



Dave Yost • 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, 2010**

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>			
Child Nutrition Cluster:			
School Breakfast Program	N/A	10.553	\$33,745
National School Lunch Program	N/A	10.555	58,176
Total Child Nutrition Cluster			<u>91,921</u>
<i>Passed through the Ohio Department of Job and Family Services</i>			
SNAP Cluster:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-89-20-1066 / G-1011-1-5042	10.561	640,957
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-89-20-1066 / G-1011-1-5042	10.561	35,735
Total SNAP Cluster			<u>676,692</u>
Total United States Department of Agriculture			<u>768,613</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through Ohio Department of Development</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-C-09-027-1	14.228	122,141
	B-Z-08-027-1		719,176
	B-F-09-007-1		181,640
	B-F-08-027-1		23,962
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			<u>1,046,919</u>
Home Investment Partnerships Program	B-C-09-027-2	14.239	48,467
Total United States Department of Housing and Urban Development			<u>1,095,386</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Passed through Ohio Office of Criminal Justice Services:</i>			
JAG Program Cluster:			
Edward Byrne Memorial Justice Assistance Grant Program	2006-JG-D01-6279A	16.738	7,889
	2009-F8756-OH-SB		4,434
			<u>12,323</u>
<i>Direct:</i>			
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	2009-RA-C01-2054	16.803	58,983
	2009-RA-B01-2037		93,633
	2009-RA-B01-2037		27,269
			<u>179,885</u>
Total JAG Program Cluster			<u>192,208</u>
<i>Passed through Ohio Attorney General:</i>			
Crime Victim Assistance	2010VAGENE016	16.575	80,341
	2011VACHAE481		6,388
	2009VAGENE016T		32,442
Total Crime Victim Assistance			<u>119,171</u>
<i>Passed through Ohio Office of Criminal Justice Services:</i>			
Residential Substance Abuse Treatment for State Prisoners	2008-RS-SAT-123	16.593	37,847
Violence Against Women Formula Grants	2009-WF-VA2-8525	16.588	53,498
State Criminal Alien Assistance Program	2010-AP-BX-0480	16.606	22,903
Bulletproof Vest Partnership Program	N/A	16.607	712
Total United States Department of Justice			<u>426,339</u>
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed through Area 7 Workforce Investment Board:</i>			
WIA Cluster:			
WIA - Adult Program	N/A	17.258	618,108
ARRA - WIA - Adult Program	N/A		227,009
WIA - Adult Program Administration	N/A		42,296
ARRA - WIA - Adult Program Administration	N/A		275
Total WIA - Adult Program			<u>887,688</u>
WIA - Youth Activities	N/A	17.259	429,854
ARRA - WIA - Youth Activities	N/A		158,632
WIA - Youth Activities Administration	N/A		91,890
ARRA - WIA - Youth Activities Administration	N/A		14,244
Total WIA - Youth Activities			<u>694,620</u>

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)**

Federal Grantor / Pass Through Grantor / Program Title	Pass Through Entity Number	Federal CFDA #	Disbursements
WIA - Dislocated Workers	N/A	17.260	376,665
ARRA - WIA - Dislocated Workers	N/A		122,486
WIA - Dislocated Workers Administration	N/A		84,344
ARRA - WIA - Dislocated Workers Administration	N/A		2,842
Total WIA - Dislocated Workers			<u>586,337</u>
Total WIA Cluster			<u>2,168,645</u>
Workforce Investment Act (WIA) National Emergency Grant	N/A	17.277	300,115
Disabled Veterans' Outreach Program (DVOP)	N/A	17.801	17,844
Total United States Department of Labor			<u>2,486,604</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>Passed through Ohio Department of Transportation</i>			
Highway Planning and Construction	N/A	20.205	1,350
ARRA - Highway Planning and Construction	N/A	20.205	1,341,140
Total Highway Planning and Construction			<u>1,342,490</u>
Total United States Department of Transportation			<u>1,342,490</u>
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY			
<i>Direct:</i>			
Congressionally Mandated Projects	XP-00E72501-0	66.202	592
Total United States Environmental Protection Agency			<u>592</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	175,409
TANF Cluster:			
Temporary Assistance for Needy Families	G-89-20-1066 / G-1011-1-5042	93.558	1,849,559
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families		93.714	17,836
Total TANF Cluster			<u>1,867,395</u>
Child Support Enforcement	G-89-20-1066 / G-1011-1-5042	93.563	362,330
ARRA - Child Support Enforcement	G-89-20-1066 / G-1011-1-5042	93.563	765,491
Total Child Support Enforcement			<u>1,127,821</u>
CCDF Cluster:			
Child Care and Development Block Grant	G-89-20-1066 / G-1011-1-5042	93.575	9,761
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	G-89-20-1066 / G-1011-1-5042	93.596	139,012
Total CCDF Cluster			<u>148,773</u>
Stephanie Tubbs Jones Child Welfare Services Program Grants	G-89-20-1066 / G-1011-1-5042	93.645	148,559
Foster Care Title IV-E	G-89-20-1066 / G-1011-1-5042	93.658	4,191,829
ARRA - Foster Care Title IV-E		93.658	39,124
Total Foster Care Title IV-E			<u>4,230,953</u>
Adoption Assistance	G-89-20-1066 / G-1011-1-5042	93.659	854,308
Social Services Block Grant	G-89-20-1066 / G-1011-1-5042	93.667	29,647
<i>Passed through Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	N/A		67,639
Total Social Services Block Grant			<u>97,286</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	2,002
Chafee Foster Care Independence Program	G-89-20-1066 / G-1011-1-5042	93.674	44,680
Medical Assistance Program	G-89-20-1066 / G-1011-1-5042	93.778	739,608
<i>Passed through Ohio Department of Developmental Disabilities</i>			
ARRA - Medical Assistance Program	N/A		245,280
Total Medical Assistance Program			<u>984,888</u>
Total United States Department of Health and Human Services			<u>9,682,074</u>

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)

Federal Grantor / Pass Through Grantor / Program Title	Pass Through Entity Number	Federal CFDA #	Disbursements
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through Ohio Emergency Management Agency</i>			
Homeland Security Grant Program	2007-GE-T7-0030	97.067	97,602
	2009-SS-T9-0089		10,371
	2008-GE-T8-0025		12,182
Total Homeland Security Grant Program			<u>120,155</u>
Total United States Department of Homeland Security			<u>120,155</u>
Total Federal Assistance			<u><u>\$15,922,253</u></u>

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

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**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010**

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 Ohio Office of Criminal Justice Services, Ohio Department of Development, and Ohio Department of Job and Family 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. Initial loan of this money is recorded as a disbursement on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

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

Activity in the CDBG revolving loan fund during 2010 is as follows:

Beginning loans receivable balance as of January 1, 2010	\$41,917
Loans made	76,725
Loan principal repaid	<u>4,197</u>
Ending loans receivable balance as of December 31, 2010	\$114,445
Cash balance on hand in the revolving loan fund as of December 31, 2010	\$186,060
Administrative costs expended during 2010	\$0

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2010, the County estimates \$29,996 to be uncollectible.

NOTE E - MATCHING REQUIREMENTS

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

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2010
(Continued)**

NOTE F – JULY 2010 ADJUSTMENT

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to the County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010 ODJFS adjusted some of the County's child care expenditures to align them with available funding sources. ODJFS' adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

Child Care Cluster	CFDA #	Pass through #	2009 Federal Expenditures Reported	July 2010 Adjustment	Adjusted 2009 Federal Expenditures Reported
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-89-20-1066/G-1011-1-5042	\$1,578,203	(\$752,961)	\$825,242



Dave Yost • Auditor of State

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2011. Our report refers to other auditors. We also noted, that the County restated its proprietary fund and business-type financial statements to comply with the provisions of Government Accounting Standards Board (GASB) Statement No. 33 *Accounting and Financial Reporting for Non-Exchange Transactions*. 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 Homecroft, Inc and Greene, Inc., (component units) as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

We did note a certain matter not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 16, 2011.

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

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

Dave Yost
Auditor of State

June 27, 2011



Dave Yost • Auditor of State

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

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

Compliance

We have audited the compliance of Greene County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Greene County's major federal programs for the year ended December 31, 2010. 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 could directly and materially affect each of its major federal programs for the year ended December 31, 2010.

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, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

**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 also 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 August 16, 2011.

Federal Awards Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2011 except for our opinion on the federal awards expenditures schedule, for which the date is August 16, 2011. Our report refers to other auditors. We also noted, that the County restated its proprietary fund and business-type financial statements to comply with the provisions of Government Accounting Standards Board (GASB) Statement No. 33 *Accounting and Financial Reporting for Non-Exchange Transactions*. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Dave Yost
Auditor of State

August 16, 2011

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2010**

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):	CFDA #17.258/17.259/17.260 – WIA Cluster CFDA #93.563 – Child Support Enforcement Cluster CFDA #93.778 - Medical Assistance Program CFDA #20.205 – Highway Planning and Construction CFDA #14.228 – Community Development Block Grants/ State's Program CFDA #16.738/16.803 –JAG Program Cluster
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 477,667 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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COMPREHENSIVE ANNUAL FINANCIAL REPORT



GREENE COUNTY
Ohio

— Year Ending December 31, 2010 —



INTRODUCTORY SECTION

**MAKING A DIFFERENCE
FOR GREENE COUNTY**

GREENE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2010



MAKING A DIFFERENCE
FOR GREENE COUNTY

Prepared by

The Greene County Auditor

David A. Graham

Accounting Department: Charles Fryman and Charles Kieninger
Payroll and Accounts Receivable: Sheila Seiter and Linda Atley
Accounts Payable: Barbara Ross, Pam Buckles and Carrol Barber

**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
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Homestead Info	562-5039
Real Estate	562-5072/5073
Accounting/Payroll	562-5076
Manufactured Home	562-5074

June 27, 2011

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, 2010. Under the guidance and leadership of all of the elected officials and the county administrator, Greene County was in sound financial position in 2010.

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, 2010. This report is prepared in accordance with Generally Accepted Accounting Principles (GAAP) for governments, and includes all disclosures required by GAAP in order to ensure the fair presentation of the County's financial condition.

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

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

Sheila Seiter, Payroll Administrator/Bookkeeping Supervisor; Linda Atley, assistant and staff;
Richard Lemming, GIS Manager;
Steve Tomcisin, IT Director and staff;
Charles Kieninger and Charles Fryman, Accounting Department;
Robert Geyer, County Engineer and staff.

Sincerely,

David A. Graham
Greene County Auditor



DAVID A. GRAHAM
Greene County Auditor
69 Greene Street
Room 200
Xenia, Ohio 45385
(937) 562-5065
(937) 426-1779 ext.5065
Fax (937) 562-5079

Main Office	937-562-5065
Homestead Info	562-5039
Real Estate	562-5072/5073
Accounting/Payroll	562-5076
Manufactured Home	562-5074

June 27, 2011

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, 2010. 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, 2010. 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 - 22 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 \$49 million, of this \$22 million was residential development and \$24 million was commercial development. The remaining \$3 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 fell from 10.6% in 2009 to 9.2% in 2010.

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 policy is to

attempt to maintain a 10% carryover balance in the general fund, which provides sufficient resources until the property tax settlement is received.

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

MAJOR INITIATIVES

The County continues to position itself for future growth. In 2010, the County restructured a large portion of its debt. This restructuring will give the County much needed budgetary and financial flexibility to adapt to the expected decline in expected State and Federal support over the next several years. Much of the year was also spent continuing to adjust to this decline in revenues along with increased demand for services. The County has made cuts in several areas which have included laying off personnel. While these cuts have been difficult they have helped ensure the ongoing financial strength of the County.

In 2011, the County will prepare for further cuts as the availability of Federal stimulus grants will end in the near future. The State of Ohio expects to see improved economic growth in 2011 which should stabilize funding from State sources. The State is also taking budgetary action that will position it for much improved State economy in the future. For these reasons, the County is optimistic about future financial conditions.

GFOA CERTIFICATE OF ACHIEVEMENT

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Greene County for its CAFR for the fiscal year ended December 31, 2009. 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-four consecutive years (fiscal years ended 1986 - 2009). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS

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

Sincerely,



David A. Graham
Greene County Auditor

**GREENE COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 2010**

County Elected Officials:

Richard G. Perales President Commission
Alan G. Anderson Commissioner
Marilyn J. Reid Commissioner
David A. Graham* Auditor
Richard D. Gould, CPA** 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:

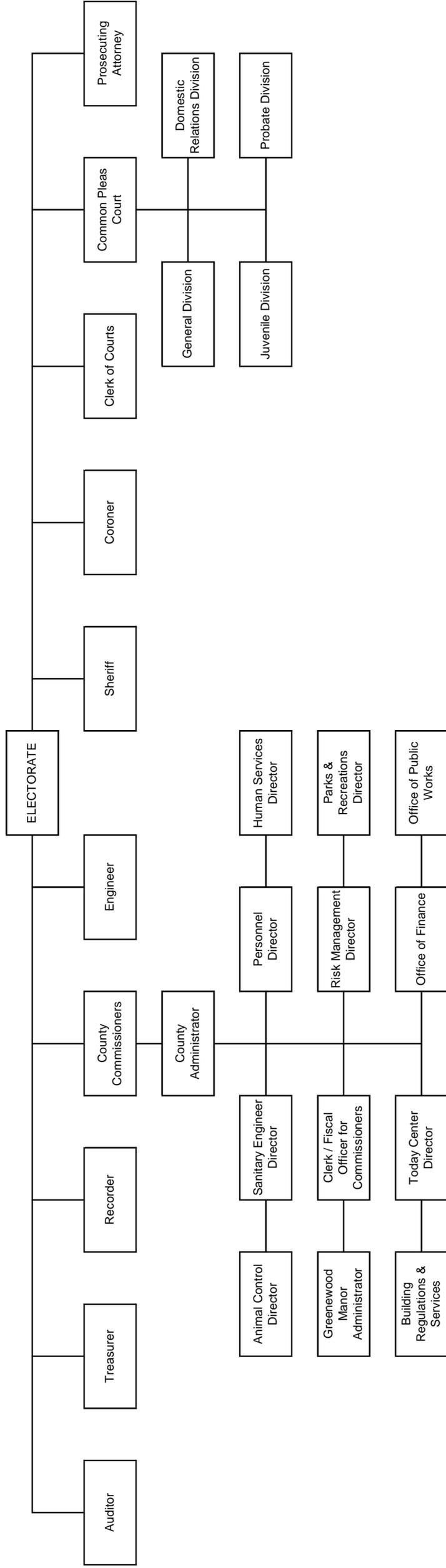
General Division	Hon. Michael A. Buckwalter*** . Judge
General Division	Hon. Stephen A. Wolaver Administrative Judge
Domestic Relations Division	Hon. Steven L. Hurley. Judge
Probate Division	Hon. Robert A. Hagler Judge
Juvenile Division	Hon. Robert W. Hutcheson . . . Presiding Judge

* Replaced retiring Luwanna A. Delaney on March 14, 2011.

