounts Payable.....	129,841	214,460	344,301	2,020,603
Accrued Wages & Benefits.....	423,320	533,318	956,638	-
Due to Other Funds.....	2,986	2,859	5,845	-
Unearned Revenue.....	2,041,237	5,325,576	7,366,813	-
Accrued Interest Payable.....	217,750	374,569	592,319	-
Current Portion of General Obligation Bonds.....	310,000	140,000	450,000	-
Current Portion of Refunding Bonds.....	1,227,527	2,354,861	3,582,388	-
Current Portion of OWDA Loans.....	458,674	613,490	1,072,164	-
Current Portion of Special Assessment Bonds with Governmental Commitment.....	167,889	253,111	421,000	-
Bond Anticipation Notes.....	1,000,000	-	1,000,000	-
Current Liabilities Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	525,000	1,540,000	2,065,000	-
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.....	106,834	88,348	195,182	-
Total Current Liabilities.....	6,643,218	11,451,410	18,094,628	2,020,603
Long-Term Liabilities: (Net of Current Portions)				
Bond Anticipation Notes.....	7,050,000	840,000	7,890,000	-
OWDA Construction Commitments.....	4,664,155	51,978,198	56,642,353	-
General Obligation Bonds.....	8,590,000	1,490,000	10,080,000	-
Revenue Bonds.....	550,000	4,450,000	5,000,000	-
Refunding Bonds.....	21,025,027	71,775,130	92,800,157	-
OWDA Loans.....	-	10,492,019	10,492,019	-
Special Assessment Bonds with Governmental Commitment.....	1,368,563	2,063,437	3,432,000	-
Total Long-Term Liabilities.....	43,247,745	143,088,784	186,336,529	-
Total Liabilities.....	49,890,963	154,540,194	204,431,157	2,020,603
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	35,115,568	55,386,562	90,502,130	-
Restricted for Debt Service.....	1,951,075	1,203,935	3,155,010	-
Unrestricted.....	7,971,352	8,867,263	16,838,615	1,286,076
Total Net Assets.....	\$ 45,037,995	\$ 65,457,760	110,495,755	\$ 1,286,076
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			(173,968)	
Total Net Assets of Business-type Activities.....			\$ 110,321,787	

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, 2009

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
OPERATING REVENUES:				
Charges for Services.....	\$ 8,753,822	\$ 15,171,477	\$ 23,925,299	\$ 11,492,485
Other Revenue.....	302,430	126,810	429,240	4,698
Total Operating Revenues.....	9,056,252	15,298,287	24,354,539	11,497,183
OPERATING EXPENSES:				
Personal Services.....	2,362,637	3,222,272	5,584,909	-
Materials and Supplies.....	2,027,346	2,221,134	4,248,480	-
Contractual Services.....	563,642	280,795	844,437	13,498,016
Depreciation.....	1,955,180	3,917,119	5,872,299	-
Other Expenses.....	27,230	146,170	173,400	-
Total Operating Expenses.....	6,936,035	9,787,490	16,723,525	13,498,016
Operating Income / (Loss).....	2,120,217	5,510,797	7,631,014	(2,000,833)
NONOPERATING REVENUES (EXPENSES):				
Intergovernmental.....	3,800	440,724	444,524	-
Investment Income.....	31,204	807	32,011	-
Special Assessments.....	240,435	558,806	799,241	-
Interest Expense and Fiscal Charges.....	(1,989,342)	(5,621,166)	(7,610,508)	-
Gain (Loss) from Disposal from Capital Assets.....	268	5,535	5,803	-
Total Nonoperating Revenues (Expenses).....	(1,713,635)	(4,615,294)	(6,328,929)	-
Income (Loss) Before Contributions and Transfers....	406,582	895,503	1,302,085	(2,000,833)
Capital Contributions.....	317,913	119,929	437,842	-
Transfers In.....	123,316	84,296	207,612	6,022
Transfers Out.....	(6,393)	(2,099)	(8,492)	-
Changes in Net Assets.....	841,418	1,097,629	1,939,047	(1,994,811)
Total Net Assets at the Beginning of the Year.....	44,196,577	64,360,131		3,280,887
Total Net Assets at the End of the Year.....	\$ 45,037,995	\$ 65,457,760		\$ 1,286,076
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds....			(205,022)	
Change in Net Assets of Business-type Activities.....			\$ 1,734,025	

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, 2009

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
Cash flows from operating activities:				
Cash received from charges for services.....	\$ 8,923,176	\$ 15,632,266	\$ 24,555,442	\$ 11,492,485
Cash received from other operating revenue.....	302,430	126,810	429,240	-
Cash payments for personal services.....	(2,420,110)	(3,272,709)	(5,692,819)	-
Cash payments for materials and supplies.....	(1,983,450)	(2,255,201)	(4,238,651)	-
Cash payments for contract services.....	(575,964)	(267,052)	(843,016)	(11,986,878)
Cash payments for other expenses.....	(27,330)	(146,075)	(173,405)	-
Net cash provided by operating activities.....	4,218,752	9,818,039	14,036,791	(494,393)
Cash flows from noncapital financing activities:				
Transfers in from other funds.....	123,316	84,296	207,612	6,022
Transfers out to other funds.....	(6,393)	(2,099)	(8,492)	-
Net cash provided by noncapital financing activities.....	116,923	82,197	199,120	6,022
Cash flows from capital and related financing activities:				
Cash received from intergovernmental revenue.....	3,800	440,724	444,524	-
Proceeds of debt issuance.....	8,050,000	7,728,044	15,778,044	-
Proceeds of sale of capital assets.....	268	10,843	11,111	-
Special assessments received.....	239,730	557,736	797,466	-
Interest payments on capital financing.....	(1,787,271)	(5,453,771)	(7,241,042)	-
Acquisition of capital assets.....	(4,273,443)	(10,055,348)	(14,328,791)	-
Note and bond retirement.....	(9,895,809)	(4,774,332)	(14,670,141)	-
Net cash used for capital and related financing activities.....	(7,662,725)	(11,546,104)	(19,208,829)	-
Cash flows from investing activities:				
Interest on cash equivalents.....	29,462	-	29,462	-
Net cash provided by investing activities.....	29,462	-	29,462	-
Net increase (decrease) in cash and cash equivalents.....	(3,297,588)	(1,645,868)	(4,943,456)	(488,371)
Cash and cash equivalents at beginning of year.....	11,904,882	8,927,009	20,831,891	3,789,560
Cash and cash equivalents at end of year.....	<u>\$ 8,607,294</u>	<u>\$ 7,281,141</u>	<u>\$ 15,888,435</u>	<u>\$ 3,301,189</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss).....	\$ 2,120,217	\$ 5,510,797	\$ 7,631,014	\$ (2,000,833)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation.....	1,955,180	3,917,119	5,872,299	-
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	169,354	460,789	630,143	(4,698)
(Increase) decrease in prepayments.....	(2,887)	(3,620)	(6,507)	-
(Increase) decrease in inventory.....	91,508	(59,065)	32,443	-
Increase (decrease) in accounts payable.....	(57,147)	42,456	(14,691)	1,511,138
Increase (decrease) in accrued wages and benefits..	(57,473)	(50,437)	(107,910)	-
Net cash provided by operating activities.....	<u>\$ 4,218,752</u>	<u>\$ 9,818,039</u>	<u>\$ 14,036,791</u>	<u>\$ (494,393)</u>
Reconciliation of cash and cash equivalents:				
Pooled Cash and Cash Equivalents.....	\$ 1,976,812	\$ 3,454,977	\$ 5,431,789	\$ 3,301,189
Deposits with Segregated Accounts.....	630,048	1,444,948	2,074,996	-
Restricted Pooled Cash and Cash Equivalents.....	6,000,434	2,381,216	8,381,650	-
Total Cash and Cash Equivalents.....	<u>\$ 8,607,294</u>	<u>\$ 7,281,141</u>	<u>\$ 15,888,435</u>	<u>\$ 3,301,189</u>
Non-Cash Transactions:				
Contributions from Developers.....	\$ 317,913	\$ 119,929	\$ 437,842	\$ -

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, 2009**

	PRIVATE PURPOSE <u>TRUST</u> Unclaimed <u>Money</u>	AGENCY <u>FUNDS</u>
Assets:		
Pooled Cash and Cash Equivalents.....	\$ 431,334	\$ 11,863,033
Deposits with Segregated Accounts.....	-	3,357,017
Taxes Levied for Other Governments.....	-	177,469,776
Total Assets.....	<u>431,334</u>	<u>192,689,826</u>
Liabilities:		
Payroll Withholding.....	-	27,587
Due to Other Governments.....	-	184,195,569
Other Liabilities.....	-	8,466,670
Total Liabilities.....	<u>-</u>	<u>192,689,826</u>
Net Assets:		
Held in Trust.....	<u>\$ 431,334</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, 2009**

	PRIVATE PURPOSE <u>TRUST</u> Unclaimed <u>Money</u>
Additions:	
Additional Unclaimed Monies.....	\$ 95,937
Total Additions.....	<u>95,937</u>
 Deductions:	
Transfers Out.....	22,737
Monies Claimed.....	<u>14,774</u>
Total Deductions.....	<u>37,511</u>
Changes in Net Assets.....	58,426
Net Assets at the Beginning of the Year.....	<u>372,908</u>
Net Assets at the End of the Year.....	<u><u>\$ 431,334</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, 2009**

	Homecroft Inc.	Greene Inc.	Regional Airport Authority	Total
Assets:				
Cash and Cash Equivalents.....	\$ 238,425	\$ 2,250,872	\$ 776,730	\$ 3,266,027
Investments.....	-	2,208,885	-	2,208,885
Accounts Receivable.....	6,660	251,108	-	257,768
Prepaid Expenses.....	-	6,636	-	6,636
Due From Other Governments.....	-	-	164,809	164,809
Unamortized Bond Issue Costs.....	-	290,907	-	290,907
Restricted Assets: Cash and Cash Equivalents.....	2,621	724,293	-	726,914
Capital Assets (Net of Accumulated Depreciation).....	2,271,888	7,084,304	4,798,859	14,155,051
Capital Assets Not Being Depreciated.....	540,561	692,494	151,884	1,384,939
Other Assets.....	24,609	-	-	24,609
Total Assets.....	<u>3,084,764</u>	<u>13,509,499</u>	<u>5,892,282</u>	<u>22,486,545</u>
Liabilities:				
Accounts Payable.....	11,280	12,730	12,146	36,156
Accrued Payroll.....	-	36,883	-	36,883
Accrued Interest Payable.....	-	37,096	-	37,096
Mortgage Notes Payable - Current.....	44,714	105,000	-	149,714
Mortgage Notes Payable - Net Current Portion.....	384,079	6,090,000	-	6,474,079
Capital Lease Payable - Current Portion.....	-	20,340	-	20,340
Capital Lease Payable - Net Current Portion.....	-	117,510	-	117,510
Unearned Revenue.....	631,766	264,524	164,809	1,061,099
Other Liabilities.....	-	-	11,690	11,690
Total Liabilities.....	<u>1,071,839</u>	<u>6,684,083</u>	<u>188,645</u>	<u>7,944,567</u>
Net Assets:				
Invested in Capital Assets Net of Related Debt.....	2,383,656	1,443,946	4,950,743	8,778,345
Restricted for Debt Service.....	-	724,293	-	724,293
Unrestricted.....	(370,731)	4,657,177	752,894	5,039,340
Total Net Assets.....	<u>\$ 2,012,925</u>	<u>\$ 6,825,416</u>	<u>\$ 5,703,637</u>	<u>\$ 14,541,978</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, 2009

	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.....	\$ 592,037	\$ 178,747	\$ 618,250	\$ -	\$ 204,960	\$ -	\$ -	\$ 204,960
Greene, Inc.....	3,529,467	1,709,801	3,051,462	-	-	1,231,796	-	1,231,796
Regional Airport Authority.....	1,026,809	129,104	661,719	-	-	-	(235,986)	(235,986)
Total Component Units.....	\$ 5,148,313	\$ 2,017,652	\$ 4,331,431	\$ -	204,960	1,231,796	(235,986)	1,200,770
General Revenues:								
Investment Earnings.....					214	197,198	67	197,479
Other Revenue.....					86,364	52,909	15,172	154,445
Total General Revenues.....					86,578	250,107	15,239	351,924
Change in Net Assets.....					291,538	1,481,903	(220,747)	1,552,694
Net assets - beginning.....					1,721,387	5,343,513	5,924,384	12,989,284
Net assets - ending.....					\$ 2,012,925	\$ 6,825,416	\$ 5,703,637	\$ 14,541,978

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2009

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

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

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 2009, the County did not contribute any money to the Park District.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2009
(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 2009.

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 2009, the County paid the Transit Board \$1,821,508 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 \$35,444 in 2009. 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.

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

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

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

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

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

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2009
(CONTINUED)

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 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.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2009
(CONTINUED)

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 2009 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 2009. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1904. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2009.

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2009
(CONTINUED)

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 2009 net interest cost capitalized on construction projects for Enterprise Funds was \$138,115.

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2009
(CONTINUED)

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, \$6,587,064 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, 2009 is \$197,297.

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 2009, interest revenue credited to the General Fund amounted to \$2,837,122, including \$2,564,233 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$111,030. Other non-major governmental funds earned \$581,921 in investment earnings.

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

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

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

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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 \$24,516,171, 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 \$27,297,687. 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 \$27,297,687, \$2,502,367 was insured by FDIC. The remaining balance of \$24,795,320 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;
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;

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

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, 2009, the County had the following investments:

Investment Type	Carrying and Fair Value	Investment Maturities			% of Portfolio
		Less than One Year	One to Two Years	Two to Three Years	
Federal National Mortgage Association Notes	\$ 15,409,327	\$ 0	\$ 1,009,690	\$ 14,399,637	23%
Federal Home Loan Bank Notes	15,704,635	0	1,017,810	14,686,825	23%
Federal Home Loan Mortgage Notes	20,472,078	3,022,770	1,027,000	16,422,308	30%
Federal Farm Credit Bank Notes	7,147,520	0	0	7,147,520	10%
STAROhio	9,660,297	9,660,297	0	0	14%
Total Investments	\$ 68,393,857	\$ 12,683,067	\$ 3,054,500	\$ 52,656,290	100%

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 Moody's Ratings. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service and that the money market mutual fund be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Standard and Poor's rating for STAROhio was AAAM. Investments in commercial paper are limited to notes rated at the time of purchase to the highest classification established by two nationally recognized standard rating services.

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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	\$ 92,910,028	\$ 0
Investments:		
Federal Agency Instruments	(58,733,560)	58,733,560
STAR Ohio	(9,660,297)	9,660,297
GASB Statement No. 3	\$ 24,516,171	\$ 68,393,857

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, 2009, discretely presented component units held demand deposits with a carrying value of \$3,992,941. The bank balances totaled \$4,373,445. Of the bank balances, \$750,000 was insured by FDIC. The remaining balance of \$3,623,445 was uncollateralized.

Investments: At of December 31, 2009, Greene, Inc. was the only component unit to have investments, they were as follows:

Investment Type	Fair Value	% of Investments	Maturity	Rating Standard and Poor's / Moody's
U.S. Agencies	\$ 1,382,433	62.59%	1-3 Years	A-1 / P-1
Annuities	67,504	3.06%	Less than 1 year	A-1 / P-1
Money Market	385,116	17.43%	Less than 1 year	A-1 / P-1
Mutual Funds	373,832	16.92%	Less than 1 year	A-1 / P-1
Total	\$ 2,208,885	100.00%		

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

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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, 2009 follow:

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General	\$ 80,409	\$ 0
Department of Job and Family Services	0	5,792
Board of Developmental Disabilities	0	4,980
Motor Vehicle, Road and Bridge	0	20,821
Children Services Board	0	1,589
Other Governmental Funds	0	41,382
Total Governmental Activities	80,409	74,564
Proprietary Funds:		
Water	0	2,986
Sewer	0	2,859
Total Proprietary Funds	0	5,845
Total Due To/From Other Funds - All Funds	\$ 80,409	\$ 80,409
	Interfund Receivable	Interfund Payable
Governmental Funds:		
General	\$ 38,000	\$ 0
Motor Vehicle Road and Bridge	1,000,000	0
Other Governmental Funds	87,461	1,125,461
Total Interfund Receivable/Payable	\$ 1,125,461	\$ 1,125,461

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE D -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009 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	129,495,412	567,324	(314,766)	129,747,970
Total Capital Assets, Not Being Depreciated	132,005,092	567,324	(314,766)	132,257,650
Capital Assets, Being Depreciated:				
Buildings, Structures and Improvements	36,924,431	0	0	36,924,431
Equipment, Furniture and Fixtures	10,055,919	323,398	(291,528)	10,087,789
Total Capital Assets Being Depreciated	46,980,350	323,398	(291,528)	47,012,220
Accumulated Depreciation:				
Buildings, Structures and Improvements	(10,615,760)	(773,093)	0	(11,388,853)
Equipment, Furniture and Fixtures	(6,235,767)	(1,046,338)	258,959	(7,023,146)
Total Accumulated Depreciation	(16,851,527)	(1,819,431)	258,959	(18,411,999)
Total Capital Assets, Being Depreciated, Net	30,128,823	(1,496,033)	(32,569)	28,600,221
Governmental Activities Capital Assets, Net	<u>\$162,133,915</u>	<u>\$ (928,709)</u>	<u>\$ (347,335)</u>	<u>\$ 160,857,871</u>

Business-type Activities:

	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 2,093,282	\$ 0	\$ 0	\$ 2,093,282
Construction In Progress	76,614,767	17,013,597	(8,151,948)	85,476,416
Total Capital Assets, Not Being Depreciated	78,708,049	17,013,597	(8,151,948)	87,569,698
Capital Assets, Being Depreciated:				
Buildings, Structures and Improvements	14,218,410	0	0	14,218,410
Improvements Other Than Buildings	245,199,752	8,589,790	0	253,789,542
Equipment, Furniture and Fixtures	12,767,511	575,897	(114,303)	13,229,105
Total Capital Assets Being Depreciated	272,185,673	9,165,687	(114,303)	281,237,057

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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	Balance January 1	Additions	Deductions	Balance December 31
Accumulated Depreciation:				
Buildings, Structures and Improvements	(5,597,276)	(284,369)	0	(5,881,645)
Improvements Other Than Buildings	(60,473,322)	(5,338,316)	0	(65,811,638)
Equipment, Furniture and Fixtures	(11,523,642)	(249,614)	108,995	(11,664,261)
Total Accumulated Depreciation	(77,594,240)	(5,872,299)	108,995	(83,357,544)
Total Capital Assets, Being Depreciated, Net	194,591,433	3,293,388	(5,308)	197,879,513
Business-type Activities Capital Assets, Net	<u>\$ 273,299,482</u>	<u>\$ 20,306,985</u>	<u>\$ (8,157,256)</u>	<u>\$ 285,449,211</u>

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

Governmental Activities:

Legislative and Executive	\$ 226,910
Judicial	162,373
Public Safety	519,554
Public Works	691,509
Health	47,685
Human Services	82,008
Conservation and Recreation	31,574
Community and Economic Development	57,818
Total Depreciation Expense - Governmental Activities	<u>\$ 1,819,431</u>

Business-type Activities:

Water	\$ 1,955,180
Sewer	3,917,119
Total Depreciation Expense - Business-type Activities	<u>\$ 5,872,299</u>

DISCRETELY PRESENTED COMPONENT UNITS:

Summaries of the Component Units' capital assets as of December 31, 2009 follow:

	Balance January 1	Additions	Deductions	Balance December 31
Homecroft, Inc.:				
Capital Assets, Not Being Depreciated:				
Land	\$ 530,162	\$10,399	\$ 0	\$ 540,561

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

Homecroft, Inc.:	<u>Balance January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31</u>
Capital Assets, Being Depreciated:				
Houses	2,193,244	155,718	0	2,348,962
Equipment, furniture and fixtures	16,463	47,605	0	64,068
Vehicles	16,555	0	0	16,555
Buildings - Commercial	615,870	0	0	615,870
Total Capital Assets, Being Depreciated	2,842,132	203,323	0	3,045,455
Accumulated Depreciation	(653,493)	(120,074)	0	(773,567)
Total Capital Assets, Being Depreciated, Net	2,188,639	83,249	0	2,271,888
Total Capital Assets, Net	<u>\$ 2,718,801</u>	<u>\$ 93,648</u>	<u>\$ 0</u>	<u>\$ 2,812,449</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	\$ 63,480	\$ 0	\$ 692,494
Construction in progress	201,308	0	(201,308)	0
Total Capital Assets, Not Being Depreciated	830,322	63,480	(201,308)	692,494
Capital Assets, Being Depreciated:				
Building Improvements	438,451	6,399,226	0	6,837,677
Machinery and equipment	1,232,149	438,325	(170,320)	1,500,154
Total Capital Assets, Being Depreciated	1,670,600	6,837,551	(170,320)	8,337,831
Accumulated depreciation				
Building Improvements	(297,122)	(68,030)	0	(365,152)
Machinery and equipment	(965,631)	(93,064)	170,320	(888,375)
Total Accumulated Depreciations	(1,262,753)	(161,094)	170,320	(1,253,527)
Total Capital Assets Being Depreciated, Net	407,847	6,676,457	0	7,084,304
Total Capital Assets, Net	<u>\$ 1,238,169</u>	<u>\$ 6,739,937</u>	<u>\$ (201,308)</u>	<u>\$ 7,776,798</u>
Airport Authority:	<u>Balance January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 151,884	\$ 0	\$ 0	\$ 151,884
Construction in Progress	0	0	0	0
Total Capital Assets, Not Being Depreciated	151,884	0	0	151,884

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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(CONTINUED)

Airport Authority:	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	1,803,584	0	0	1,803,584
Improvements other than buildings	6,026,211	0	(10,000)	6,016,211
Equipment, furniture and fixtures	240,502	0	0	240,502
Total capital assets, being depreciated	8,070,297	0	(10,000)	8,060,297
Accumulated Depreciation	(2,926,361)	(335,327)	250	(3,261,438)
Total Capital Assets, Being Depreciated, Net	5,143,936	(335,327)	(9,750)	4,798,859
Total Capital Assets, Net	<u>\$ 5,295,820</u>	<u>\$ (335,327)</u>	<u>\$ (9,750)</u>	<u>\$ 4,950,743</u>

NOTE E -- BOND ANTICIPATION NOTES

Bond anticipation notes in governmental funds were used to construct buildings, to purchase new equipment and to provide money for the Greene Town Center project. The County and other political subdivisions are financing the infrastructure improvements through a tax incentive program. 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, 2009, follows:

	Interest Rate	Balance 1/1/2009	Issued	Retired	Balance 12/31/09	Current	Long Term
Governmental Funds:							
Ice Arena Nutter Center	1.625%	\$420,000	\$403,500	(\$420,000)	\$403,500	\$39,500	\$364,000
First Frontier Project	1.700%	220,000	185,500	(220,000)	185,500	35,000	150,500
Airport Hanger	2.750%	50,000	0	(50,000)	0	0	0
Greene Town Center	1.375%	9,056,000	8,702,000	(9,056,000)	8,702,000	325,000	8,377,000
Facilities Renovation Ledbetter #1	1.625%	80,000	65,000	(80,000)	65,000	23,010	41,990
Facilities Renovation Ledbetter #2	1.625%	125,000	100,000	(125,000)	100,000	35,990	64,010
Engineer Equipment	1.700%	600,000	450,000	(600,000)	450,000	150,000	300,000
General Capital Improv. 2007	1.625%	260,000	197,000	(260,000)	197,000	70,700	126,300
Courthouse Roof	1.625%	520,000	439,000	(520,000)	439,000	115,300	323,700
Governmental Subtotal		11,331,000	10,542,000	(11,331,000)	10,542,000	794,500	9,747,500
Business-Type Funds:							
Indian Ripple Lift Station	1.700%	0	500,000	0	500,000	0	500,000
Spring Valley Lift Station	1.700%	0	340,000	0	340,000	0	340,000

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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	Interest Rate	Balance 1/1/2009	Issued	Retired	Balance 12/31/09	Current	Long Term
NW Regional Water I-675 Crossing	1.700%	0	270,000	0	270,000	0	270,000
NW Regional Water -New Germany Trebein	1.700%	0	600,000	0	600,000	0	600,000
Sugarcreek Water Plan 1	1.625%	2,700,000	2,700,000	(2,700,000)	2,700,000	200,000	2,500,000
Sugarcreek Water Plan 2	1.625%	4,480,000	4,480,000	(4,480,000)	4,480,000	800,000	3,680,000
Business Type Funds		7,180,000	8,890,000	(7,180,000)	8,890,000	1,000,000	7,890,000
Grand Totals		\$ 18,511,000	\$ 19,432,000	\$ (18,511,000)	\$ 19,432,000	\$ 1,794,500	\$ 17,637,500

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 2010. Long term notes payable are not reported in the Governmental Fund Level Statements. Liabilities for long term notes are reported 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.

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 \$34,775,000, with \$22,745,000 issued for governmental activities and \$12,030,000 issued for business-type activities. During 2009, no such bonds were issued for governmental activities or business-type activities. General obligation bonds currently outstanding are as follows:

	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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Annual debt service requirements to maturity for general obligation bonds are as follows:

Year	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
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	315,000	364,700	515,000	406,508
2015 - 2019	1,870,000	1,587,438	2,850,000	1,697,350
2020 - 2024	1,815,000	1,115,050	2,510,000	1,031,638
2025 - 2029	2,065,000	603,438	2,785,000	362,725
2030 - 2034	1,155,000	113,875	0	0
Total	<u>\$ 9,545,000</u>	<u>\$ 6,927,330</u>	<u>\$ 10,530,000</u>	<u>\$ 5,293,150</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 \$10,195,000, with \$545,000 issued for governmental activities and \$9,650,000 issued for business-type activities. During 2009, no such bonds were issued for governmental activities or for business-type activities. These bonds will be repaid from amounts levied against the property owners benefitted by the related construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide resources to cover the deficiency until other resources are received. Special assessment bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue
Governmental Activities			
Ditch Improvement	1999	5.200%	155,000
Road & Ditch Improvement	2001	4.400%	390,000
Business-type Activities			
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

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	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue</u>
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>
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	0	0	246,000	107,748
2015- 2019	0	0	980,000	378,950
2020- 2024	0	0	785,000	174,813
2025- 2029	0	0	293,000	30,047
Total	<u>\$ 80,000</u>	<u>\$ 5,280</u>	<u>\$ 3,853,000</u>	<u>\$ 1,309,440</u>

Revenue Bonds: The County issues revenue bonds where the County pledges income derived from the operations of the water and sewer systems to pay debt service. Revenue bonds have been issued for business-type activities. The original amount of business-type activity revenue bonds issued in prior years is \$19,181,720. During 2009, no such bonds were issued. Revenue bonds currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Sewer System	1993	3.20% - 5.50%	\$ 1,396,720
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

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

Year	Principal	Interest
2010	\$ 2,065,000	\$ 561,183
2011	920,000	462,048
2012	400,000	423,048
2013	175,000	172,225
2014	175,000	165,225
2015- 2019	1,050,000	705,625
2020- 2024	1,320,000	428,125
2025- 2029	960,000	89,275
Total	<u>\$ 7,065,000</u>	<u>\$ 3,006,754</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 2009, no projects were finalized. There are four projects currently in process. The total amount owed as of December 31 on these four projects, \$56,642,353, 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
Shawnee Hills Sewer	2007	3.250%	5,813,772
Cedarville Sewer	2007	3.650%	5,517,997

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

Year	Principal	Interest
2010	\$ 1,072,164	\$ 429,476
2011	636,684	371,792
2012	660,788	347,688
2013	685,832	322,645
2014	701,091	296,615
2015- 2019	3,584,941	1,075,969

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Year	Principal	Interest
2020 - 2024	3,812,106	438,165
2025- 2029	410,577	10,035
Total	\$ 11,564,183	\$ 3,292,385

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 2009, the County did not issue any new advanced refunding bonds.

	Year Issued	Interest Rate	Original Issue Amount
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:

Year	Governmental Activities			
	Principal	Interest	Premium	Loss
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	440,000	448,613	42,972	(21,881)
2015- 2019	2,480,000	1,959,563	242,203	(123,329)
2020- 2024	3,145,000	1,307,313	307,149	(156,399)
2025- 2029	3,125,000	420,260	305,195	(155,404)
Total	\$ 9,610,000	\$ 5,997,401	\$ 938,537	\$ (477,899)

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(CONTINUED)

Year	Business-type Activities			
	Principal	Interest	Premium	Loss
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	6,400,000	3,856,302	267,117	(518,315)
2015 - 2019	35,415,000	14,553,036	1,535,910	(2,896,900)
2020 - 2024	30,510,000	6,024,380	1,712,982	(2,516,537)
2025 - 2029	6,830,000	406,055	440,102	(522,029)
Total	<u>\$ 99,855,000</u>	<u>\$ 42,678,873</u>	<u>\$ 4,689,122</u>	<u>\$ (8,161,577)</u>

Long term debt and other obligations of the county at December 31, 2009 consist of the following:

Governmental Activities:		Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
General Obligation Bond:						
1999	Various Purpose	\$ 690,000	\$ 0	\$ (50,000)	\$ 640,000	\$ 50,000
2002	Various Purpose	1,535,000	0	(360,000)	1,175,000	375,000
2003	Materials Center	2,025,000	0	(70,000)	1,955,000	70,000
2007	Infrastructure	5,925,000	0	(150,000)	5,775,000	150,000
Total General Obligation Bonds		10,175,000	0	(630,000)	9,545,000	645,000
Refunding Bond:						
1999	Various Purpose	465,000	0	(465,000)	0	0
	Deferred Loss	(35,615)	0	35,615	0	0
	Net Refunding Bond	429,385	0	(429,385)	0	0
2007	Various Purpose	9,610,000	0	0	9,610,000	0
	Premium	938,537	0	0	938,537	0
	Deferred Loss	(477,899)	0	0	(477,899)	0
	Net Refunding Bond	10,070,638	0	0	10,070,638	0
Total Refunding Bonds		10,500,023	0	(429,385)	10,070,638	0
Special Assessment Bonds with Governmental Commitment:						
1999	Ditch Improvement	20,000	0	(20,000)	0	0
2001	Ditch Improvement	120,000	0	(40,000)	80,000	40,000
Total Special Assessment Bonds		140,000	0	(60,000)	80,000	40,000
Total Bonds Payable		20,815,023	0	(1,119,385)	19,695,638	685,000

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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>
Long-term Notes Payable	10,840,000	9,747,500	(10,840,000)	9,747,500	9,747,500
Compensated Absences	5,678,169	897,703	(496,310)	6,079,562	519,188
Total Long-term Liabilities	\$ 37,333,192	\$ 10,645,203	\$(12,455,695)	\$ 35,522,700	\$10,951,688

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	\$ 4,270,000	\$ 0	\$ (130,000)	\$ 4,140,000	\$ 135,000
2004 Sewer System	1,765,000	0	(135,000)	1,630,000	140,000
2008 Water System	4,910,000	0	(150,000)	4,760,000	175,000
Total General Obligation Bonds	10,945,000	0	(415,000)	10,530,000	450,000

Refunding Bond:					
1999 Water General Obligation	805,000	0	(255,000)	550,000	270,000
Deferred Loss	(73,915)	0	23,414	(50,501)	(24,791)
Net Refunding Bond	731,085	0	(231,586)	499,499	245,209
2003 Sewer Revenue	9,935,000	0	(110,000)	9,825,000	935,000
Deferred Loss	(604,746)	0	6,695	(598,051)	(56,914)
Net Refunding Bond	9,330,254	0	(103,305)	9,226,949	878,086
2003 Sewer General Obligation	3,370,000	0	(150,000)	3,220,000	150,000
Deferred Loss	(254,078)	0	11,309	(242,769)	(11,309)
Net Refunding Bond	3,115,922	0	(138,691)	2,977,231	138,691
2004 Water Revenue	17,275,000	0	(1,040,000)	16,235,000	1,075,000
Deferred Loss	(1,815,477)	0	109,296	(1,706,181)	(112,975)
Net Refunding Bond	15,459,523	0	(930,704)	14,528,819	962,025
2005 Sewer Revenue	59,350,000	0	(1,320,000)	58,030,000	1,365,000
Premium on Issue	3,730,968	0	(82,980)	3,647,988	85,809
Deferred Loss	(4,901,279)	0	109,009	(4,792,270)	(112,725)
Net Refunding Bond	58,179,689	0	(1,293,971)	56,885,718	1,338,084

GREENE COUNTY, OHIO
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Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
2007 Water Revenue	7,145,000	0	(25,000)	7,120,000	20,000
Premium on Issue	630,072	0	(2,205)	627,867	1,764
Deferred Loss	(525,472)	0	1,839	(523,633)	(1,471)
Net Refunding Bond	7,249,600	0	(25,366)	7,224,234	20,293
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	99,106,168	0	(2,723,623)	96,382,545	3,582,388
O.W.D.A. Loans:					
1984 Wastewater Treatment	963,353	0	(86,304)	877,049	90,836
1989 Water Treatment Plant	885,347	0	(426,674)	458,673	458,674
2007 Shawnee Hills Sewer	5,460,595	0	(245,120)	5,215,475	253,152
2007 Cedarville Sewer	5,169,667	0	(242,944)	4,926,723	251,892
1997 Clifton Sewer	103,058	0	(16,795)	86,263	17,610
Total O.W.D.A. Loans	12,582,020	0	(1,017,837)	11,564,183	1,072,164
O.W.D.A. Construction Commitments:					
Sugarcreek WRRF Force Main	2,212,945	2,096,880	(80,844)	4,228,981	0
NWRWTP Expansion	967,472	3,696,683	0	4,664,155	0
Beavercreek WRRF Improvement	7,606,741	58,141	(284,401)	7,380,481	0
Sugarcreek WRRF Improvement	35,635,712	4,733,024	0	40,368,736	0
Total O.W.D.A. Commitments	46,422,870	10,584,728	(365,245)	56,642,353	0
Special Assessment Bonds with Governmental Commitment:					
1989 Water & Sewer Improv.	90,000	0	(90,000)	0	0
1990 Water Improvements	30,000	0	(15,000)	15,000	15,000
1991 Water & Sewer Improv.	40,000	0	(10,000)	30,000	15,000
1992 Water & Sewer Improv.	300,000	0	(75,000)	225,000	75,000
1993 Water & Sewer Improv.	335,000	0	(60,000)	275,000	65,000
1994 Sewer Improvements	150,000	0	(25,000)	125,000	25,000
1995 Water & Sewer Improv.	105,000	0	(15,000)	90,000	15,000
1996 Water & Sewer Improv.	100,000	0	(10,000)	90,000	15,000

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Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
1997 Water & Sewer Improv.	260,000	0	(30,000)	230,000	25,000
1999 Water & Sewer Improv.	120,000	0	(10,000)	110,000	10,000
2003 Water & Sewer Improv.	480,000	0	(30,000)	450,000	35,000
2005 Sewer Improvements	1,225,000	0	(70,000)	1,155,000	70,000
2007 Sewer Improvements	19,000	0	(1,000)	18,000	1,000
2008 Water & Sewer Improv.	1,095,000	0	(55,000)	1,040,000	55,000
Special Assessment Bonds	4,349,000	0	(496,000)	3,853,000	421,000
Long-term Notes Payable	7,180,000	7,890,000	(7,180,000)	7,890,000	7,890,000
Compensated Absences	603,974	369,660	(415,508)	558,126	47,869
Subtotal for Non-Current Liabilities Due Within One Year					13,463,421
Revenue Bonds					
1993 Sewer System	318,608	0	(318,608)	0	0
2000 Sewer System	2,300,000	0	(1,120,000)	1,180,000	1,180,000
2001 Water System	1,580,000	0	(505,000)	1,075,000	525,000
2002 Sewer System	860,000	0	(205,000)	655,000	210,000
2007 Sewer System	4,305,000	0	(150,000)	4,155,000	150,000
Total Revenue Bonds	9,363,608	0	(2,298,608)	7,065,000	2,065,000
Total Long-term Liabilities	<u>\$ 190,552,640</u>	<u>\$ 18,844,388</u>	<u>\$ (14,911,821)</u>	<u>\$ 194,485,207</u>	<u>\$15,528,421</u>

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

At December 31, 2009, liabilities totaling \$7,272,821 for Governmental activities and \$661,605 for Business-type activities for total unpaid vacation leave, sick leave, and required employer pension contributions were recorded. For Governmental activities, a liability for accrued pension obligation of \$1,193,259 was recorded as accrued wages and benefits with the remaining \$6,079,562 recorded as a noncurrent liability, with \$519,188 being due with one year and the balance of \$5,560,374 being due in more than one year. For Business-type activities, a liability for accrued pension obligation of \$103,479 was recorded as accrued wages and benefits with the remaining \$558,126 recorded as a noncurrent liability, with \$47,869 being due with one year and the balance of \$510,257 being due in more than one year. The total liability as of December 31, 2009, stated as both a dollar amount and in hours, follows:

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	Governmental Activities		Business-type Activities	
	Dollars	Hours	Dollars	Hours
Vacation	\$ 3,597,876	158,965	\$ 308,973	81,271
Sick	1,977,983	676,459	205,897	15,554
Accrued PERS	503,703	N/A	43,256	N/A
Subtotal	6,079,562		558,126	
PERS Obligation	1,193,259	N/A	103,479	N/A
Total	<u>\$7,272,821</u>		<u>\$ 661,605</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, 2009, the County did not have any capital leases. The County had 24 operating leases as of December 31, 2009, 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 2009 was \$388,851 for governmental activities. The County's future minimum lease payments under operating leases as of December 31, 2009, are as follows:

Year	Governmental Operating Leases
2010	\$ 835,082
2011	775,881
2012	723,818
2013	622,799
2014	609,278
Total Lease Payments	<u>\$ 3,566,858</u>

Legal Debt Limit: The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$95,280,051. With total exempt debt of \$130,273,000, the County has an unvoted legal debt margin of \$65,583,051.

Defeased Debt: The following is a summary of outstanding defeased debt at December 31, 2009. 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, 2009
1999	Water Revenue Bonds	\$700,000
2003	Sewer System Revenue Bonds	9,255,000
2004	Water System Revenue Bonds	15,550,000

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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2005	Sewer System Revenue Bonds	57,565,000
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, 2009, there were twenty series of industrial development bonds outstanding. The aggregate principal amount payable as of December 31, 2009 for the nine series issued after July 1, 1995, was \$61,550,000. These nine issues had an original issue amount of \$77,105,000. The aggregate principal amount payable for the three 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 \$4,973,505 outstanding as of December 31, 2009.

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 July 2010 to December 2024. A summary of Homecroft, Inc.'s future long-term debt funding requirements as of December 31, 2009 follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2010	44,714	27,820
2011	46,040	24,774
2012	49,245	21,569
2013	52,674	18,140
2014	56,343	14,471
2015 - 2019	145,237	27,330
2020-2024	34,540	4,969
Total	<u>\$ 428,793</u>	<u>\$ 139,073</u>

Greene Inc.: During 2009 Greene Inc. issued \$6,195,000 in bonds which have an interest rate ranging from 5.5% to 7.5%. The bonds were issued to finance the construction of a new facility used by Greene Inc. In addition, Greene Inc., entered into a capital lease for two trucks. The lease for the trucks meet the criteria of capital lease as defined by statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one that transfers benefits and risks of ownership to the lessee. The change in Greene Inc. long-term obligations during the year consist of the following:

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	Interest Rate	Beginning Balance	Issued	Retired	Ending Balance	Due In One Year
Series 2009 Bonds	5.5% - 7.5%	\$ 0	\$ 6,195,000	\$ 0	\$ 6,195,000	\$ 105,000
Capital Lease	8.125%	0	145,851	(8,001)	137,850	20,340
Total Long-Term Liabilities		<u>\$ 0</u>	<u>\$ 6,340,851</u>	<u>\$ (8,001)</u>	<u>\$ 6,332,850</u>	<u>\$ 125,340</u>

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

Year	Principal	Interest
2010	\$ 105,000	\$ 445,150
2011	110,000	439,374
2012	120,000	433,326
2013	125,000	426,726
2014	130,000	419,382
2015-2019	795,000	1,970,574
2020-2024	1,200,000	1,635,752
2025-2029	1,715,000	1,115,624
2030-2024	1,895,000	367,876
Total	<u>\$ 6,195,000</u>	<u>\$ 7,253,784</u>

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

Fiscal Year	Payments
2010	\$ 30,794
2011	30,794
2012	30,794
2013	30,794
2014	30,794
2015	17,963
Total Minimum Lease Payments	\$ 171,933
Amount Representing Interest	(34,083)
Present Value of Minimum Lease Payments	<u>\$ 137,850</u>

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2009
(CONTINUED)

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 and survivor 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 2009, 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 2009 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 2009 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 2009 was 17.63%.

The County's contributions for pension obligations to the traditional, combined and member directed plans for the years ended December 31, 2009, 2008, and 2007 were \$4,286,236, \$4,282,513, and \$4,639,764 respectively; 92.2% has been contributed for 2009 and 100 percent for 2008 and 2007.

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 2009 local government employer contribution rate was 14% of covered payroll, 17.63% for public safety and law enforcement. The portion of employer contributions allocated to health care was 7% of covered payroll from January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009.

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. 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, 2008, 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 six years. In subsequent years (seven and beyond) health care costs were assumed to increase at 4% (the projected wage inflation rate).

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2009
(CONTINUED)

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 2009 which were used to fund postemployment benefits were \$2,986,306. The actual contribution and the actuarially required contribution amounts are the same.

The traditional and combined plans had 357,584 active contributing participants as of December 31, 2009. The number of active contributing participants for both plans used in the December 31, 2008, actuarial valuation was 356,388. The actuarial funding value of OPERS' net assets available for OPEB at December 31, 2008 was \$10.7 billion. Based on the actuarially accrued liability and the unfunded actuarially accrued liability for OPEB at \$29.6 billion and \$18.9 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 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

NOTE H -- SUBSEQUENT EVENT

Subsequent to December 31, 2009, the County issued several sets of bond anticipation notes. Detail of these issues follows:

Description	Issue Date	Maturity Date	Interest Rate	Amount
NW Regional Water Master Plan	2/10/10	11/3/10	1.500%	600,000
NW Master Plan #11 I-675 Crossing	2/10/10	11/3/10	1.500%	270,000
Indian Ripple Lift Station Replacement	2/10/10	11/3/10	1.500%	500,000
Spring Valley Lift Station Replacement	2/10/10	11/3/10	1.500%	340,000
Engineer Equipment Acquisition	2/10/10	11/3/10	1.500%	300,000
First Frontier Project	2/10/10	11/3/10	1.500%	150,500
Ice Arena Nutter Center	5/13/10	11/3/10	1.250%	364,000
Facilities Renovation Ledbetter Road	5/13/10	11/3/10	1.250%	41,990
Ledbetter Road Renovation Phase 2	5/13/10	11/3/10	1.250%	64,010
Courthouse Roof Replacement	5/13/10	11/3/10	1.250%	323,700
General Capital Improvements 2007	5/13/10	11/3/10	1.250%	126,300
NW Regional Water Phase 1	5/13/10	11/3/10	1.250%	2,500,000
NW Regional Water Phase 2	5/13/10	11/3/10	1.250%	3,680,000
Infrastructure Greene Town Center	6/8/10	6/10/11	1.500%	8,377,000

In 2010, the County put together a plan to restructure several of its bonds issues. As a result of this restructuring the County has issued the following Debt:

On March 2, 2010, the County issued \$15,760,000 In limited tax general obligation refunding bonds. These bonds will mature December 2039 and have an interest rate ranging from 3.25% to 5%. The refunding bonds were issued to refund the following issues:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2009
(CONTINUED)

Description	Principal Outstanding 12/31/09
1999 Water General Obligation Refunding Bond	\$550,000
1999 Various Purpose General Obligation Bonds	640,000
2003 Water General Obligation Bonds	4,140,000
2003 Material Recovery Facility General Obligation Bonds	1,955,000
2004 Sewer System General Obligation Bonds	1,630,000
2008 Water System General Obligation Bonds	4,760,000

On March 23, 2010, the County issued \$7,405,000 in Sewer System taxable bonds. These bonds will mature December 2040 and have an interest rate ranging from 5% to 6.75%.

On April 22, 2010 the County issued \$6,695,000 in Revenue Refunding Bonds. These bonds will mature December 2030 and have an interest rate ranging from 3.5% to 4.5%. The refunding bonds were issued to refund the following issues:

Description	Principal Outstanding 12/31/09
2000 Sewer System Revenue Bonds	\$1,180,000
2002 Sewer System Revenue Bonds	655,000
2007 Sewer System Revenue Bonds	4,155,000

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 2008 and collectable in 2009 are as follows:

	Assessed Values
Real Property	\$ 3,737,069,410
Tangible Personal Property	52,213,522
Public Utility Personal	84,961,320
Total Assessed Value	<u>\$ 3,874,244,252</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 2008 collected in 2009 follows:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2009
(CONTINUED)

Purpose	Rate Levied for Current Year Collection (b)			Final Levy Year	Final Collection
	Voter Authorized	Effective Tax Rate (a)			
		Agricultural/ Residential	Other		
Developmental Disabilities	3.50	2.991839	3.128412	2008	2009*
Hospital Operating	0.50	0.427406	0.446916	2008	2009*
Hospital Operating	0.50	0.428834	0.446916	2011	2012
Community Mental Health	1.50	1.057494	1.209707	2008	2009*
Road and Bridges	0.25	0.228393	0.229782	2010	2011
Children Services	1.00	0.854811	0.893832	2008	2009*
Council on Aging	0.80	0.683849	0.715066	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.

* These levies have been renewed or replaced in subsequent elections. These included: Developmental Disabilities renewed at 3.5 mils through levy year 2013; Hospital Operating renewed at .5 mils through levy year 2013; Community Mental Health renewed at 1.5 mils through levy year 2012; Children Services replaced and increased at 1.5 mils through levy year 2013; and Council on Aging replaced and increased to 1 mil through 2013.

For taxes collected in 2009, real property taxes were levied in October 2008 on the assessed values as of January 1, 2008, 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 affected 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 6.25% of its true value (down from 12.5% the previous year) and the first \$10,000 of assessed value is exempted from taxation. 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 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 2009 operations (collected within 60 days after the fiscal year end) were recorded as 2009 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, 2009 on the GAAP basis to the budget basis follows:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2009
(CONTINUED)

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 Developmental Disabilities	Motor Vehicle Road and Bridge	Children Services Board
GAAP Basis	\$ 2,169,701	\$ 1,361,855	\$ 2,129,540	\$ 481,106	\$ (1,231,125)
Net Adjustment for:					
Revenue Accruals	108,819	(1,723,229)	(380,617)	77,947	(342,593)
Expenditure Accruals	(967,978)	(228,369)	(169,138)	(135,639)	(275,570)
Encumbrances	(395,983)	(25,338)	(609,077)	(201,395)	(641,343)
Other Financing Sources/ Uses	58,858	0	0	(1,000,000)	0
Budget Basis	<u>\$ 973,417</u>	<u>\$ (615,081)</u>	<u>\$ 970,708</u>	<u>\$ (777,981)</u>	<u>\$ (2,490,631)</u>

NOTE K -- INTERFUND TRANSFERS

The following is a schedule of transfers made during 2009:

Transfers In To:	Transfer Out Of:						Total
	General	Motor Vehicle Road and Bridge	Water	Sewer	Private Purpose Trust	Non-major Funds	
General					\$ 22,737	\$ 25,111	\$ 47,848
Job & Family Services	\$ 399,026						399,026
Water	122,967			\$ 349			123,316
Sewer	79,653		\$ 4,643				84,296
Internal Service	6,022						6,022
Non-major Funds	1,636,597	\$ 57,187	1,750	1,750		251,813	1,949,097
Total - All Funds	<u>\$2,244,265</u>	<u>\$ 57,187</u>	<u>\$ 6,393</u>	<u>\$ 2,099</u>	<u>\$ 22,737</u>	<u>\$ 276,924</u>	<u>\$2,609,605</u>

Transfers are used to move money from one fund of the County to another fund of the County. Transfers originating from the general fund are made to subsidize programs of the County which are accounted for in other funds through budget authorizations or are required by statute; or to distribute interest to funds which have earned interest, but under state statute are not authorized to receive interest. Other transfers made include moving monies for capital projects, debt 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.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2009
(CONTINUED)

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, 2009. 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, 2009	Remaining Commitment
North West Regional Water System	\$ 3,478,484	\$ 1,929,526
North West Regional Water System	2,385,444	722,326
North West Regional Water System	5,484,857	761,192

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 2009 for litigation settled were not material.

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

NOTE N -- RELATED PARTY TRANSACTIONS

Homecroft, Inc.: During 2009, the County furnished Homecroft with office space and equipment and also donated salaries and the related benefits. Homecroft reported \$253,960 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 \$186,955 which was used to offset some of Homecroft's operating expenses.

Homecroft received Community Capital Assistance funds for housing distributed by the Greene County Board of Developmental Disabilities which in turn received the funds from the Ohio Department of Developmental Disabilities. The grant is used to purchase single family dwellings for the occupancy of the disabled. The grant is to be forgiven over a fifteen year period. Homecroft received \$585,889 in 2009. In total \$631,766 has been deferred to later years as of December 31, 2009.

Greene, Inc.: During 2009, the County furnished Greene Inc. with staffing, office space, some equipment and paid the expenses relating to upkeep of the facilities. Greene Inc. reported \$1,988,758 of contributed salary and benefits as an In Kind Contribution and an In Kind Service on its Statement of Activities. In 2009, the County paid Greene, Inc. \$524,813, 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 \$135,945, during 2009.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2009
(CONTINUED)

NOTE O -- RISK MANAGEMENT

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

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

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

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

The County is also exposed to a risk of loss related to employee health care costs. On September 1, 1994, the County became self-insured for employee health care benefits. The program is administered by United Health Care, Inc., in Minneapolis, Minnesota, which provides claims review, processing services and maintains its own provider network. The self-insurance program is accounted for in the Internal Service Fund. The County has recorded a liability for incurred but unreported claims at year end based on an actuarial estimate by United Health Care, Inc. The County has purchased stop-loss insurance coverage of \$100,000 per insured individual to limit the County's liability. A summary of the liability for unpaid health care claims over the past five years follows:

Year	January 1 Liability	Current Accruals	Current Payments	December 31 Liability
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
2009	509,465	13,498,016	(11,986,878)	2,020,603

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.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2009
(CONTINUED)

NOTE Q -- JOINTLY GOVERNED ORGANIZATIONS

Fairways Regional Council of Governments: The County is a participant in the Fairways Regional Council of Governments (the Council), a jointly governed organization with Champaign and Madison Counties. The purpose of the Council is to provide supported living services and family support services for mentally retarded and disabled individuals and their families. The Council started providing these services in September 1998 and is established under section 167 of the Ohio Revised Code. The Council is governed by a three member board of directors, consisting of the superintendents of the participating Counties Developmental Disability Boards. Greene County has no ongoing financial responsibility to the Council. During 2009, Greene County made \$63,579 in grants to the Council. Financial information can be obtained by writing to the Greene County Developmental Disability Board, 245 Valley Road, Xenia, Ohio 45385.

Montgomery Greene County Local Emergency Response Council (MGCLERC): The MGCLERC is the Local Emergency Planning Committee (LEPC) for Montgomery and Greene Counties. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the State Emergency Response Commission. The State appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such numbers of members as the State considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, firefighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. All revenues are generated from State and Federal funding. Montgomery County is acting as fiscal agent for the LEPC. The County did not pay any monies to the LEPC during 2009, and has no ongoing financial responsibility to the Council. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.

NOTE R – DEFICIT FUND BALANCES

At December 31, 2009, the following funds had a fund balance deficit:

Fund	Deficit
Youth Services Subsidy	\$ 5,982
Child Support Enforcement Agency	85,299
County Home	208,535
Tax Incentive Project Debt	271,681

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

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 failed to accurately report taxes receivable, deferred revenue and tax revenue in the Council on Aging Fund, a non-major governmental fund over a two year period. As a result, the following adjustments to the 2008 Governmental Fund financial statements for Other Governmental Funds:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2009
(CONTINUED)

	Reported December 31, 2008	Adjustment	Restated at January 1, 2009
Total Assets	\$ 28,153,405	\$ (835,039)	\$ 27,318,366
Total Liabilities	13,970,419	(172,881)	13,797,538
Total Fund Balance	14,182,987	(662,158)	13,520,829
Total Revenues	32,339,036	75,653	32,414,689

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

	Reported December 31, 2008	Adjustment	Restated at January 1, 2009
Total Assets	\$ 278,718,249	\$ (835,039)	\$ 277,883,210
Total Liabilities	88,547,867	(172,881)	88,374,986
Total Net Assets	190,170,382	(662,158)	189,508,224
General Revenues - Property Taxes, Levied for Senior Citizen Services	2,238,441	75,653	2,314,094

**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, 2009**

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, 2009, 2008 and 2007:

Condition Assessment	2009		2008		2007	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	325	100%	328	100%	328	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, 2009
(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
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)
2009	3,183,432	3,241,220	(57,788)

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, 2009, 2008 and 2007:

Condition Assessment	2009		2008		2007	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	275	97%	275	97%	272	96%
Less than Fair	9	3%	9	3%	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
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
2009	40,000	3,460	36,540

**COMBINING FINANCIAL
STATEMENTS
AND SCHEDULES**

GREENE COUNTY, OHIO NON-MAJOR FUNDS

The following are the County's non-major funds, for the year ending December 31, 2009:

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE
DECEMBER 31, 2009**

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Fund Building & Road Construction	Permanent Fund Chase Stewart	Total Non-major Governmental Funds
ASSETS:					
Pooled Cash and Cash Equivalents.....	\$ 13,265,697	\$ 176,365	\$ 1,447,182	\$ 94,091	\$ 14,983,335
Deposits in Segregated Accounts.....	94,870	-	-	-	94,870
Receivables (Net of Allowance for Uncollectibles)					
Taxes.....	11,997,785	-	-	-	11,997,785
Accounts.....	451,250	-	-	-	451,250
Special Assessments.....	-	93,468	-	-	93,468
Accrued Interest.....	-	-	-	527	527
Interfund Receivable.....	87,461	-	-	-	87,461
Due from Other Governments.....	5,995,742	-	-	-	5,995,742
Total Assets.....	\$ 31,892,805	\$ 269,833	\$ 1,447,182	\$ 94,618	\$ 33,704,438
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable.....	\$ 419,405	\$ -	\$ -	\$ -	\$ 419,405
Accrued Wages and Benefits.....	633,065	-	-	-	633,065
Due to Other Funds.....	41,382	-	-	-	41,382
Due to Other Governments.....	15,000	-	-	-	15,000
Deferred Revenue.....	17,896,141	93,304	-	203	17,989,648
Accrued Interest Payable.....	6,779	62,485	8,063	-	77,327
Interfund Payable.....	125,461	-	1,000,000	-	1,125,461
Bond Anticipation Notes.....	150,000	325,000	245,000	-	720,000
Total Liabilities.....	19,287,233	480,789	1,253,063	203	21,021,288
Fund Balances:					
Reserved For:					
Encumbrances.....	1,482,993	-	93,838	-	1,576,831
Permanent Fund.....	-	-	-	94,415	94,415
Unreserved/Undesignated reported in:					
Special Revenue Funds.....	11,122,579	-	-	-	11,122,579
Debt Service Funds.....	-	(210,956)	-	-	(210,956)
Capital Projects Funds.....	-	-	100,281	-	100,281
Total Fund Balances.....	12,605,572	(210,956)	194,119	94,415	12,683,150
Total Liabilities and Fund Balances.....	\$ 31,892,805	\$ 269,833	\$ 1,447,182	\$ 94,618	\$ 33,704,438

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2009

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 278,419	\$ 6,604,965	\$ -	\$ 165,961
Deposits in Segregated Accounts.....	-	-	-	994
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	123,171	-	-	-
Interfund Receivable.....	-	-	-	-
Due from Other Governments.....	-	-	-	59,300
Total Assets.....	\$ 401,590	\$ 6,604,965	\$ -	\$ 226,255

LIABILITIES AND FUND BALANCE:

Liabilities:				
Accounts Payable.....	\$ 126,780	\$ -	\$ -	\$ -
Accrued Wages and Benefits.....	32,486	17,047	5,982	-
Due to Other Funds.....	-	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	-	20,516
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	68,156
Bond Anticipation Notes.....	-	-	-	-
Total Liabilities.....	159,266	17,047	5,982	88,672

Fund Balances:

Reserved for:				
Encumbrances.....	896	1,198,344	-	28,011
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	241,428	5,389,574	(5,982)	109,572
Total Fund Balances.....	242,324	6,587,918	(5,982)	137,583
Total Liabilities and Fund Balances.....	\$ 401,590	\$ 6,604,965	\$ -	\$ 226,255

Community Mental Health	Community Development Block Grant	Drug Consortium	Child Support Enforcement Agency	County Home	Drug Law Enforcement	Spring Lakes Park
\$ 126,537	\$ 443,295	\$ 119,389	\$ 832,194	\$ 12,099	\$ 275,736	\$ 959
-	-	-	-	-	-	-
4,424,075	-	-	-	-	-	-
-	-	968	-	197,932	-	-
-	-	-	-	-	9,305	-
266,750	2,443,871	152,319	-	-	-	-
<u>\$ 4,817,362</u>	<u>\$ 2,887,166</u>	<u>\$ 272,676</u>	<u>\$ 832,194</u>	<u>\$ 210,031</u>	<u>\$ 285,041</u>	<u>\$ 959</u>
\$ -	\$ 20,822	\$ 1,505	\$ 1,301	\$ 189,220	\$ 350	\$ -
-	16,201	10,121	64,859	229,346	12,744	-
-	-	-	37,501	-	-	-
-	-	-	-	-	-	-
4,695,373	2,383,699	126,710	813,832	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,695,373	2,420,722	138,336	917,493	418,566	13,094	-
-	23,572	1,875	62,727	1,219	350	75
121,989	442,872	132,465	(148,026)	(209,754)	271,597	884
121,989	466,444	134,340	(85,299)	(208,535)	271,947	959
<u>\$ 4,817,362</u>	<u>\$ 2,887,166</u>	<u>\$ 272,676</u>	<u>\$ 832,194</u>	<u>\$ 210,031</u>	<u>\$ 285,041</u>	<u>\$ 959</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2009

	County Hotel Lodging	Hospital Levy	Garbage & Refuse Disposal	Adult Day Care
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 569,931	\$ 97,673	\$ 1,187,682	\$ 35,021
Deposits in Segregated Accounts.....	-	-	93,876	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....	51,871	3,492,405	-	-
Accounts.....	-	-	-	14,250
Interfund Receivable.....	-	-	68,156	-
Due from Other Governments.....	-	200,974	-	-
Total Assets.....	\$ 621,802	\$ 3,791,052	\$ 1,349,714	\$ 49,271

LIABILITIES AND FUND BALANCE:

Liabilities:

Accounts Payable.....	\$ 8,699	\$ -	\$ 13,324	\$ 10,661
Accrued Wages and Benefits.....	17,710	-	29,370	16,992
Due to Other Funds.....	603	-	1,359	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	3,696,897	-	-
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	-
Bond Anticipation Notes.....	-	-	-	-
Total Liabilities.....	27,012	3,696,897	44,053	27,653

Fund Balances:

Reserved for:				
Encumbrances.....	17,080	-	38,520	644
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	577,710	94,155	1,267,141	20,974
Total Fund Balances.....	594,790	94,155	1,305,661	21,618
Total Liabilities and Fund Balances.....	\$ 621,802	\$ 3,791,052	\$ 1,349,714	\$ 49,271

Residential Treatment Center	Recreation & Parks Donations	Home Arrest	Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Equipment Acquisition
\$ 338,911	\$ 166,673	\$ 6,029	\$ 10,149	\$ 26,647	\$ 51,193	\$ 289,982
-	-	-	-	-	-	-
-	-	-	-	-	-	-
898	1,078	525	2,953	-	1,216	66,365
-	-	-	-	-	-	-
750,230	36,250	-	287	-	250,342	82,016
<u>\$ 1,090,039</u>	<u>\$ 204,001</u>	<u>\$ 6,554</u>	<u>\$ 13,389</u>	<u>\$ 26,647</u>	<u>\$ 302,751</u>	<u>\$ 438,363</u>
\$ 1,606	\$ 422	\$ -	\$ -	\$ -	\$ -	\$ 24,596
17,927	-	-	-	-	12,291	1,276
1,433	-	-	-	-	-	-
-	15,000	-	-	-	-	-
729,811	36,250	-	75	-	235,344	22,135
-	-	-	-	-	-	6,779
10,000	-	-	-	-	9,305	38,000
-	-	-	-	-	-	150,000
760,777	51,672	-	75	-	256,940	242,786
7,298	49,000	-	-	1,043	-	2,893
321,964	103,329	6,554	13,314	25,604	45,811	192,684
329,262	152,329	6,554	13,314	26,647	45,811	195,577
<u>\$ 1,090,039</u>	<u>\$ 204,001</u>	<u>\$ 6,554</u>	<u>\$ 13,389</u>	<u>\$ 26,647</u>	<u>\$ 302,751</u>	<u>\$ 438,363</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2009

	D.A.R.E Donations	Greene Tree Trust	Inmate Fees Medical	Common Pleas Grants
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 2,544	\$ 728	\$ 17,049	\$ 1,415,716
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	-	-	-	41,894
Interfund Receivable.....	-	-	-	10,000
Due from Other Governments.....	-	-	-	1,289,546
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets.....	<u>\$ 2,544</u>	<u>\$ 728</u>	<u>\$ 17,049</u>	<u>\$ 2,757,156</u>