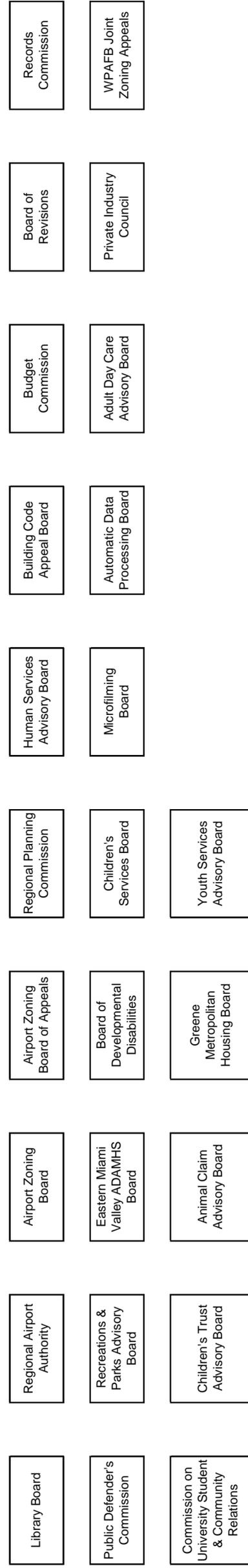
** Replaced acting County Treasurer Daniel E. Mercer on March 14, 2011.

*** Replaced retiring Judge Hon. J. Timothy Campbell on March 14, 2011.

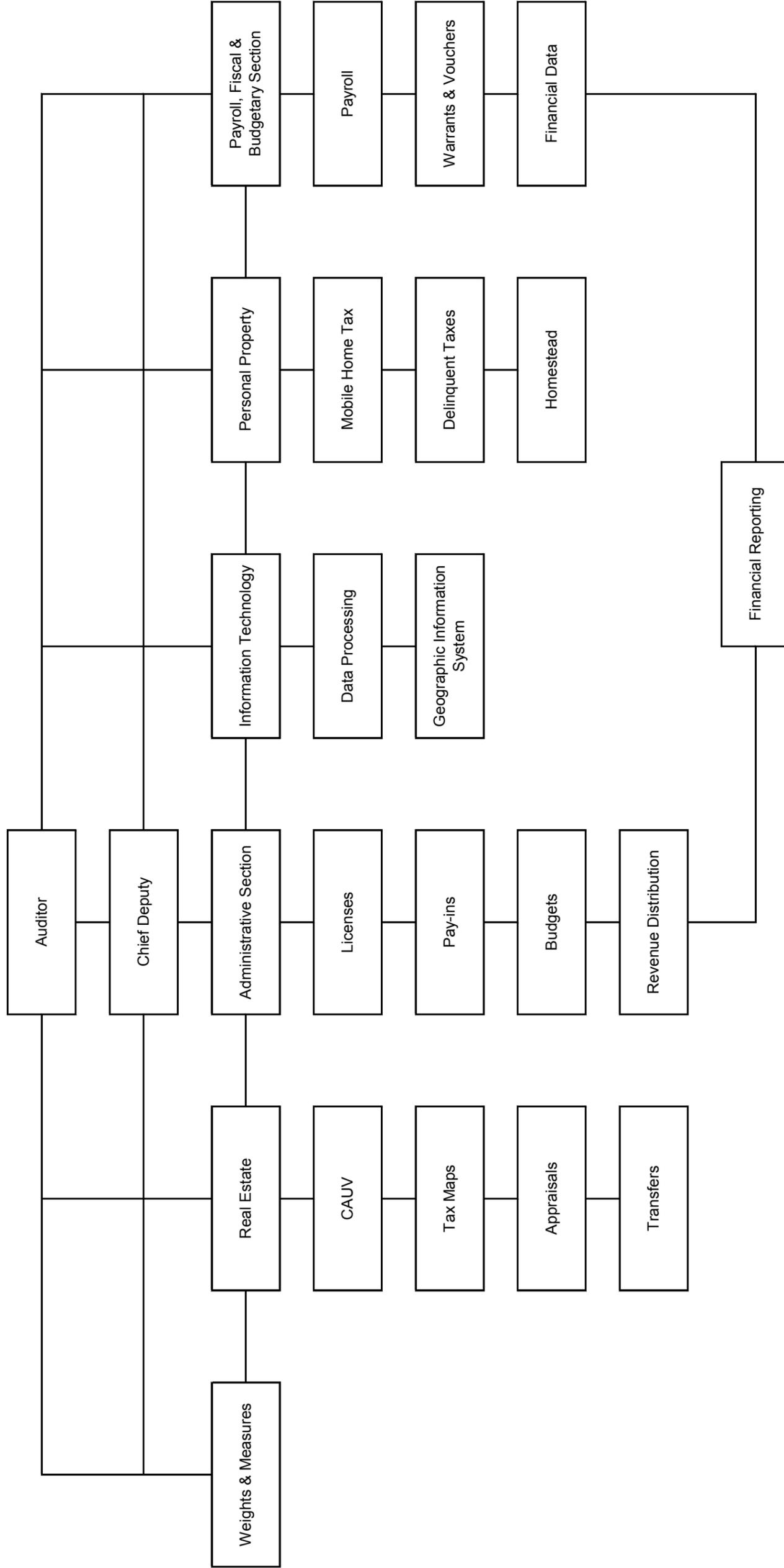
GREENE COUNTY ORGANIZATIONAL CHART



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, 2009

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



FINANCIAL SECTION

**MAKING A DIFFERENCE
FOR GREENE COUNTY**



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the Greene County Regional Airport Authority, presented as an aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Greene County, Ohio (the County), as of and for the year ended December 31, 2010, 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 74.66 percent of assets, 62.91 percent of net assets and 87.22 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, aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, Department of Job and Family Services Fund, Board of Developmental Disabilities Fund, Motor Vehicle Road and Bridge Fund, and Children Services Board Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in note S, during the year ended December 31, 2010, the County restated its proprietary fund and business-type financial statements to comply with the provisions of Government Accounting Standards Board (GASB) Statement No. 33 *Accounting and Financial Reporting for Non-Exchange Transactions*.

One First National Plaza, 130 W. Second St., Suite 2040, Dayton, Ohio 45402
Phone: 937-285-6677 or 800-443-9274 Fax: 937-285-6688

www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* and *Schedules for infrastructure assets accounted for using the modified approach*, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

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



Dave Yost
Auditor of State

June 27, 2011

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2010**

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, 2010. 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, 2010, by \$323,228,118. Of this amount, \$39,876,304 may be used to meet the County's ongoing obligations to citizens and creditors.
- The net assets of the governmental activities increased 5.7% while the business type activities increased 1.8%
- The revenue of the governmental activities decreased \$3.9 million from the amounts reported in 2009. Of this, program revenues decreased \$6.4 million while general revenues increased \$2.5 million from amounts reported in the prior year. During this same period, governmental activities' expenses decreased \$11.1 million or 9.1%.
- In the business-type activities revenues increased \$1.5 million which was the result of a increase in program revenues of \$1.8 million and a decrease in general revenues of \$.3 million. During this time expenses increased \$1 million or 4.1%.
- As of December 31, 2010, the County's governmental funds reported combined ending fund balances of \$59.3 million, a decrease of \$.7 million in comparison with the prior year. Of the ending fund balance \$50.9 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 \$14.6 million an increase of \$2.7 million.
- Operating revenues in the County's governmental fund financial statements decreased \$3.3 million from what they had been in the previous year, while operating expenditures decreased \$5.2 million or -4.0% of what had been expended in 2009.
- The County's outstanding debt decreased by \$1.4 million or -4.6% in governmental activities and increased \$3.9 million or 2.0% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 1.4% lower than they were budgeted and expenditures were 96.3% of the amounts budgeted.

Overview of the Financial Statements

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

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

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

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

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include 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, 2010
(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 pages 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 thirty-nine governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Department of 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 - 27 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, 2010
(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 - 96 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$323,228,118 as of December 31, 2010.

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

	Governmental Activities		Business-type Activities		Total	
	2010	Restated 2009	2010	Restated 2009	2010	Restated 2009
Current and Other Assets	\$132,096	\$124,578	\$36,993	\$29,298	\$169,089	\$153,876
Capital Assets	161,330	160,839	283,667	285,449	444,997	446,288
Total Assets	293,426	285,417	320,660	314,747	614,086	600,164
Long-term Liabilities Outstanding	24,074	24,571	192,815	178,957	216,889	203,528
Other Liabilities	65,097	67,613	8,872	18,913	73,969	86,526
Total Liabilities	89,171	92,184	201,687	197,870	290,858	290,054
Invested in Capital Assets, Net of Related Debt	141,842	140,693	84,803	90,502	226,645	231,195
Restricted	53,627	47,825	3,080	3,155	56,707	50,980
Unrestricted	8,786	4,715	31,090	23,220	39,876	27,935
Total Net Assets	<u>\$ 204,255</u>	<u>\$ 193,233</u>	<u>\$ 118,973</u>	<u>\$ 116,877</u>	<u>\$ 323,228</u>	<u>\$ 310,110</u>

By far the largest portion of the County's net assets, 70.1%, reflects its investment in capital assets (e.g., land, buildings, equipment, infrastructure), less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)

to citizens and creditors.

As of December 31, 2010, 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 \$8 million or 2.8%. This increase in assets included a \$10 million increase in cash that resulted from the conservative management of expenditures during the year. Taxes receivable increased \$1 million as new levies supporting the Childrens Services Board and the Council on Aging took full effect during the year. Due from other governments saw a decrease of \$3 million which was primarily the result of Federal stimulus programs ending. Overall liabilities in governmental activities decreased \$3 million. This decrease was primarily reflected in lower accounts payable and accrued wages that were the result of the overall reduction of spending during 2010.

For business-type activities, net assets increased \$2.1 million during 2010. Of this increase, \$1 million was the result of increased cash and reduced accounts payable and accrued wages that resulted from conservative management of business-type activities budgets. The other \$1.1 million of the increase was from due from other governments increasing, which reflected new grants for water and sewer projects.

Analysis of the County's Operations: The table on the next page provides a summary of the County's operations for 2009 and 2010. The County's financial position improved for both governmental and business-type activities. Due to the economic climate revenues were down in many of the governmental activities which resulted in the County reducing expenses in these activities. Some of the more significant changes included:

- Property taxes experienced the strongest growth of any governmental activity revenue stream during 2010. New tax levies took full effect during the year and collections are improving as the local and national economies have begun to show signs of improvement.
- Operating grants and contributions decreased \$6.5 million due in large part to reduced grant funding received by the County. Grant revenue is expected to continue to decline as funding from the American Recovery and Reinvestment Act (ARRA) ends.
- For the second year in a row, the County's investment income decreased, by \$1.2 million in 2010. Although the County has more cash to invest, the overall income produced continues to decreased due to low rates of return and a very conservative investment policy that the County follows.
- Overall governmental expenses decreased \$11 million in 2010. The largest area of decrease was in human services spending. The Department of Job and Family Services was hit especially hard by reduced availability of ARRA funding, experiencing a \$6.2 million reduction of expenses in that department alone.
- The business-type activities saw minor changes during 2010. Revenues were slightly up in both water and sewer charges for services as residential and commercial rates were increased. Expenditures in water and sewer activities were also up reflecting an increase in overall activity and new expenses related to a major debt restructuring.

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)

GREENE COUNTY'S CHANGES IN NET ASSETS

(Expressed in Thousands of Dollars)

	Governmental		Business-type		Total	
	2010	2009	2010	2009	2010	2009
REVENUES:						
Program Revenues:						
Charges for Services	\$ 19,368	\$ 18,247	\$ 24,808	\$ 23,925	\$ 44,176	\$ 42,172
Operating Grants/Contributions	36,606	43,142	0	0	36,606	43,142
Capital Grants/Contributions	796	1,770	2,552	1,682	3,348	3,452
General Revenues:						
Property Taxes	34,497	30,966	0	0	34,497	30,966
Sales Tax	21,090	20,559	0	0	21,090	20,559
Other Taxes	864	813	0	0	864	813
Unrestricted Grants	4,843	4,590	0	0	4,843	4,590
Interest	2,298	3,530	51	32	2,349	3,562
Other	1,846	2,493	134	429	1,980	2,922
Total Revenues	122,208	126,110	27,545	26,068	149,753	152,178
EXPENSES:						
Legislative and Executive	15,481	16,093	0	0	15,481	16,093
Judicial	6,594	7,701	0	0	6,594	7,701
Public Safety	19,577	20,986	0	0	19,577	20,986
Public Works	10,763	11,894	0	0	10,763	11,894
Health	22,814	22,225	0	0	22,814	22,225
Human Services	29,667	36,713	0	0	29,667	36,713
Conservation and Recreation	2,514	2,851	0	0	2,514	2,851
Economic Development	2,509	2,403	0	0	2,509	2,403
Interest and Fiscal Charges	1,178	1,320	0	0	1,178	1,320
Water	0	0	8,846	9,011	8,846	9,011
Sewer	0	0	16,692	15,522	16,692	15,522
Total Expenses	111,097	122,186	25,538	24,533	136,635	146,719
Change in Net Assets Before Transfers	11,111	3,924	2,007	1,535	13,118	5,459
Transfers	(89)	(199)	89	199	0	0
Change in Net Assets	11,022	3,725	2,096	1,734	13,118	5,459
Net Assets January 1, Restated	193,233	189,508	116,877	115,143	310,110	304,651
Net Assets December 31	\$204,255	\$193,233	\$118,973	\$116,877	\$323,228	\$ 310,110

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2010
(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 \$59.3 million, a decrease of \$.7 million in comparison with the prior year. Of this, \$50.9 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 \$8.2 million committed to liquidate encumbrances of the prior period and \$85,430 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, 2010, the general fund reported \$16.6 million in unreserved balance and a \$17.3 million in total fund balance. This is an increase of \$3 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.