LIABILITIES AND FUND BALANCE:

Liabilities:				
Accounts Payable.....	\$ -	\$ -	\$ 1,196	\$ 9,144
Accrued Wages and Benefits.....	-	-	-	138,910
Due to Other Funds.....	-	-	-	472
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	-	661,846
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	-
Bond Anticipation Notes.....	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities.....	-	-	1,196	810,372

Fund Balances:

Reserved for:				
Encumbrances.....	-	-	4,031	43,542
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	2,544	728	11,822	1,903,242
Total Fund Balances.....	<u>2,544</u>	<u>728</u>	<u>15,853</u>	<u>1,946,784</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances.....	<u>\$ 2,544</u>	<u>\$ 728</u>	<u>\$ 17,049</u>	<u>\$ 2,757,156</u>

Traffic Law Enforcement	Emergency Management Grants	Concealed Handgun License	Council on Aging	Total
\$ 238	\$ 19,404	\$ 92,498	\$ 78,075	\$ 13,265,697
-	-	-	-	94,870
-	-	-	4,029,434	11,997,785
-	-	-	-	451,250
-	-	-	-	87,461
4,275	234,826	-	224,756	5,995,742
<u>\$ 4,513</u>	<u>\$ 254,230</u>	<u>\$ 92,498</u>	<u>\$ 4,332,265</u>	<u>\$ 31,892,805</u>
\$ -	\$ 4,766	\$ 5,013	\$ -	\$ 419,405
-	6,901	2,902	-	633,065
-	14	-	-	41,382
-	-	-	-	15,000
3,800	217,578	-	4,252,275	17,896,141
-	-	-	-	6,779
-	-	-	-	125,461
-	-	-	-	150,000
3,800	229,259	7,915	4,252,275	19,287,233
-	886	987	-	1,482,993
713	24,085	83,596	79,990	11,122,579
713	24,971	84,583	79,990	12,605,572
<u>\$ 4,513</u>	<u>\$ 254,230</u>	<u>\$ 92,498</u>	<u>\$ 4,332,265</u>	<u>\$ 31,892,805</u>

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2009**

	<u>Road Assessment Debt Service</u>	<u>Various Purpose Long-Term Obligation Bonds</u>	<u>Tax Incentive Project Debt</u>	<u>Total</u>
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 27,899	\$ 32,662	\$ 115,804	\$ 176,365
Receivables (Net of Allowances for Uncollectibles)				
Special Assessments.....	<u>87,234</u>	<u>6,234</u>	<u>-</u>	<u>93,468</u>
Total Assets.....	<u>\$ 115,133</u>	<u>\$ 38,896</u>	<u>\$ 115,804</u>	<u>\$ 269,833</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Deferred Revenue.....	87,234	6,070	-	93,304
Bond Anticipation Notes.....	-	-	325,000	325,000
Accrued Interest Payable.....	<u>-</u>	<u>-</u>	<u>62,485</u>	<u>62,485</u>
Total Liabilities.....	87,234	6,070	387,485	480,789
 Fund Balances:				
Unreserved/Undesignated reported in:				
Debt Service Funds.....	<u>27,899</u>	<u>32,826</u>	<u>(271,681)</u>	<u>(210,956)</u>
Total Fund Balances.....	27,899	32,826	(271,681)	(210,956)
Total Liabilities and Fund Balances.....	<u>\$ 115,133</u>	<u>\$ 38,896</u>	<u>\$ 115,804</u>	<u>\$ 269,833</u>

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2009

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Funds Building & Road Construction	Permanent Fund Chase Stewart	Total Non-major Governmental Funds
REVENUES:					
Taxes.....	\$ 9,623,384	\$ 131,245	\$ -	\$ -	\$ 9,754,629
Charges for Services.....	10,723,832	-	-	-	10,723,832
Licenses and Permits.....	125,114	-	-	-	125,114
Fines and Forfeitures.....	121,831	-	-	-	121,831
Intergovernmental Revenues.....	7,125,705	-	1,491,003	-	8,616,708
Special Assessments.....	-	57,498	-	-	57,498
Investment Earnings.....	4,110	442,204	133,438	2,169	581,921
Other Revenue.....	1,243,288	703,294	6,417	-	1,952,999
Total Revenues.....	28,967,264	1,334,241	1,630,858	2,169	31,934,532
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive.....	1,317,742	-	-	6,531	1,324,273
Judicial.....	771,131	-	-	-	771,131
Public Safety.....	5,329,383	-	-	-	5,329,383
Public Works.....	847,620	-	-	-	847,620
Health.....	8,031,819	-	-	-	8,031,819
Human Services.....	10,762,056	-	-	-	10,762,056
Conservation and Recreation.....	451,870	-	-	-	451,870
Community and Economic Development.....	1,743,703	-	-	-	1,743,703
Capital Outlay.....	-	-	1,453,864	-	1,453,864
Debt Service:					
Principal Retirement.....	450,000	10,410,000	801,000	-	11,661,000
Interest and Fiscal Charges.....	8,704	1,274,534	18,197	-	1,301,435
Total Expenditures.....	29,714,028	11,684,534	2,273,061	6,531	43,678,154
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	(746,764)	(10,350,293)	(642,203)	(4,362)	(11,743,622)
OTHER FINANCING SOURCES (USES):					
Sales of Capital Assets.....	770	-	-	-	770
Long Term Bond Anticipation Notes Issued.....	300,000	8,377,000	556,000	-	9,233,000
Transfers In.....	102,350	1,775,212	71,535	-	1,949,097
Transfers Out.....	(193,246)	-	(83,678)	-	(276,924)
Total Other Financing Sources (Uses).....	209,874	10,152,212	543,857	-	10,905,943
Net Change in Fund Balance.....	(536,890)	(198,081)	(98,346)	(4,362)	(837,679)
Fund Balance (Deficit) at the Beginning of the Year (Restated).....	13,142,462	(12,875)	292,465	98,777	13,520,829
Fund Balance (Deficit) at the End of the Year.....	\$ 12,605,572	\$ (210,956)	\$ 194,119	\$ 94,415	\$ 12,683,150

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	794,113	991,950	-	-
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	9,597	-	-	-
Intergovernmental Revenues.....	-	-	-	176,557
Investment Earnings.....	-	-	-	-
Other Revenue.....	55,997	69,644	-	3,721
Total Revenues.....	859,707	1,061,594	-	180,278
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	143,966	747,378	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	-	5,982	-
Public Works.....	-	-	-	-
Health.....	683,964	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	-	316,133
Community and Economic Development.....	-	-	-	-
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	827,930	747,378	5,982	316,133
Excess (Deficiency) of Revenues Over (Under) Expenditures....	31,777	314,216	(5,982)	(135,855)
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.....	31,777	314,216	(5,982)	(135,855)
Fund Balance (Deficit) at the Beginning of the Year (Restated)...	210,547	6,273,702	-	273,438
Fund Balance (Deficit) at the End of the Year.....	\$ 242,324	\$ 6,587,918	\$ (5,982)	\$ 137,583

Community Mental Health	Community Development Block Grant	Drug Consortium	Child Support Enforcement Agency	County Home	Drug Law Enforcement	Spring Lakes Park
\$ 3,682,418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	968	463,421	5,068,937	288,364	-
-	-	-	-	-	-	-
-	-	83,197	-	-	16,532	-
461,897	702,952	123,638	848,858	-	-	-
-	-	-	-	-	-	-
-	170,925	182,845	36,457	40,491	182	370
<u>4,144,315</u>	<u>873,877</u>	<u>390,648</u>	<u>1,348,736</u>	<u>5,109,428</u>	<u>305,078</u>	<u>370</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	395,626	-	-	286,995	-
-	-	-	-	-	-	-
4,104,051	-	-	-	-	-	-
-	-	-	2,341,707	5,437,034	-	-
-	-	-	-	-	-	80
-	968,970	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,104,051</u>	<u>968,970</u>	<u>395,626</u>	<u>2,341,707</u>	<u>5,437,034</u>	<u>286,995</u>	<u>80</u>
40,264	(95,093)	(4,978)	(992,971)	(327,606)	18,083	290
-	-	-	-	50	-	-
-	-	-	-	-	-	-
-	12,810	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>12,810</u>	<u>-</u>	<u>-</u>	<u>50</u>	<u>-</u>	<u>-</u>
40,264	(82,283)	(4,978)	(992,971)	(327,556)	18,083	290
81,725	548,727	139,318	907,672	119,021	253,864	669
<u>\$ 121,989</u>	<u>\$ 466,444</u>	<u>\$ 134,340</u>	<u>\$ (85,299)</u>	<u>\$ (208,535)</u>	<u>\$ 271,947</u>	<u>\$ 959</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2009

	County Hotel Lodging	Hospital Levy	Garbage & Refuse Disposal	Adult Day Care
REVENUES:				
Taxes.....	\$ 786,648	\$ 2,836,627	\$ -	\$ -
Charges for Services.....	-	-	1,142,794	329,685
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental Revenues.....	-	374,842	-	27,819
Investment Earnings.....	-	-	-	-
Other Revenue.....	11,665	-	21,277	23,208
Total Revenues.....	798,313	3,211,469	1,164,071	380,712
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	-	-	-
Public Works.....	-	-	847,620	-
Health.....	-	3,243,804	-	-
Human Services.....	-	-	-	384,501
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	774,733	-	-	-
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	774,733	3,243,804	847,620	384,501
Excess (Deficiency) of Revenues Over (Under) Expenditures....	23,580	(32,335)	316,451	(3,789)
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	720	-
Long Term Bond Anticipation Notes Issued.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	(168,135)	-
Total Other Financing Sources (Uses).....	-	-	(167,415)	-
Net Change in Fund Balance.....	23,580	(32,335)	149,036	(3,789)
Fund Balance (Deficit) at the Beginning of the Year (Restated)..	571,210	126,490	1,156,625	25,407
Fund Balance (Deficit) at the End of the Year.....	\$ 594,790	\$ 94,155	\$ 1,305,661	\$ 21,618

Residential Treatment Center	Recreation & Parks Donations	Home Arrest	Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Equipment Acquisition
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8,965	49,428	3,683	38,509	14,210	32,633	834,984
-	-	-	-	-	-	-
-	-	-	737	-	-	11,768
924,765	35,916	-	212	-	187,182	357,573
-	4,110	-	-	-	-	-
180,536	73,286	-	655	5,644	41,123	166,672
<u>1,114,266</u>	<u>162,740</u>	<u>3,683</u>	<u>40,113</u>	<u>19,854</u>	<u>260,938</u>	<u>1,370,997</u>
-	-	-	-	-	-	426,398
-	-	-	-	-	-	771,131
1,142,160	-	620	37,460	11,665	370,419	16,274
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	135,657	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	450,000
-	-	-	-	-	-	8,704
<u>1,142,160</u>	<u>135,657</u>	<u>620</u>	<u>37,460</u>	<u>11,665</u>	<u>370,419</u>	<u>1,672,507</u>
(27,894)	27,083	3,063	2,653	8,189	(109,481)	(301,510)
-	-	-	-	-	-	-
-	-	-	-	-	-	300,000
-	-	-	-	-	71,258	536
-	-	-	-	-	-	(25,111)
-	-	-	-	-	71,258	275,425
(27,894)	27,083	3,063	2,653	8,189	(38,223)	(26,085)
357,156	125,246	3,491	10,661	18,458	84,034	221,662
<u>\$ 329,262</u>	<u>\$ 152,329</u>	<u>\$ 6,554</u>	<u>\$ 13,314</u>	<u>\$ 26,647</u>	<u>\$ 45,811</u>	<u>\$ 195,577</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2009

	D.A.R.E Donations	Greene Tree Trust	Inmate Fees Medical	Common Pleas Grants
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	-	-	5,207	655,981
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental Revenues.....	-	-	-	2,347,563
Investment Earnings.....	-	-	-	-
Other Revenue.....	2,798	-	61,165	94,325
Total Revenues.....	2,798	-	66,372	3,097,869
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	16,829	-	140,487	2,492,773
Public Works.....	-	-	-	-
Health.....	-	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	16,829	-	140,487	2,492,773
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	(14,031)	-	(74,115)	605,096
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.....	(14,031)	-	(74,115)	605,096
Fund Balance (Deficit) at the Beginning of the Year (Restated)....	16,575	728	89,968	1,341,688
Fund Balance (Deficit) at the End of the Year.....	\$ 2,544	\$ 728	\$ 15,853	\$ 1,946,784

Traffic Law Enforcement	Emergency Management Grants	Concealed Handgun License	Council on Aging	Total
\$ -	\$ -	\$ -	\$ 2,317,691	\$ 9,623,384
-	-	-	-	10,723,832
-	-	125,114	-	125,114
-	-	-	-	121,831
713	255,847	-	299,371	7,125,705
-	-	-	-	4,110
-	302	-	-	1,243,288
<u>713</u>	<u>256,149</u>	<u>125,114</u>	<u>2,617,062</u>	<u>28,967,264</u>
-	-	-	-	1,317,742
-	-	-	-	771,131
-	261,601	150,492	-	5,329,383
-	-	-	-	847,620
-	-	-	-	8,031,819
-	-	-	2,598,814	10,762,056
-	-	-	-	451,870
-	-	-	-	1,743,703
-	-	-	-	450,000
-	-	-	-	8,704
<u>-</u>	<u>261,601</u>	<u>150,492</u>	<u>2,598,814</u>	<u>29,714,028</u>
713	(5,452)	(25,378)	18,248	(746,764)
-	-	-	-	770
-	-	-	-	300,000
-	17,746	-	-	102,350
-	-	-	-	(193,246)
<u>-</u>	<u>17,746</u>	<u>-</u>	<u>-</u>	<u>209,874</u>
713	12,294	(25,378)	18,248	(536,890)
<u>-</u>	<u>12,677</u>	<u>109,961</u>	<u>61,742</u>	<u>13,142,462</u>
<u>\$ 713</u>	<u>\$ 24,971</u>	<u>\$ 84,583</u>	<u>\$ 79,990</u>	<u>\$ 12,605,572</u>

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Road Improvement Debt Service	Greene County Various Purpose Long Term Obligation Bond	Tax Incentive Project Debt	Total
REVENUES:				
Taxes.....	\$ -	\$ -	\$ 131,245	\$ 131,245
Special Assessments.....	38,581	18,917	-	57,498
Investment Earnings.....	-	-	442,204	442,204
Other Revenue.....	-	482,185	221,109	703,294
Total Revenues.....	38,581	501,102	794,558	1,334,241
EXPENDITURES:				
Debt Service:				
Principal Retirement.....	37,440	1,222,560	9,150,000	10,410,000
Interest and Fiscal Charges.....	4,942	720,401	549,191	1,274,534
Total Expenditures.....	42,382	1,942,961	9,699,191	11,684,534
Excess (Deficiency) of Revenues Over (Under) Expenditures.	(3,801)	(1,441,859)	(8,904,633)	(10,350,293)
OTHER FINANCING SOURCES (USES):				
Long Term Notes Issued.....	-	-	8,377,000	8,377,000
Transfers In.....	788	1,439,550	334,874	1,775,212
Total Other Financing Sources (Uses).....	788	1,439,550	8,711,874	10,152,212
Net Change in Fund Balances.....	(3,013)	(2,309)	(192,759)	(198,081)
Fund Balance (Deficit) at the Beginning of the Year.....	30,912	35,135	(78,922)	(12,875)
Fund Balance (Deficit) at the End of the Year.....	\$ 27,899	\$ 32,826	\$ (271,681)	\$ (210,956)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 28,210,584	\$ 27,669,694	\$ 28,857,106	\$ 1,187,412
Charges for Services.....	3,622,050	4,299,073	5,124,942	825,869
Licenses and Permits.....	517,500	517,500	797,094	279,594
Fines and Forfeitures.....	436,050	453,058	478,866	25,808
Intergovernmental.....	5,002,993	4,929,682	5,279,291	349,609
Special Assessments.....	10,000	10,000	7,570	(2,430)
Investment Earnings.....	3,207,500	3,207,500	2,718,576	(488,924)
Other.....	2,167,031	183,915	931,328	747,413
Total Revenues.....	43,173,708	41,270,422	44,194,773	2,924,351
Expenditures:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services.....	799,416	720,503	687,489	33,014
Materials and Supplies.....	2,612,156	2,410,361	1,595,905	814,456
Contractual Services.....	1,336,605	1,362,818	1,352,286	10,532
Other.....	627,617	371,967	213,979	157,988
Capital Outlay.....	9,039	9,039	1,999	7,040
Principal Retirement.....	640,000	640,000	640,000	-
Interest and Fiscal Charges.....	17,551	17,551	17,551	-
Total Commissioners.....	6,042,384	5,532,239	4,509,209	1,023,030
Auditor:				
Personal Services.....	1,151,480	1,148,227	1,145,298	2,929
Materials and Supplies.....	15,313	15,380	15,339	41
Contractual Services.....	54,055	53,988	53,650	338
Other.....	20,465	20,465	19,895	570
Capital Outlay.....	12,485	12,485	12,485	-
Total Auditor.....	1,253,798	1,250,545	1,246,667	3,878
Treasurer:				
Personal Services.....	490,319	510,825	509,426	1,399
Materials and Supplies.....	14,702	11,606	11,606	-
Contractual Services.....	21,850	13,339	13,273	66
Other.....	34,245	38,786	37,009	1,777
Capital Outlay.....	1,361	1,361	1,361	-
Total Treasurer.....	562,477	575,917	572,675	3,242
Prosecuting Attorney:				
Personal Services.....	2,321,763	2,391,026	2,305,542	85,484
Materials and Supplies.....	8,356	13,483	9,976	3,507
Contractual Services.....	9,211	22,973	21,854	1,119
Other.....	78,679	85,392	83,007	2,385
Capital Outlay.....	23,462	26,552	21,065	5,487
Total Prosecuting Attorney.....	2,441,471	2,539,426	2,441,444	97,982
Budget Commission:				
Contractual Services.....	2,263	2,566	2,566	-
Total Budget Commission.....	2,263	2,566	2,566	-
Bureau of Inspection:				
Contractual Services.....	76,608	86,608	82,634	3,974
Total Bureau of Inspection.....	76,608	86,608	82,634	3,974
Data Processing:				
Personal Services.....	714,799	719,346	719,122	224
Materials and Supplies.....	4,631	4,631	4,611	20
Contractual Services.....	177,168	176,952	176,946	6
Other.....	5,117	4,040	4,027	13
Capital Outlay.....	7,500	7,500	7,500	-
Total Data Processing.....	909,215	912,469	912,206	263

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Personnel:				
Personal Services.....	318,024	313,284	309,438	3,846
Materials and Supplies.....	1,300	384	263	121
Contractual Services.....	29,217	34,517	33,671	846
Other.....	7,070	7,483	6,616	867
Total Personnel.....	355,611	355,668	349,988	5,680
Microfilming:				
Personal Services.....	144,149	151,066	150,558	508
Materials and Supplies.....	209	209	71	138
Total Microfilming.....	144,358	151,275	150,629	646
Service Garage:				
Personal Services.....	233,028	216,876	216,049	827
Materials and Supplies.....	55,490	49,295	48,918	377
Contractual Services.....	6,627	7,822	7,442	380
Other.....	750	750	750	-
Capital Outlay.....	301	301	301	-
Total Service Garage.....	296,196	275,044	273,460	1,584
Risk Management:				
Personal Services.....	241,462	265,863	265,725	138
Materials and Supplies.....	2,883	2,825	2,825	-
Contractual Services.....	8,091	7,800	7,800	-
Other.....	988	1,279	1,278	1
Total Risk Management.....	253,424	277,767	277,628	139
Office of Finance:				
Personal Services.....	174,443	186,625	185,694	931
Materials and Supplies.....	250	250	59	191
Other.....	165	165	-	165
Total Office of Finance.....	174,858	187,040	185,753	1,287
Board of Elections:				
Personal Services.....	536,051	536,523	528,237	8,286
Materials and Supplies.....	14,039	14,426	14,426	-
Contractual Services.....	150,338	208,310	208,018	292
Other.....	29,050	44,108	43,883	225
Capital Outlay.....	7,709	8,307	8,307	-
Total Board of Elections.....	737,187	811,674	802,871	8,803
Maintenance and Operations:				
Personal Services.....	1,769,486	1,752,354	1,748,776	3,578
Materials and Supplies.....	319,805	160,987	152,717	8,270
Contractual Services.....	581,442	591,242	591,075	167
Other.....	1,214	1,214	1,214	-
Capital Outlay.....	165,494	153,634	153,634	-
Total Maintenance and Operations.....	2,837,441	2,659,431	2,647,416	12,015
Recorder:				
Personal Services.....	374,751	386,195	385,595	600
Other.....	3,578	3,129	3,129	-
Total Recorder.....	378,329	389,324	388,724	600
Insurance:				
Contractual Services.....	360,250	360,250	300,491	59,759
Other.....	4,235	7,446	7,446	-
Total Insurance.....	364,485	367,696	307,937	59,759
Miscellaneous:				
Materials and Supplies.....	9,265	18,191	18,191	-
Contractual Services.....	275,916	216,002	35,490	180,512
Other.....	250,239	147,109	3,448	143,661
Capital Outlay.....	207,026	177,026	90,026	87,000
Total Miscellaneous.....	742,446	558,328	147,155	411,173
Total Legislative and Executive.....	17,572,551	16,933,017	15,298,962	1,634,055

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Judicial:				
Court of Appeals:				
Other.....	37,459	37,459	33,884	3,575
Total Court of Appeals.....	37,459	37,459	33,884	3,575
Common Pleas Court:				
Personal Services.....	1,502,820	1,503,085	1,438,377	64,708
Materials and Supplies.....	7,387	10,387	10,266	121
Contractual Services.....	27,015	34,676	31,821	2,855
Other.....	49,328	52,508	51,147	1,361
Capital Outlay.....	95	90	90	-
Total Common Pleas Court.....	1,586,645	1,600,746	1,531,701	69,045
Juvenile Court:				
Personal Services.....	2,129,188	2,126,601	2,124,093	2,508
Materials and Supplies.....	5,338	4,968	4,967	1
Contractual Services.....	33,734	44,617	44,617	-
Other.....	10,150	6,126	6,061	65
Capital Outlay.....	2,649	2,649	2,649	-
Total Juvenile Court.....	2,181,059	2,184,961	2,182,387	2,574
Probate Court:				
Personal Services.....	303,686	303,993	298,292	5,701
Materials and Supplies.....	953	841	826	15
Contractual Services.....	571	571	568	3
Other.....	3,590	3,762	3,314	448
Total Probate Court.....	308,800	309,167	303,000	6,167
Clerk of Courts:				
Personal Services.....	1,006,777	1,035,053	1,024,475	10,578
Materials and Supplies.....	22,593	16,610	16,608	2
Contractual Services.....	16,460	10,011	10,009	2
Other.....	23,057	7,213	7,131	82
Total Clerk of Courts.....	1,068,887	1,068,887	1,058,223	10,664
Xenia Municipal Court:				
Personal Services.....	109,328	107,033	101,276	5,757
Contractual Services.....	88,459	88,137	88,137	-
Other.....	8,155	3,646	2,909	737
Total Xenia Municipal Court.....	205,942	198,816	192,322	6,494
Fairborn Municipal Court:				
Personal Services.....	152,878	155,196	143,660	11,536
Contractual Services.....	51,862	49,862	49,862	-
Other.....	19,283	15,383	14,610	773
Total Fairborn Municipal Court.....	224,023	220,441	208,132	12,309
Domestic Relations Court:				
Personal Services.....	771,708	774,990	774,247	743
Materials and Supplies.....	5,338	6,838	5,045	1,793
Contractual Services.....	20,505	21,455	19,565	1,890
Other.....	21,452	15,721	9,400	6,321
Capital Outlay.....	12,211	18,541	14,940	3,601
Total Domestic Relations Court.....	831,214	837,545	823,197	14,348
Public Defender:				
Personal Services.....	223,540	310,662	310,652	10
Materials and Supplies.....	1,800	1,379	1,379	-
Contractual Services.....	111,341	84,002	84,003	(1)
Other.....	1,836	1,371	1,345	26
Total Public Defender.....	338,517	397,414	397,379	35
Total Judicial.....	6,782,546	6,855,436	6,730,225	125,211
Total General Government.....	24,355,097	23,788,453	22,029,187	1,759,266

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Safety:				
Coroner:				
Personal Services.....	347,602	348,016	345,536	2,480
Materials and Supplies.....	1,595	1,180	1,168	12
Contractual Services.....	91,318	121,318	120,026	1,292
Other.....	3,072	3,073	3,073	-
Total Coroner.....	443,587	473,587	469,803	3,784
Juvenile Detention:				
Personal Services.....	1,043,212	1,044,067	1,042,775	1,292
Materials and Supplies.....	10,080	12,659	12,660	(1)
Contractual Services.....	33,704	30,995	30,889	106
Other.....	1,554	829	829	-
Capital Outlay.....	1,852	1,852	1,852	-
Total Juvenile Detention.....	1,090,402	1,090,402	1,089,005	1,397
Sheriff:				
Personal Services.....	11,258,487	11,654,375	11,640,927	13,448
Materials and Supplies.....	74,896	83,896	83,770	126
Contractual Services.....	1,148,179	873,947	872,747	1,200
Other.....	45,302	45,581	45,549	32
Capital Outlay.....	33,488	33,301	33,301	-
Total Sheriff.....	12,560,352	12,691,100	12,676,294	14,806
Building Regulations:				
Personal Services.....	682,223	670,323	663,776	6,547
Materials and Supplies.....	2,933	2,933	2,887	46
Contractual Services.....	46,611	46,478	43,244	3,234
Other.....	8,958	9,016	7,957	1,059
Capital Outlay.....	145	220	205	15
Total Building Regulations.....	740,870	728,970	718,069	10,901
Total Public Safety.....	14,835,211	14,984,059	14,953,171	30,888
Public Works:				
County Engineer - Tax Maps:				
Personal Services.....	98,428	98,549	97,485	1,064
Other.....	2,500	2,379	-	2,379
Capital Outlay.....	9,747	9,747	2,114	7,633
Total County Engineer - Tax Maps.....	110,675	110,675	99,599	11,076
Department of Public Works:				
Personal Services.....	326,773	324,861	321,155	3,706
Materials and Supplies.....	6,000	6,000	4,569	1,431
Contractual Services.....	442,181	326,527	196,750	129,777
Other.....	50	50	-	50
Capital Outlay.....	106,471	101,171	87,772	13,399
Total Department of Public Works.....	881,475	758,609	610,246	148,363
Total Public Works.....	992,150	869,284	709,845	159,439
Health:				
Tuberculosis:				
Personal Services.....	83,657	68,132	45,248	22,884
Materials and Supplies.....	2,741	19,566	2,015	17,551
Contractual Services.....	8,547	7,147	3,241	3,906
Other.....	2,150	2,250	406	1,844
Capital Outlay.....	2,500	2,500	-	2,500
Total Tuberculosis.....	99,595	99,595	50,910	48,685
Vital Statistics:				
Other.....	2,000	2,000	874	1,126
Total Vital Statistics.....	2,000	2,000	874	1,126
Miscellaneous:				
Other.....	200,000	200,000	182,784	17,216
Total Miscellaneous.....	200,000	200,000	182,784	17,216
Total Health.....	301,595	301,595	234,568	67,027

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Human Services:				
Veteran's Service Commission:				
Personal Services.....	507,714	508,342	497,090	11,252
Materials and Supplies.....	8,256	8,034	7,988	46
Contractual Services.....	199,963	203,984	203,884	100
Other.....	29,238	26,233	26,198	35
Capital Outlay.....	5,992	4,570	4,570	-
Total Veteran's Service Commission.....	<u>751,163</u>	<u>751,163</u>	<u>739,730</u>	<u>11,433</u>
Total Human Services.....	751,163	751,163	739,730	11,433
Conservation and Recreation:				
Agriculture:				
Contractual Services.....	40,619	40,619	39,461	1,158
Other.....	546,075	546,075	545,748	327
Total Agriculture.....	<u>586,694</u>	<u>586,694</u>	<u>585,209</u>	<u>1,485</u>
Parks and Recreation:				
Personal Services.....	1,576,039	1,571,067	1,555,406	15,661
Materials and Supplies.....	97,910	77,782	75,491	2,291
Contractual Services.....	91,464	74,764	72,830	1,934
Other.....	19,037	11,337	8,372	2,965
Capital Outlay.....	17,500	56,000	55,368	632
Total Parks and Recreation.....	<u>1,801,950</u>	<u>1,790,950</u>	<u>1,767,467</u>	<u>23,483</u>
Total Conservation and Recreation.....	2,388,644	2,377,644	2,352,676	24,968
Community and Economic Development:				
Department of Development:				
Personal Services.....	532,226	570,950	530,494	40,456
Materials and Supplies.....	1,702	1,606	780	826
Contractual Services.....	4,049	2,299	2,299	-
Other.....	2,818	2,702	902	1,800
Capital Outlay.....	100	100	100	-
Total Department of Development.....	<u>540,895</u>	<u>577,657</u>	<u>534,575</u>	<u>43,082</u>
Airport Authority:				
Contractual Services.....	790	-	-	-
Other.....	882	774	774	-
Capital Outlay.....	-	-	-	-
Principal Retirement.....	50,000	50,000	50,000	-
Interest and Fiscal Charges.....	1,371	1,371	1,371	-
Total Airport Authority.....	<u>53,043</u>	<u>52,145</u>	<u>52,145</u>	<u>-</u>
Total Community and Economic Development.....	<u>593,938</u>	<u>629,802</u>	<u>586,720</u>	<u>43,082</u>
Total Expenditures.....	<u>44,217,798</u>	<u>43,702,000</u>	<u>41,605,897</u>	<u>2,096,103</u>
Excess / (Deficiency) of Revenue over/(under) Expenditures.....	(1,044,090)	(2,431,578)	2,588,876	5,020,454
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	300	300	7,600	7,300
Proceeds from Issue of Notes.....	660,500	637,096	589,000	(48,096)
Transfers In.....	100,000	144,254	285,249	140,995
Transfers Out.....	(3,439,384)	(2,904,411)	(2,484,330)	420,081
Advances In.....	35,412	52,000	52,000	-
Advances Out.....	(56,300)	(60,910)	(60,000)	910
Repayment of Loans to Other Governments.....	-	5,112	5,112	-
Loans to Other Governments.....	-	(10,090)	(10,090)	-
Total Other Financing Sources / (Uses).....	<u>(2,699,472)</u>	<u>(2,136,649)</u>	<u>(1,615,459)</u>	<u>521,190</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(3,743,562)	(4,568,227)	973,417	5,541,644
Fund Balance (Deficit) at Beginning of Year.....	8,983,217	8,983,217	8,983,217	-
Prior Year Encumbrances Appropriated.....	<u>521,826</u>	<u>521,826</u>	<u>521,826</u>	<u>-</u>
Fund Balance (Deficit) at End of Year.....	<u>\$ 5,761,481</u>	<u>\$ 4,936,816</u>	<u>\$ 10,478,460</u>	<u>\$ 5,541,644</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, 2009

DEPARTMENT OF JOB AND FAMILY SERVICES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 11,200,000	\$ 12,675,579	\$ 12,452,728	\$ (222,851)
Other.....	906,050	906,050	1,235,414	329,364
Total Revenues.....	12,106,050	13,581,629	13,688,142	106,513
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services.....	4,342,270	4,342,270	3,877,939	464,331
Materials and Supplies.....	215,549	165,549	165,364	185
Contractual Services.....	7,606,857	7,670,007	7,579,518	90,489
Other.....	28,700	17,050	12,088	4,962
Capital Outlay.....	37,357	35,857	32,566	3,291
Total Public Assistance.....	12,230,733	12,230,733	11,667,475	563,258
Work Force Investment:				
Materials and Supplies.....	1,100	2,603	1,577	1,026
Contractual Services.....	1,412,200	3,038,905	3,031,327	7,578
Other.....	1,250	3,111	1,870	1,241
Total Work Force Investment.....	1,414,550	3,044,619	3,034,774	9,845
Total Expenditures.....	13,645,283	15,275,352	14,702,249	573,103
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,539,233)	(1,693,723)	(1,014,107)	679,616
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	50	50	-	(50)
Transfers In.....	450,000	450,000	399,026	(50,974)
Total Other Financing Sources / (Uses).....	450,050	450,050	399,026	(51,024)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,089,183)	(1,243,673)	(615,081)	628,592
Fund Balance (Deficit) at Beginning of Year.....	953,014	953,014	953,014	-
Prior Year Encumbrances Appropriated.....	300,029	300,029	300,029	-
Fund Balance (Deficit) at End of Year.....	\$ 163,860	\$ 9,370	\$ 637,962	\$ 628,592

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

BOARD OF DEVELOPMENTAL DISABILITIES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 10,144,435	\$ 10,144,435	\$ 10,051,412	\$ (93,023)
Charges for Services.....	-	11,466	238,714	227,248
Intergovernmental.....	2,104,027	4,543,462	5,100,269	556,807
Other.....	7,000	7,000	20,269	13,269
Total Revenues.....	12,255,462	14,706,363	15,410,664	704,301
Expenditures:				
Health:				
Developmental Disabilities Services:				
Personal Services.....	8,596,924	8,596,925	8,224,766	372,159
Materials and Supplies.....	688,056	688,056	514,127	173,929
Contractual Services.....	4,898,225	4,878,225	4,528,996	349,229
Other.....	224,346	674,829	632,964	41,865
Capital Outlay.....	1,075,785	1,075,785	539,103	536,682
Total Developmental Disability Services.....	15,483,336	15,913,820	14,439,956	1,473,864
Total Expenditures.....	15,483,336	15,913,820	14,439,956	1,473,864
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,227,874)	(1,207,457)	970,708	2,178,165
Fund Balance (Deficit) at Beginning of Year.....	17,271,948	17,271,948	17,271,948	-
Prior Year Encumbrances Appropriated.....	579,664	579,664	579,664	-
Fund Balance (Deficit) at End of Year.....	\$ 14,623,738	\$ 16,644,155	\$ 18,822,320	\$ 2,178,165

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

MOTOR VEHICLE, ROAD AND BRIDGE

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 751,950	\$ 755,142	\$ 760,293	\$ 5,151
Charges for Services.....	200,000	200,000	377,853	177,853
Fines and Forfeitures.....	180,000	180,000	149,772	(30,228)
Intergovernmental.....	9,675,386	8,324,931	8,080,841	(244,090)
Special Assessments.....	35,000	38,210	38,210	-
Investment Earnings.....	200,000	200,000	114,056	(85,944)
Other.....	21,500	15,000	12,112	(2,888)
Total Revenues.....	11,063,836	9,713,283	9,533,137	(180,146)
Expenditures:				
Public Works:				
County Engineer - MVGT:				
Personal Services.....	2,776,760	2,875,245	2,801,397	73,848
Materials and Supplies.....	1,921,339	1,921,339	1,479,286	442,053
Contractual Services.....	588,981	592,481	470,151	122,330
Other.....	3,056,929	1,463,504	1,273,232	190,272
Capital Outlay.....	3,141,834	3,077,591	2,407,504	670,087
Total County Engineer - MVGT.....	11,485,843	9,930,160	8,431,570	1,498,590
County Engineer - Bridge:				
Personal Services.....	231,225	235,479	229,313	6,166
Materials and Supplies.....	293,000	293,000	78,306	214,694
Contractual Services.....	106,000	106,000	5,510	100,490
Other.....	255,000	245,327	242,327	3,000
Capital Outlay.....	522,514	507,776	252,091	255,685
Total County Engineer - Bridge.....	1,407,739	1,387,582	807,547	580,035
County Engineer - Ditches:				
Materials and Supplies.....	11,500	12,400	11,139	1,261
Contractual Services.....	54,025	42,525	8,694	33,831
Other.....	10,000	20,600	15,561	5,039
Capital Outlay.....	2,000	2,000	-	2,000
Total County Engineer - Ditches.....	77,525	77,525	35,394	42,131
Total Expenditures.....	12,971,107	11,395,267	9,274,511	2,120,756
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,907,271)	(1,681,984)	258,626	1,940,610
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	20,580	20,580
Transfers Out.....	(60,000)	(60,000)	(57,187)	2,813
Advances In.....	-	-	633,526	633,526
Advances Out.....	-	(1,633,526)	(1,633,526)	-
Total Other Financing Sources / (Uses).....	(60,000)	(1,693,526)	(1,036,607)	656,919
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(1,967,271)	(3,375,510)	(777,981)	2,597,529
Fund Balance (Deficit) at Beginning of Year.....	8,134,689	8,134,689	8,134,689	-
Prior Year Encumbrances Appropriated.....	546,813	546,813	546,813	-
Fund Balance (Deficit) at End of Year.....	\$ 6,714,231	\$ 5,305,992	\$ 7,903,521	\$ 2,597,529

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

CHILDREN SERVICES BOARD				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,898,000	\$ 2,898,000	\$ 2,865,360	\$ (32,640)
Charges for Services.....	95,000	95,000	92,148	(2,852)
Intergovernmental.....	4,860,300	4,885,594	5,407,669	522,075
Other.....	34,000	34,000	24,132	(9,868)
Total Revenues.....	7,887,300	7,912,594	8,389,309	476,715
Expenditures:				
Human Services:				
Children's Home:				
Materials and Supplies.....	392,830	137,830	120,632	17,198
Contractual Services.....	264,766	124,767	64,643	60,124
Other.....	96,655	76,655	40,770	35,885
Capital Outlay.....	60,000	60,000	43,891	16,109
Total Children's Home.....	814,251	399,252	269,936	129,316
Children Services Board:				
Personal Services.....	5,181,183	5,295,783	5,119,612	176,171
Materials and Supplies.....	158,284	128,283	106,359	21,924
Contractual Services.....	4,608,449	5,188,749	4,982,441	206,308
Other.....	539,368	434,468	397,662	36,806
Capital Outlay.....	135,542	15,542	5,716	9,826
Total Children Services Board.....	10,622,826	11,062,825	10,611,790	451,035
Total Expenditures.....	11,437,077	11,462,077	10,881,726	580,351
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,549,777)	(3,549,483)	(2,492,417)	1,057,066
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	1,786	1,786
Total Other Financing Sources / (Uses).....	-	-	1,786	1,786
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,549,777)	(3,549,483)	(2,490,631)	1,058,852
Fund Balance (Deficit) at Beginning of Year.....	2,236,550	2,236,550	2,236,550	-
Prior Year Encumbrances Appropriated.....	1,313,894	1,313,894	1,313,894	-
Fund Balance (Deficit) at End of Year.....	\$ 667	\$ 961	\$ 1,059,813	\$ 1,058,852

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

DOG AND KENNEL

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 719,717	\$ 724,016	\$ 765,759	\$ 41,743
Fines and Forfeitures.....	13,000	13,000	9,597	(3,403)
Other.....	3,250	51,338	55,997	4,659
Total Revenues.....	735,967	788,354	831,353	42,999
Expenditures:				
Health:				
Animal Control:				
Personal Services.....	586,325	585,820	541,979	43,841
Materials and Supplies.....	14,619	35,794	14,954	20,840
Contractual Services.....	8,810	26,026	11,207	14,819
Other.....	7,406	10,666	4,658	6,008
Capital Outlay.....	2,100	8,600	2,125	6,475
Total Animal Control.....	619,260	666,906	574,923	91,983
Legislative and Executive:				
Auditor:				
Personal Services.....	50,250	50,250	49,824	426
Other.....	94,717	94,717	94,717	-
Total Auditor.....	144,967	144,967	144,541	426
Total Expenditures.....	764,227	811,873	719,464	92,409
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(28,260)	(23,519)	111,889	135,408
Fund Balance (Deficit) at Beginning of Year.....	160,251	160,251	160,251	-
Prior Year Encumbrances Appropriated.....	4,085	4,085	4,085	-
Fund Balance (Deficit) at End of Year.....	\$ 136,076	\$ 140,817	\$ 276,225	\$ 135,408

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	REAL ESTATE ASSESSMENT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,650,000	\$ 990,228	\$ 991,950	\$ 1,722
Other.....	5,100	70,518	69,644	(874)
Total Revenues.....	1,655,100	1,060,746	1,061,594	848
Expenditures:				
Legislative and Executive:				
Auditor:				
Personal Services.....	76,326	135,022	133,191	1,831
Materials and Supplies.....	15,800	15,047	1,260	13,787
Contractual Services.....	1,249,595	1,247,445	840,165	407,280
Other.....	57,336	121,242	30,897	90,345
Capital Outlay.....	30,000	53,000	42,027	10,973
Total Auditor.....	1,429,057	1,571,756	1,047,540	524,216
Board of Revisions:				
Contractual Services.....	22,750	25,603	25,603	-
Other.....	-	50	50	-
Total Board of Revisions.....	22,750	25,653	25,653	-
Geographic Information Systems:				
Personal Services.....	180,509	180,509	173,843	6,666
Materials and Supplies.....	4,000	4,000	-	4,000
Contractual Services.....	770,152	770,152	752,004	18,148
Other.....	6,000	6,000	-	6,000
Capital Outlay.....	10,000	10,000	2,041	7,959
Total Geographic Information Systems.....	970,661	970,661	927,888	42,773
Total Expenditures.....	2,422,468	2,568,070	2,001,081	566,989
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(767,368)	(1,507,324)	(939,487)	567,837
Fund Balance (Deficit) at Beginning of Year.....	4,785,561	4,785,561	4,785,561	-
Prior Year Encumbrances Appropriated.....	1,560,547	1,560,547	1,560,547	-
Fund Balance (Deficit) at End of Year.....	\$ 5,578,740	\$ 4,838,784	\$ 5,406,621	\$ 567,837

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

LITTER CONTROL AND RECYCLING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 962,306	\$ 158,106	\$ 137,773	\$ (20,333)
Other.....	-	-	2,727	2,727
Total Revenues.....	962,306	158,106	140,500	(17,606)
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Contractual Services.....	157,143	-	-	-
Other.....	285,318	285,317	282,568	2,749
Capital Outlay.....	725,296	76,610	61,576	15,034
Total Sanitary Engineer.....	1,167,757	361,927	344,144	17,783
Total Expenditures.....	1,167,757	361,927	344,144	17,783
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(205,451)	(203,821)	(203,644)	177
Other Financing Sources / (Uses):				
Advances In.....	-	-	20,333	20,333
Advances Out.....	-	(1,630)	(1,630)	-
Total Other Financing Sources / (Uses).....	-	(1,630)	18,703	20,333
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(205,451)	(205,451)	(184,941)	20,510
Fund Balance (Deficit) at Beginning of Year.....	312,727	312,727	312,727	-
Prior Year Encumbrances Appropriated.....	10,164	10,164	10,164	-
Fund Balance (Deficit) at End of Year.....	\$ 117,440	\$ 117,440	\$ 137,950	\$ 20,510

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

COMMUNITY MENTAL HEALTH				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,524,400	\$ 3,635,249	\$ 3,642,154	\$ 6,905
Intergovernmental.....	450,000	468,802	461,897	(6,905)
Total Revenues.....	3,974,400	4,104,051	4,104,051	-
Expenditures:				
Health:				
Community Mental Health:				
Other.....	3,974,400	4,104,051	4,104,051	-
Total Community Mental Health:.....	3,974,400	4,104,051	4,104,051	-
Total Expenditures.....	3,974,400	4,104,051	4,104,051	-
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, 2009

COMMUNITY DEVELOPMENT BLOCK GRANT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 895,815	\$ 758,585	\$ 701,780	\$ (56,805)
Other.....	131,300	154,818	171,092	16,274
Total Revenues.....	1,027,115	913,403	872,872	(40,531)
Expenditures:				
Community and Economic Development:				
Department of Development:				
Personal Services.....	101,079	101,637	101,448	189
Materials and Supplies.....	15,000	6,229	4,296	1,933
Contractual Services.....	1,039,382	961,304	814,770	146,534
Other.....	145,490	112,178	75,629	36,549
Capital Outlay.....	9,600	23,634	19,624	4,010
Total Department of Development.....	1,310,551	1,204,982	1,015,767	189,215
Total Expenditures.....	1,310,551	1,204,982	1,015,767	189,215
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(283,436)	(291,579)	(142,895)	148,684
Other Financing Sources / (Uses):				
Transfers In.....	-	5,941	12,810	6,869
Advances In.....	-	-	10,000	10,000
Advances Out.....	-	(10,000)	(10,000)	-
Total Other Financing Sources / (Uses).....	-	(4,059)	12,810	16,869
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(283,436)	(295,638)	(130,085)	165,553
Fund Balance (Deficit) at Beginning of Year.....	532,621	532,621	532,621	-
Prior Year Encumbrances Appropriated.....	6,298	6,298	6,298	-
Fund Balance (Deficit) at End of Year.....	\$ 255,483	\$ 243,281	\$ 408,834	\$ 165,553

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

CHILD SUPPORT ENFORCEMENT AGENCY

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 490,000	\$ 490,000	\$ 509,036	\$ 19,036
Intergovernmental.....	1,600,000	1,282,515	1,389,047	106,532
Other.....	30,500	30,500	44,108	13,608
Total Revenues.....	2,120,500	1,803,015	1,942,191	139,176
Expenditures:				
Human Services:				
Bureau of Support:				
Personal Services.....	1,560,622	1,560,622	1,385,806	174,816
Materials and Supplies.....	4,320	4,320	1,115	3,205
Contractual Services.....	1,135,016	1,135,016	1,107,845	27,171
Other.....	12,100	12,100	4,696	7,404
Capital Outlay.....	1,000	1,000	-	1,000
Total Bureau of Support.....	2,713,058	2,713,058	2,499,462	213,596
Total Expenditures.....	2,713,058	2,713,058	2,499,462	213,596
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(592,558)	(910,043)	(557,271)	352,772
Fund Balance (Deficit) at Beginning of Year.....	1,181,600	1,181,600	1,181,600	-
Prior Year Encumbrances Appropriated.....	106,336	106,336	106,336	-
Fund Balance (Deficit) at End of Year.....	\$ 695,378	\$ 377,893	\$ 730,665	\$ 352,772

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	COUNTY HOME			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 4,875,870	\$ 5,200,611	\$ 5,189,079	\$ (11,532)
Other.....	21,800	20,800	33,497	12,697
Total Revenues.....	4,897,670	5,221,411	5,222,576	1,165
Expenditures:				
Human Services:				
County Home:				
Personal Services.....	3,677,657	4,155,678	4,148,775	6,903
Materials and Supplies.....	639,670	633,684	633,684	-
Contractual Services.....	759,400	600,295	600,280	15
Other.....	19,233	31,045	30,446	599
Capital Outlay.....	11,067	10,067	9,769	298
Total County Home:.....	5,107,027	5,430,769	5,422,954	7,815
Total Expenditures.....	5,107,027	5,430,769	5,422,954	7,815
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(209,357)	(209,358)	(200,378)	8,980
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	50	50
Total Other Financing Sources / (Uses).....	-	-	50	50
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(209,357)	(209,358)	(200,328)	9,030
Fund Balance (Deficit) at Beginning of Year.....	155,099	155,099	155,099	-
Prior Year Encumbrances Appropriated.....	55,045	55,045	55,045	-
Fund Balance (Deficit) at End of Year.....	\$ 787	\$ 786	\$ 9,816	\$ 9,030

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	HOSPITAL LEVY			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,841,977	\$ 2,867,025	\$ 2,868,962	\$ 1,937
Intergovernmental.....	375,476	376,779	374,842	(1,937)
Total Revenues.....	3,217,453	3,243,804	3,243,804	-
Expenditures:				
Health:				
Commissioners - Hospital Operating:				
Other.....	3,217,453	3,243,804	3,243,804	-
Total Commissioners - Hospital Operating.....	3,217,453	3,243,804	3,243,804	-
Total Expenditures.....	3,217,453	3,243,804	3,243,804	-
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, 2009

COUNTY HOTEL LODGING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 700,000	\$ 741,253	\$ 786,356	\$ 45,103
Other.....	2,250	2,250	11,664	9,414
Total Revenues.....	702,250	743,503	798,020	54,517
Expenditures:				
Community and Economic Development:				
Convention and Visitor's Bureau:				
Personal Services.....	317,373	319,023	315,693	3,330
Materials and Supplies.....	41,075	39,075	37,904	1,171
Contractual Services.....	152,834	109,434	108,388	1,046
Other.....	298,089	356,339	314,758	41,581
Capital Outlay.....	21,100	41,600	26,166	15,434
Total Convention and Visitor's Bureau.....	830,471	865,471	802,909	62,562
Total Expenditures.....	830,471	865,471	802,909	62,562
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(128,221)	(121,968)	(4,889)	117,079
Fund Balance (Deficit) at Beginning of Year.....	518,425	518,425	518,425	-
Prior Year Encumbrances Appropriated.....	35,287	35,287	35,287	-
Fund Balance (Deficit) at End of Year.....	\$ 425,491	\$ 431,744	\$ 548,823	\$ 117,079

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

RESIDENTIAL TREATMENT CENTER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 2,000	\$ 8,965	\$ 8,965	\$ -
Intergovernmental.....	672,567	889,828	907,917	18,089
Other.....	149,999	178,514	180,296	1,782
Total Revenues.....	824,566	1,077,307	1,097,178	19,871
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	769,032	1,030,020	1,023,892	6,128
Materials and Supplies.....	171,244	208,372	145,122	63,250
Contractual Services.....	57,832	73,678	58,023	15,655
Other.....	15,457	25,634	22,998	2,636
Capital Outlay.....	20,000	19,000	18,041	959
Total Juvenile Court.....	1,033,565	1,356,704	1,268,076	88,628
Total Expenditures.....	1,033,565	1,356,704	1,268,076	88,628
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(208,999)	(279,397)	(170,898)	108,499
Other Financing Sources / (Uses):				
Advances In.....	-	10,000	10,000	-
Total Other Financing Sources / (Uses).....	-	10,000	10,000	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(208,999)	(269,397)	(160,898)	108,499
Fund Balance (Deficit) at Beginning of Year.....	466,455	466,455	466,455	-
Prior Year Encumbrances Appropriated.....	23,358	23,358	23,358	-
Fund Balance (Deficit) at End of Year.....	\$ 280,814	\$ 220,416	\$ 328,915	\$ 108,499

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

ADULT DAY CARE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 250,000	\$ 325,161	\$ 326,064	\$ 903
Intergovernmental.....	25,000	30,518	30,701	183
Other.....	15,200	18,335	23,208	4,873
Total Revenues.....	290,200	374,014	379,973	5,959
Expenditures:				
Human Services:				
County Home Adult Day Care:				
Personal Services.....	274,958	341,920	338,768	3,152
Materials and Supplies.....	33,987	32,737	29,161	3,576
Contractual Services.....	17,035	22,560	20,609	1,951
Other.....	6,725	6,650	110	6,540
Total County Home Adult Day Care.....	332,705	403,867	388,648	15,219
Total Expenditures.....	332,705	403,867	388,648	15,219
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(42,505)	(29,853)	(8,675)	21,178
Fund Balance (Deficit) at Beginning of Year.....	41,190	41,190	41,190	-
Prior Year Encumbrances Appropriated.....	1,573	1,573	1,573	-
Fund Balance (Deficit) at End of Year.....	\$ 258	\$ 12,910	\$ 34,088	\$ 21,178

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

DRUG LAW ENFORCEMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 280,000	\$ 280,000	\$ 288,364	\$ 8,364
Fines and Forfeitures.....	16,800	16,432	16,532	100
Other.....	-	-	181	181
Total Revenues.....	296,800	296,432	305,077	8,645
Expenditures:				
Public Safety:				
Prosecutor:				
Materials and Supplies.....	5,255	5,989	1,409	4,580
Contractual Services.....	905	905	905	-
Other.....	14,766	14,766	-	14,766
Capital Outlay.....	12,452	28,150	7,486	20,664
Total Prosecutor.....	33,378	49,810	9,800	40,010
Sheriff:				
Personal Services.....	181,975	307,964	284,941	23,023
Other.....	7,425	45,791	3,395	42,396
Capital Outlay.....	25	98,000	-	98,000
Total Sheriff.....	189,425	451,755	288,336	163,419
Total Expenditures.....	222,803	501,565	298,136	203,429
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	73,997	(205,133)	6,941	212,074
Other Financing Sources / (Uses):				
Advances In.....	-	-	45,291	45,291
Total Other Financing Sources / (Uses).....	-	-	45,291	45,291
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	73,997	(205,133)	52,232	257,365
Fund Balance (Deficit) at Beginning of Year.....	215,038	215,038	215,038	-
Prior Year Encumbrances Appropriated.....	7,766	7,766	7,766	-
Fund Balance (Deficit) at End of Year.....	\$ 296,801	\$ 17,671	\$ 275,036	\$ 257,365

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	HOME ARREST			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 4,000	\$ 4,000	\$ 3,298	\$ (702)
Total Revenues.....	4,000	4,000	3,298	(702)
Expenditures:				
Public Safety:				
Common Pleas Court:				
Contractual Services.....	2,000	2,000	620	1,380
Total Common Pleas Court.....	2,000	2,000	620	1,380
Total Expenditures.....	2,000	2,000	620	1,380
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	2,000	2,000	2,678	678
Fund Balance (Deficit) at Beginning of Year.....	3,351	3,351	3,351	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 5,351</u>	<u>\$ 5,351</u>	<u>\$ 6,029</u>	<u>\$ 678</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

GARBAGE AND REFUSE DISPOSAL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,166,417	\$ 1,166,417	\$ 1,151,957	\$ (14,460)
Other.....	8,000	8,000	23,749	15,749
Total Revenues.....	1,174,417	1,174,417	1,175,706	1,289
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	621,910	631,910	563,071	68,839
Materials and Supplies.....	136,910	136,910	101,980	34,930
Contractual Services.....	206,326	214,288	181,832	32,456
Other.....	16,423	16,423	8,393	8,030
Capital Outlay.....	139,971	129,971	46,841	83,130
Total Sanitary Engineer.....	1,121,540	1,129,502	902,117	227,385
Total Expenditures.....	1,121,540	1,129,502	902,117	227,385
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	52,877	44,915	273,589	228,674
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	720	720
Transfers Out.....	(168,135)	(168,135)	(168,135)	-
Advances In.....	-	-	1,630	1,630
Advances Out.....	-	(20,333)	(20,333)	-
Total Other Financing Sources / (Uses).....	(168,135)	(188,468)	(186,118)	2,350
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(115,258)	(143,553)	87,471	231,024
Fund Balance (Deficit) at Beginning of Year.....	998,088	998,088	998,088	-
Prior Year Encumbrances Appropriated.....	54,384	54,384	54,384	-
Fund Balance (Deficit) at End of Year.....	\$ 937,214	\$ 908,919	\$ 1,139,943	\$ 231,024

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	INDIGENT DRIVERS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 30,500	\$ 35,426	\$ 36,943	\$ 1,517
Fines and Forfeitures.....	1,000	722	737	15
Intergovernmental.....	100	615	655	40
Total Revenues.....	31,600	36,763	38,335	1,572
Expenditures:				
Public Safety:				
Xenia Municipal Court:				
Other.....	11,269	13,701	11,730	1,971
Capital Outlay.....	-	630	-	630
Total Xenia Municipal Court.....	11,269	14,331	11,730	2,601
Fairborn Municipal Court:				
Other.....	20,235	20,482	19,771	711
Total Fairborn Municipal Court.....	20,235	20,482	19,771	711
Clerk of Courts:				
Other.....	3,600	6,696	6,696	-
Total Clerk of Courts.....	3,600	6,696	6,696	-
Juvenile Court:				
Other.....	4,658	4,658	-	4,658
Total Juvenile Court.....	4,658	4,658	-	4,658
Total Expenditures.....	39,762	46,167	38,197	7,970
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(8,162)	(9,404)	138	9,542
Fund Balance (Deficit) at Beginning of Year.....	10,011	10,011	10,011	-
Fund Balance (Deficit) at End of Year.....	\$ 1,849	\$ 607	\$ 10,149	\$ 9,542

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

INDIGENT GUARDIANSHIP				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 13,000	\$ 14,320	\$ 15,610	\$ 1,290
Other.....	3,000	5,964	6,544	580
Total Revenues.....	16,000	20,284	22,154	1,870
Expenditures:				
Public Safety:				
Probate Court:				
Contractual Services.....	10,490	36,562	15,361	21,201
Other.....	5,000	2,000	788	1,212
Total Probate Court.....	15,490	38,562	16,149	22,413
Total Expenditures.....	15,490	38,562	16,149	22,413
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	510	(18,278)	6,005	24,283
Fund Balance (Deficit) at Beginning of Year.....	19,108	19,108	19,108	-
Prior Year Encumbrances Appropriated.....	490	490	490	-
Fund Balance (Deficit) at End of Year.....	\$ 20,108	\$ 1,320	\$ 25,603	\$ 24,283

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

VICTIM WITNESS GRANTS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 16,000	\$ 33,246	\$ 33,246	\$ -
Intergovernmental.....	199,090	197,479	178,954	(18,525)
Other.....	-	26,273	41,123	14,850
Total Revenues.....	215,090	256,998	253,323	(3,675)
Expenditures:				
Public Safety:				
Prosecutor:				
Personal Services.....	287,891	303,441	295,096	8,345
Materials and Supplies.....	267	843	816	27
Other.....	71,514	81,908	81,908	-
Total Prosecutor.....	359,672	386,192	377,820	8,372
Total Expenditures.....	359,672	386,192	377,820	8,372
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(144,582)	(129,194)	(124,497)	4,697
Other Financing Sources / (Uses):				
Transfers In.....	56,531	70,576	71,258	682
Advances Out.....	-	(45,291)	(45,291)	-
Total Other Financing Sources / (Uses).....	56,531	25,285	25,967	682
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(88,051)	(103,909)	(98,530)	5,379
Fund Balance (Deficit) at Beginning of Year.....	149,723	149,723	149,723	-
Fund Balance (Deficit) at End of Year.....	\$ 61,672	\$ 45,814	\$ 51,193	\$ 5,379

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

DRUG CONSORTIUM				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures.....	\$ 150,000	\$ 93,915	\$ 83,840	\$ (10,075)
Intergovernmental.....	112,634	123,010	98,029	(24,981)
Other.....	207,348	164,513	182,845	18,332
Total Revenues.....	469,982	381,438	364,714	(16,724)
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	41,333	42,258	41,055	1,203
Other.....	46,180	144,176	137,453	6,723
Total Commissioners.....	87,513	186,434	178,508	7,926
Prosecutor:				
Other.....	10,000	10,000	10,000	-
Total Prosecutor.....	10,000	10,000	10,000	-
Sheriff:				
Personal Services.....	131,945	133,153	133,126	27
Materials and Supplies.....	6,016	6,084	6,084	-
Contractual Services.....	27,445	33,732	32,853	879
Other.....	46,124	44,204	44,204	-
Capital Outlay.....	10,300	5,876	5,876	-
Total Sheriff.....	221,830	223,049	222,143	906
Total Expenditures.....	319,343	419,483	410,651	8,832
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	150,639	(38,045)	(45,937)	(7,892)
Other Financing Sources / (Uses):				
Advances In.....	-	1,933	20,892	18,959
Advances Out.....	(210)	(20,892)	(20,892)	-
Total Other Financing Sources / (Uses).....	(210)	(18,959)	-	18,959
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	150,429	(57,004)	(45,937)	11,067
Fund Balance (Deficit) at Beginning of Year.....	149,329	149,329	149,329	-
Prior Year Encumbrances Appropriated.....	14,122	14,122	14,122	-
Fund Balance (Deficit) at End of Year.....	\$ 313,880	\$ 106,447	\$ 117,514	\$ 11,067

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

SPRING LAKES PARK

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ -	\$ 370	\$ 370	\$ -
Total Revenues.....	-	370	370	-
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Capital Outlay.....	669	669	155	514
Total Parks and Recreation.....	669	669	155	514
Total Expenditures.....	669	669	155	514
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(669)	(299)	215	514
Fund Balance (Deficit) at Beginning of Year.....	669	669	669	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ 370</u>	<u>\$ 884</u>	<u>\$ 514</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, 2009

RECREATION AND PARKS DONATIONS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 47,000	\$ 49,399	\$ 49,478	\$ 79
Intergovernmental.....	51,365	24,757	35,916	11,159
Investment Earnings.....	4,000	4,000	4,110	110
Other.....	49,050	59,981	72,430	12,449
Total Revenues.....	151,415	138,137	161,934	23,797
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Personal Services.....	1,265	1,265	19	1,246
Materials and Supplies.....	26,415	26,415	14,276	12,139
Contractual Services.....	100,188	75,143	49,701	25,442
Other.....	41,635	41,635	31,998	9,637
Capital Outlay.....	31,605	98,300	89,867	8,433
Total Parks and Recreation.....	201,108	242,758	185,861	56,897
Total Expenditures.....	201,108	242,758	185,861	56,897
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(49,693)	(104,621)	(23,927)	80,694
Other Financing Sources / (Uses):				
Advances In.....	13,744	53,307	32,155	(21,152)
Advances Out.....	(32,155)	(32,155)	(32,155)	-
Total Other Financing Sources / (Uses).....	(18,411)	21,152	-	(21,152)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(68,104)	(83,469)	(23,927)	59,542
Fund Balance (Deficit) at Beginning of Year.....	132,484	132,484	132,484	-
Prior Year Encumbrances Appropriated.....	8,779	8,779	8,779	-
Fund Balance (Deficit) at End of Year.....	\$ 73,159	\$ 57,794	\$ 117,336	\$ 59,542