Changes occurred within the general fund revenues and expenditures during 2010. Revenues in 2010 were down \$.8 million or 1.7%. The most of this decrease occurred in investment earnings which decreased \$.8 million or 29%. This decrease was the result of declining interest rates. Other revenue categories remained relatively flat during 2010. Expenditures decreased by \$1 million during 2010. Spread over the various spending categories, this reduction was due in large part by a concerted effort by management to reduce overall spending in general by the County.

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

- Department of Job and Family Services saw an decrease in intergovernmental revenues of \$7.9 million and a decrease in expenditures of \$6.2 million. Both reductions can be attributed to reduced intergovernmental funding from State and Federal agencies. Further evidence of this reduction of State and federal support can be found in the \$1.5 million decrease in due from other governments.
- Board of Developmental Disabilities saw modest increases in its revenue and expenditures during 2010. 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. A \$1 million reduction of intergovernmental revenue was the result of reduced availability of ARRA funds from the Federal government. This reduction was more than offset by a \$2.2 million in tax revenue generated by a new levy on which collections started in 2010.

Proprietary Funds: The County's two proprietary funds are the water fund and the sewer fund, which comprise all of the County's business-type activities. During 2010, the water fund saw an increase in net assets of \$1.9 million while net assets in the sewer remained generally unchanged compared to 2009. In both funds, operating revenues were up \$300,000. In the water fund, operating expenses increased \$400,000, while sewer fund operating expenses increased \$1 million. The increase in net assets in the water fund was primarily the result of increased grants that funded construction projects. In the sewer fund, the decrease in operating income was offset by interest expense saved as a result of debt restructuring during 2010. The most significant changes in the proprietary fund Statement of Net Assets involved the debt restructuring which will be discussed later in the Management's Discussion and Analysis.

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 \$100,000.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)**

The County's budgeted revenue remained relatively flat throughout 2010. However, actual revenue came in \$600,000, or 1.4% lower than the final budgeted amount. While charges for services and intergovernmental revenue increased, decreases in taxes and investment income exceeded those gains. The underspending of appropriations resulted in the overall general fund's financial position being \$1.7 million better than projected for the year on the budgetary basis. The County spent 96.3% of the amount appropriated in the general fund during 2010.

Capital Assets:

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

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$ 2,510	\$ 2,510	\$ 2,093	\$ 2,093	\$ 4,603	\$ 4,603
Infrastructure	129,905	129,748	0	0	129,905	129,748
Construction in Progress	998	0	77,734	85,476	78,732	85,476
Buildings and Improvements	24,416	25,207	8,053	8,337	32,469	33,544
Water and Sewer Lines	0	0	194,463	187,978	194,463	187,978
Equipment	3,501	3,375	1,324	1,565	4,825	4,940
Total	\$ 161,330	\$ 160,840	\$ 283,667	\$ 285,449	\$ 444,997	\$ 446,289

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 2010, the County Engineer budgeted \$2,856,415 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$2,924,878.

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 2010, the County Engineer budgeted \$40,000 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$27,362

During the year, the County's land and infrastructure remained relatively unchanged. Business-type Activities saw capital assets decrease \$1.8 million, a decrease in value of less than .6%. Due to reduced capital asset spending throughout 2010, current year depreciation expense exceeded the total new purchases of capital assets, which resulted in the reduction of book value of capital assets in business-type activities. Governmental capital assets increased only \$.5 million, with current year additions barely outpacing the current year depreciation expense.

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

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)

Debt:

Outstanding Debt at Year-end

(Expressed in Thousands of Dollars)

	Governmental Activities		Business-type Activities		Totals	
	2010	2009	2010	2009	2010	2009
General Obligation Bonds	\$ 19,154	\$ 19,616	\$ 21,818	\$ 14,007	\$ 40,972	\$ 33,623
Revenue Bonds	0	0	104,557	99,971	104,557	99,971
OWDA Related Debt	0	0	69,038	68,206	69,038	68,206
Bond Anticipation Notes	9,645	10,542	0	8,890	9,645	19,432
Special Assessment Bonds	40	80	3,432	3,853	3,472	3,933
Total	\$ 28,839	\$ 30,238	\$ 198,845	\$ 194,927	\$ 227,684	\$ 225,165

During 2010, the County issued \$2.96 million of general obligation bonds that refunded general obligation bonds with an outstanding balance of \$2.6 million in the Governmental Activities. In Business-type activities, the County issued \$12.8 million of general obligation bonds which refunded general obligation bonds with an outstanding balance of \$11.1 million. The collateral for this issue was provided by the proceeds from the issuance of a \$7.4 million general obligation bond. The County also refunded \$6 million of revenue bonds with the issue of a \$7.2 million new revenue bonds. The County paid off all outstanding business-type bond anticipation notes by issuing \$7.6 million of revenue bonds.

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 2011 are relatively in line with those appearing in the final budget for 2010. Due to the current economic climate, the County has limited appropriations to approximately 50% of the amount actually expended in 2010. The Board of County Commissioners plan to review the County's financial position in June of 2011 to determine the final appropriations for 2011.

As a result of the current economic climate most revenues are expected to remain flat in 2011. In addition, interest income is expected to continue to decline as interest rates are expected to continue to be low. The County has taken steps to control expenditures in 2011 and in an effort to avoid further cuts. There has been no discussion of any tax increases and with state cuts on the horizon further reductions in grants which are used to provide services are expected.

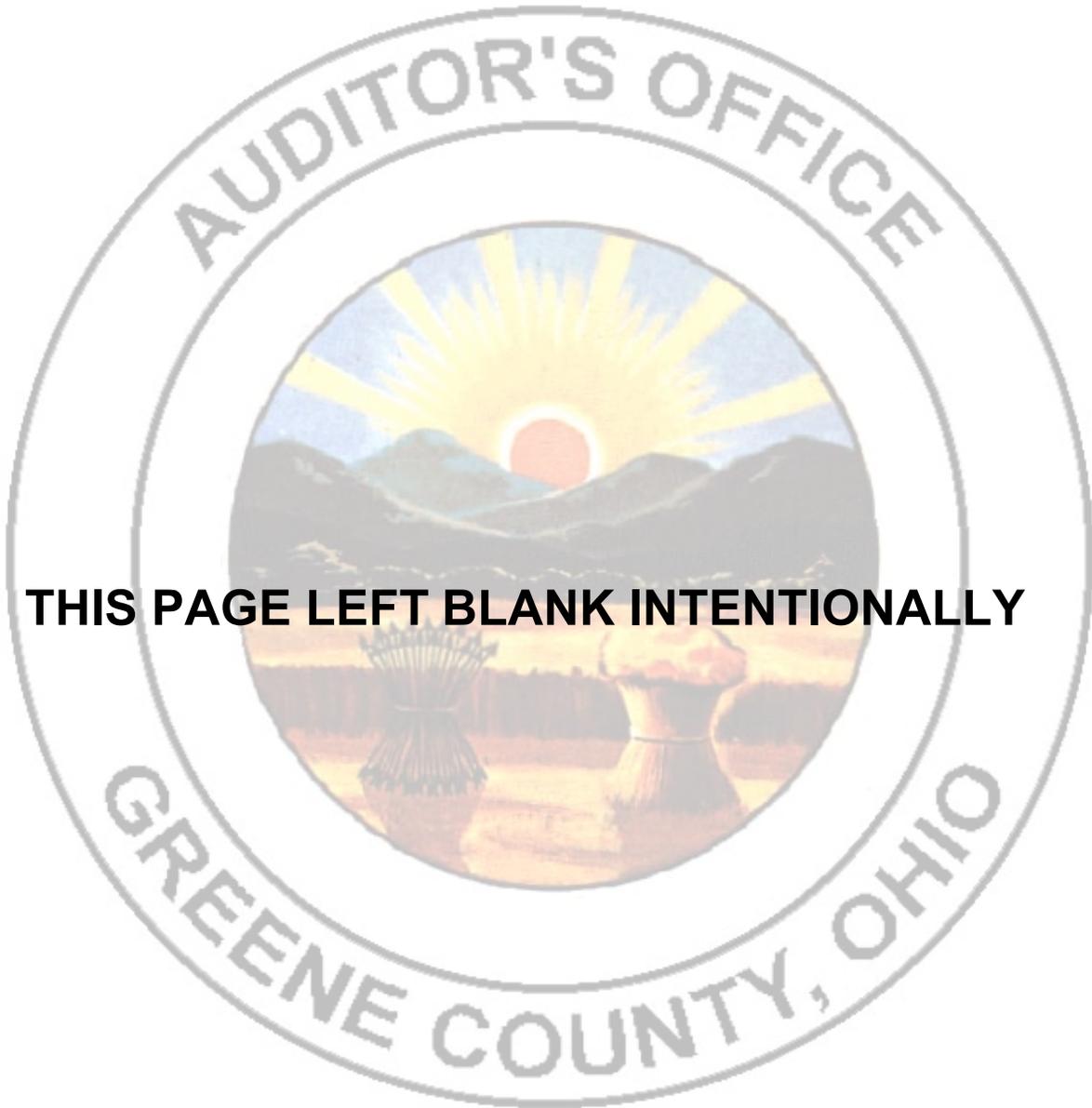
The County's business-type activities are projected to operate slightly above that realized in 2010 due to fee increases in both the water and sewer rates. As new construction has slowed, no significant changes in the customer base are expected allowing operating expenditures to remain relatively stable.

Subsequent Events

On June 16, 2011, the County issued \$7,950,000 of bond anticipation notes. These notes mature on November 2, 2011. See Note H of the Notes to the Basic Financial Statements for more information.

Requests for Information

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



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
DECEMBER 31, 2010

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$71,339,891	\$6,836,309	\$78,176,200	\$2,853,678
Deposits with Segregated Accounts.....	119,655	1,782,504	1,902,159	-
Investments.....	-	-	-	2,777,864
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	45,441,335	-	45,441,335	-
Accounts.....	480,180	2,174,998	2,655,178	248,938
Special Assessments.....	51,236	6,564,406	6,615,642	-
Accrued Interest.....	429,786	-	429,786	-
Internal Balances.....	(65,877)	65,877	-	-
Due From Other Governments.....	14,299,891	1,290,824	15,590,715	110,798
Due From Primary Governments.....	-	-	-	33,463
Prepayments.....	-	141,376	141,376	2,601
Inventory: Materials and Supplies.....	-	970,649	970,649	-
Inventory: Items Held For Resale.....	-	-	-	33,834
Other Assets.....	-	-	-	37,926
Unamortized Bond Issue Costs.....	-	2,189,236	2,189,236	278,911
Restricted Assets: Pooled Cash and Cash Equivalents.....	-	7,074,399	7,074,399	565,676
Restricted Assets: Debt Service Deposits.....	-	7,902,511	7,902,511	-
Capital Assets (Net of Accumulated Depreciation).....	27,917,019	203,839,632	231,756,651	14,491,382
Capital Assets Not Being Depreciated.....	133,412,631	79,827,235	213,239,866	1,686,730
TOTAL ASSETS.....	293,425,747	320,659,956	614,085,703	23,121,801
LIABILITIES:				
Accounts Payable.....	3,425,597	149,616	3,575,213	64,213
Accrued Wages and Benefits.....	2,417,423	195,960	2,613,383	37,724
Due to Other Funds.....	59,592	-	59,592	-
Due to Other Governments.....	15,000	-	15,000	-
Due to Component Units.....	32,066	1,397	33,463	-
Unearned Revenue.....	48,209,507	1,290,824	49,500,331	1,048,157
Accrued Interest Payable.....	179,178	532,354	711,532	36,615
Bond Anticipation Notes.....	9,645,000	-	9,645,000	-
Other Liabilities.....	-	-	-	11,182
Payable from Restricted Assets:				
Current Portion of Revenue Bonds.....	-	5,352,774	5,352,774	-
Matured General Obligation Bonds.....	-	5,000	5,000	-
Matured General Obligation Bond Interest.....	-	5,981	5,981	-
Construction Contracts.....	-	75,854	75,854	-
Matured Special Assessment Bonds				
with Governmental Commitment.....	-	15,000	15,000	-
Matured Special Assessment Bond Interest				
with Governmental Commitment.....	-	16,997	16,997	-
Noncurrent Liabilities:				
Due Within One Year.....	1,113,152	1,230,742	2,343,894	178,095
Due In More Than One Year.....	24,073,832	192,814,739	216,888,571	6,415,800
TOTAL LIABILITIES.....	89,170,347	201,687,238	290,857,585	7,791,786
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	141,842,305	84,802,691	226,644,996	9,551,308
Restricted for:				
Legislative & Executive.....	7,946,810	-	7,946,810	-
Judicial.....	29,350	-	29,350	-
Public Safety.....	2,720,481	-	2,720,481	-
Public Works.....	13,760,528	-	13,760,528	-
Health.....	23,037,513	-	23,037,513	-
Human Services.....	4,156,312	-	4,156,312	-
Conservation & Recreation.....	643,222	-	643,222	-
Community & Economic Development.....	1,245,790	-	1,245,790	-
Debt Service.....	-	3,080,082	3,080,082	562,875
Permanent Fund Nonexpendable Restricted Net Assets...	86,730	-	86,730	-
Unrestricted.....	8,786,359	31,089,945	39,876,304	5,215,832
TOTAL NET ASSETS.....	\$204,255,400	\$118,972,718	\$323,228,118	\$15,330,015