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	EQUIPMENT ACQUISITION			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 564,500	\$ 799,218	\$ 809,978	\$ 10,760
Fines and Forfeitures.....	12,500	12,500	11,768	(732)
Intergovernmental.....	500,000	412,158	369,353	(42,805)
Other.....	176,879	165,458	166,672	1,214
Total Revenues.....	1,253,879	1,389,334	1,357,771	(31,563)
Expenditures:				
Legislative and Executive:				
Commissioners:				
Contractual Services.....	-	3,000	2,310	690
Other.....	-	2,000	1,047	953
Capital Outlay.....	420,000	387,013	379,751	7,262
Total Commissioners.....	420,000	392,013	383,108	8,905
Recorder:				
Materials and Supplies.....	50,913	50,913	5,109	45,804
Contractual Services.....	38,798	38,458	17,947	20,511
Other.....	2,014	2,014	-	2,014
Capital Outlay.....	100,857	83,286	18,709	64,577
Total Recorder.....	192,582	174,671	41,765	132,906
Geographic Information Systems:				
Materials and Supplies.....	5,000	5,000	935	4,065
Other.....	2,500	2,500	-	2,500
Capital Outlay.....	5,000	5,000	1,759	3,241
Total Geographic Information Systems.....	12,500	12,500	2,694	9,806
Total Legislative and Executive.....	625,082	579,184	427,567	151,617
Judicial:				
Clerk of Courts:				
Contractual Services.....	55,635	93,830	87,618	6,212
Other.....	450,000	648,436	648,436	-
Total Clerk of Courts.....	505,635	742,266	736,054	6,212
Domestic Relations Court:				
Other.....	1,100	1,100	-	1,100
Capital Outlay.....	2,500	3,100	2,300	800
Total Domestic Relations Court.....	3,600	4,200	2,300	1,900
Juvenile Court:				
Capital Outlay.....	14,654	14,654	12,247	2,407
Total Juvenile Court.....	14,654	14,654	12,247	2,407
Probate Court:				
Personal Services.....	19,102	65,354	22,068	43,286
Contractual Services.....	4,000	4,000	1,485	2,515
Capital Outlay.....	-	13,000	313	12,687
Total Probate Court.....	23,102	82,354	23,866	58,488
Total Judicial.....	546,991	843,474	774,467	69,007

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	EQUIPMENT ACQUISITION (Continued)			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Safety:				
Sheriff:				
Capital Outlay.....	8,400	8,400	-	8,400
Total Sheriff.....	8,400	8,400	-	8,400
Juvenile Detention:				
Materials and Supplies.....	63	63	63	-
Total Juvenile Detention.....	63	63	63	-
Total Public Safety.....	8,463	8,463	63	8,400
Public Works:				
County Engineer:				
Contractual Services.....	3,000	-	-	-
Other.....	2,000	-	-	-
Total County Engineer.....	5,000	-	-	-
Total Public Works.....	5,000	-	-	-
Debt Service:				
Principal Retirement.....	600,000	600,000	600,000	-
Interest and Fiscal Charges.....	25,146	18,964	16,454	2,510
Total Debt Service.....	625,146	618,964	616,454	2,510
Total Expenditures.....	1,810,682	2,050,085	1,818,551	231,534
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(556,803)	(660,751)	(460,780)	199,971
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	450,000	450,000	450,000	-
Transfers In.....	1,500	1,500	536	(964)
Transfers Out.....	(7,200)	(25,111)	(25,111)	-
Advances In.....	-	38,000	38,000	-
Advances Out.....	(24,195)	(30,000)	(30,000)	-
Total Other Financing Sources / (Uses).....	420,105	434,389	433,425	(964)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(136,698)	(226,362)	(27,355)	199,007
Fund Balance (Deficit) at Beginning of Year.....	302,410	302,410	302,410	-
Prior Year Encumbrances Appropriated.....	2,373	2,373	2,373	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 168,085</u>	<u>\$ 78,421</u>	<u>\$ 277,428</u>	<u>\$ 199,007</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, 2009

D.A.R.E. DONATIONS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ 650	\$ 1,793	\$ 2,798	\$ 1,005
Total Revenues.....	650	1,793	2,798	1,005
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	13,520	13,520	13,520	-
Materials and Supplies.....	743	1,151	-	1,151
Other.....	2,303	3,688	3,309	379
Total Sheriff.....	16,566	18,359	16,829	1,530
Total Expenditures.....	16,566	18,359	16,829	1,530
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(15,916)	(16,566)	(14,031)	2,535
Fund Balance (Deficit) at Beginning of Year.....	16,575	16,575	16,575	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 659</u>	<u>\$ 9</u>	<u>\$ 2,544</u>	<u>\$ 2,535</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, 2009

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
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, 2009

INMATE FEES / MEDICAL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 6,500	\$ 6,500	\$ 5,207	\$ (1,293)
Other.....	200,000	60,000	61,165	1,165
Total Revenues.....	206,500	66,500	66,372	(128)
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	47,091	79,794	75,474	4,320
Contractual Services.....	40,909	61,939	61,186	753
Other.....	4,443	4,443	4,126	317
Capital Outlay.....	16,966	29,274	23,173	6,101
Total Sheriff.....	109,409	175,450	163,959	11,491
Total Expenditures.....	109,409	175,450	163,959	11,491
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	97,091	(108,950)	(97,587)	11,363
Fund Balance (Deficit) at Beginning of Year.....	88,204	88,204	88,204	-
Prior Year Encumbrances Appropriated.....	21,205	21,205	21,205	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 206,500</u>	<u>\$ 459</u>	<u>\$ 11,822</u>	<u>\$ 11,363</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, 2009

	COMMON PLEAS GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 515,550	\$ 602,384	\$ 658,882	\$ 56,498
Intergovernmental.....	2,261,228	1,921,750	1,895,049	(26,701)
Other.....	74,000	90,630	93,922	3,292
Total Revenues.....	2,850,778	2,614,764	2,647,853	33,089
Expenditures:				
Public Safety:				
Common Pleas Court:				
Personal Services.....	473,549	601,246	516,261	84,985
Materials and Supplies.....	110,174	127,140	103,483	23,657
Contractual Services.....	43,812	60,003	37,230	22,773
Other.....	93,862	141,951	105,052	36,899
Capital Outlay.....	155,730	208,086	77,940	130,146
Total Common Pleas Court.....	877,127	1,138,426	839,966	298,460
Juvenile Court:				
Personal Services.....	870,002	891,438	771,859	119,579
Materials and Supplies.....	30,429	31,549	14,830	16,719
Contractual Services.....	228,086	169,309	96,369	72,940
Other.....	29,840	30,555	11,650	18,905
Capital Outlay.....	3,500	300	-	300
Total Juvenile Court.....	1,161,857	1,123,151	894,708	228,443
Probate Court:				
Personal Services.....	9,690	56,283	33,009	23,274
Materials and Supplies.....	500	500	456	44
Contractual Services.....	500	10,900	493	10,407
Other.....	13,000	22,200	6,209	15,991
Total Probate Court.....	23,690	89,883	40,167	49,716
Domestic Relations Court:				
Personal Services.....	56,700	56,700	52,241	4,459
Contractual Services.....	5,000	5,000	-	5,000
Capital Outlay.....	5,000	5,000	-	5,000
Total Domestic Relations Court.....	66,700	66,700	52,241	14,459
Juvenile Detention Center:				
Personal Services.....	643,023	637,657	570,256	67,401
Materials and Supplies.....	29,226	29,126	27,523	1,603
Contractual Services.....	16,464	35,092	30,606	4,486
Other.....	5,007	8,954	8,615	339
Total Juvenile Detention Center.....	693,720	710,829	637,000	73,829
Sheriff:				
Contractual Services.....	8,386	8,386	8,386	-
Other.....	29,731	29,731	29,731	-
Total Sheriff.....	38,117	38,117	38,117	-
Total Expenditures.....	2,861,211	3,167,106	2,502,199	664,907
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(10,433)	(552,342)	145,654	697,996
Other Financing Sources / (Uses):				
Advances In.....	-	112,639	140,210	27,571
Advances Out.....	(71,501)	(177,710)	(162,710)	15,000
Total Other Financing Sources / (Uses).....	(71,501)	(65,071)	(22,500)	42,571

GREENE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2009

	COMMON PLEAS GRANTS (Continued)			
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(81,934)	(617,413)	123,154	740,567
Fund Balance (Deficit) at Beginning of Year.....	1,171,972	1,171,972	1,171,972	-
Prior Year Encumbrances Appropriated.....	71,021	71,021	71,021	-
Fund Balance (Deficit) at End of Year.....	\$ 1,161,059	\$ 625,580	\$ 1,366,147	\$ 740,567

GREENE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2009

TRAFFIC LAW ENFORCEMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ -	\$ 238	\$ 238	\$ -
Total Revenues.....	-	238	238	-
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	-	238	-	238
Total Sheriff.....	-	238	-	238
Total Expenditures.....	-	238	-	238
Excess / (Deficiency) of Revenue over Expenditures.....	-	-	238	238
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 238</u>	<u>\$ 238</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, 2009

	EMERGENCY MANAGEMENT GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 400,215	\$ 245,883	\$ 238,599	\$ (7,284)
Other.....	-	-	302	302
Total Revenues.....	400,215	245,883	238,901	(6,982)
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	126,618	127,369	124,750	2,619
Materials and Supplies.....	18,880	3,954	3,524	430
Contractual Services.....	49,468	18,870	17,542	1,328
Other.....	112,508	5,408	4,648	760
Capital Outlay.....	120,005	114,943	114,943	-
Total Commissioners.....	427,479	270,544	265,407	5,137
Total Expenditures.....	427,479	270,544	265,407	5,137
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(27,264)	(24,661)	(26,506)	(1,845)
Other Financing Sources / (Uses):				
Transfers In.....	-	-	17,746	17,746
Total Other Financing Sources / (Uses).....	-	-	17,746	17,746
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(27,264)	(24,661)	(8,760)	15,901
Fund Balance (Deficit) at Beginning of Year.....	21,287	21,287	21,287	-
Prior Year Encumbrances Appropriated.....	5,977	5,977	5,977	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 2,603	\$ 18,504	\$ 15,901

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	CONCEALED HANDGUN LICENSING			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits.....	\$ 90,000	\$ 115,264	\$ 125,114	\$ 9,850
Total Revenues.....	90,000	115,264	125,114	9,850
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	42,250	69,265	65,877	3,388
Materials and Supplies.....	12,199	18,742	1,899	16,843
Contractual Services.....	36,329	74,960	60,881	14,079
Other.....	13,697	33,656	14,395	19,261
Capital Outlay.....	6,133	25,104	6,172	18,932
Total Sheriff.....	110,608	221,727	149,224	72,503
Total Expenditures.....	110,608	221,727	149,224	72,503
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(20,608)	(106,463)	(24,110)	82,353
Fund Balance (Deficit) at Beginning of Year.....	103,933	103,933	103,933	-
Prior Year Encumbrances Appropriated.....	6,675	6,675	6,675	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 90,000</u>	<u>\$ 4,145</u>	<u>\$ 86,498</u>	<u>\$ 82,353</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, 2009

COUNCIL ON AGING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,202,800	\$ 2,298,514	\$ 2,299,443	\$ 929
Intergovernmental.....	300,300	300,300	299,371	(929)
Total Revenues.....	2,503,100	2,598,814	2,598,814	-
Expenditures:				
Human Services:				
Council on Aging:				
Other.....	2,503,100	2,598,814	2,598,814	-
Total Council on Aging.....	2,503,100	2,598,814	2,598,814	-
Total Expenditures.....	2,503,100	2,598,814	2,598,814	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	-	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ -	\$ -

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

ROAD ASSESSMENT DEBT SERVICE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 40,248	\$ 40,248	\$ 39,700	\$ (548)
Total Revenues.....	40,248	40,248	39,700	(548)
Expenditures:				
Debt Service:				
Principal Retirement.....	37,199	37,440	37,440	-
Interest and Fiscal Charges.....	4,942	4,942	4,942	-
Total Expenditures.....	42,141	42,382	42,382	-
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(1,893)	(2,134)	(2,682)	(548)
Other Financing Sources / (Uses):				
Transfers In.....	-	241	788	547
Total Other Financing Sources / (Uses).....	-	241	788	547
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,893)	(1,893)	(1,894)	(1)
Fund Balance (Deficit) at Beginning of Year.....	29,120	29,120	29,120	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 27,227</u>	<u>\$ 27,227</u>	<u>\$ 27,226</u>	<u>\$ (1)</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, 2009

	VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 28,752	\$ 18,876	\$ 18,371	\$ (505)
Other.....	300,000	482,185	482,185	-
Total Revenues.....	328,752	501,061	500,556	(505)
Expenditures:				
Debt Service:				
Principal Retirement.....	852,219	1,222,560	1,222,560	-
Interest and Fiscal Charges.....	189,626	720,401	720,401	-
Total Expenditures.....	1,041,845	1,942,961	1,942,961	-
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(713,093)	(1,441,900)	(1,442,405)	(505)
Other Financing Sources / (Uses):				
Transfers In.....	720,112	1,439,044	1,439,550	506
Total Other Financing Sources / (Uses).....	720,112	1,439,044	1,439,550	506
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	7,019	(2,856)	(2,855)	1
Fund Balance (Deficit) at Beginning of Year.....	34,831	34,831	34,831	-
Prior Year Encumbrances Appropriated.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 41,850</u>	<u>\$ 31,975</u>	<u>\$ 31,976</u>	<u>\$ 1</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, 2009

	TAX INCENTIVE PROJECT DEBT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ -	\$ 89,721	\$ 131,245	\$ 41,524
Special Assessments.....	430,000	442,204	442,204	-
Other.....	305,000	92,234	221,109	128,875
Total Revenues.....	735,000	624,159	794,558	170,399
Expenditures:				
Debt Service:				
Principal Retirement.....	9,149,941	9,206,000	9,206,000	-
Interest and Fiscal Charges.....	489,262	537,491	515,484	22,007
Total Expenditures.....	9,639,203	9,743,491	9,721,484	22,007
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(8,904,203)	(9,119,332)	(8,926,926)	192,406
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	8,898,347	8,898,347	8,702,000	(196,347)
Transfers In.....	-	307,420	334,874	27,454
Total Other Financing Sources / (Uses).....	8,898,347	9,205,767	9,036,874	(168,893)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(5,856)	86,435	109,948	23,513
Fund Balance (Deficit) at Beginning of Year.....	3,856	3,856	3,856	-
Prior Year Encumbrances Appropriated.....	2,000	2,000	2,000	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ 92,291</u>	<u>\$ 115,804</u>	<u>\$ 23,513</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, 2009

	BUILDING AND ROAD CONSTRUCTION			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 993,500	\$ 1,491,003	\$ 1,491,003	\$ -
Investment Earnings.....	100,000	113,975	133,438	19,463
Other.....	15,800	15,300	6,417	(8,883)
Total Revenues.....	1,109,300	1,620,278	1,630,858	10,580
Expenditures:				
Commissioners Land and Buildings:				
Capital Outlay.....	47,054	21,193	19,764	1,429
Total Commissioners Land and Buildings.....	47,054	21,193	19,764	1,429
Parks and Recreation:				
Capital Outlay.....	142,255	142,255	-	142,255
Total Parks and Recreation.....	142,255	142,255	-	142,255
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	-
County Engineer:				
Capital Outlay.....	1,993,500	2,429,143	1,350,621	1,078,522
Total County Engineer.....	1,993,500	2,429,143	1,350,621	1,078,522
Debt Service:				
Principal Retirement.....	985,000	985,000	985,000	-
Interest and Fiscal Charges.....	15,357	24,884	24,884	-
Total Debt Service.....	1,000,357	1,009,884	1,009,884	-
Total Expenditures.....	3,360,483	3,779,792	2,557,586	1,222,206
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(2,251,183)	(2,159,514)	(926,728)	1,232,786
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	865,000	874,546	801,000	(73,546)
Transfers In.....	6,550	6,564	71,535	64,971
Transfers Out.....	(79,468)	(83,678)	(83,678)	-
Advances In.....	1,000,000	1,000,000	1,000,000	-
Total Other Financing Sources / (Uses).....	1,792,082	1,797,432	1,788,857	(8,575)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(459,101)	(362,082)	862,129	1,224,211
Fund Balance (Deficit) at Beginning of Year.....	464,902	464,902	464,902	-
Prior Year Encumbrances Appropriated.....	26,313	26,313	26,313	-
Fund Balance (Deficit) at End of Year.....	\$ 32,114	\$ 129,133	\$ 1,353,344	\$ 1,224,211

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

CHASE STEWART TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings.....	\$ 5,000	\$ 2,212	\$ 2,248	\$ 36
Total Revenues.....	5,000	2,212	2,248	36
Expenditures:				
Other.....	26,375	26,375	6,531	19,844
Total Expenditures.....	26,375	26,375	6,531	19,844
Excess / (Deficiency) of Revenue over/(under) Expenditures....	(21,375)	(24,163)	(4,283)	19,880
Fund Balance (Deficit) at Beginning of Year.....	98,375	98,375	98,375	-
Fund Balance (Deficit) at End of Year.....	\$ 77,000	\$ 74,212	\$ 94,092	\$ 19,880

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, 2009

	UNCLAIMED MONEY			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ 50,000	\$ 95,937	\$ 95,937	\$ -
Total Revenues.....	50,000	95,937	95,937	-
Expenditures:				
Other.....	41,000	41,000	14,774	26,226
Total Expenditures.....	41,000	41,000	14,774	26,226
Excess/(Deficiency) of Revenue over/(under) Expenditures....	9,000	54,937	81,163	26,226
Other Financing Sources / (Uses):				
Transfers Out.....	-	-	(22,737)	(22,737)
Total Other Financing Sources / (Uses).....	-	-	(22,737)	(22,737)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	9,000	54,937	58,426	3,489
Fund Balance (Deficit) at Beginning of Year.....	372,908	372,908	372,908	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 381,908</u>	<u>\$ 427,845</u>	<u>\$ 431,334</u>	<u>\$ 3,489</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

WATER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 8,792,216	\$ 8,898,979	\$ 9,018,984	\$ 120,005
Intergovernmental.....	3,800	3,800	3,800	-
Special Assessments.....	200,826	242,234	242,482	248
Investment Earnings.....	-	-	27,338	27,338
Other.....	946,879	879,017	1,705,362	826,345
Total Revenues.....	9,943,721	10,024,030	10,997,966	973,936
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	3,075,085	2,954,585	2,420,110	534,475
Materials and Supplies.....	2,257,589	2,366,089	2,232,578	133,511
Contractual Services.....	2,868,719	3,051,715	1,782,027	1,269,688
Other.....	1,023,898	1,672,582	1,383,843	288,739
Capital Outlay.....	4,530,955	4,533,454	3,235,610	1,297,844
Debt Service:				
Principal Retirement.....	2,744,654	9,957,299	9,895,724	61,575
Interest and Fiscal Charges.....	2,331,894	2,359,000	1,925,386	433,614
Total Sanitary Engineer.....	18,832,794	26,894,724	22,875,278	4,019,446
Total Expenditures.....	18,832,794	26,894,724	22,875,278	4,019,446
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(8,889,073)	(16,870,694)	(11,877,312)	4,993,382
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	268	268
Proceeds from Issue of Notes.....	8,050,000	8,050,000	8,050,000	-
Transfers In.....	755,975	953,698	820,141	(133,557)
Transfers Out.....	(721,475)	(721,475)	(703,217)	18,258
Total Other Financing Sources / (Uses).....	8,084,500	8,282,223	8,167,192	(115,031)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(804,573)	(8,588,471)	(3,710,120)	4,878,351
Fund Balance (Deficit) at Beginning of Year.....	7,144,250	7,144,250	7,144,250	-
Prior Year Encumbrances Appropriated.....	4,030,058	4,030,058	4,030,058	-
Fund Balance (Deficit) at End of Year.....	\$ 10,369,735	\$ 2,585,837	\$ 7,464,188	\$ 4,878,351

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

SEWER

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 17,884,098	\$ 15,518,098	\$ 15,464,077	\$ (54,021)
Intergovernmental.....	462,259	440,724	440,724	-
Special Assessments.....	378,264	551,268	553,506	2,238
Other.....	1,874,536	1,004,647	1,122,020	117,373
Total Revenues.....	20,599,157	17,514,737	17,580,327	65,590
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	3,414,468	3,383,468	3,272,709	110,759
Materials and Supplies.....	2,802,823	2,754,589	2,543,525	211,064
Contractual Services.....	2,734,255	3,726,444	3,144,976	581,468
Other.....	388,022	404,330	318,721	85,609
Capital Outlay.....	1,385,981	1,816,167	1,318,362	497,805
Debt Service:				
Principal Retirement.....	4,631,003	4,776,055	4,775,080	975
Interest and Fiscal Charges.....	5,449,288	5,537,867	5,453,275	84,592
Total Sanitary Engineer.....	20,805,840	22,398,920	20,826,648	1,572,272
Total Expenditures.....	20,805,840	22,398,920	20,826,648	1,572,272
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(206,683)	(4,884,183)	(3,246,321)	1,637,862
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	10,843	10,843
Proceeds from Issue of Notes.....	840,000	840,000	840,000	-
Transfers In.....	659,043	680,141	576,175	(103,966)
Transfers Out.....	(512,237)	(512,237)	(493,978)	18,259
Total Other Financing Sources / (Uses).....	986,806	1,007,904	933,040	(74,864)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	780,123	(3,876,279)	(2,313,281)	1,562,998
Fund Balance (Deficit) at Beginning of Year.....	6,916,043	6,916,043	6,916,043	-
Prior Year Encumbrances Appropriated.....	702,814	702,814	702,814	-
Fund Balance (Deficit) at End of Year.....	\$ 8,398,980	\$ 3,742,578	\$ 5,305,576	\$ 1,562,998

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

COUNTY HEALTH CARE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 10,164,500	\$ 10,559,580	\$ 11,492,485	\$ 932,905
Other.....	300	300	-	(300)
Total Revenues.....	10,164,800	10,559,880	11,492,485	932,605
Expenditures:				
Contractual Services.....	11,800,000	12,400,000	11,986,878	413,122
Total Expenditures.....	11,800,000	12,400,000	11,986,878	413,122
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,635,200)	(1,840,120)	(494,393)	1,345,727
Other Financing Sources / (Uses):				
Transfers In.....	4,000	4,000	6,022	2,022
Total Other Financing Sources / (Uses).....	4,000	4,000	6,022	2,022
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,631,200)	(1,836,120)	(488,371)	1,347,749
Fund Balance (Deficit) at Beginning of Year.....	3,789,560	3,789,560	3,789,560	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 2,158,360</u>	<u>\$ 1,953,440</u>	<u>\$ 3,301,189</u>	<u>\$ 1,347,749</u>

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF CHANGES IN ASSETS AND
 LIABILITIES - ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Balance</u> <u>12/31/2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2009</u>
<u>PAYROLL AGENCY</u>				
Assets				
Equity with County Treasurer.....	\$ 50,573	\$ 55,558,022	\$ 55,581,008	\$ 27,587
Liabilities				
Payroll Withholding.....	\$ 50,573	\$ 55,558,022	\$ 55,581,008	\$ 27,587
<u>UNDIVIDED TAX AGENCY</u>				
Assets				
Equity with County Treasurer.....	\$ 6,142,082	\$ 226,260,102	\$ 224,506,584	\$ 7,895,600
Taxes Levied for Other Governments..	<u>171,082,082</u>	<u>177,469,776</u>	<u>171,082,082</u>	<u>177,469,776</u>
Total Assets.....	<u>\$ 177,224,164</u>	<u>\$ 403,729,878</u>	<u>\$ 395,588,666</u>	<u>\$ 185,365,376</u>
Liabilities				
Due to Other Funds.....	\$ -	\$ 38,924,736	\$ 38,924,736	\$ -
Due to Other Governments.....	172,403,368	359,748,766	351,896,411	180,255,723
Other Liabilities.....	<u>4,820,796</u>	<u>5,056,376</u>	<u>4,767,519</u>	<u>5,109,653</u>
Total Liabilities.....	<u>\$ 177,224,164</u>	<u>\$ 403,729,878</u>	<u>\$ 395,588,666</u>	<u>\$ 185,365,376</u>
<u>POLITICAL SUBDIVISION AGENCY</u>				
Assets				
Equity with County Treasurer.....	\$ 3,551,344	\$ 184,420,509	\$ 184,032,007	\$ 3,939,846
Liabilities				
Due to Other Governments.....	\$ 3,551,344	\$ 184,420,509	\$ 184,032,007	\$ 3,939,846
<u>OTHER AGENCY</u>				
Assets				
Deposits with Segregated Accounts....	\$ 3,722,454	\$ 35,601,176	\$ 35,966,613	\$ 3,357,017
Liabilities				
Other Liabilities.....	\$ 3,722,454	\$ 35,601,176	\$ 35,966,613	\$ 3,357,017
<u>TOTALS</u>				
Assets				
Equity with County Treasurer.....	\$ 9,743,999	\$ 466,238,633	\$ 464,119,599	\$ 11,863,033
Deposits with Segregated Accounts....	3,722,454	35,601,176	35,966,613	3,357,017
Taxes Levied for Other Governments..	<u>171,082,082</u>	<u>177,469,776</u>	<u>171,082,082</u>	<u>177,469,776</u>
Total Assets.....	<u>\$ 184,548,535</u>	<u>\$ 679,309,585</u>	<u>\$ 671,168,294</u>	<u>\$ 192,689,826</u>
Liabilities				
Payroll Withholding.....	\$ 50,573	\$ 55,558,022	\$ 55,581,008	\$ 27,587
Due to Other Funds.....	-	38,924,736	38,924,736	-
Due to Other Governments.....	175,954,712	544,169,275	535,928,418	184,195,569
Other Liabilities.....	<u>8,543,250</u>	<u>40,657,552</u>	<u>40,734,132</u>	<u>8,466,670</u>
Total Liabilities.....	<u>\$ 184,548,535</u>	<u>\$ 679,309,585</u>	<u>\$ 671,168,294</u>	<u>\$ 192,689,826</u>

GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2009

Governmental funds capital assets:	
Land.....	\$ 2,509,680
Buildings.....	36,924,431
Equipment, Furniture and Fixtures.....	10,087,789
Infrastructure.....	<u>129,747,970</u>
 Total governmental funds capital assets.....	 <u>\$ 179,269,870</u>

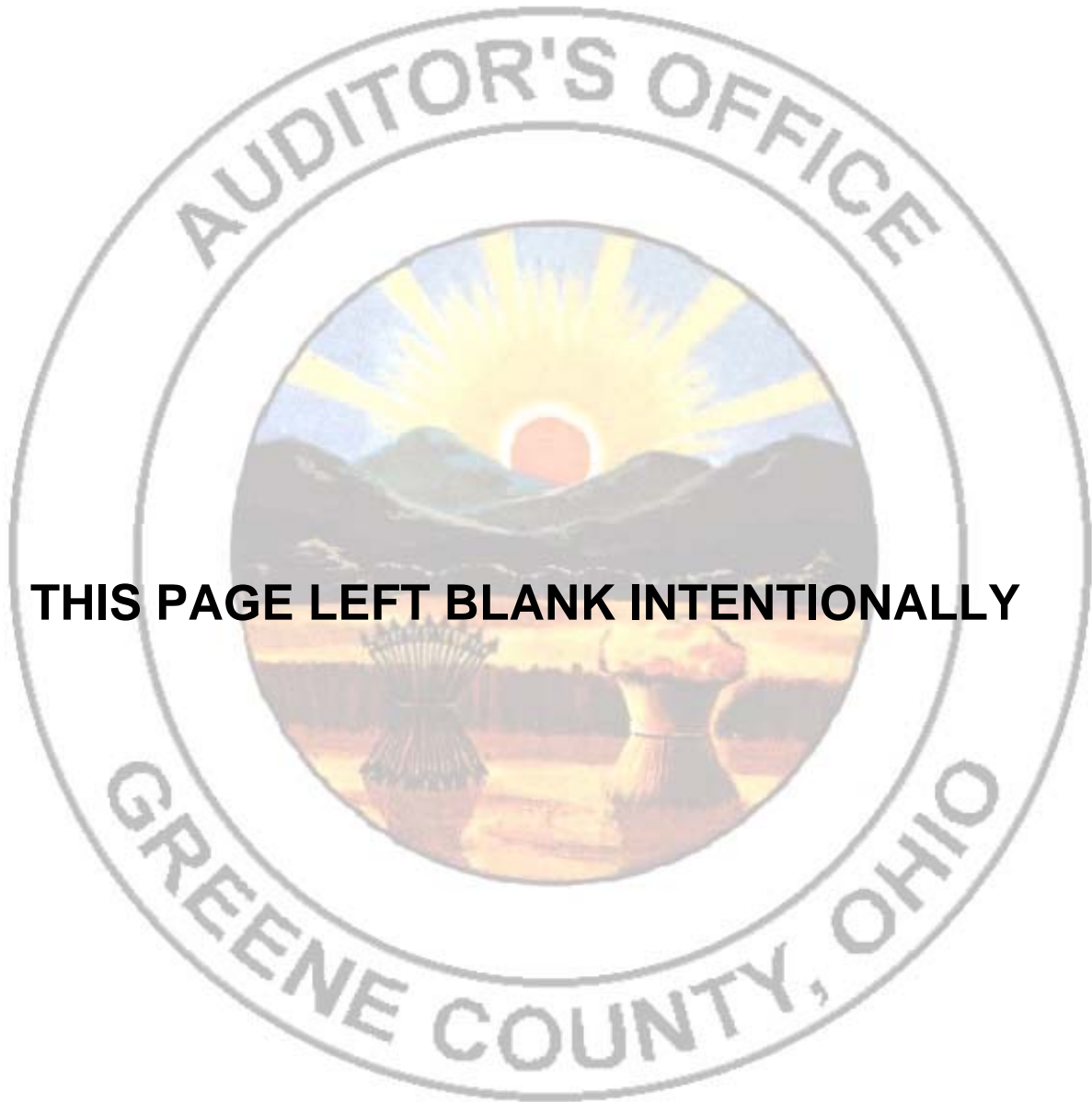
Investment in governmental funds capital assets by source:	
General Fund.....	\$ 35,659,599
Special Revenue Funds.....	<u>143,610,271</u>
 Total governmental funds capital assets.....	 <u>\$ 179,269,870</u>

GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY
 DECEMBER 31, 2009

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.....	-	-	264,657	-	264,657
Data Processing.....	-	-	364,522	-	364,522
Building Maintenance.....	-	-	368,042	-	368,042
Other Legislative and Executive	-	-	625,788	-	625,788
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.....	-	-	196,375	-	196,375
Other Judicial.....	-	-	172,810	-	172,810
Land & Buildings.....	25,920	6,176,782	-	-	6,202,702
Total General Government.....	1,103,946	13,256,030	2,326,087	-	16,686,063
Public Safety					
Coroner.....	-	-	54,156	-	54,156
Sheriff.....	-	-	1,095,629	-	1,095,629
Adult Probation.....	-	-	78,186	-	78,186
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	1,410,078	-	16,974,410
Public Works					
Engineer and Highways.....	-	-	3,911,232	129,747,970	133,659,202
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	4,178,412	129,747,970	136,607,628
Health					
Animal Control.....	-	-	114,472	-	114,472
Developmental Disabilities.....	-	-	485,674	-	485,674
Land & Buildings.....	51,270	1,557,600	-	-	1,608,870
Total Health.....	51,270	1,557,600	600,146	-	2,209,016
Human Services					
County Home.....	-	-	130,474	-	130,474
Children Services.....	-	-	400,663	-	400,663
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	735,507	-	3,450,563
Community and Economic Development					
Convention & Visitors Bureau.....	-	-	60,819	-	60,819
Department of Development.....	-	-	16,966	-	16,966
Land & Buildings.....	121,030	1,279,994	-	-	1,401,024
Total Community & Economic Deve	121,030	1,279,994	77,785	-	1,478,809
Conservation & Recreation					
Recreation & Parks.....	-	-	759,774	-	759,774
Land & Buildings.....	738,817	364,790	-	-	1,103,607
Total Conservation & Recreation.....	738,817	364,790	759,774	-	1,863,381
Total General Capital Assets.....	\$ 2,509,680	\$ 36,924,431	\$ 10,087,789	\$ 129,747,970	\$ 179,269,870

GREENE COUNTY, OHIO
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2009

Function and Activity	Governmental Fund Capital Assets January 1, 2009	Additions	Deductions	Governmental Fund Capital Assets December 31, 2009
General Government				
Legislative and Executive				
Commissioners.....	\$ 43,340	\$ -	\$ -	\$ 43,340
Auditor.....	246,605	18,052	-	264,657
Data Processing.....	364,522	-	-	364,522
Building Maintenance.....	368,042	-	-	368,042
Other Legislative and Executive.....	600,788	25,000	-	625,788
Land & Buildings.....	8,157,274	-	-	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	18,040	28,354	196,375
Other Judicial.....	179,935	-	7,125	172,810
Land & Buildings.....	6,202,702	-	-	6,202,702
Total General Government.....	16,660,450	61,092	35,479	16,686,063
Public Safety				
Coroner.....	54,156	-	-	54,156
Sheriff.....	1,161,196	5,346	70,913	1,095,629
Adult Probation.....	49,931	41,522	13,267	78,186
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.....	15,564,332	-	-	15,564,332
Total Public Safety.....	17,011,722	46,868	84,180	16,974,410
Public Works				
Engineer and Highways.....	133,398,452	659,773	399,023	133,659,202
Department of Public Works.....	36,740	-	-	36,740
Garbage and Refuse.....	230,440	-	-	230,440
Land & Buildings.....	2,681,246	-	-	2,681,246
Total Public Works.....	136,346,878	659,773	399,023	136,607,628
Health				
Animal Control.....	114,472	-	-	114,472
Developmental Disabilities.....	420,188	65,486	-	485,674
Land & Buildings.....	1,608,870	-	-	1,608,870
Total Health.....	2,143,530	65,486	-	2,209,016
Human Services				
County Home.....	130,474	-	-	130,474
Children Services.....	360,126	40,537	-	400,663
Public Assistance.....	122,331	-	-	122,331
Veterans Service Commission.....	82,039	-	-	82,039
Land & Buildings.....	2,715,056	-	-	2,715,056
Total Human Services.....	3,410,026	40,537	-	3,450,563
Community and Economic Development				
Convention & Visitor's Bureau.....	60,819	-	-	60,819
Department of Development.....	18,598	16,966	18,598	16,966
Land & Buildings.....	1,401,024	-	-	1,401,024
Total Community & Economic Development.....	1,480,441	16,966	18,598	1,478,809
Conservation & Recreation				
Recreation & Parks.....	828,788	-	69,014	759,774
Land & Buildings.....	1,103,607	-	-	1,103,607
Total Conservation & Recreation.....	1,932,395	-	69,014	1,863,381
Total General Capital Assets.....	\$ 178,985,442	\$ 890,722	\$ 606,294	\$ 179,269,870



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO
STATISTICAL SECTION - TABLE OF CONTENTS
DECEMBER 31, 2009**

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.

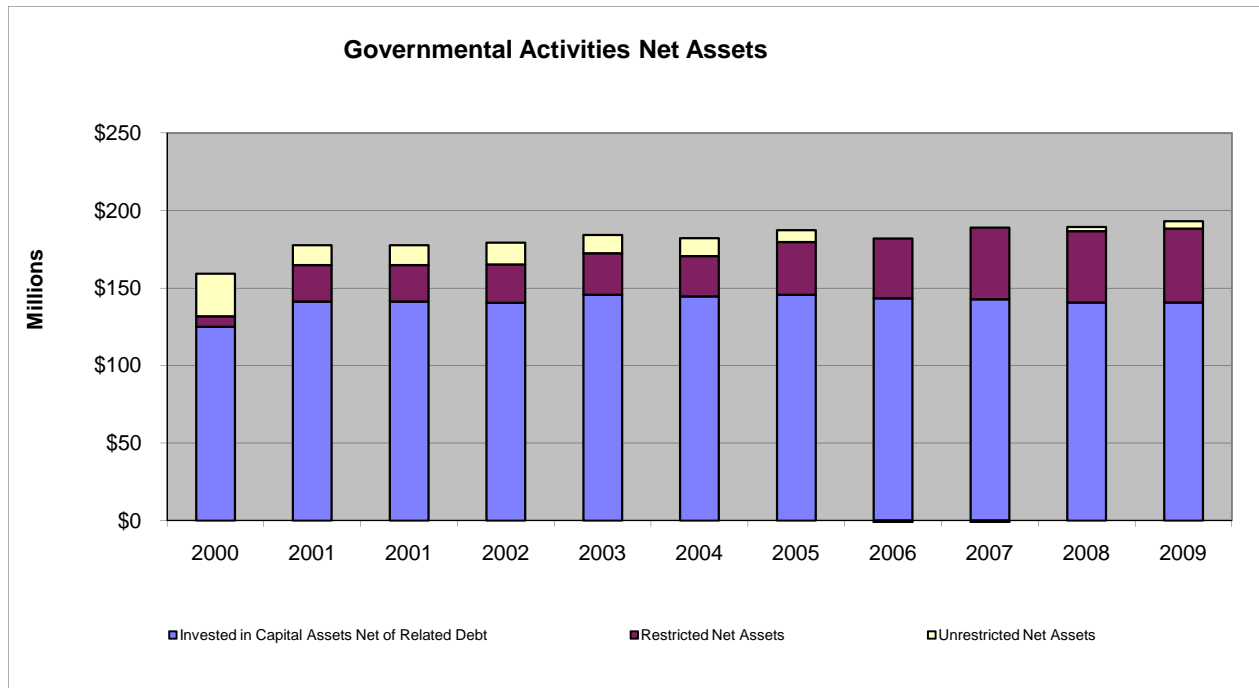
<u>Contents</u>	<u>Page(s)</u>
Financial Trends	152 - 160
<p>These schedules contain trend information to help the reader understand how the County's financial position has changed over time.</p>	
Revenue Capacity	161 - 165
<p>These schedules contain information to help the reader understand and assess 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	166 - 171
<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	172 - 174
<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	175 - 178
<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 Ten Fiscal Years (Accrual Basis of Accounting)

	2000	2001	2002	2003
Governmental Activities				
Invested in capital assets, net of related debt.....	\$ 124,934,019	\$ 141,284,470	\$ 140,531,198	\$ 145,643,988
Restricted.....	6,934,924	23,519,140	24,810,707	26,923,071
Unrestricted.....	27,450,998	12,920,244	13,973,149	11,807,292
Total Governmental Activities Net Assets.....	\$ 159,319,941	\$ 177,723,854	\$ 179,315,054	\$ 184,374,351
Business-type Activities				
Invested in capital assets, net of related debt.....	\$ 12,517,357	\$ 31,162,577	\$ 47,547,016	\$ 54,070,673
Restricted.....	1,315,800	1,362,975	1,250,361	1,227,955
Unrestricted.....	43,240,036	29,047,446	17,859,436	16,676,352
Total Business-type Activities Net Assets.....	\$ 57,073,193	\$ 61,572,998	\$ 66,656,813	\$ 71,974,980
Primary Government				
Invested in capital assets, net of related debt.....	\$ 137,451,376	\$ 172,447,047	\$ 188,078,214	\$ 199,714,661
Restricted.....	8,250,724	24,882,115	26,061,068	28,151,026
Unrestricted.....	70,691,034	41,967,690	31,832,585	28,483,644
Total Primary Government Net Assets.....	\$ 216,393,134	\$ 239,296,852	\$ 245,971,867	\$ 256,349,331



2004	2005	2006	2007	2008	2009
\$ 144,674,270	\$ 145,667,142	\$ 143,363,963	\$ 142,736,634	\$ 140,718,891	\$ 140,712,231
26,013,999	34,048,895	38,719,873	47,057,871	46,036,038	47,824,504
11,609,029	7,718,757	(1,260,361)	(1,349,928)	2,753,295	4,715,085
<u>\$ 182,297,298</u>	<u>\$ 187,434,794</u>	<u>\$ 180,823,475</u>	<u>\$ 188,444,577</u>	<u>\$ 189,508,224</u>	<u>\$ 193,251,820</u>
\$ 60,846,539	\$ 67,586,876	\$ 73,937,004	\$ 77,295,873	\$ 83,330,821	\$ 90,502,130
1,191,025	2,626,479	1,209,674	925,723	3,590,553	3,155,010
16,492,893	19,109,003	20,251,946	24,445,217	21,666,388	16,664,647
<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>	<u>\$ 110,321,787</u>
\$ 205,520,809	\$ 213,254,018	\$ 217,300,967	\$ 220,032,507	\$ 224,049,712	\$ 231,214,361
27,205,024	36,675,374	39,929,547	47,983,594	49,626,591	50,979,514
28,101,922	26,827,760	18,991,585	23,095,289	24,419,683	21,379,732
<u>\$ 260,827,755</u>	<u>\$ 276,757,152</u>	<u>\$ 276,222,099</u>	<u>\$ 291,111,390</u>	<u>\$ 298,095,986</u>	<u>\$ 303,573,607</u>

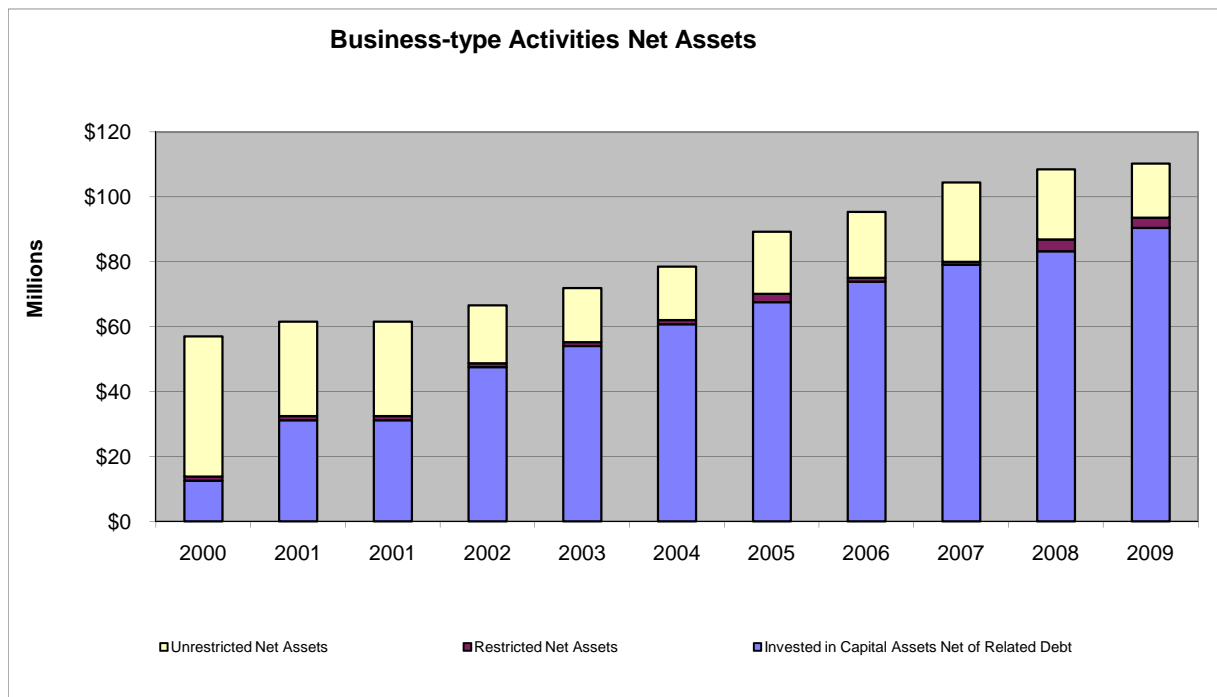
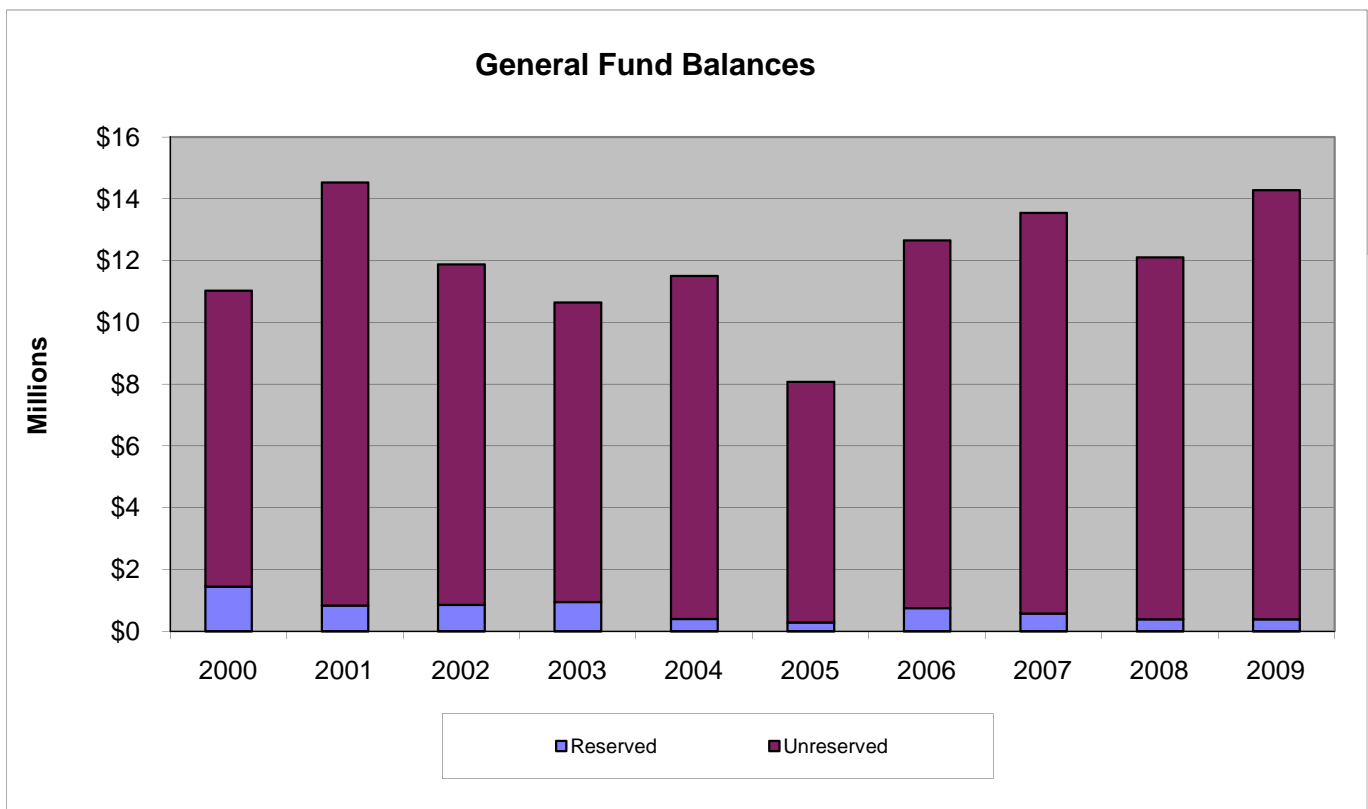


Table 2
 Greene County, Ohio
 Fund Balances, Governmental Funds
 Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	2000	2001	2002	2003
General Fund				
Reserved.....	\$ 1,452,837	\$ 837,837	\$ 856,042	\$ 955,386
Unreserved.....	9,576,692	13,700,851	11,022,488	9,689,772
Total Governmental Activities Net Assets.....	<u>\$ 11,029,529</u>	<u>\$ 14,538,688</u>	<u>\$ 11,878,530</u>	<u>\$ 10,645,158</u>
All Other Governmental Funds				
Reserved.....	\$ 3,864,097	\$ 2,148,020	\$ 2,205,205	\$ 2,830,960
Unreserved, Reported In:				
Special Revenue Funds.....	12,895,407	16,079,816	16,807,295	17,415,732
Debt Service Funds.....	-	-	-	-
Capital Project Funds.....	(11,391,344)	(11,405,605)	(617,028)	497,378
Total All Other Governmental Funds.....	<u>\$ 5,368,160</u>	<u>\$ 6,822,231</u>	<u>\$ 18,395,472</u>	<u>\$ 20,744,070</u>



2004	2005	2006	2007	2008	2009
\$ 404,343	\$ 283,089	\$ 750,556	\$ 573,926	\$ 387,141	\$ 395,983
11,107,251	7,800,924	11,909,756	12,981,409	11,729,032	13,889,891
<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>	<u>\$ 14,285,874</u>
\$ 2,890,277	\$ 4,411,321	\$ 5,440,668	\$ 4,716,987	\$ 4,052,232	\$ 3,148,399
19,082,663	26,620,499	31,390,070	38,510,367	39,469,286	42,638,769
-	-	(15,053,079)	(9,155,031)	(14,875)	(210,956)
445,311	370,573	595,279	220,570	266,153	100,281
<u>\$ 22,418,251</u>	<u>\$ 31,402,393</u>	<u>\$ 22,372,938</u>	<u>\$ 34,292,893</u>	<u>\$ 43,772,796</u>	<u>\$ 45,676,493</u>

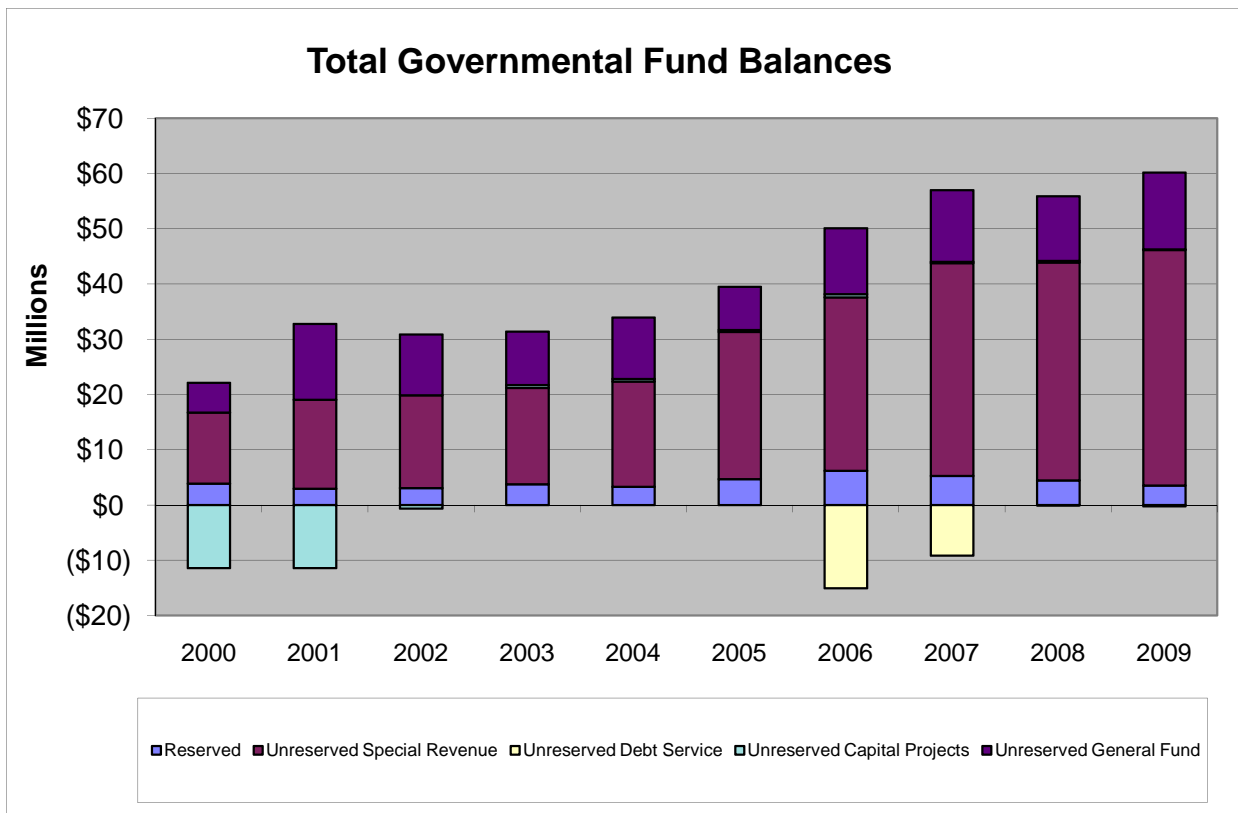


Table 3
Greene County, Ohio
Changes in Net Assets
Last Ten Fiscal Years (Accrual Basis of Accounting)

	2000	2001	2002
Expenses			
Governmental Activities			
Legislative and Executive.....	\$ 16,219,409	\$ 14,275,889	\$ 14,780,899
Judicial.....	5,548,569	6,022,081	6,111,622
Public Safety.....	14,453,567	17,214,737	18,085,795
Public Works.....	5,858,267	5,951,123	6,905,094
Health.....	11,017,055	13,648,751	14,159,338
Human Services.....	24,364,635	25,443,421	25,446,143
Conservation and Recreation.....	2,568,222	2,683,431	2,702,877
Community and Economic Development.....	1,584,284	1,645,599	1,581,188
Interest and Fiscal Charges.....	1,286,427	1,523,618	235,794
Total Governmental Activities Expenses.....	<u>82,900,435</u>	<u>88,408,650</u>	<u>90,008,750</u>
Business-type Activities			
Water.....	6,806,805	6,960,311	6,613,447
Sewer.....	13,805,325	14,304,731	14,373,278
Total Business-type Activities Expenses.....	<u>20,612,130</u>	<u>21,265,042</u>	<u>20,986,725</u>
Total Primary Government Expenses.....	<u>\$ 103,512,565</u>	<u>\$ 109,673,692</u>	<u>\$ 110,995,475</u>
Program Revenues			
Governmental Activities			
Charges for Services			
Legislative and Executive.....	\$ 4,307,725	\$ 5,115,571	\$ 4,660,919
Judicial.....	1,031,950	960,969	959,793
Public Safety.....	1,226,016	1,266,203	1,834,274
Public Works.....	952,986	958,504	1,061,285
Health.....	1,292,976	616,882	825,643
Human Services.....	4,851,031	5,466,919	5,049,164
Conservation and Recreation.....	430,748	463,365	418,426
Community and Economic Development.....	-	-	-
Operating Grants and Contributions.....	28,705,831	30,822,581	29,739,972
Capital Grants and Contributions.....	129,885	4,673,266	153,538
Total Governmental Activities Program Revenues.....	<u>42,929,148</u>	<u>50,344,260</u>	<u>44,703,014</u>
Business-type Activities			
Charges for Services			
Water.....	6,873,186	7,251,948	8,176,375
Sewer.....	12,762,118	13,634,041	15,072,752
Capital Grants and Contributions.....	5,154,860	2,909,061	2,032,318
Total Business-type Activities Program Revenues.....	<u>24,790,164</u>	<u>23,795,050</u>	<u>25,281,445</u>
Total Primary Government Program Revenues.....	<u>\$ 67,719,312</u>	<u>\$ 74,139,310</u>	<u>\$ 69,984,459</u>
Net <Expense>/Revenue			
Governmental Activities.....	\$ (39,971,287)	\$ (38,064,390)	\$ (45,305,736)
Business-type Activities.....	4,178,034	2,530,008	4,294,720
Total Primary Government Net <Expense>/Revenue.....	<u>\$ (35,793,253)</u>	<u>\$ (35,534,382)</u>	<u>\$ (41,011,016)</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
County Hotel Lodging Taxes.....	575,674	570,138	660,151
Sales Taxes.....	16,663,041	17,721,787	18,222,214
Unrestricted Grants.....	4,088,975	5,290,263	5,638,495
Investment Earnings.....	6,769,196	6,459,494	1,881,489
Other Revenue.....	2,709,810	3,151,374	1,970,947
Transfers.....	(2,035,460)	(1,613,917)	(590,774)
Total Governmental Activities.....	<u>44,653,090</u>	<u>50,933,026</u>	<u>46,896,936</u>
Business-type Activities			
Investment Earnings.....	37,881	60,863	108,765
Other Revenue.....	1,636,544	295,017	89,556
Transfers.....	2,035,460	1,613,917	590,774
Total Business-type Activities.....	<u>3,709,885</u>	<u>1,969,797</u>	<u>789,095</u>
Total Primary Government.....	<u>\$ 48,362,975</u>	<u>\$ 52,902,823</u>	<u>\$ 47,686,031</u>
Change in Net Assets			
Governmental Activities.....	\$ 4,681,803	\$ 12,868,636	\$ 1,591,200
Business-type Activities.....	7,887,919	4,499,805	5,083,815
Total Primary Government.....	<u>\$ 12,569,722</u>	<u>\$ 17,368,441</u>	<u>\$ 6,675,015</u>

2003	2004	2005	2006	2007	2008	2009
\$ 14,383,312	\$ 18,147,358	\$ 15,156,726	\$ 17,510,061	\$ 18,216,305	\$ 19,548,303	\$ 16,092,757
6,401,886	6,597,266	6,776,673	7,330,377	7,767,052	8,114,030	7,701,317
20,896,072	20,854,054	21,675,297	20,837,574	21,030,463	22,210,966	20,986,212
4,565,713	7,789,351	8,154,614	11,776,246	8,615,448	10,698,264	12,204,219
14,393,768	14,558,145	16,608,515	17,821,835	18,670,785	20,792,068	22,225,327
24,871,582	27,116,807	29,289,859	30,887,776	33,845,797	35,129,875	36,383,980
2,876,940	3,991,966	3,033,045	2,895,514	2,890,292	3,333,810	2,850,315
1,493,063	2,034,479	6,174,493	11,901,352	1,689,782	1,978,360	2,403,211
899,470	1,040,533	1,040,957	1,640,815	2,732,733	1,659,682	1,319,790
<u>90,781,806</u>	<u>102,129,959</u>	<u>107,910,179</u>	<u>122,601,550</u>	<u>115,458,657</u>	<u>123,465,358</u>	<u>122,167,128</u>
7,159,056	8,466,927	8,102,315	8,189,920	8,562,710	8,603,573	9,010,918
<u>13,649,131</u>	<u>14,086,844</u>	<u>14,592,560</u>	<u>14,810,659</u>	<u>14,141,418</u>	<u>16,768,071</u>	<u>15,522,340</u>
<u>20,808,187</u>	<u>22,553,771</u>	<u>22,694,875</u>	<u>23,000,579</u>	<u>22,704,128</u>	<u>25,371,644</u>	<u>24,533,258</u>
<u>\$ 111,589,993</u>	<u>\$ 124,683,730</u>	<u>\$ 130,605,054</u>	<u>\$ 145,602,129</u>	<u>\$ 138,162,785</u>	<u>\$ 148,837,002</u>	<u>\$ 146,700,386</u>
\$ 5,699,400	\$ 6,264,801	\$ 6,079,486	\$ 5,689,552	\$ 6,141,253	\$ 6,767,162	\$ 5,440,536
1,500,382	1,438,062	1,334,159	1,560,526	1,547,823	1,533,601	1,682,074
1,823,285	2,289,208	2,700,545	2,221,774	2,553,999	2,688,928	2,272,128
1,255,940	1,345,501	1,801,089	1,466,723	1,985,210	1,695,440	1,698,545
684,164	526,181	661,718	945,123	1,452,767	844,363	911,765
5,931,069	5,722,333	6,240,624	6,256,500	6,186,681	6,217,525	5,950,115
411,574	399,425	445,842	404,895	442,941	468,360	292,351
-	-	2,185	-	11,070	-	-
30,850,229	30,798,440	34,745,216	32,143,071	36,035,803	40,040,692	43,142,412
150,818	140,400	139,414	134,274	122,157	680,063	1,769,712
<u>48,306,861</u>	<u>48,924,351</u>	<u>54,150,278</u>	<u>50,822,438</u>	<u>56,479,704</u>	<u>60,936,134</u>	<u>63,159,638</u>
8,249,512	8,462,868	9,054,573	9,126,740	9,459,488	9,946,060	8,753,822
15,289,894	15,556,575	17,102,297	16,007,692	16,795,066	16,731,932	15,171,477
1,771,969	2,636,828	6,023,718	3,527,432	3,796,699	3,425,575	1,681,607
<u>25,311,375</u>	<u>26,656,271</u>	<u>32,180,588</u>	<u>28,661,864</u>	<u>30,051,253</u>	<u>30,103,567</u>	<u>25,606,906</u>
<u>\$ 73,618,236</u>	<u>\$ 75,580,622</u>	<u>\$ 86,330,866</u>	<u>\$ 79,484,302</u>	<u>\$ 86,530,957</u>	<u>\$ 91,039,701</u>	<u>\$ 88,766,544</u>
\$ (42,474,945)	\$ (53,205,608)	\$ (53,759,901)	\$ (71,779,112)	\$ (58,978,953)	\$ (62,529,224)	\$ (59,007,490)
4,503,188	4,102,500	9,485,713	5,661,285	7,347,125	4,731,923	1,073,648
<u>\$ (37,971,757)</u>	<u>\$ (49,103,108)</u>	<u>\$ (44,274,188)</u>	<u>\$ (66,117,827)</u>	<u>\$ (51,631,828)</u>	<u>\$ (57,797,301)</u>	<u>\$ (57,933,842)</u>
\$ 20,220,447	\$ 22,075,613	\$ 28,904,340	\$ 30,125,302	\$ 30,810,503	\$ 30,356,293	\$ 30,966,235
694,163	721,907	731,669	782,937	750,925	864,013	812,572
18,393,495	19,554,923	19,258,567	20,408,305	21,106,684	20,947,815	20,558,891
4,197,650	4,947,710	4,842,854	5,026,916	4,960,619	5,186,823	4,589,671
2,067,309	1,645,789	2,397,712	4,315,400	5,593,457	4,405,699	3,530,073
2,229,130	2,366,103	3,055,174	5,993,148	2,564,263	2,328,369	2,492,764
(267,952)	(183,490)	(314,607)	(409,585)	(545,229)	(496,142)	(199,120)
<u>47,534,242</u>	<u>51,128,555</u>	<u>58,875,709</u>	<u>66,242,423</u>	<u>65,241,222</u>	<u>63,592,870</u>	<u>62,751,086</u>
136,528	803,377	28,612	43,834	158,857	58,264	32,011
410,499	1,466,110	943,506	200,161	1,078,898	634,620	429,246
267,952	183,490	314,607	409,585	545,229	496,142	199,120
<u>814,979</u>	<u>2,452,977</u>	<u>1,286,725</u>	<u>653,580</u>	<u>1,782,984</u>	<u>1,189,026</u>	<u>660,377</u>
<u>\$ 48,349,221</u>	<u>\$ 53,581,532</u>	<u>\$ 60,162,434</u>	<u>\$ 66,896,003</u>	<u>\$ 67,024,206</u>	<u>\$ 64,781,896</u>	<u>\$ 63,411,463</u>
\$ 5,059,297	\$ (2,077,053)	\$ 5,115,808	\$ (5,536,689)	\$ 6,262,269	\$ 1,063,646	\$ 3,743,596
5,318,167	6,555,477	10,772,438	6,314,865	9,130,109	5,920,949	1,734,025
<u>\$ 10,377,464</u>	<u>\$ 4,478,424</u>	<u>\$ 15,888,246</u>	<u>\$ 778,176</u>	<u>\$ 15,392,378</u>	<u>\$ 6,984,595</u>	<u>\$ 5,477,621</u>