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, 2010**

Functions/Programs Primary Government	Program Revenues			Net <Expense> Revenue and Changes in Net Assets			Component Units	
	Expenses	Operating		Governmental Activities	Primary Government Business-type Activities			Total
		Charges for Services	Grants and Contributions		Capital Grants and Contributions	Governmental Activities		
Governmental Activities:								
Legislative and Executive.....	\$ 15,481,252	\$ 6,776,012	\$ 263,875	\$ 75,193	\$ (8,366,172)	\$ -	\$ (8,366,172)	
Judicial.....	6,593,506	1,388,756	414,937	-	(4,789,813)	-	(4,789,813)	
Public Safety.....	19,577,281	2,488,510	3,323,576	-	(13,765,195)	-	(13,765,195)	
Public Works.....	10,763,264	1,599,359	7,917,357	521,671	(724,877)	-	(724,877)	
Health.....	22,813,912	923,618	6,818,048	-	(15,072,246)	-	(15,072,246)	
Human Services.....	29,666,749	5,829,137	14,937,010	-	(8,900,602)	-	(8,900,602)	
Conservation and Recreation.....	2,514,172	362,520	1,611,371	-	(540,281)	-	(540,281)	
Community and Economic Development.....	2,509,058	-	1,319,426	198,833	(990,799)	-	(990,799)	
Interest and Fiscal Charges.....	1,177,903	-	-	-	(1,177,903)	-	(1,177,903)	
Total Governmental Activities.....	111,097,097	19,367,912	36,605,600	795,697	(54,327,888)	-	(54,327,888)	
Business-type Activities:								
Water.....	8,846,283	9,267,427	-	1,368,064	-	1,789,208	1,789,208	
Sewer.....	16,691,495	15,540,326	-	1,184,142	-	32,973	32,973	
Total Business-type Activities.....	25,537,778	24,807,753	-	2,552,206	-	1,822,181	1,822,181	
Total Primary Government.....	\$ 136,634,875	\$ 44,175,665	\$ 36,605,600	\$ 3,347,903	\$ (54,327,888)	\$ 1,822,181	\$ (52,505,707)	
Total Component Units.....	\$ 5,146,678	\$ 2,355,144	\$ 2,788,854	\$ -	\$ -	\$ -	\$ (2,680)	

General Revenues:

Taxes:			
Property taxes, levied for general purposes.....	\$ 6,380,197		\$ 6,380,197
Property taxes, levied for road and bridge maintenance.....	773,571		773,571
Property taxes, levied for community mental health services.....	3,703,899		3,703,899
Property taxes, levied for children's services.....	5,084,830		5,084,830
Property taxes, levied for developmental disability services.....	10,237,552		10,237,552
Property taxes, levied for county hospital services.....	2,928,690		2,928,690
Property taxes, levied for senior citizen services.....	3,366,905		3,366,905
Property taxes, levied for debt retirement.....	2,021,278		2,021,278
County hotel lodging tax.....	864,158		864,158
Sales taxes.....	21,090,415		21,090,415
Grants and contributions not restricted to a specific program.....	4,842,994		4,842,994
Investment earnings.....	2,298,235	50,899	2,349,134
Other revenue.....	1,846,448	134,071	1,980,519
Transfers.....	(89,053)	89,053	-
Total general revenues and transfers.....	65,350,119	274,023	65,624,142
Change in net assets.....	11,022,231	2,096,204	13,118,435
Net assets - beginning (Restated).....	193,233,169	116,876,514	310,109,683
Net assets - ending.....	\$ 204,255,400	\$ 118,972,718	\$ 323,228,118

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

**GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2010**

	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.....	\$ 14,626,522	\$ 975,832	\$ 21,943,938	\$ 9,764,243	\$ 2,336,867	\$ 17,453,436	\$ 67,100,838
Deposits in Segregated Accounts.....	-	-	-	-	-	119,655	119,655
Receivables (Net of Allowances for Uncollectibles)							
Taxes.....	13,658,352	-	12,488,782	943,914	6,123,718	12,226,569	45,441,335
Accounts.....	110,748	2,108	45	68,106	6	297,441	478,454
Special Assessments.....	-	-	-	-	-	51,236	51,236
Accrued Interest.....	403,427	-	-	25,970	-	389	429,786
Due from Other Funds.....	105,090	2,446	-	-	-	33,374	140,910
Interfund Receivable.....	102,227	-	-	-	-	37,305	139,532
Due from Other Governments.....	2,248,405	869,293	539,429	3,721,367	1,173,995	5,747,402	14,299,891
Total Assets.....	\$ 31,254,771	\$ 1,849,679	\$ 34,972,194	\$ 14,523,600	\$ 9,634,586	\$ 35,966,807	\$ 128,201,637

LIABILITIES AND FUND BALANCES:

Liabilities:							
Accounts Payable.....	\$ 298,698	\$ 192,351	\$ 230,490	\$ 190,888	\$ 309,595	\$ 383,702	\$ 1,605,724
Accrued Wages and Benefits.....	1,213,064	137,331	326,643	110,711	187,337	442,337	2,417,423
Due to Other Funds.....	-	15,887	26,452	29,291	18,380	101,115	191,125
Due to Component Unit.....	21,462	105	10,467	-	32	-	32,066
Due to Other Governments.....	-	-	-	-	-	15,000	15,000
Deferred Revenue.....	11,970,904	669,296	12,986,473	3,651,697	7,098,959	18,463,941	54,841,270
Accrued Interest Payable.....	1,147	-	-	-	-	62,608	63,755
Interfund Payable.....	-	-	-	-	-	139,532	139,532
Bond Anticipation Notes.....	466,500	-	-	-	-	9,178,500	9,645,000
Total Liabilities.....	\$ 13,971,775	\$ 1,014,970	\$ 13,580,525	\$ 3,982,587	\$ 7,614,271	\$ 28,786,767	\$ 68,950,895

Fund Balances:

Reserved for:							
Encumbrances.....	700,449	85,334	493,799	721,386	293,567	5,930,778	8,225,313
Permanent Fund.....	-	-	-	-	-	85,430	85,430
Unreserved/Designated for Budget Stabilization.....	2,000,000	-	-	-	-	-	2,000,000
Unreserved/Undesignated reported in:							
General Fund.....	14,582,547	-	-	-	-	-	14,582,547
Special Revenue Funds.....	-	749,375	20,897,870	9,819,627	1,726,748	9,542,174	42,735,794
Debt Service.....	-	-	-	-	-	(8,171,263)	(8,171,263)
Capital Projects Funds.....	-	-	-	-	-	(207,079)	(207,079)
Total Fund Balances.....	\$ 17,282,996	\$ 834,709	\$ 21,391,669	\$ 10,541,013	\$ 2,020,315	\$ 7,180,040	\$ 59,250,742
Total Liabilities and Fund Balances.....	\$ 31,254,771	\$ 1,849,679	\$ 34,972,194	\$ 14,523,600	\$ 9,634,586	\$ 35,966,807	\$ 128,201,637

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.....	2,345,652
Long term debts are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(19,033,427)
The unamortized loss on the refunding of debt is not due and payable in the current period and, therefore, is not reported as a fund liability.....	727,620
The unamortized discount on the refunding of debt is not due and payable in the current period and, therefore, is not reported as a fund liability.....	49,999
The unamortized premium on the refunding of debt is not recognized in the current period and, therefore, is not reported as a fund liability.....	(938,537)
Accrued interest on bonds are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(115,423)
Accrued compensated absences obligations are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(5,992,639)
The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods.....	6,631,763
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.....	161,329,650
Net assets of governmental activities.....	\$ 204,255,400

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, 2010

	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.....	\$ 29,555,751	\$ -	\$ 10,237,552	\$ 773,571	\$ 5,084,830	\$ 10,998,664	\$ 56,650,368
Charges for Services.....	5,088,681	-	237,641	241,916	93,215	12,183,330	17,844,783
Licenses and Permits.....	744,170	-	-	-	-	100,248	844,418
Fines and Forfeitures.....	449,558	-	-	150,001	-	253,080	852,639
Intergovernmental Revenues.....	5,354,949	7,481,893	5,733,126	8,035,449	4,728,388	10,070,090	41,403,895
Special Assessments.....	75,193	-	-	41,022	-	480,649	596,864
Investment Earnings.....	2,005,074	-	-	90,875	-	202,286	2,298,235
Other Revenue.....	63,460	74,863	65,993	245,458	34,079	1,132,029	1,615,882
Total Revenues.....	43,336,836	7,556,756	16,274,312	9,578,292	9,940,512	35,420,376	122,107,084
EXPENDITURES:							
Current:							
General Government:							
Legislative and Executive.....	14,066,353	-	-	-	-	1,401,250	15,467,603
Judicial.....	6,348,622	-	-	-	-	128,443	6,477,065
Public Safety.....	13,854,987	-	-	-	-	5,707,101	19,562,088
Public Works.....	698,703	-	-	9,362,844	-	828,379	10,889,926
Health.....	355,689	-	14,502,803	-	-	8,028,898	22,887,390
Human Services.....	698,499	8,228,775	-	-	9,819,684	11,073,661	29,820,619
Conservation and Recreation.....	2,208,555	-	-	-	-	1,402,088	3,610,643
Community and Economic Development.....	528,157	-	-	-	-	1,951,363	2,479,520
Capital Outlay.....	-	-	-	-	-	150,657	150,657
Debt Service:							
Principal Retirement.....	514,434	-	-	-	-	12,693,235	13,207,669
Interest and Fiscal Charges.....	7,718	-	-	-	-	1,147,589	1,155,307
Total Expenditures.....	39,281,717	8,228,775	14,502,803	9,362,844	9,819,684	44,512,664	125,708,487
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	4,055,119	(672,019)	1,771,509	215,448	120,828	(9,092,288)	(3,601,403)
OTHER FINANCING SOURCES (USES):							
Sales of Capital Assets.....	25,455	-	-	7,143	1,585	1,555	35,738
General Obligation Bonds Issued.....	-	-	-	-	-	2,928,545	2,928,545
Transfers In.....	824,020	349,869	-	-	-	1,538,863	2,712,752
Transfers Out.....	(1,907,472)	-	-	-	-	(879,785)	(2,787,257)
Total Other Financing Sources (Uses).....	(1,057,997)	349,869	-	7,143	1,585	3,589,178	2,889,778
Net Change in Fund Balance.....	2,997,122	(322,150)	1,771,509	222,591	122,413	(5,503,110)	(711,625)
Fund Balance (Deficit) at the Beginning of the Year.....	14,285,874	1,156,859	19,620,160	10,318,422	1,897,902	12,683,150	59,962,367
Fund Balance (Deficit) at the End of the Year.....	\$ 17,282,996	\$ 834,709	\$ 21,391,669	\$ 10,541,013	\$ 2,020,315	\$ 7,180,040	\$ 59,250,742

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, 2010

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

Net change in fund balances - total governmental funds (page 27).....	\$ (711,625)
The net revenue of certain activities of the internal service fund is reported with governmental activities.....	885,608
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.....	86,923
The issuance of long-term debt provides current financial resources to government funds, but has no effect on net assets.....	(2,658,707)
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net assets.....	12,907,500
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.....	(22,596)
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.....	44,698
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements.....	(1,591,710)
The acquisition of capital assets is reported as an expense on the fund level statements, but is capitalized as an asset on the entity wide statements.....	2,267,666
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>(185,526)</u>
Change in net assets of governmental activities (page 25).....	<u><u>\$ 11,022,231</u></u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 28,676,860	\$ 29,887,715	\$ 29,435,495	\$ (452,220)
Charges for Services.....	3,788,351	4,780,380	5,064,936	284,556
Licenses and Permits.....	666,900	666,900	744,170	77,270
Fines and Forfeitures.....	424,380	454,380	449,558	(4,822)
Intergovernmental.....	4,801,510	5,165,997	5,310,801	144,804
Special Assessments.....	7,400	72,328	75,193	2,865
Investment Earnings.....	2,584,000	2,584,000	2,152,156	(431,844)
Other.....	2,450,583	249,815	32,609	(217,206)
Total Revenues.....	43,399,984	43,861,515	43,264,918	(596,597)
Expenditures:				
General Government:				
Legislative and Executive.....	16,867,631	15,896,078	14,643,842	1,252,236
Judicial.....	6,562,795	6,670,377	6,509,315	161,062
Public Safety.....	14,155,637	14,450,982	14,395,532	55,450
Public Works.....	943,758	773,141	740,481	32,660
Health.....	279,000	401,019	355,736	45,283
Human Services.....	760,598	751,713	729,530	22,183
Conservation and Recreation.....	2,240,760	2,259,297	2,253,002	6,295
Community and Economic Development.....	553,700	560,544	535,606	24,938
Debt Service:				
Principal Retirement.....	608,877	1,103,500	1,103,434	66
Interest and Fiscal Charges.....	12,110	13,427	13,427	-
Total Expenditures.....	42,984,866	42,880,078	41,279,905	1,600,173
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	415,118	981,437	1,985,013	1,003,576
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	6,050	6,049	25,455	19,406
Proceeds from Issue of Notes.....	589,000	1,055,292	981,000	(74,292)
Transfers In.....	680,154	383,037	824,020	440,983
Transfers Out.....	(2,941,184)	(2,169,734)	(1,907,472)	262,262
Advances In.....	35,000	35,000	88,884	53,884
Advances Out.....	(72,600)	(246,831)	(153,111)	93,720
Repayment of Loans to Other Governments.....	-	-	10,090	10,090
Loans to Other Governments.....	-	-	(93,000)	(93,000)
Total Other Financing Sources / (Uses).....	(1,703,580)	(937,187)	(224,134)	713,053
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,288,462)	44,250	1,760,879	1,716,629
Fund Balance (Deficit) at Beginning of Year.....	10,478,460	10,478,460	10,478,460	-
Prior Year Encumbrances Appropriated.....	522,633	522,633	522,633	-
Fund Balance (Deficit) at End of Year.....	\$ 9,712,631	\$ 11,045,343	\$ 12,761,972	\$ 1,716,629

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 14,000,000	\$ 8,975,803	\$ 8,769,000	\$ (206,803)
Other.....	1,206,050	155,041	13,331	(141,710)
Total Revenues.....	15,206,050	9,130,844	8,782,331	(348,513)
Expenditures:				
Human Services.....	15,915,332	9,838,327	9,002,831	835,496
Total Expenditures.....	15,915,332	9,838,327	9,002,831	835,496
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(709,282)	(707,483)	(220,500)	486,983
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	50	50	-	(50)
Transfers In.....	-	-	349,869	349,869
Total Other Financing Sources / (Uses).....	50	50	349,869	349,819
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(709,232)	(707,433)	129,369	836,802
Fund Balance (Deficit) at Beginning of Year.....	637,962	637,962	637,962	-
Prior Year Encumbrances Appropriated.....	71,270	71,270	71,270	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ 1,799</u>	<u>\$ 838,601</u>	<u>\$ 836,802</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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 10,166,435	\$ 10,166,435	\$ 10,233,386	\$ 66,951
Charges for Services.....	200,000	200,000	237,641	37,641
Intergovernmental.....	3,641,136	5,470,464	6,036,949	566,485
Other.....	14,000	14,000	65,947	51,947
Total Revenues.....	14,021,571	15,850,899	16,573,923	723,024
Expenditures:				
Health.....	15,345,741	16,025,910	15,342,729	683,181
Total Expenditures.....	15,345,741	16,025,910	15,342,729	683,181
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,324,170)	(175,011)	1,231,194	1,406,205
Fund Balance (Deficit) at Beginning of Year.....	18,822,320	18,822,320	18,822,320	-
Prior Year Encumbrances Appropriated.....	828,934	828,934	828,934	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 18,327,084</u>	<u>\$ 19,476,243</u>	<u>\$ 20,882,448</u>	<u>\$ 1,406,205</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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 754,250	\$ 755,924	\$ 773,265	\$ 17,341
Charges for Services.....	362,000	362,000	231,814	(130,186)
Fines and Forfeitures.....	145,000	145,000	150,001	5,001
Intergovernmental.....	7,743,196	8,153,172	8,251,175	98,003
Special Assessments.....	33,134	39,377	39,377	-
Investment Earnings.....	100,000	100,000	96,626	(3,374)
Other.....	8,250	287,197	288,895	1,698
Total Revenues.....	9,145,830	9,842,670	9,831,153	(11,517)
Expenditures:				
Public Works.....	12,813,370	12,168,564	10,195,199	1,973,365
Total Expenditures.....	12,813,370	12,168,564	10,195,199	1,973,365
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,667,540)	(2,325,894)	(364,046)	1,961,848
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	5,000	5,000	7,143	2,143
Advances In.....	622,403	972,836	1,000,000	27,164
Total Other Financing Sources / (Uses).....	627,403	977,836	1,007,143	29,307
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,040,137)	(1,348,058)	643,097	1,991,155
Fund Balance (Deficit) at Beginning of Year.....	7,903,520	7,903,520	7,903,520	-
Prior Year Encumbrances Appropriated.....	263,799	263,799	263,799	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 5,127,182</u>	<u>\$ 6,819,261</u>	<u>\$ 8,810,416</u>	<u>\$ 1,991,155</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
CHILDREN SERVICES BOARD
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,928,000	\$ 4,805,581	\$ 5,027,971	\$ 222,390
Charges for Services.....	88,000	88,000	93,219	5,219
Intergovernmental.....	5,032,776	5,283,743	5,031,003	(252,740)
Other.....	8,000	8,000	34,072	26,072
Total Revenues.....	8,056,776	10,185,324	10,186,265	941
Expenditures:				
Human Services.....	9,981,136	11,129,136	10,317,573	811,563
Total Expenditures.....	9,981,136	11,129,136	10,317,573	811,563
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,924,360)	(943,812)	(131,308)	812,504
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	500	500	1,585	1,085
Total Other Financing Sources / (Uses).....	500	500	1,585	1,085
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,923,860)	(943,312)	(129,723)	813,589
Fund Balance (Deficit) at Beginning of Year.....	1,059,813	1,059,813	1,059,813	-
Prior Year Encumbrances Appropriated.....	878,123	878,123	878,123	-
Fund Balance (Deficit) at End of Year.....	\$ 14,076	\$ 994,624	\$ 1,808,213	\$ 813,589

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

**GREENE COUNTY, OHIO
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2010**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
ASSETS:				
Current Assets:				
Pooled Cash and Cash Equivalents	\$ 2,611,872	\$ 4,224,437	\$ 6,836,309	\$ 4,239,053
Deposits with Segregated Accounts.....	658,205	1,124,299	1,782,504	-
Accounts Receivable (Net of Allowances for Uncollectibles).....	877,536	1,297,462	2,174,998	1,726
Special Assessments Receivable.....	1,802,659	4,761,747	6,564,406	-
Due From Other Governments.....	-	1,290,824	1,290,824	-
Prepaid Expenses.....	45,122	96,254	141,376	-
Inventory: Materials and Supplies.....	568,848	401,801	970,649	-
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	4,583,893	2,490,506	7,074,399	-
Debt Service Deposits.....	609,351	7,293,160	7,902,511	-
Total Restricted Assets.....	<u>5,193,244</u>	<u>9,783,666</u>	<u>14,976,910</u>	<u>-</u>
Total Current Assets.....	<u>11,757,486</u>	<u>22,980,490</u>	<u>34,737,976</u>	<u>4,240,779</u>
Noncurrent Assets:				
Unamortized Bond Issue Costs.....	902,607	1,286,629	2,189,236	-
Capital Assets (Net of Accumulated Depreciation).....	82,381,821	201,285,046	283,666,867	-
Total Noncurrent Assets.....	<u>83,284,428</u>	<u>202,571,675</u>	<u>285,856,103</u>	<u>-</u>
Total Assets.....	<u>95,041,914</u>	<u>225,552,165</u>	<u>320,594,079</u>	<u>4,240,779</u>
LIABILITIES:				
Current Liabilities:				
Accounts Payable.....	47,960	101,656	149,616	1,819,873
Accrued Wages & Benefits.....	382,230	367,809	750,039	-
Due to Other Funds.....	3,989	5,388	9,377	-
Due to Component Unit.....	587	810	1,397	-
Unearned Revenue.....	-	1,290,824	1,290,824	-
Accrued Interest Payable.....	160,802	371,552	532,354	-
Current Portion of General Obligation Bonds.....	-	143,314	143,314	-
Current Portion of OWDA Loans.....	-	636,685	636,685	-
Current Portion of Special Assessment Bonds with Governmental Commitment.....	150,557	250,443	401,000	-
Current Liabilities Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	1,847,873	3,504,901	5,352,774	-
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.....	4,861	70,993	75,854	-
Total Current Liabilities.....	<u>2,631,019</u>	<u>6,755,193</u>	<u>9,386,212</u>	<u>1,819,873</u>
Long-Term Liabilities: (Net of Current Portions)				
OWDA Construction Commitments.....	5,778,984	52,766,527	58,545,511	-
General Obligation Bonds.....	9,914,623	11,759,735	21,674,358	-
Revenue Bonds.....	26,786,580	72,417,619	99,204,199	-
OWDA Loans.....	-	9,855,335	9,855,335	-
Special Assessment Bonds with Governmental Commitment.....	1,218,006	1,812,994	3,031,000	-
Total Long-Term Liabilities.....	<u>43,698,193</u>	<u>148,612,210</u>	<u>192,310,403</u>	<u>-</u>
Total Liabilities.....	<u>46,329,212</u>	<u>155,367,403</u>	<u>201,696,615</u>	<u>1,819,873</u>
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	36,670,198	48,132,493	84,802,691	-
Restricted for Debt Service.....	1,938,505	1,141,577	3,080,082	-
Unrestricted.....	10,103,999	20,910,692	31,014,691	2,420,906
Total Net Assets.....	<u>\$ 48,712,702</u>	<u>\$ 70,184,762</u>	<u>118,897,464</u>	<u>\$ 2,420,906</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds..... 75,254

Total Net Assets of Business-type Activities..... \$ 118,972,718

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, 2010**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
OPERATING REVENUES:				
Charges for Services.....	\$ 9,267,427	\$ 15,540,326	\$ 24,807,753	\$ 11,873,165
Other Revenue.....	75,964	58,107	134,071	244,151
Total Operating Revenues.....	9,343,391	15,598,433	24,941,824	12,117,316
OPERATING EXPENSES:				
Personal Services.....	2,255,158	2,643,687	4,898,845	-
Materials and Supplies.....	1,904,323	2,182,223	4,086,546	-
Contractual Services.....	407,618	1,062,952	1,470,570	10,984,683
Depreciation.....	2,073,595	4,002,706	6,076,301	-
Other Expenses.....	726,945	915,439	1,642,384	-
Total Operating Expenses.....	7,367,639	10,807,007	18,174,646	10,984,683
Operating Income / (Loss).....	1,975,752	4,791,426	6,767,178	1,132,633
NONOPERATING REVENUES (EXPENSES):				
Intergovernmental.....	784,430	405,259	1,189,689	-
Investment Income.....	49,347	1,552	50,899	-
Special Assessments.....	259,233	543,888	803,121	-
Interest Expense and Fiscal Charges.....	(1,587,487)	(6,027,243)	(7,614,730)	-
Gain (Loss) from Disposal from Capital Assets.....	2,061	314	2,375	-
Total Nonoperating Revenues (Expenses).....	(492,416)	(5,076,230)	(5,568,646)	-
Income (Loss) Before Contributions and Transfers.....	1,483,336	(284,804)	1,198,532	1,132,633
Capital Contributions.....	324,401	234,995	559,396	-
Transfers In.....	117,205	47,500	164,705	2,197
Transfers Out.....	(52,216)	(23,435)	(75,651)	-
Changes in Net Assets.....	1,872,726	(25,744)	1,846,982	1,134,830
Total Net Assets at the Beginning of the Year (Restated).....	46,839,976	70,210,506		1,286,076
Total Net Assets at the End of the Year.....	\$ 48,712,702	\$ 70,184,762		\$ 2,420,906
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			249,222	
Change in Net Assets of Business-type Activities.....			\$ 2,096,204	

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, 2010**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
Cash flows from operating activities:				
Cash received from charges for services.....	\$ 9,275,589	\$ 15,451,449	\$ 24,727,038	\$ 11,871,439
Cash received from other operating revenue.....	75,964	58,106	134,070	249,641
Cash payments for personal services.....	(2,296,248)	(2,809,196)	(5,105,444)	-
Cash payments for materials and supplies.....	(1,983,618)	(2,324,200)	(4,307,818)	-
Cash payments for contract services.....	(405,111)	(1,093,997)	(1,499,108)	(11,185,413)
Cash payments for other expenses.....	(726,566)	(916,134)	(1,642,700)	-
Net cash provided by operating activities.....	<u>3,940,010</u>	<u>8,366,028</u>	<u>12,306,038</u>	<u>935,667</u>
Cash flows from noncapital financing activities:				
Transfers in from other funds.....	117,205	47,500	164,705	2,197
Transfers out to other funds.....	(52,216)	(23,435)	(75,651)	-
Net cash provided by noncapital financing activities.....	<u>64,989</u>	<u>24,065</u>	<u>89,054</u>	<u>2,197</u>
Cash flows from capital and related financing activities:				
Cash received from intergovernmental revenue.....	784,430	405,259	1,189,689	-
Proceeds of debt issuance.....	25,262,041	17,489,332	42,751,373	-
Proceeds of sale of capital assets.....	2,061	2,554	4,615	-
Special assessments received.....	260,669	537,695	798,364	-
Payment of bond issue costs.....	(574,930)	(490,183)	(1,065,113)	-
Interest payments on capital financing.....	(586,734)	(4,300,764)	(4,887,498)	-
Acquisition of capital assets.....	(1,184,495)	(7,802,128)	(8,986,623)	-
Note and bond retirement.....	(28,770,712)	(13,675,309)	(42,446,021)	-
Net cash used for capital and related financing activities.....	<u>(4,807,670)</u>	<u>(7,833,544)</u>	<u>(12,641,214)</u>	<u>-</u>
Cash flows from investing activities:				
Interest on cash equivalents.....	49,347	1,552	50,899	-
Net cash provided by investing activities.....	<u>49,347</u>	<u>1,552</u>	<u>50,899</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents.....	(753,324)	558,101	(195,223)	937,864
Cash and cash equivalents at beginning of year.....	8,607,294	7,281,141	15,888,435	3,301,189
Cash and cash equivalents at end of year.....	<u>\$ 7,853,970</u>	<u>\$ 7,839,242</u>	<u>\$ 15,693,212</u>	<u>\$ 4,239,053</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss).....	\$ 1,975,752	\$ 4,791,426	\$ 6,767,178	\$ 1,132,633
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation.....	2,073,595	4,002,706	6,076,301	-
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	8,162	(88,877)	(80,715)	3,764
(Increase) decrease in prepayments.....	5,161	(2,305)	2,856	-
(Increase) decrease in inventory.....	(1,279)	(61,948)	(63,227)	-
Increase (decrease) in accounts payable.....	(80,291)	(109,465)	(189,756)	(200,730)
Increase (decrease) in accrued wages and benefits..	(41,090)	(165,509)	(206,599)	-
Net cash provided by operating activities.....	<u>\$ 3,940,010</u>	<u>\$ 8,366,028</u>	<u>\$ 12,306,038</u>	<u>\$ 935,667</u>
Reconciliation of cash and cash equivalents:				
Pooled Cash and Cash Equivalents.....	\$ 2,611,872	\$ 4,224,437	\$ 6,836,309	\$ 4,239,053
Deposits with Segregated Accounts.....	658,205	1,124,299	1,782,504	-
Restricted Pooled Cash and Cash Equivalents.....	4,583,893	2,490,506	7,074,399	-
Total Cash and Cash Equivalents.....	<u>\$ 7,853,970</u>	<u>\$ 7,839,242</u>	<u>\$ 15,693,212</u>	<u>\$ 4,239,053</u>
Non-Cash Transactions:				
Contributions from Developers.....	\$ 324,401	\$ 234,995	\$ 559,396	\$ -