Table 4

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

	2000	2001	2002	2003
Revenues				
Taxes.....	\$ 33,120,569	\$ 37,645,812	\$ 37,996,779	\$ 39,308,105
Charges for Services.....	12,690,514	13,275,880	13,291,674	15,598,852
Licenses & Permits.....	568,104	673,148	724,396	999,644
Fines & Forfeitures.....	834,814	899,385	793,434	591,033
Intergovernmental Revenues.....	32,794,808	34,139,589	34,340,201	34,038,143
Special Assessments.....	1,179,006	119,139	153,538	150,818
Investment Earnings.....	6,769,196	6,459,494	1,881,489	2,067,310
Other Revenues.....	3,004,064	3,630,931	1,767,825	2,200,821
Total Revenues	<u>90,961,075</u>	<u>96,843,378</u>	<u>90,949,336</u>	<u>94,954,726</u>
Expenditures				
Legislative and Executive.....	15,853,833	13,846,731	14,811,043	14,254,333
Judicial.....	5,387,022	5,752,955	6,155,177	6,538,988
Public Safety.....	15,064,913	17,076,488	17,729,799	19,778,182
Public Works.....	6,980,366	7,749,735	7,648,011	8,578,513
Health.....	10,963,803	13,351,091	13,631,516	14,011,329
Human Services.....	21,948,128	24,861,100	25,903,593	25,000,966
Conservation and Recreation.....	2,508,178	2,597,609	2,808,892	2,787,712
Community and Economic Development.....	1,516,889	1,584,388	1,539,497	1,555,931
Capital Outlay.....	3,120,685	770,861	3,215,548	1,768,697
Debt Service:				
Interest.....	1,649,824	869,655	892,044	914,602
Principal.....	1,568,898	920,896	490,742	803,926
Total Expenditures	<u>86,562,539</u>	<u>89,381,509</u>	<u>94,825,862</u>	<u>95,993,179</u>
Excess Revenue over Expenditures	4,398,536	7,461,869	(3,876,526)	(1,038,453)
Other Financing Sources/(Uses)				
Proceeds from Sale of Assets.....	77,420	20	115,900	-
Proceeds from Borrowing.....	28,814	407,479	13,259,980	2,360,000
Payments to Escrow Agent.....	-	-	-	-
Transfers In.....	3,050,429	2,321,864	3,371,214	3,828,892
Transfers Out.....	(5,373,076)	(3,938,791)	(3,957,486)	(4,081,940)
Total Other Financing Sources/(Uses).....	<u>(2,216,413)</u>	<u>(1,209,428)</u>	<u>12,789,608</u>	<u>2,106,952</u>
Net Change in Fund Balance.....	<u>\$ 2,182,123</u>	<u>\$ 6,252,441</u>	<u>\$ 8,913,082</u>	<u>\$ 1,068,499</u>
Debt Service as a percentage of noncapital expenditures.....	3.9%	2.0%	1.5%	1.8%

2004	2005	2006	2007	2008	2009
\$ 42,352,443	\$ 48,894,576	\$ 51,316,544	\$ 52,668,155	52,288,845	52,468,981
15,925,356	17,265,256	16,795,754	17,732,324	18,278,082	16,543,739
1,150,530	1,432,937	1,050,009	1,056,626	1,093,134	922,208
884,483	585,102	743,611	868,644	764,151	750,469
37,037,846	40,208,332	37,199,680	41,180,392	45,155,356	48,326,965
140,400	139,414	134,274	122,157	559,380	147,464
1,645,789	2,397,712	4,315,400	5,593,457	4,405,699	3,530,073
2,573,047	3,202,155	6,183,211	3,654,600	2,549,466	2,720,331
<u>101,709,894</u>	<u>114,125,484</u>	<u>117,738,483</u>	<u>122,876,355</u>	<u>125,094,113</u>	<u>125,410,230</u>
15,421,204	15,066,352	17,464,660	17,670,479	18,904,572	15,552,674
6,427,722	6,513,033	7,382,233	7,711,239	7,913,313	7,295,635
20,323,055	21,221,779	20,913,405	20,820,751	21,671,664	19,817,021
8,908,011	8,242,122	9,620,896	9,849,589	12,075,893	10,487,084
14,478,759	16,301,344	18,072,358	18,781,759	20,752,459	21,918,836
27,071,136	28,996,623	30,639,488	33,726,969	35,221,373	35,765,438
4,050,328	2,849,492	2,930,039	2,945,338	3,013,179	2,766,639
1,948,540	6,100,614	11,841,192	1,636,908	1,932,316	2,311,887
230,512	104,252	266,682	500,356	809,973	1,453,864
1,010,334	1,013,544	2,155,000	2,245,000	3,315,000	12,250,000
1,083,194	3,030,000	1,612,099	2,634,100	1,635,373	1,313,585
<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>	<u>130,932,663</u>
757,099	4,686,329	(5,159,569)	4,353,867	(2,151,002)	(5,522,433)
64,790	165,427	34,908	191,632	21,672	30,736
1,905,000	990,000	1,050,000	17,625,000	10,840,000	9,747,500
-	-	-	(10,377,898)	-	-
3,389,177	3,093,675	2,481,604	2,665,057	2,974,959	2,395,971
<u>(3,575,449)</u>	<u>(3,378,870)</u>	<u>(2,859,177)</u>	<u>(3,192,819)</u>	<u>(3,453,584)</u>	<u>(2,578,376)</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>9,595,831</u>
<u>\$ 2,540,617</u>	<u>\$ 5,556,561</u>	<u>\$ (4,452,234)</u>	<u>\$ 11,264,839</u>	<u>\$ 8,232,045</u>	<u>\$ 4,073,398</u>
2.1%	3.7%	3.1%	4.1%	3.9%	10.5%

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

Year	General Property Tax	Tangible Personal Property Tax	Sales Tax	County Hotel Lodging Tax	Total
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	29,864,054	946,449	21,106,684	750,925	52,668,112
2008	29,750,680	605,613	20,947,815	864,013	52,168,121
2009	30,780,438	185,797	20,558,891	812,572	52,337,698

% Change 2000 to 2009	General Property Tax	Tangible Personal Property Tax	Sales Tax	County Hotel Lodging Tax	Total
	113.4%	-87.3%	23.4%	41.2%	58.0%

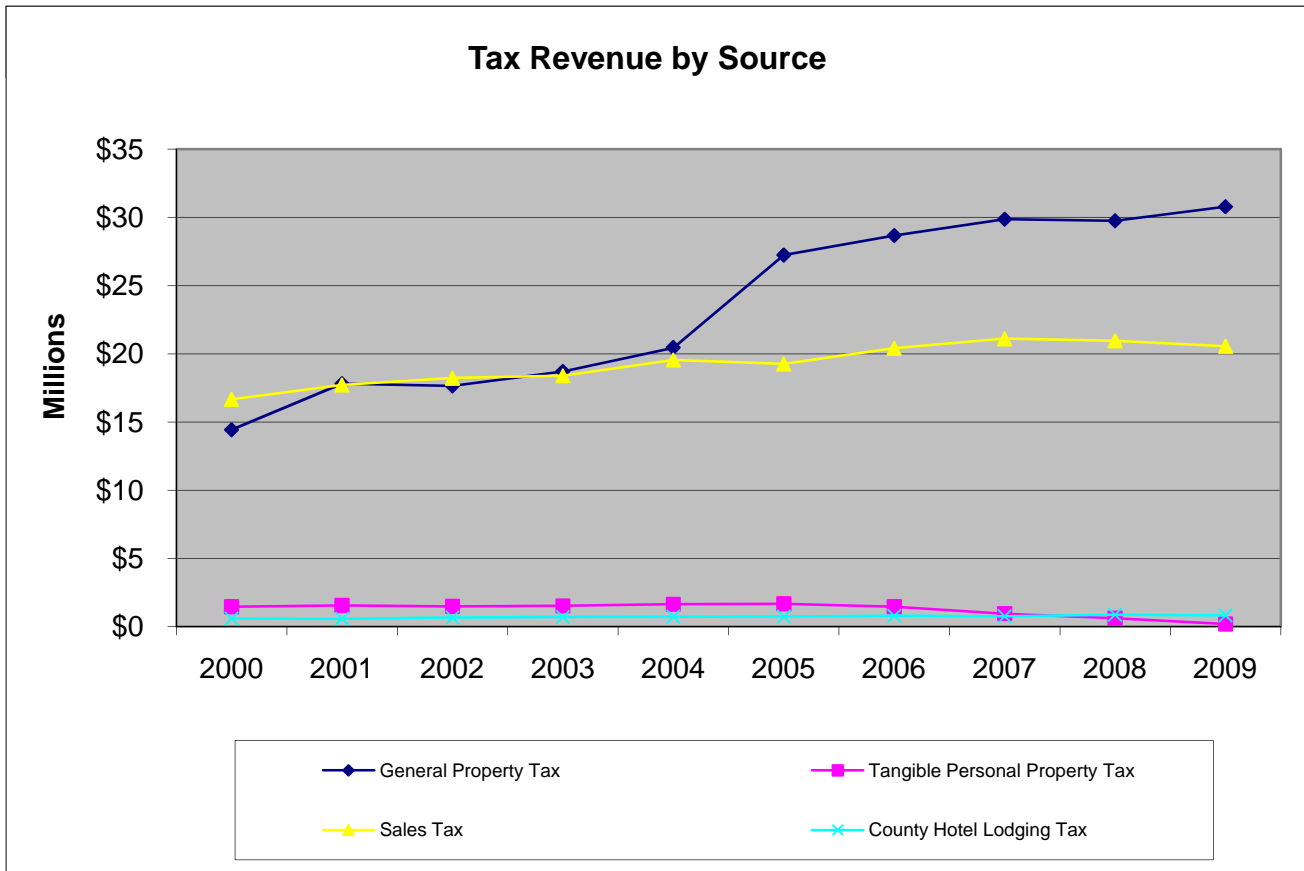


Table 6
Greene County, Ohio
Real and Personal Property Tax Revenues by Program
Last Ten Fiscal Years (Accrual Basis of Accounting)

Year	General Purposes	Road & Bridge Maintenance	Community Mental Health	Children's Services	Developmental Disabilities	County Hospital	Senior Citizen Services	Debt Retirement	Total
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	2,346,728	1,960,987	30,810,503
2008	6,216,680	760,469	3,688,743	2,897,920	10,124,155	2,890,480	2,314,094	1,463,752	30,356,293
2009	7,015,644	731,451	3,682,418	2,937,879	10,110,567	2,836,627	2,317,691	1,333,958	30,966,235

% Change 2000 to 2009
 70.7% 17.9% 9.7% 32.3% 193.9% 471.7% 15.7% -18.5% 73.1%

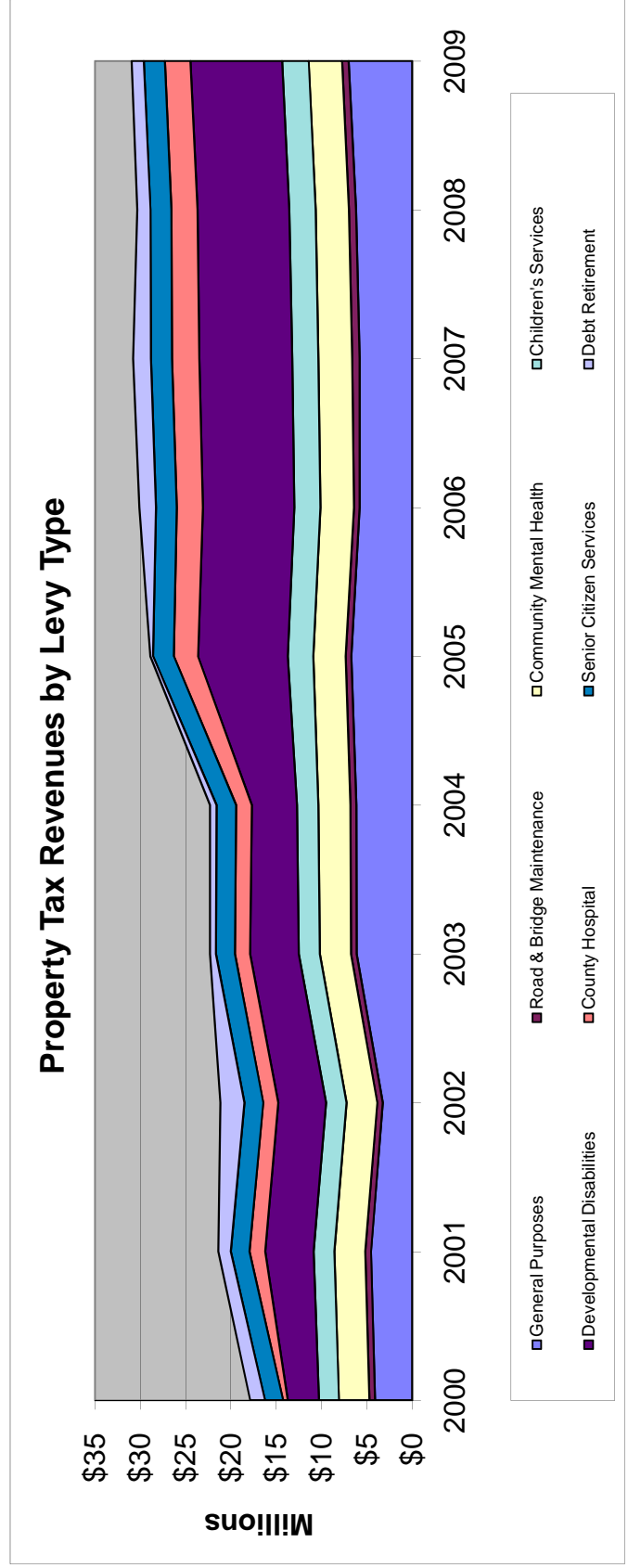


Table 7
Greene County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Tax Year	Collection Year	REAL PROPERTY			PERSONAL PROPERTY		Total Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual
		Agricultural & Residential	Commercial & Industrial	Public Utility	Tangible Personal	Public Utility Personal				
2000	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%
2001	2002	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%
2002	2003 (R)	2,250,255,640	533,275,260	147,920	168,163,491	111,695,670	3,063,537,981	9.98	8,945,152,507	34.25%
2003	2004	2,310,063,120	540,324,770	154,540	166,370,014	107,535,290	3,124,447,734	9.72	9,117,130,685	34.27%
2004	2005	2,373,705,460	551,384,750	153,950	165,190,986	107,872,130	3,198,307,276	10.95	9,326,810,487	34.29%
2005	2006 (T)	2,604,089,520	584,253,720	148,520	164,331,898	100,967,550	3,453,791,208	10.95	10,055,782,763	34.35%
2006	2007	2,684,548,530	589,213,980	109,540	123,370,153	96,011,820	3,493,254,023	10.55	10,615,200,795	32.91%
2007	2008	2,758,004,630	633,187,460	143,960	96,902,560	83,179,950	3,571,418,560	10.55	11,514,193,617	31.02%
2008	2009 (R)	3,026,466,100	710,479,420	123,890	52,213,522	84,961,320	3,874,244,252	10.55	11,787,035,952	32.87%
2009	2010	3,049,208,420	730,255,900	138,020	7,148,080	84,451,610	3,871,202,030	11.25	11,187,471,166	34.60%

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.

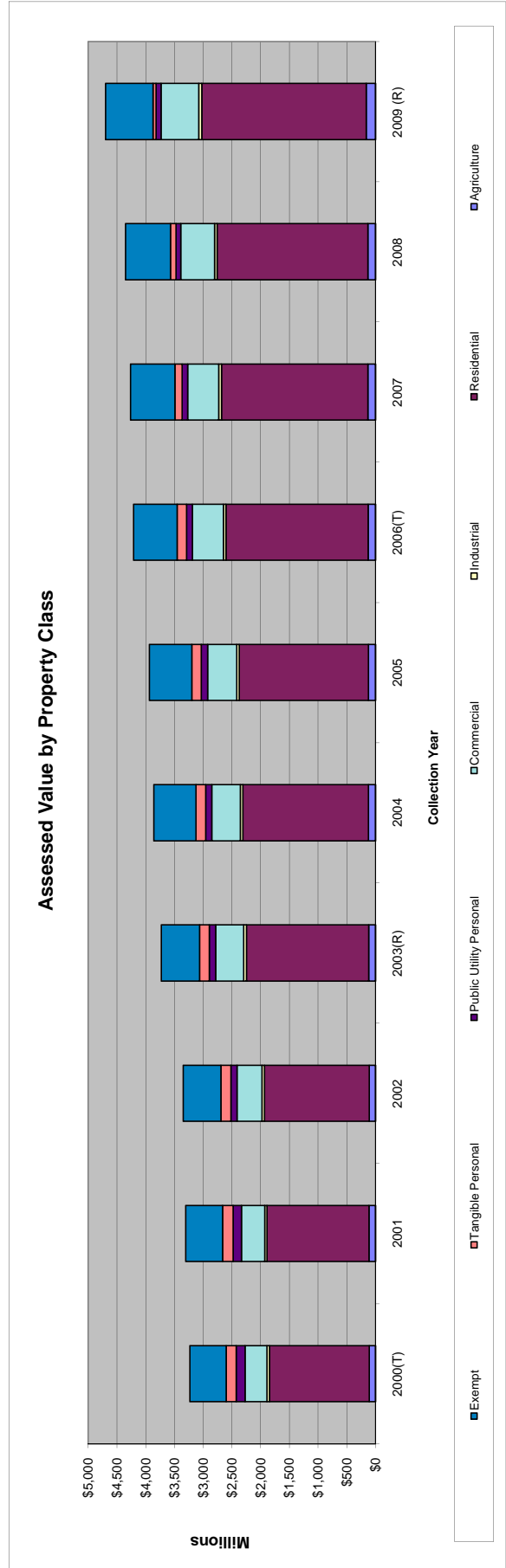


Table 8
Greene County, Ohio
Property Tax Levies and Collections - Real, Utility and Tangible Taxes
Last Ten Fiscal Years

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	Total Collection as a Percentage of Current Taxes Levied	Accumulated Delinquencies
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
2008	2009	40,624,758	38,879,893	95.70%	1,107,065	39,986,958	2.77%	98.43%	2,382,155

Source: Greene County Auditor's Office

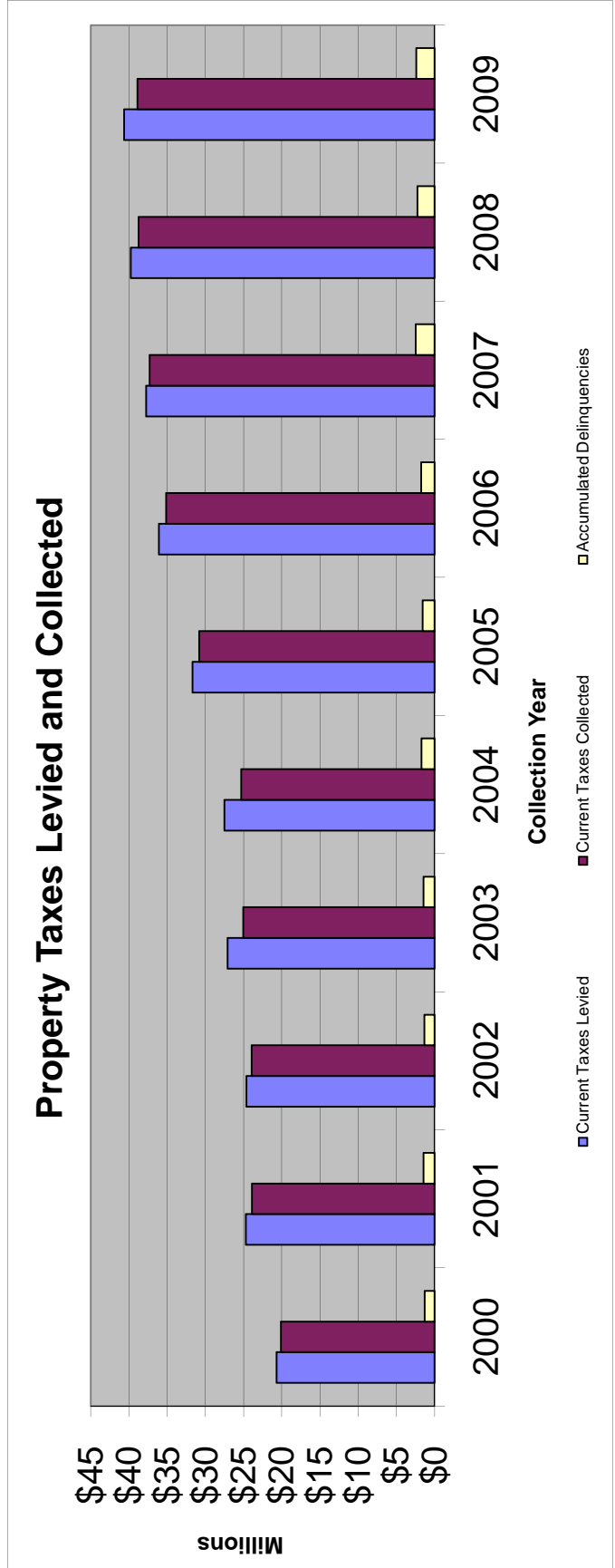


Table 9
 Greene County, Ohio
 Property Tax Rates - Direct and Overlapping Governments
 (Per \$1000 of Assessed Value)
 Last Ten Fiscal Years

County Units:	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Bridge.....	0.650	0.650	0.650	0.650	0.650	0.650	0.250	0.250	0.250	0.250
Children Services.....	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.500
Community Mental Health.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
General.....	1.870	1.370	2.250	2.240	2.390	1.910	1.870	2.020	2.100	1.900
Hospital Operating.....	1.020	1.020	1.020	1.020	1.000	1.000	1.000	1.000	1.000	1.000
Development Disabilities.....	2.510	2.510	2.510	2.250	3.500	3.500	3.500	3.500	3.500	3.500
Note Retirement.....	0.630	1.130	0.250	0.260	0.110	0.590	0.630	0.480	0.400	0.600
Senior Council on Aging.....	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	1.000
Total Rates.....	9.980	9.980	9.980	9.720	10.950	10.950	10.550	10.550	10.550	11.250
School Districts:										
Beavercreek City.....	42.120	45.400	43.500	49.000	48.400	47.100	47.100	46.400	48.850	48.200
Cedar Cliff Local.....	32.100	32.100	32.100	32.100	32.100	35.900	35.900	35.800	35.400	43.900
Fairborn City.....	44.640	44.700	44.700	44.400	44.400	44.200	44.200	52.500	51.900	51.800
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.....	35.450	35.450	34.350	34.550	34.450	34.150	34.450	34.450	34.550	33.550
Sugarcreek Local.....	63.580	63.500	62.800	69.800	69.800	69.300	69.300	68.700	68.500	67.100
Xenia Community.....	38.500	38.600	37.700	37.600	45.000	44.100	44.000	43.900	43.100	43.500
Yellow Springs Exempted.....	74.900	69.600	67.000	66.100	65.800	64.600	64.700	64.700	63.700	63.800
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.....	30.000	38.210	37.910	37.110	37.110	36.910	36.810	36.810	34.000	31.250
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	42.680	43.100	42.400	42.300	42.350	41.955	41.860	41.830
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.....	48.850	48.750	47.950	53.400	53.400	50.400	47.150	46.680	39.380	49.530
Wilmington City.....	32.050	31.990	31.100	30.890	30.890	28.300	27.900	27.900	2.700	27.700
Corporations:										
Beavercreek City.....	12.000	12.500	12.950	13.100	13.100	13.040	13.100	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	19.500
Bowersville Village.....	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400
Cedarville Village.....	5.050	5.050	5.050	2.900	5.050	5.050	5.050	5.050	5.050	5.050
Centerville City.....	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.500	1.500	1.500
Clifton Village.....	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	5.300
Fairborn City.....	9.730	9.600	9.400	9.500	9.500	9.500	9.500	9.480	9.500	9.500
Huber Heights City.....	0.000	0.000	0.000	0.000	0.000	0.000	10.920	10.920	10.920	10.540
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	6.810	6.750	6.750	6.750	6.800	6.800	6.800	6.790	6.790
Spring Valley Village.....	12.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700
Xenia City.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Yellow Spring Village.....	2.600	2.600	2.600	2.600	2.600	2.600	11.000	11.000	11.000	5.300
Townships:										
Bath.....	10.600	10.600	10.600	8.600	10.600	10.600	10.600	13.600	13.600	13.600
Beavercreek.....	19.050	19.050	16.050	16.050	16.050	16.050	16.050	16.550	16.550	16.550
Caesarcreek.....	5.100	5.100	4.100	4.100	4.600	4.600	4.600	4.600	6.600	6.600
Cedarville.....	8.450	9.350	9.350	9.900	9.900	9.350	9.900	9.900	9.900	9.900
Jefferson.....	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600
Miami.....	5.900	5.900	5.900	5.900	5.900	5.900	6.800	6.800	6.800	6.800
New Jasper.....	6.800	6.200	6.200	6.200	6.200	6.200	7.700	7.700	6.200	6.200
Ross.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Silvercreek.....	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400
Spring Valley.....	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500
Sugarcreek.....	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000
Xenia.....	9.000	8.000	9.000	9.000	9.000	12.000	12.000	12.000	12.000	12.000
Other Units:										
Bellbrook-Sugarcreek Park District.....	0.900	0.900	0.900	0.900	0.900	1.100	1.100	1.100	1.100	1.100
District Health Fund.....	0.300	0.300	0.500	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	1.350	1.000	1.000	1.000	1.000

Source: Greene County Auditor's Office

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

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

Taxpayer	2009			2000		
	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	\$ 68,251,830	1.76%	1	\$ 100,008,640	3.75%	1
Greene Town Center LLC	43,434,940	1.12%	2			
MFC Beaver Creek LLC	37,154,950	0.96%	3			
Kettering Adventist Healthcare	9,630,770	0.25%	4	13,425,730	0.50%	4
Cemex (formerly Southdown)	8,299,790	0.21%	5			
George Kontogiannis	8,173,620	0.21%	6			
Acropolis 29 LLC	8,161,200	0.21%	7			
MV-RG II	7,781,690	0.20%	8	7,858,300	0.29%	7
Dille Laboratories Corporation	7,286,650	0.19%	9			
Vectren Energy Delivery	6,817,650	0.18%	10			
Glimcher Properties LTD				36,487,690	1.37%	2
Ohio Bell Telephone Co.				21,052,640	0.79%	3
Super Value Stores, Inc.				12,204,670	0.46%	5
Unison Industries, LLC (formerly Elano)				8,558,460	0.32%	6
NBL Development Group LP				6,468,570	0.24%	8
Meijer Inc.				6,225,410	0.23%	9
Continental 44 Fund				6,154,760	0.23%	10
Total	\$ 204,993,090	5.29%		\$ 218,444,870	8.18%	

Source: Greene County Auditor's Office

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

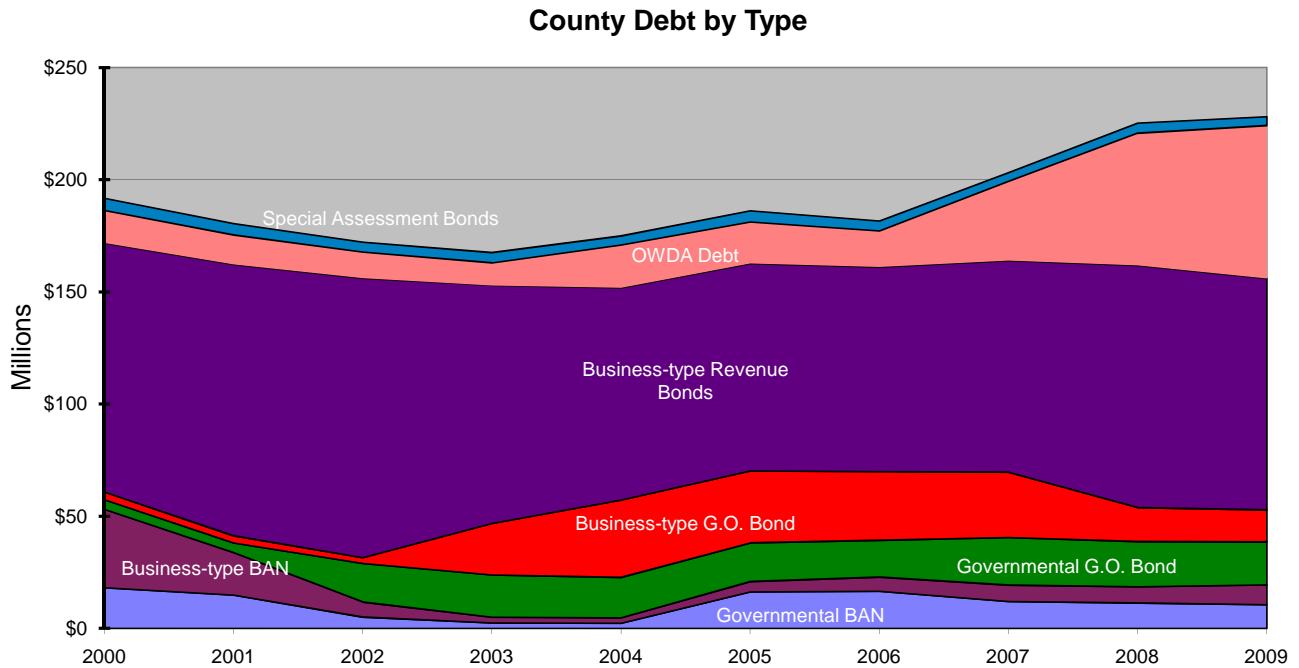
Fiscal Year	Water		Sewer	
	(First 1,000 gallons) Monthly Minimum	(Usage > 1,000 Gals.) Rate per 1,000 Gals.	(First 3,000 gallons) Monthly Minimum	(Usage > 3,000 Gals.) Rate per 1,000 Gals.
2000	11.43	3.91	16.87	5.26
2001	11.54	3.95	18.05	5.63
2002	11.66	3.99	18.60	5.80
2003	11.66	3.99	18.97	5.92
2004	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
2009	11.66	3.99	20.12	6.28

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
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%	126.85	140,000	-
2009	9,545,000	9,610,000	32,826	19,122,174	0.49%	119.65	80,000	-

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
340,000	3,480,000	14,528,310	5,061,000	111,021,720	139,432,307	4,345,735	3.21%	942.84
220,000	2,990,000	13,143,355	4,373,000	120,961,720	146,665,937	4,465,889	3.28%	980.85
110,000	2,480,000	11,654,182	3,830,000	124,576,720	160,498,023	4,631,612	3.47%	1,059.76
4,875,000	18,095,000	10,069,265	4,042,000	106,146,720	162,631,179	4,821,227	3.37%	1,061.69
7,005,000	38,450,000	8,365,363	3,629,000	83,626,720	159,611,083	4,926,822	3.24%	1,027.02
6,785,000	95,375,000	6,533,506	4,650,000	22,401,720	153,375,226	5,062,891	3.03%	982.36
6,540,000	93,915,000	4,564,033	4,170,000	21,384,656	147,263,689	5,364,044	2.75%	934.65
6,290,000	104,460,000	13,548,561	3,710,000	12,705,640	162,159,201	5,616,260	2.89%	1,022.48
10,945,000	102,755,000	12,582,019	4,349,000	9,363,608	160,384,627	5,692,242	2.82%	1,006.45
10,530,000	99,855,000	11,564,183	3,853,000	7,065,000	152,102,183	Unavailable	Unavailable	951.69

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

	2000	2001	2002	2003
Total of All County Bonded Debt (A)	\$ 124,872,720	\$ 133,489,720	\$ 148,826,720	\$ 152,558,720
Total of All County Bond Anticipation Notes.....	53,028,000	33,870,000	11,786,750	4,960,000
Total of All County Debt Outstanding.....	177,900,720	167,359,720	160,613,470	157,518,720
Debt Exempt From Computation:				
Governmental Activities:				
Special Assessment Bonds.....	365,000	715,000	635,000	550,000
Business-type Activities:				
Special Assessment Bonds.....	5,061,000	4,373,000	3,830,000	4,042,000
Advanced Refunding Bonds.....	3,480,000	2,990,000	2,480,000	18,095,000
Revenue Bonds.....	111,021,720	120,961,720	124,576,720	106,146,720
General Obligation Bonds.....	340,000	220,000	110,000	4,875,000
Bond Anticipation Notes.....	34,915,000	19,000,000	6,705,000	2,560,000
Total Exempt Debt.....	155,182,720	148,259,720	138,336,720	136,268,720
Net Debt.....	22,718,000	19,100,000	22,276,750	21,250,000
County Valuation.....	2,601,898,351	2,664,254,065	2,693,670,122	3,063,537,981
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%	57,547,459	59,841,753
Total Direct Debt Limitation.....			63,547,459	65,841,753
Net Debt.....			22,718,000	21,250,000
Unvoted Legal Debt Margin.....	\$ 40,829,459	\$ 46,006,352	\$ 43,565,003	\$ 53,838,450
Net Debt as a Percentage of the Direct Debt Limit.....	35.75%	29.34%	33.83%	28.30%

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

2004	2005	2006	2007	2008	2009
\$ 151,245,720	\$ 146,841,720	\$ 142,699,656	\$ 148,610,640	\$ 147,802,608	\$ 140,538,000
4,695,000	20,899,000	22,910,000	19,302,000	18,511,000	19,432,000
<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>	<u>159,970,000</u>
470,000	385,000	295,000	210,000	140,000	80,000
3,629,000	4,650,000	4,170,000	3,710,000	4,349,000	3,853,000
38,450,000	95,375,000	93,915,000	104,460,000	102,755,000	99,855,000
83,626,720	22,401,720	21,384,656	12,705,640	9,363,608	7,065,000
7,005,000	6,785,000	6,540,000	6,290,000	10,945,000	10,530,000
2,450,000	4,655,000	6,360,000	7,287,000	7,180,000	8,890,000
<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>	<u>130,273,000</u>
20,310,000	33,489,000	32,945,000	33,250,000	31,581,000	29,697,000
3,124,447,734	3,453,791,208	3,493,254,023	3,571,418,560	3,874,244,252	3,871,202,030
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
70,611,193	78,844,780	79,831,351	81,785,464	89,356,106	89,280,051
<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>	<u>95,280,051</u>
20,310,000	33,489,000	32,945,000	33,250,000	31,581,000	29,697,000
<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>	<u>\$ 65,583,051</u>
26.51%	39.47%	38.38%	37.88%	33.12%	31.17%

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	
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
2009	9,056,252	6,936,035	2,120,217	1,570,000	1,182,416	0.77

Sewer Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service (1)		Coverage
				Principal	Interest	
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
2009	15,298,287	9,787,490	5,510,797	3,223,608	4,379,818	0.72

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

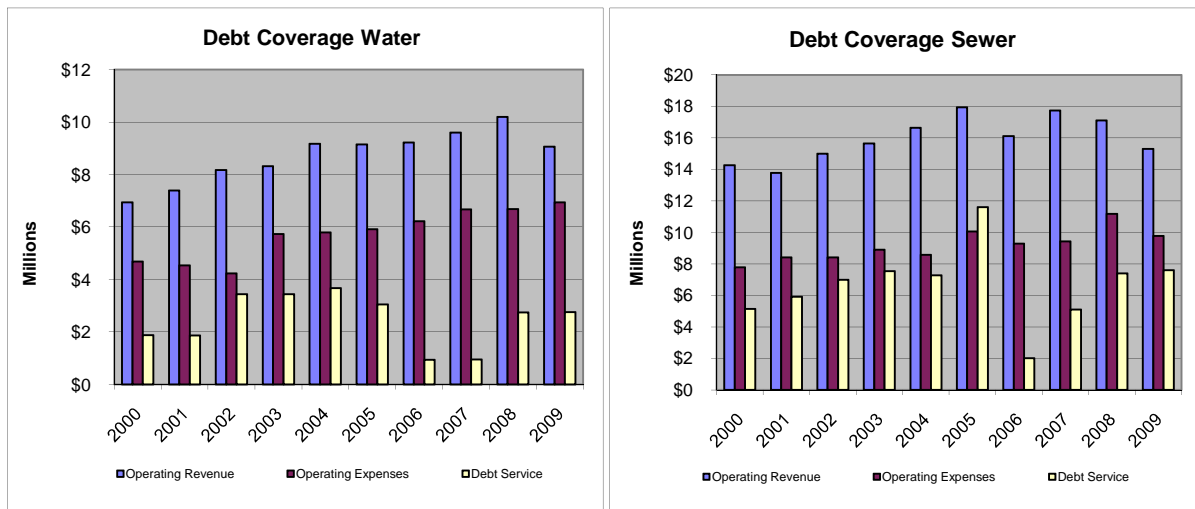
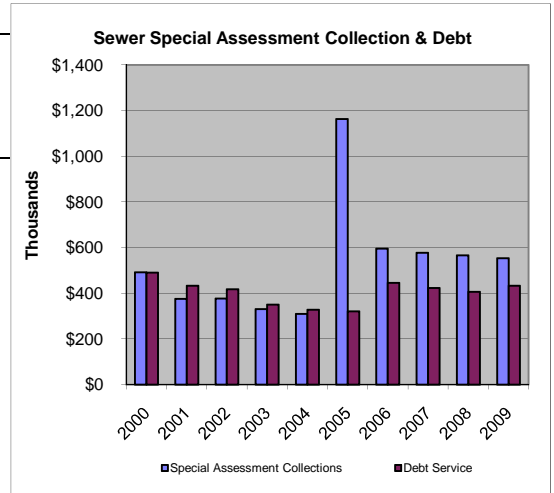


Table 15

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

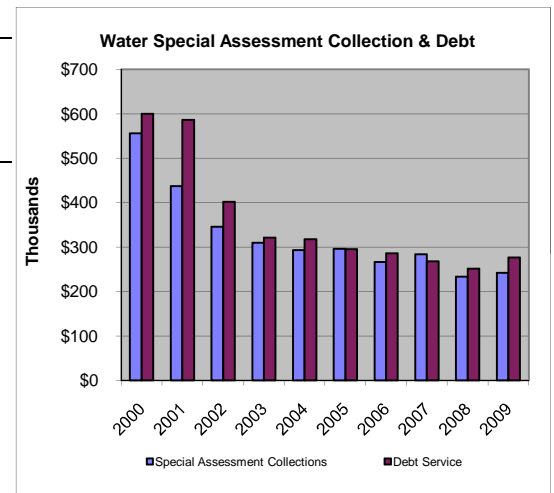
Sewer Special Assessment Bonds

Fiscal Year	(1) Special Assessment		Debt Service (2)		Coverage
	Collections		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
2009	553,506		310,123	122,908	1.28



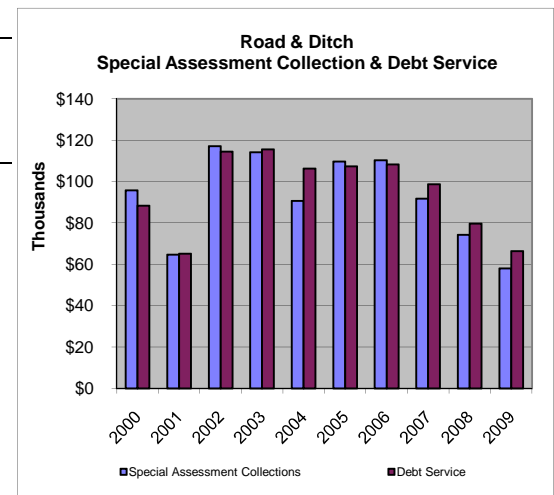
Water Special Assessment Bonds

Fiscal Year	(1) Special Assessment		Debt Service (2)		Coverage
	Collections		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
2009	242,482		185,877	90,595	0.88



Road & Ditch Special Assessment Bonds

Fiscal Year	(1) Special Assessment		Debt Service (2)		Coverage
	Collections		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
2009	58,071		60,000	6,320	0.88



(1) - Cash collections per Budget versus Actual Schedules. Does not include tap fees and equalization charges.

(2) - Debt service per special assessment bond amortization schedules

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

Year	Population	Total Personal Income (thousands of \$)	Per Capita Income	Median Household Income	Annual Unemployment Rate
2000	147,886	4,345,735	29,321	50,200	3.7%
2001	149,529	4,465,889	29,859	49,667	3.9%
2002	151,447	4,631,612	30,570	49,842	5.0%
2003	153,182	4,821,227	31,460	50,088	5.5%
2004	155,412	4,926,822	31,686	51,173	5.5%
2005	156,129	5,062,891	32,409	55,451	5.5%
2006	157,561	5,364,044	34,013	55,407	5.0%
2007	158,594	5,616,260	35,357	55,362	5.2%
2008	159,356	5,692,242	35,720	58,153	6.2%
2009	159,823	Not Available	Not Available	Not Available	10.6%

Source: Ohio Bureau of Labor Statistics

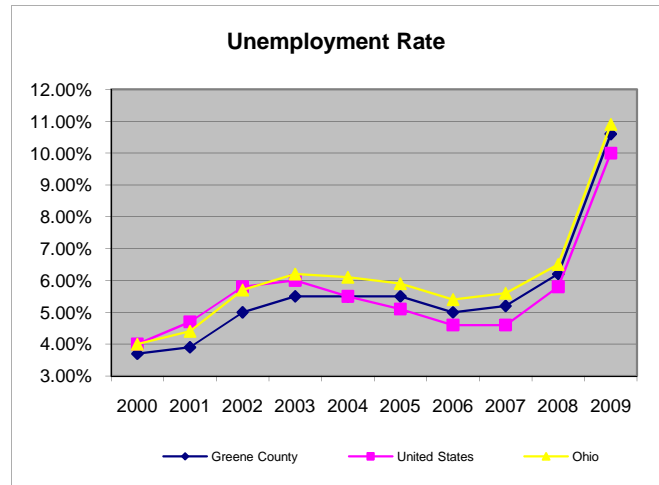
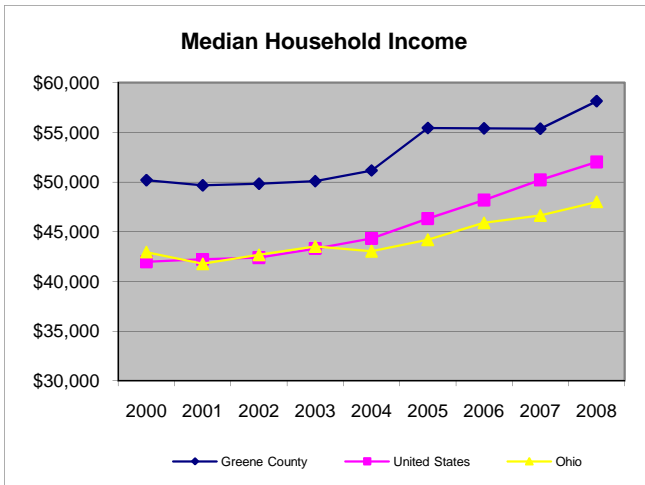
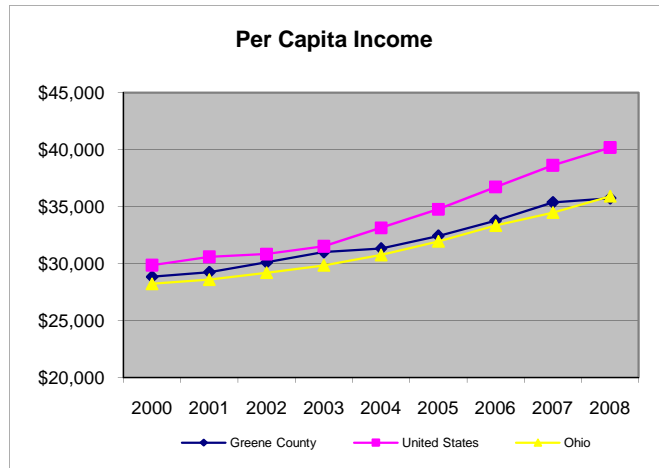
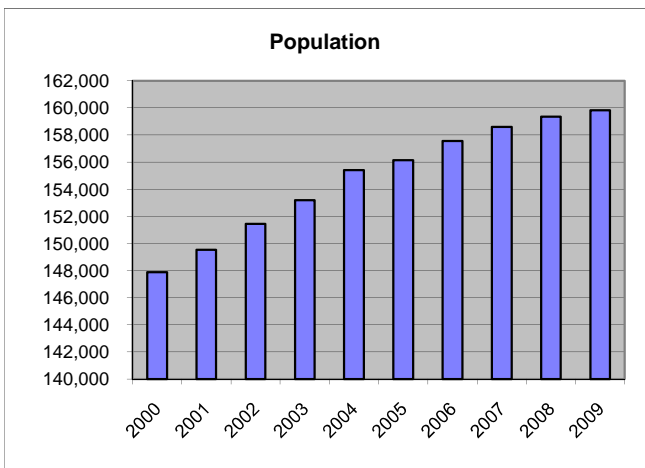


Table 17
 Greene County, Ohio
 Principal Employers
 Current Year and Nine Years Ago

	2009			2000		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
Private Employers						
Teleperformance USA	1,140	1.44%	1			
Unison Industries (formerly Elano)	704	0.89%	2	600	0.83%	1
Kroger's (four stores)	630	0.80%	3			
Cedarville University	610	0.77%	4	599	0.83%	2
Kohl's (two stores)	360	0.46%	5			
Target (two stores)	305	0.39%	6			
Home Depot	239	0.30%	7			
Super Value Stores, Inc	213	0.27%	8	575	0.80%	3
Twist	203	0.26%	9			
YMCA of Greater Dayton	191	0.24%	10			
Elder Beerman				453	0.63%	4
EDS				350	0.48%	5
Vernay Labs				325	0.45%	6
Computer Science Corporation				300	0.42%	7
Kmart (three stores)				286	0.40%	8
Yellow Springs Instrument				222	0.31%	9
Morris Bean & Co.				152	0.21%	10
Total Private Employers	4,595	5.82%		3,862	5.35%	
Public Employers						
Wright-Patterson Air Force Base	26,000	32.95%	1	17,221	23.85%	1
Wright State University	2,993	3.79%	2	2,070	2.87%	2
Greene County	1,208	1.53%	3	1,636	2.27%	3
Greene Memorial Hospital	815	1.03%	4	850	1.18%	4
Beavercreek City Schools	793	1.01%	5	745	1.03%	5
Xenia Community Schools	661	0.84%	6	598	0.83%	7
Fairborn City Schools	590	0.75%	7	657	0.91%	6
Central State University	533	0.68%	8	381	0.53%	8
Sugarcreek Local Schools	269	0.34%	9	251	0.35%	9
Xenia City				236	0.33%	10
Total Public Employers	33,862	42.92%		24,645	34.13%	

Source: Greene County Auditor's Office

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009
Governmental Activities:									
Legislative & Executive:									
Commissioners.....	11	15	14	14	13	14	14	14	14
Auditor.....	26	27	24	24	24	24	24	24	24
Treasurer.....	8	9	9	9	8	10	10	9	9
Personnel.....	6	6	5	5	5	5	5	5	4
Risk Management.....	4	4	4	4	4	4	4	4	4
Data Processing.....	10	9	10	10	9	10	10	9	9
Board of Elections.....	7	8	6	6	7	8	9	9	7
Prosecutor.....	36	38	37	36	33	29	35	35	32
Recorder.....	10	11	11	10	10	10	10	10	10
County Services.....	37	37	37	36	36	36	37	36	31
Service Garage.....	4	4	4	4	4	4	4	4	3
Records & Information.....	2	2	2	2	2	2	2	2	2
Judicial:									
Common Pleas Court.....	27	33	35	33	35	36	37	36	37
Probate Court.....	6	7	7	8	7	7	7	7	7
Juvenile Court.....	46	57	58	57	58	58	59	56	56
Xenia Municipal Court.....	2	3	3	3	3	3	3	4	4
Fairborn Municipal Court.....	5	6	6	6	4	4	4	4	4
Domestic Relations Court.....	13	12	13	14	14	14	14	14	13
Public Defender.....	4	4	4	5	4	4	4	5	5
Clerk of Courts.....	23	24	24	24	23	25	22	22	21
Public Safety:									
Sheriff.....	160	152	161	166	159	163	162	163	140
Juvenile Detention.....	44	43	41	43	43	44	43	42	40
Building Regulations.....	11	12	11	12	11	12	11	12	11
Coroner.....	4	5	5	5	5	5	5	5	5
Public Works:									
Engineer & Highway.....	43	43	44	43	43	45	43	41	41
Department of Public Works.....	7	8	4	4	4	5	5	5	5
Garbage & Refuse.....	7	12	14	11	8	10	6	5	5
Health:									
Animal Control.....	14	14	13	13	11	11	11	11	10
Developmental Disabilities.....	97	100	99	103	99	104	105	110	116
Human Services:									
County Home.....	88	86	80	85	77	77	76	79	77
Today Center for Adults.....	12	11	11	12	11	9	9	7	6
Children's Services.....	85	85	84	83	91	86	91	99	93
Human Services.....	123	123	122	124	125	125	121	119	101
Veterans' Services.....	5	5	5	5	6	7	8	8	7
Conservation & Recreation:									
Recreation & Parks.....	33	32	31	30	30	30	30	28	28
Community and Economic Development:									
Convention & Visitor's Bureau.....	4	5	5	4	6	5	5	5	5
Department of Development.....	7	9	8	8	8	7	8	8	10
Water.....	40	35	35	40	42	42	43	43	42
Sewer.....	75	66	69	73	58	57	57	57	56
Total.....	1,146	1,162	1,155	1,174	1,140	1,151	1,153	1,156	1,094

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Elected Officials										
Commissioners (3).....	\$ 51,205	\$ 54,382	\$ 55,352	\$ 58,172	\$ 59,510	\$ 60,822	\$ 62,766	\$ 63,833	65,620	65,620
Auditor.....	57,951	59,690	61,481	66,979	72,606	71,277	73,415	74,663	76,754	76,754
Clerk of Courts.....	48,640	58,770	53,598	54,295	62,487	56,877	58,583	59,579	61,247	61,247
Coroner.....	39,909	43,676	44,811	45,395	49,439	47,554	48,981	49,814	51,209	51,209
Engineer.....	77,166	81,193	83,304	84,387	86,328	88,400	91,052	92,600	95,193	95,193
Prosecutor.....	95,815	98,689	101,255	102,571	104,930	107,448	110,671	112,552	115,703	115,703
Recorder.....	44,899	48,815	50,084	50,735	51,902	53,148	54,742	55,673	57,232	57,232
Sheriff.....	62,590	72,092	73,987	74,928	76,652	78,491	80,846	73,085	75,131	75,131
Treasurer.....	48,640	49,804	53,598	54,295	55,544	56,877	58,583	59,579	61,247	61,247
Appointed Officials										
County Administrator.....	104,972	108,644	111,937	68,250	95,860	100,876	107,881	115,003	125,008	128,374
Sanitary Engineer / Director of Public Works.....	96,199	100,263	102,574	72,426	83,240	85,295	87,794	89,586	92,269	93,646
Developmental Disabilities Superintendent.....	87,532	93,217	100,940	106,023	108,270	112,577	116,455	116,542	126,838	140,979
County Finance Officer.....	77,124	79,830	82,252	88,524	N/A	N/A	N/A	N/A	N/A	59,047
Children's Services Executive Secretary.....	78,465	81,936	86,892	90,795	94,259	96,637	100,475	105,144	113,776	90,083
Health and Human Services Director.....	72,901	75,453	77,742	80,067 *	64,878	69,580	70,934	88,567	107,643	60,910
Director of Greenewood Manor.....	66,189	69,156	70,580	72,700	73,872	75,694	77,907	79,498	81,890	84,094
Maintenance Director.....	66,361	71,328	74,335	77,018	77,568	79,482	81,810	75,712	86,986	89,997
Court Administrator.....	N/A	N/A	44,836	50,680	51,954	53,274	54,226	55,973	57,574	59,789
Director of Personnel.....	75,013	77,018	79,355	83,647	87,212	89,350	91,971	93,850	81,494	82,435
Director of Emergency Management.....	N/A	N/A	N/A	54,723	52,434	58,613	58,198	64,896	62,442	65,564
Director of Information Technology.....	N/A	N/A	N/A	N/A	78,830	81,091	83,288	85,821	88,400	91,800

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Elected Officials										
Commissioners (3).....	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Auditor.....	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Clerk of Courts.....	10,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Coroner.....	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Engineer.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Prosecutor.....	97,683	108,689	108,689	108,689	108,689	122,000	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	82,092	82,092	90,000	90,000	90,000	90,000	90,000	90,000	80,000
Treasurer.....	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000

Source: Greene County Auditor's Office

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Adult Probation	NA	NA	NA	NA	NA	NA	830	875	856	864
Average yearly case load										
Auditor	NA	370	419	536	432	445	330	340	321	279
Vendor's licenses sold	NA	33,170	32,809	32,338	32,547	32,551	33,134	33,350	32,565	32,633
Vouchers processed	NA	5,994	6,366	6,911	6,824	7,001	6,250	5,669	5,026	5,039
Real estate transfers	NA	1,602	1,607	1,602	1,664	1,624	1,596	10,085 *	10,645	11,254
Homestead applications	NA	18,136	16,300	14,887	13,455	8,588	7,877	7,566	7,442	6,548
Payroll checks, excluding direct deposit										
Board of Elections	98,261	91,292	93,742	88,696	105,079	103,505	107,484	105,421	114,021	113,918
Number of registered voters	66,524	31,163	44,119	38,605	80,602	42,275	59,657	53,641	84,255	54,301
Number of voters in last general election	67.70%	34.14%	47.06%	43.53%	76.71%	40.84%	55.50%	50.80%	73.89%	47.67%
Percentage of registered voters who voted										
Building Regulations	5,068	5,917	5,821	5,846	6,205	5,804	5,985	5,340	4,756	4,375
Number of permits issued	24,859	30,223	27,034	24,962	27,346	26,189	25,987	22,576	19,320	17,841
Number of inspections performed										
Children's Services	1,350	1,348	1,457	1,427	1,405	1,384	1,157	1,209	1,211	1,174
Total referrals	233	192	193	205	224	249	245	230	253	251
Total children in placement	120	87	79	93	98	100	105	108	97	122
Children terminated from custody	15	13	12	12	14	12	9	15	11	23
Adoptions finalized										
Clerk of Courts	306,252	322,291	366,704	369,502	346,205	309,710	300,402	313,933	313,938	332,351
Titles Issued	NA	NA	583	1,229	951	847	937	1,298	951	955
Passports Processed	3,368	3,627	3,927	4,110	4,285	4,340	4,280	3,826	3,854	8,183
New Cases Filed										
Commissioners	NA	1,015	947	1,011	970	1,018	973	996	950	985
Number of resolutions	NA	92	85	93	80	84	73	72	79	63
Number of meetings										
Common Pleas Court	NA	930	1,028	1,105	1,137	1,041	1,200	1,250	1,387	1,455
Number of civil cases filed	NA	735	873	911	943	1,008	879	849	925	811
Number of criminal cases filed	NA	NA	NA	NA	NA	NA	790	808	908	882
Number of domestic cases filed										
Convention & Visitor's Bureau	22,817	24,035	28,379	16,618	20,346	24,450	25,819	39,934	23,576	34,900
Room nights generated										
Coroner	328	331	320	338	344	380	314	355	402	394
Cases investigated	72	73	76	68	68	92	64	85	97	80
Autopsies conducted										
County Engineer & Bridge	285	288	275	278	278	278	279	281	284	284
Bridges inspected	170	260	275	265	235	260	275	275	300	275
Centerline Miles Painted	90	158	185	365	230	180	330	300	335	320
Edge line miles										
Domestic Relations Court	NA	NA	402	412	444	403	392	281	377	365
Divorces	NA	NA	276	242	258	231	208	275	235	189
Dissolutions	NA	NA	236	249	253	207	173	300	275	289
Civil Protection Orders										
Fairborn Municipal Court	20,951	18,026	192,247	16,163	13,666	16,072	19,043	19,634	18,369	9,487
Traffic/Criminal Cases	1,035	1,074	1,203	1,542	1,419	1,440	1,662	1,805	2,111	1,766
Civil Cases	578	390	340	614	391	543	410	341	299	236
Small Claims Cases										
Greenwood Manor	32,003	32,015	29,889	30,321	31,791	30,815	27,727	27,079	26,571	25,570
Inpatient Days										
Juvenile Court	627	647	862	702	736	637	670	668	609	557
Diversion cases	1,497	1,172	946	936	911	842	980	900	980	830
Delinquency cases	209	187	134	122	118	102	89	83	66	49
Unruly child cases										

Board of Develop. Disabilities	Client services provided	1,379	1,746	1,998	2,100	2,284	2,364	2,449	2,586	2,657	5,696
Prosecutor	Number of cases - criminal	779	814	915	916	959	1,010	963	852	913	845
	Number of cases - civil	145	147	79	100	91	111	102	258	380	402
Recorder	Number of deeds recorded	5,090	5,434	5,877	6,234	6,298	6,347	5,638	5,306	4,601	4,133
	Number of mortgages recorded	8,466	12,811	15,757	19,058	12,839	11,583	9,860	8,245	6,384	7,778
	Number of military discharges recorded	147	120	41	24	24	23	29	10	22	14
Records & Information	Information requests processed	1,063	1,308	1,395	1,133	1,070	1,409	1,504	1,158	1,268	1,188
	Boxes transferred in	283	547	199	117	260	236	579	259	389	319
	Boxes transferred out	99	308	99	79	104	283	611	254	490	262
Sanitary Engineer	Water connections	NA	13,244	14,092	14,516	15,002	15,434	15,923	16,260	16,513	16,675
	Water consumption (Million gallons)	NA	NA	1,610	1,561	1,631	1,768	1,430	2,019	1,734	1,473
	Sewer connections	NA	18,906	19,361	19,797	20,387	21,660	21,951	22,295	22,520	22,669
	Wastewater treated (Million gallons)	NA	4,225	4,928	5,144	4,813	5,051	5,652	5,535	5,402	4,242
Treasurer	Number of parcels	NA	NA	67,780	68,992	69,349	70,625	71,642	72,549	72,593	72,820
	Real estate tax collections	111,279,560	117,675,229	120,664,010	130,327,129	141,859,873	154,403,861	172,983,200	179,714,104	182,913,958	198,806,521
Xenia Municipal Court	Traffic/Criminal Cases	15,972	16,885	16,440	15,522	14,815	15,665	13,774	12,961	13,571	10,687
	Civil Cases	1,095	1,092	1,140	1,356	1,443	1,516	1,400	1,770	1,905	1,461
	Small Claims Cases	336	234	241	290	293	251	290	305	270	184

N/A - Information was not readily available.

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

Source: Indicated County Department

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
County Engineer										
Roads (Miles).....	306	327	325	325	331	331	326	326	328	325
Bridges.....	275	273	275	277	265	268	269	282	284	275
Parks & Recreation										
Parks/Reserves.....	127	28 a	28	28	30	38	39	44	45	45
Public Pools.....	3	2 a	2	2	2	2	2	2	2	2
Bike Path (Miles).....	50	46 a	46	46	52	60	60	60	60	60
Water System										
Water Lines (Miles).....	290	297	302	303	310	310	318	318	318	318
Water Customers.....	13,244	13,658	14,160	14,543	15,052	15,513	16,017	16,260	16,513	16,675
Elevated Storage Tanks.....	15	15	15	15	15	15	15	15	14	14
Sewer System										
Sewer Lines (Miles).....	358	363	366	367	373	373	379	379	379	395
Sewer Customers.....	18,703	18,906	19,444	19,827	20,644	21,746	22,054	22,295	22,520	22,669

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

GREENE COUNTY FINANCIAL CONDITION

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 2, 2010**