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, 2010**

	<u>PRIVATE PURPOSE TRUST</u> Unclaimed Money	<u>AGENCY FUNDS</u>
Assets:		
Pooled Cash and Cash Equivalents.....	\$ 468,428	\$ 12,735,014
Deposits with Segregated Accounts.....	-	3,665,526
Due From Other Funds.....	-	59,592
Taxes Levied for Other Governments.....	-	181,454,189
Total Assets.....	468,428	197,914,321
Liabilities:		
Payroll Withholding.....	-	4,559
Due to Other Governments.....	-	188,968,617
Other Liabilities.....	-	8,941,145
Total Liabilities.....	-	197,914,321
Net Assets:		
Held in Trust.....	\$ 468,428	\$ -

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, 2010**

	PRIVATE PURPOSE <u>TRUST</u> Unclaimed <u>Money</u>
Additions:	
Additional Unclaimed Monies.....	\$ 58,395
Total Additions.....	<u>58,395</u>
 Deductions:	
Transfers Out.....	16,746
Monies Claimed.....	<u>4,555</u>
Total Deductions.....	<u>21,301</u>
Changes in Net Assets.....	37,094
Net Assets at the Beginning of the Year.....	<u>431,334</u>
Net Assets at the End of the Year.....	<u><u>\$ 468,428</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, 2010**

	Homecroft, Inc.	Greene, Inc.	Regional Airport Authority	Total
Assets:				
Cash and Cash Equivalents.....	\$ 303,859	\$ 1,746,958	\$ 802,861	\$ 2,853,678
Investments.....	-	2,777,864	-	2,777,864
Accounts Receivable.....	14,529	234,409	-	248,938
Inventory Held for Resale.....	-	-	33,834	33,834
Prepaid Expenses.....	-	2,601	-	2,601
Due From Other Governments.....	-	-	110,798	110,798
Due From Primary Governments.....	-	33,463	-	33,463
Unamortized Bond Issue Costs.....	-	278,911	-	278,911
Restricted Assets: Cash and Cash Equivalents.....	2,801	562,875	-	565,676
Capital Assets (Net of Accumulated Depreciation).....	2,472,377	7,520,792	4,498,213	14,491,382
Capital Assets Not Being Depreciated.....	582,023	692,494	412,213	1,686,730
Other Assets.....	37,926	-	-	37,926
Total Assets.....	<u>3,413,515</u>	<u>13,850,367</u>	<u>5,857,919</u>	<u>23,121,801</u>
Liabilities:				
Accounts Payable.....	9,983	3,549	50,681	64,213
Accrued Payroll.....	-	37,724	-	37,724
Accrued Interest Payable.....	-	36,615	-	36,615
Mortgage Notes Payable - Current.....	46,040	110,000	-	156,040
Mortgage Notes Payable - Net Current Portion.....	340,345	5,980,000	-	6,320,345
Capital Lease Payable - Current Portion.....	-	22,055	-	22,055
Capital Lease Payable - Net Current Portion.....	-	95,455	-	95,455
Unearned Revenue.....	695,025	242,657	110,475	1,048,157
Other Liabilities.....	-	-	11,182	11,182
Total Liabilities.....	<u>1,091,393</u>	<u>6,528,055</u>	<u>172,338</u>	<u>7,791,786</u>
Net Assets:				
Invested in Capital Assets Net of Related Debt.....	2,668,015	2,005,780	4,877,513	9,551,308
Restricted for Debt Service.....	-	562,875	-	562,875
Unrestricted.....	(345,893)	4,753,657	808,068	5,215,832
Total Net Assets.....	<u>\$ 2,322,122</u>	<u>\$ 7,322,312</u>	<u>\$ 5,685,581</u>	<u>\$ 15,330,015</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, 2010**

	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.....	\$ 610,168	\$ 187,324	\$ 667,567	\$ -	\$ 244,723	\$ -	\$ -	\$ 244,723
Greene, Inc.....	3,759,748	1,972,626	1,569,568	-	-	(217,554)	-	(217,554)
Regional Airport Authority.....	776,762	195,194	551,719	-	-	-	(29,849)	(29,849)
Total Component Units.....	\$ 5,146,678	\$ 2,355,144	\$ 2,788,854	\$ -	244,723	(217,554)	(29,849)	(2,680)
General Revenues:								
Investment Earnings.....					308		81	160,844
Other Revenue.....					64,166		11,712	629,873
Total General Revenues.....					64,474		11,793	790,717
Change in Net Assets.....					309,197		(18,056)	788,037
Net assets - beginning.....					2,012,925		5,703,637	14,541,978
Net assets - ending.....					<u>\$ 2,322,122</u>		<u>\$ 5,685,581</u>	<u>\$ 15,330,015</u>

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Discretely Presented Component Units: As required by generally accepted accounting principles (GAAP), the financial statements of the reporting entity include those of Greene County, the primary government, and its component units. The County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14 and 39, in defining the reporting entity. Based on these criteria, 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 7 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 2010, the County did not contribute any money to the Park District.

Greene County Public Library Board - The seven trustees are appointed by County officials. Three trustees

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010
(CONTINUED)

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 2010.

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 2010, the County paid the Transit Board \$1,834,476 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 \$1,396 in 2010. 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.

Motor Vehicle Road and Bridge - This fund accounts for monies received by the County for state gasoline tax,

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010
(CONTINUED)

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. Fund financial statements for agency funds are reported using the accrual basis of accounting, but unlike other funds, use no measurement focus.

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010
(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 2010 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 2010. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2010.

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, 2010
(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 2010 net interest cost capitalized on construction projects for Enterprise Funds was \$1,504,195.

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.

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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, \$6,631,763 of the Deferred Revenue reported is comprised of unavailable revenue.

Special Assessments: The County applies the provisions of GASB Statement No. 6 & 33 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the government-wide financial statements as Matured Special Assessment with Governmental Commitment Bonds and Current and Noncurrent Liabilities in the appropriate column for governmental and business-type activities based on the purpose of the assessment. The accumulation of resources for, and the payment of, principal and interest on these bonds are accounted for and reported in the Debt Service Funds for governmental activities and in the water and sewer funds, as appropriate. Capital improvements financed by special assessments are accounted for and reported in the governmental or business-type activities column based on the purpose of the assessments. In government-wide financial statements, special assessments revenues are accounted for and reported in the fund that best reflects the nature of the transactions and are treated like user fees. In business-type activity financial statements, special assessments revenues are accrued and recognized in full upon completion of the construction project. The amount of delinquent special assessments receivable as of December 31, 2010 is \$172,391.

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 2010, interest revenue credited to the General Fund amounted to \$2,005,074, including \$1,773,334 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$90,875. Other non-major governmental funds earned \$202,286 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 \$31,577,033, 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 \$33,842,832.

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 \$33,842,832, \$2,505,715 was insured by FDIC. The remaining balance of \$31,337,117 was collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public moneys it holds that are not FDIC insured. All county demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

Investments

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

1. United States Treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2% and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;

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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, 2010, 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	\$ 14,095,226	\$ 0	\$ 2,668,804	\$ 11,426,422	19%
Federal Home Loan Bank Notes	26,548,964	0	1,553,880	24,995,084	37%
Federal Home Loan Mortgage Notes	20,092,243	1,006,680	4,275,880	14,809,683	28%
Federal Farm Credit Bank Notes	6,808,827	0	0	6,808,827	9%
STAROhio	4,899,433	4,899,433	0	0	7%
Total Investments	\$ 72,444,693	\$ 5,906,113	\$ 8,498,564	\$ 58,040,016	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.

Concentration of credit risk: The County's investment policy provides for diversification to avoid undue concentration in

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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	\$ 104,021,726	\$ 0
Investments:		
Federal Agency Instruments	(67,545,260)	67,545,260
STAR Ohio	(4,899,433)	4,899,433
GASB Statement No. 3	\$ 31,577,033	\$ 72,444,693

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, 2010, discretely presented component units held demand deposits with a carrying value of \$2,853,678. The bank balances totaled \$2,907,504. Of the bank balances, \$2,348,212 was insured by FDIC. The remaining balance of \$559,292 was Uncollateralized.

Investments: At of December 31, 2010, 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	\$ 1,571,905	56.59%	7.37 Years	A-1 / P-1
Money Market	784,384	28.24%	Less than 1 year	A-1 / P-1
Mutual Funds	421,575	15.17%	Less than 1 year	A-1 / P-1
Total	\$ 2,777,864	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.

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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, 2010 follow:

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General	\$ 105,090	\$ 0
Department of Job and Family Services	2,446	15,887
Board of Developmental Disabilities	0	26,452
Motor Vehicle, Road and Bridge	0	29,291
Children Services Board	0	18,380
Other Governmental Funds	33,374	101,115
Total Governmental Activities	140,910	191,125
Agency Funds:		
Other Agency	59,592	0
Total Agency Funds	59,592	0
Proprietary Funds:		
Water	0	3,989
Sewer	0	5,388
Total Proprietary Funds	0	9,377
Total Due To/From Other Funds - All Funds	\$ 200,502	\$ 200,502

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	Interfund Receivable	Interfund Payable
Governmental Funds:		
General	\$ 102,227	\$ 0
Other Governmental Funds	37,305	139,532
Total Interfund Receivable/Payable	\$ 139,532	\$ 139,532

NOTE D -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2010 was as follows:

Governmental Activities:

	Restated Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 2,509,680	\$ 0	\$ 0	\$ 2,509,680
Construction in Progress	0	997,714	0	997,714
Infrastructure	129,747,970	260,734	(103,467)	129,905,237
Total Capital Assets, Not Being Depreciated	132,257,650	1,258,448	(103,467)	133,412,631
Capital Assets, Being Depreciated:				
Buildings, Structures and Improvements	36,924,431	0	0	36,924,431
Equipment, Furniture and Fixtures	10,087,789	1,009,218	(564,104)	10,532,903
Total Capital Assets Being Depreciated	47,012,220	1,009,218	(564,104)	47,457,334
Accumulated Depreciation:				
Buildings, Structures and Improvements	(11,717,471)	(790,939)	0	(12,508,410)
Equipment, Furniture and Fixtures	(6,713,179)	(800,771)	482,045	(7,031,905)
Total Accumulated Depreciation	(18,430,650)	(1,591,710)	482,045	(19,540,315)
Total Capital Assets, Being Depreciated, Net	28,581,570	(582,492)	(82,059)	27,917,019
Governmental Activities Capital Assets, Net	\$160,839,220	\$ 675,956	\$ (185,526)	\$ 161,329,650

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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	85,476,416	4,787,696	(12,530,159)	77,733,953
Total Capital Assets, Not Being Depreciated	87,569,698	4,787,696	(12,530,159)	79,827,235
Capital Assets, Being Depreciated:				
Buildings, Structures and Improvements	14,218,410	0	0	14,218,410
Improvements Other Than Buildings	253,789,542	12,013,334	0	265,802,876
Equipment, Furniture and Fixtures	13,229,105	25,325	(73,230)	13,181,200
Total Capital Assets Being Depreciated	281,237,057	12,038,659	(73,230)	293,202,486
Accumulated Depreciation:				
Buildings, Structures and Improvements	(5,881,645)	(284,367)	0	(6,166,012)
Improvements Other Than Buildings	(65,811,638)	(5,527,928)	0	(71,339,566)
Equipment, Furniture and Fixtures	(11,664,261)	(264,006)	70,991	(11,857,276)
Total Accumulated Depreciation	(83,357,544)	(6,076,301)	70,991	(89,362,854)
Total Capital Assets, Being Depreciated, Net	197,879,513	5,962,358	(2,239)	203,839,632
Business-type Activities Capital Assets, Net	\$ 285,449,211	\$ 10,750,054	\$ (12,532,398)	\$ 283,666,867

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

Governmental Activities:

Legislative and Executive	\$ 228,481
Judicial	160,598
Public Safety	504,849
Public Works	458,109
Health	53,991
Human Services	92,128
Conservation and Recreation	31,935
Community and Economic Development	61,619
Total Depreciation Expense - Governmental Activities	\$ 1,591,710

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Business-type Activities:

Water	\$	2,073,595
Sewer		4,002,706
		4,002,706
Total Depreciation Expense - Business-type Activities	\$	6,076,301

DISCRETELY PRESENTED COMPONENT UNITS:

Summaries of the Component Units' capital assets as of December 31, 2010 follow:

	Balance January 1	Additions	Deductions	Balance December 31
Homecroft, Inc.:				
Capital Assets, Not Being Depreciated:				
Land	\$ 540,561	\$ 45,582	\$ (4,120)	\$ 582,023
Capital Assets, Being Depreciated:				
Houses	2,348,962	353,715	(47,321)	2,655,356
Equipment, furniture and fixtures	64,068	9,895	(634)	73,329
Vehicles	16,555	0	0	16,555
Buildings - Commercial	615,870	0	0	615,870
Total Capital Assets, Being Depreciated	3,045,455	363,610	(47,955)	3,361,110
Accumulated Depreciation	(773,567)	(134,774)	19,608	(888,733)
Total Capital Assets, Being Depreciated, Net	2,271,888	228,836	(28,347)	2,472,377
Total Capital Assets, Net	\$ 2,812,449	\$ 274,418	\$ (32,467)	\$ 3,054,400
	Balance January 1	Additions	Deductions	Balance December 31
Greene, Inc.:				
Capital Assets, Not Being Depreciated:				
Land	\$ 692,494	\$ 0	\$ 0	\$ 692,494
Total Capital Assets, Not Being Depreciated	692,494	0	0	692,494
Capital Assets, Being Depreciated:				
Building Improvements	6,837,677	626,749	(31,727)	7,432,699
Machinery and equipment	1,500,154	175,569	(249,469)	1,426,254
Total Capital Assets, Being Depreciated	8,337,831	802,318	(281,196)	8,858,953
Accumulated depreciation				
Building Improvements	(365,152)	(199,390)	25,111	(539,431)
Machinery and equipment	(888,375)	(166,160)	255,805	(798,730)
Total Accumulated Depreciations	(1,253,527)	(365,550)	280,916	(1,338,161)
Total Capital Assets Being Depreciated, Net	7,084,304	436,768	(280)	7,520,792
Total Capital Assets, Net	\$ 7,776,798	\$ 436,768	\$ (280)	\$ 8,213,286

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Airport Authority:	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 151,884	\$ 0	\$ 0	\$ 151,884
Construction in Progress	0	260,329	0	260,329
Total Capital Assets, Not Being Depreciated	151,884	260,329	0	412,213
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	1,803,584	0	0	1,803,584
Improvements other than buildings	6,016,211	0	0	6,016,211
Equipment, furniture and fixtures	240,502	32,848	0	273,350
Total capital assets, being depreciated	8,060,297	32,848	0	8,093,145
Accumulated Depreciation	(3,261,438)	(333,494)	0	(3,594,932)
Total Capital Assets, Being Depreciated, Net	4,798,859	(300,646)	0	4,498,213
Total Capital Assets, Net	\$ 4,950,743	\$ (40,317)	\$ 0	\$ 4,910,426

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, 2010, follows:

	Interest Rate	Balance 1/1/2010	Issued	Retired	Balance 12/31/2010
Governmental Funds:					
Ice Arena Nutter Center	1.500%	\$ 403,500	\$ 728,000	\$ (767,500)	\$ 364,000
First Frontier Project	1.500%	185,500	253,000	(336,000)	102,500
Greene Town Center	1.375%	8,702,000	8,345,000	(8,702,000)	8,345,000
Facilities Renovation Ledbetter #1	1.500%	65,000	75,980	(106,990)	33,990
Facilities Renovation Ledbetter #2	1.500%	100,000	120,520	(164,010)	56,510
Engineer Equipment	1.500%	450,000	593,000	(750,000)	293,000
General Capital Improv. 2007	1.500%	197,000	252,600	(323,300)	126,300
Courthouse Roof	1.500%	439,000	647,400	(762,700)	323,700
Governmental Subtotal		10,542,000	11,015,500	(11,912,500)	9,645,000

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	Interest Rate	Balance 1/1/2010	Issued	Retired	Balance 12/31/2010
Business-Type Funds:					
Indian Ripple Lift Station	1.500%	500,000	500,000	(1,000,000)	0
Spring Valley Lift Station	1.500%	340,000	340,000	(680,000)	0
NW Regional Water I-675 Crossing	1.500%	270,000	270,000	(540,000)	0
NW Reg Water-New Grmny Trebein	1.500%	600,000	600,000	(1,200,000)	0
Sugarcreek Water Plan 1	1.250%	2,700,000	2,500,000	(5,200,000)	0
Sugarcreek Water Plan 2	1.250%	4,480,000	3,680,000	(8,160,000)	0
Business Type Funds Subtotal		<u>8,890,000</u>	<u>7,890,000</u>	<u>(16,780,000)</u>	<u>0</u>
Grand Totals		<u>\$ 19,432,000</u>	<u>\$ 18,905,500</u>	<u>\$ (28,692,500)</u>	<u>\$ 9,645,000</u>

All outstanding bond anticipation notes as of December 31, 2010 are to be reissued during 2011. Therefore, all of the County's outstanding notes payable are current. 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 \$33,485,000, with \$28,970,000 issued for governmental activities and \$4,515,000 issued for business-type activities. During 2010, \$2,958,427 of these bonds were issued for governmental activities and \$20,206,573 of these bonds were issued for business-type activities.

On March 3, 2010, the County Issued \$10,946,573 in Water System General Obligation Refunding Bonds with interest rates ranging from 3.25% to 5.0%. The purpose of this issue was to advance refund the 1999, 2003 and 2008 Water System General Obligation Bonds and to pay certain costs of issuance of the bonds.

On the date of refunding, the refunded portion of the 1999, 2003 and 2008 Water system General Obligation Bonds had an outstanding principal balance of \$9,450,000. The proceeds of the new issue were used to fund cash and investments in an irrevocable trust account with an escrow agent, which is pledged solely to the payment of principal and interest on the defeased bond. As a result of this advanced refunding, the County increased its total debt service over the next 29 years by \$7,048,573 and obtained an economic loss (the difference between the present values of the debt service payments on the old and new debt) of \$(1,171,885).

On March 3, 2010, the County Issued \$1,855,000 in Sewer System General Obligation Refunding Bonds with interest rates ranging from 3.25% to 5.0%. The purpose of this issue was to advance refund the 2004 Sewer System General Obligation Bonds and to pay certain costs of issuance of the bonds.

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On the date of refunding, the refunded portion of the 2004 Water System General Obligation Bonds had an outstanding principal balance of \$1,630,000. The proceeds of the new issue were used to fund cash and investments in an irrevocable trust account with an escrow agent, which is pledged solely to the payment of principal and interest on the defeased bond. As a result of this advanced refunding, the County increased its total debt service over the next 29 years by \$1,130,598 and obtained an economic loss (the difference between the present values of the debt service payments on the old and new debt) of \$(185,422).

On March 3, 2010, the County Issued \$2,958,427 in Various Purpose General Obligation Refunding Bonds with interest rates ranging from 3.25% to 5.0%. The purpose of this issue was to advance refund the 1999 and 2003 Various Purpose General Obligation Bonds and to pay certain costs of issuance of the bonds.

On the date of refunding, the refunded portion of the 1999 and 2003 Various Purpose General Obligation Bonds had an outstanding principal balance of \$2,595,000. The proceeds of the new issue were used to fund cash and investments in an irrevocable trust account with an escrow agent, which is pledged solely to the payment of principal and interest on the defeased bond. As a result of this advanced refunding, the County increased its total debt service over the next 29 years by \$816,972 and obtained an economic loss (the difference between the present values of the debt service payments on the old and new debt) of \$(99,712)

General obligation bonds currently outstanding are as follows:

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

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

Year	Governmental Activities				
	Principal	Deferred Loss	Discount	Premium	Interest
2011	\$ 540,000	\$ 0	\$ 0	\$ 0	\$ 1,383,312
2012	560,000	0	0	0	1,360,362
2013	595,000	(20,886)	0	41,018	851,388
2014	615,000	(21,881)	0	42,972	827,149

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Governmental Activities					
Year	Principal	Deferred Loss	Discount	Premium	Interest
2015	660,000	(22,875)	0	44,925	802,112
2016 - 2020	4,498,427	(197,883)	(13,832)	252,946	3,492,919
2021 - 2025	5,575,000	(247,250)	(16,648)	322,285	2,355,139
2026 - 2030	5,150,000	(216,845)	(19,519)	234,391	806,051
2031 - 2035	800,000	0	0	0	57,238
Total	<u>\$ 18,993,427</u>	<u>\$ (727,620)</u>	<u>\$ (49,999)</u>	<u>\$ 938,537</u>	<u>\$ 11,935,670</u>

Business-type Activities					
Year	Principal	Deferred Loss	Discount	Interest	
2011	\$ 155,000	\$ (11,686)	\$ 0	\$ 1,163,664	
2012	165,000	(12,063)	(28)	1,158,626	
2013	170,000	(12,440)	(28)	1,152,776	
2014	175,000	(12,817)	(28)	1,146,669	
2015	185,000	(13,571)	(28)	1,140,299	
2016 - 2020	3,491,573	(224,144)	(18,794)	5,422,558	
2021 - 2025	3,740,000	(217,262)	(19,917)	4,627,541	
2026 - 2030	3,370,000	(158,145)	(28,465)	3,665,626	
2031 - 2035	6,240,000	(380,176)	(45,810)	2,459,604	
2036 - 2040	5,585,000	(264,659)	(38,840)	893,825	
Total	<u>\$ 23,276,573</u>	<u>\$ (1,306,963)</u>	<u>\$ (151,938)</u>	<u>\$ 22,831,188</u>	

Special Assessment Bonds: The County issues special assessment bonds to provide funds for the construction of land improvements. Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. The bonds are also backed by the full faith and credit of the County as additional security. Special assessment bonds have been issued for both governmental and business-type activities. The original amount of special assessment bonds issued in prior years is \$8,295,000, with \$390,000 issued for governmental activities and \$7,905,000 issued for business-type activities. During 2010, 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:

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	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue</u>
Governmental Activities			
Road & Ditch Improvement	2001	4.4%	390,000
Business-type Activities			
Water Improvements	1990	7.2%	185,000
Water and Sewer Improvements	1991	6.5%	275,000
Water and Sewer Improvements	1992	7.0%	1,480,000
Water and Sewer Improvements	1993	5.0%	950,000
Water and Sewer Improvements	1994	5.625% - 5.75%	500,000
Water and Sewer Improvements	1995	5.8%	295,000
Water and Sewer Improvements	1996	5.625% - 5.7%	250,000
Water and Sewer Improvements	1997	5.25% - 5.5%	570,000
Water and Sewer Improvements	1999	5.7%	210,000
Water and Sewer Improvements	2003	4.10% - 4.75%	640,000
Sewer Improvements	2005	3.25% - 4.25%	1,435,000
Water Improvements	2007	6.0%	20,000
Water and Sewer Improvements	2008	5.0%	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>
2011	\$ 40,000	\$ 1,760	\$ 401,000	\$ 164,417
2012	0	0	406,000	143,913
2013	0	0	321,000	123,336
2014	0	0	246,000	107,747
2015	0	0	226,000	95,710
2016- 2020	0	0	920,000	333,070
2021- 2025	0	0	750,000	139,100
2026- 2030	0	0	162,000	15,930
Total	<u>\$ 40,000</u>	<u>\$ 1,760</u>	<u>\$ 3,432,000</u>	<u>\$ 1,123,223</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 \$110,915,000. During 2010, \$14,765,000 of these bonds were issued.

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On April 22, 2010, the County Issued \$6,695,000 in Sewer System Revenue Refunding Bonds with interest rates ranging from 3.5% to 4.5%. The purpose of this issue was to advance refund the 2000, 2003 and 2007 Sewer System Revenue Bonds and to pay certain costs of issuance of the bonds.

On the date of refunding, the refunded portion of the 2000, 2003 and 2007 Sewer System Revenue Bonds had an outstanding principal balance of \$5,990,000. The proceeds of the new issue were used to fund cash and investments in an irrevocable trust account with an escrow agent, which is pledged solely to the payment of principal and interest on the defeased bond. As a result of this advanced refunding, the County increased its total debt service over the next 14 years by \$3,644,425 and obtained an economic loss (the difference between the present values of the debt service payments on the old and new debt) of \$(376,568).

Revenue bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Water System	2001	4.0% - 5.25%	4,565,000
Sewer System	2003	5.2% - 5.5%	11,745,000
Water System	2004	2.0% - 5.0%	21,490,000
Sewer System	2005	3.0% - 5.0%	60,955,000
Water System	2007	3.75% - 5.25%	7,285,000
Sewer System	2007	3.75% - 5.0%	4,875,000
Water System	2010	3.0% - 4.0%	7,220,000
Sewer System	2010	3.5% - 4.5%	6,695,000
Sewer System	2010	4.000%	850,000

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

Year	Business-type Activities				
	Principal	Deferred Loss	Premium	Discount	Interest
2011	\$ 5,575,000	\$ (392,769)	\$ 170,542	\$ 0	\$ 5,060,151
2012	5,800,000	(450,654)	227,851	0	4,800,158
2013	6,280,000	(482,289)	258,402	0	4,550,210
2014	6,570,000	(505,498)	271,076	0	4,270,774
2015	6,845,000	(527,053)	282,112	0	3,990,448
2016 - 2020	38,090,000	(2,982,953)	1,634,405	(19,927)	14,743,923
2021 - 2025	33,705,000	(2,539,418)	1,748,861	(47,133)	5,828,157
2026 - 2030	5,140,000	(170,658)	102,015	(24,941)	709,100
Total	<u>\$ 108,005,000</u>	<u>\$ (8,051,292)</u>	<u>\$ 4,695,264</u>	<u>\$ (92,001)</u>	<u>\$ 43,952,921</u>

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Ohio Water Development Authority (OWDA) Loans: The County has borrowed funds from the Ohio Water Development Authority (OWDA) for the acquisition and construction of water and sewer facilities related to business-type activities. The original amount of OWDA loans obtained in prior years is \$18,900,990, all of which relates to business-type activities. During 2010, no projects were finalized. There are four projects currently in process. The total amount owed as of December 31, 2010 on these four projects, \$58,545,511, is reported as OWDA Construction Commitments on the proprietary fund level statements and as a Non-current Liability Due in More Than One Year on the entity wide statements. When the County is notified by the OWDA that a project is completed, it will be reported with other completed OWDA projects. OWDA loans currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
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:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2011	\$ 636,685	\$ 371,792
2012	660,788	347,689
2013	685,831	322,645
2014	701,091	296,615
2015	716,577	270,358
2016 - 2020	3,579,482	944,548
2021 - 2025	3,511,566	309,263
Total	<u>\$ 10,492,020</u>	<u>\$ 2,862,910</u>

Long term debt and other obligations of the county at December 31, 2010 consist of the following:

Governmental Activities:		<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
General Obligation Bond:						
1999	Various Purpose	640,000	0	(640,000)	0	0
2002	Various Purpose	1,175,000	0	(375,000)	800,000	390,000
2003	Materials Center	1,955,000	0	(1,955,000)	0	0
2007	Infrastructure	5,775,000	0	(150,000)	5,625,000	150,000
2007	Various Purpose	9,610,000	0	0	9,610,000	0
	Premium	938,537	0	0	938,537	0
	Deferred Loss	(477,899)	0	0	(477,899)	0
	Net GO Bond	10,070,638	0	0	10,070,638	0

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Governmental Activities:		Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
2010	Various Purpose	0	2,958,427	0	2,958,427	0
	Discount	0	(49,999)	0	(49,999)	0
	Deferred Loss	0	(249,721)	0	(249,721)	0
	Net GO Bond	0	2,658,707	0	2,658,707	0
	Total General Obligation Bonds	19,615,638	2,658,707	(3,120,000)	19,154,345	540,000
Special Assessment Bonds with Governmental Commitment:						
2001	Ditch Improvement	80,000	0	(40,000)	40,000	40,000
	Total Special Assessment Bonds	80,000	0	(40,000)	40,000	40,000
	Total Bonds Payable	19,695,638	2,658,707	(3,160,000)	19,194,345	580,000
	Long-term Notes Payable	9,747,500	0	(9,747,500)	0	0
	Compensated Absences	6,079,562	438,984	(525,907)	5,992,639	533,152
	Total Long-term Liabilities	\$ 35,522,700	\$ 3,097,691	\$(13,433,407)	\$25,186,984	\$1,113,152

Business-type Activities:		Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
General Obligation Bonds:						
2003	Water System	\$ 4,140,000	\$ 0	\$ (4,140,000)	\$ 0	\$ 0
2004	Sewer System	1,630,000	0	(1,630,000)	0	0
2008	Water System	4,760,000	0	(4,760,000)	0	0
1999	Water System	550,000	0	(550,000)	0	0
	Deferred Loss	(50,501)	0	50,501	0	0
	Net General Obligation Bond	499,499	0	(499,499)	0	0
2003	Sewer System	3,220,000	0	(150,000)	3,070,000	155,000
	Deferred Loss	(242,769)	0	11,309	(231,460)	(11,686)
	Net General Obligation Bond	2,977,231	0	(138,691)	2,838,540	143,314
2010	Water System	0	10,946,573	0	10,946,573	0
	Deferred Loss	0	(943,679)	0	(943,679)	0
	Discount	0	(88,271)	0	(88,271)	0
	Net General Obligation Bond	0	9,914,623	0	9,914,623	0

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Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
2010 Sewer System	0	1,855,000		1,855,000	
Deferred Loss	0	(131,824)		(131,824)	
Discount	0	(22,198)	0	(22,198)	0
Net General Obligation Bond	0	1,700,978	0	1,700,978	0
2010 Sewer System	0	7,405,000	0	7,405,000	0
Discount	0	(41,469)	0	(41,469)	0
Net General Obligation Bond	0	7,363,531	0	7,363,531	0
Total General Obligation	14,006,730	18,979,132	(11,168,190)	21,817,672	143,314
 O.W.D.A. Loans:					
1984 Wastewater Treatment	877,049	0	(90,839)	786,210	95,604
1989 Water Treatment Plant	458,673	0	(458,673)	0	0
2007 Shawnee Hills Sewer	5,215,475	0	(253,152)	4,962,323	261,445
2007 Cedarville Sewer	4,926,723	0	(251,892)	4,674,831	261,170
1997 Clifton Sewer	86,263	0	(17,607)	68,656	18,466
Total O.W.D.A. Loans	11,564,183	0	(1,072,163)	10,492,020	636,685
 O.W.D.A. Construction Commitments:					
Sugarcreek WRRF Force	4,228,981	0	(165,836)	4,063,145	0
NWRWTP Expansion	4,664,155	1,114,829	0	5,778,984	0
Beavercreek WRRF	7,380,481	0	(293,979)	7,086,502	0
Sugarcreek WRRF	40,368,736	1,248,144	0	41,616,880	0
Total O.W.D.A. Commitments	56,642,353	2,362,973	(459,815)	58,545,511	0
 Special Assessment Bonds with Governmental Commitment:					
1990 Water Improvements	15,000	0	(15,000)	0	0
1991 Water & Sewer Improv.	30,000	0	(15,000)	15,000	15,000

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Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
1992 Water & Sewer Improv.	225,000	0	(75,000)	150,000	75,000
1993 Water & Sewer Improv.	275,000	0	(65,000)	210,000	65,000
1994 Sewer Improvements	125,000	0	(25,000)	100,000	25,000
1995 Water & Sewer Improv.	90,000	0	(15,000)	75,000	15,000
1996 Water & Sewer Improv.	90,000	0	(15,000)	75,000	10,000
1997 Water & Sewer Improv.	230,000	0	(25,000)	205,000	30,000
1999 Water & Sewer Improv.	110,000	0	(10,000)	100,000	10,000
2003 Water & Sewer Improv.	450,000	0	(35,000)	415,000	30,000
2005 Sewer Improvements	1,155,000	0	(70,000)	1,085,000	70,000
2007 Sewer Improvements	18,000	0	(1,000)	17,000	1,000
2008 Water & Sewer Improv.	1,040,000	0	(55,000)	985,000	55,000
Special Assessment Bonds	3,853,000	0	(421,000)	3,432,000	401,000
Long-term Notes Payable	7,890,000	0	(7,890,000)	0	0
Compensated Absences	558,126	122,865	(126,912)	554,079	49,743
Subtotal for Non-Current Liabilities Due Within One Year					<u>1,230,742</u>
Revenue Bonds					
2000 Sewer System	1,180,000	0	(1,180,000)	0	0
2001 Water System	1,075,000	0	(525,000)	550,000	550,000
2002 Sewer System	655,000	0	(655,000)	0	0
2007 Sewer System	4,155,000	0	(4,155,000)	0	0
2010 Sewer System	0	850,000	0	850,000	35,000
2003 Sewer System	9,825,000	0	(935,000)	8,890,000	960,000
Deferred Loss	(598,051)		56,914	(541,137)	(58,436)
Net Revenue Bond	9,226,949	0	(878,086)	8,348,863	901,564
2004 Water System	16,235,000	0	(1,075,000)	15,160,000	1,105,000
Deferred Loss	(1,706,180)	0	112,975	(1,593,205)	(116,127)
Net Revenue Bond	14,528,820	0	(962,025)	13,566,795	988,873
2005 Sewer System	58,030,000	0	(1,365,000)	56,665,000	2,620,000
Deferred Loss	(4,792,271)	0	112,725	(4,679,546)	(216,367)

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Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
Premium	3,647,986	0	(85,809)	3,562,177	164,703
Net Premium Bond	56,885,715	0	(1,338,084)	55,547,631	2,568,336
2007 Sewer System	4,875,000	0	0	4,875,000	0
Deferred Loss	(248,172)	0	0	(248,172)	0
Premium	413,267	0	0	413,267	0
Net Premium Bond	5,040,095	0	0	5,040,095	0
2007 Water System	7,120,000	0	(20,000)	7,100,000	25,000
Deferred Loss	(523,633)	0	1,471	(522,162)	(1,839)
Premium	627,868	0	(1,764)	626,104	2,205
Net Revenue Bond	7,224,235	0	(20,293)	7,203,942	25,366
2010 Sewer System	0	6,695,000	0	6,695,000	0
Deferred Loss	0	(467,070)	0	(467,070)	0
Discount	0	(92,001)	0	(92,001)	0
Net Revenue Bond	0	6,135,929	0	6,135,929	0
2010 Water System	0	7,220,000	0	7,220,000	280,000
Premium	0	93,718	0	93,718	3,635
Net Revenue Bond	0	7,313,718	0	7,313,718	283,635
Total Revenue Bonds	99,970,814	14,299,647	(9,713,488)	104,556,973	5,352,774
Total Long-term Liabilities	<u>\$194,485,206</u>	<u>\$35,764,617</u>	<u>\$ (30,851,568)</u>	<u>\$199,398,255</u>	<u>\$6,583,516</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, 2010, liabilities totaling \$6,743,342 for Governmental activities and \$607,624 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 \$750,703 was recorded as accrued wages and benefits with the remaining \$5,992,639 recorded as a noncurrent liability, with \$533,152 being due with one year and the balance of \$5,459,487 being due in more than one year. For Business-type activities, a liability for accrued pension obligation of

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\$53,545 was recorded as accrued wages and benefits with the remaining \$554,079 recorded as a noncurrent liability, with \$49,743 being due with one year and the balance of \$504,336 being due in more than one year. The total liability as of December 31, 2010, stated as both a dollar amount and in hours, follows:

	Governmental Activities		Business-type Activities	
	Dollars	Hours	Dollars	Hours
Vacation	\$ 3,462,235	153,771	\$ 262,030	13,262
Sick	2,045,688	694,965	255,365	72,185
Accrued PERS	<u>484,716</u>	N/A	<u>36,684</u>	N/A
Subtotal	5,992,639		554,079	
PERS Obligation	<u>750,703</u>	N/A	<u>53,545</u>	N/A
Total	<u><u>\$ 6,743,342</u></u>		<u><u>\$ 607,624</u></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, 2010, the County did not have any capital leases. The County had 15 operating leases as of December 31, 2010, 14 of which were payable from governmental activities and one which was payable from business-type activities. The operating lease agreements range in length from one year to twenty-four years. Operating lease payments are recorded as an expense in the period they are paid. Assets leased under these operating leases range from copiers and computer equipment to vehicles. The cost for operating leases for 2010 was \$770,134 for governmental activities and \$2,688 for business-type activities. The County's future minimum lease payments under operating leases as of December 31, 2010, are as follows:

Year	Governmental Operating Leases	Business-type Operating Leases
2011	\$ 739,933	\$ 2,688
2012	687,870	2,688
2013	672,970	2,016
2014	667,278	0
2015	<u>88,128</u>	<u>0</u>
Total Lease Payments	<u><u>\$ 2,856,179</u></u>	<u><u>\$ 7,392</u></u>

Legal Debt Limit: The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$96,755,809. With total exempt debt of \$134,753,573, the County has an unvoted legal debt margin of \$68,117,382.

Defeased Debt: The following is a summary of outstanding defeased debt at December 31, 2010. 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.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010
(CONTINUED)

Year Defeased	Description	Outstanding December 31, 2010
1999	Water System Revenue Bonds	\$360,000
2003	Sewer System Revenue Bonds	8,435,000
2004	Water System Revenue Bonds	14,630,000
2005	Sewer System Revenue Bonds	56,345,000
2007	Various Purpose General Obligation Bonds	9,900,000
2007	Water System Revenue Bonds	7,210,000
2007	Sewer System Revenue Bonds	5,355,000
2010	Water System General Obligation Bonds	4,005,000
2010	Water System General Obligation Bonds	4,585,000
2010	Water System General Obligation Bonds	280,000
2010	Sewer System General Obligation Bonds	1,490,000
2010	Sewer System Revenue Bonds	4,005,000
2010	Various Purpose General Obligation Bonds	1,885,000
2010	Various Purpose General Obligation Bonds	590,000

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, 2010, there were 25 series of industrial development bonds outstanding. The aggregate principal amount payable as of December 31, 2010 for the 10 series issued after July 1, 1995, was \$59,510,000. These 10 issues had an original issue amount of \$80,105,000. The aggregate principal amount payable for the 15 series issued prior to July 1, 1995, could not be determined; however, their original issue amount totaled \$27.1 million.

Conduit Debt Obligations - Lease - Purchase Agreement: In 2004, the County was a party to the issuance of a lease - purchase agreement for equipment acquired by Greene Memorial Hospital, Inc. However, this lease is not a general obligation of the County and neither the general revenue nor faith and credit of the County are pledged for the repayment. Therefore, it is not included in the general purpose financial statements. The original lease amount was \$12,000,000 with \$3,535,062 outstanding as of December 31, 2010.

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 3.00% to 4.25%. The due dates of the final installments of the mortgages range from July 2011 to December 2024. A summary of Homecroft, Inc.'s future long-term debt funding requirements as of December 31, 2010 follows:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010
(CONTINUED)

Year	Principal	Interest
2011	46,040	24,774
2012	49,245	21,569
2013	52,674	18,140
2014	56,342	14,472
2015	60,266	10,547
2016-2020	98,057	19,024
2021-2024	23,761	2,727
Total	<u>\$ 386,385</u>	<u>\$ 111,253</u>

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

	Interest Rate	Beginning Balance	Issued	Retired	Ending Balance	Due In One Year
Series 2009 Bonds	5.5% - 7.5%	\$ 6,195,000	\$ 0	\$ (105,000)	\$ 6,090,000	\$ 110,000
Capital Lease	8.125%	137,850	0	(20,340)	117,510	22,055
Total Long-Term Liabilities		<u>\$ 6,332,850</u>	<u>\$ 0</u>	<u>\$ (125,340)</u>	<u>\$ 6,207,510</u>	<u>\$ 132,055</u>

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

Year	Principal	Interest
2011	\$ 110,000	\$ 439,375
2012	120,000	433,326
2013	125,000	426,726
2014	130,000	419,382
2015	140,000	411,744
2016-2020	865,000	1,919,580
2021-2025	1,285,000	1,545,752
2026-2030	1,845,000	987,000
2031-2033	1,470,000	225,750
Total	<u>\$ 6,090,000</u>	<u>\$ 6,808,635</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010
(CONTINUED)

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
2011	\$ 30,794
2012	30,794
2013	30,794
2014	30,794
2015	17,963
Total Minimum Lease Payments	\$ 141,139
Amount Representing Interest	(23,629)
Present Value of Minimum Lease Payments	\$ 117,510

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

NOTE G -- PENSION OBLIGATIONS

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

OPERS provides retirement, disability and survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the ORC. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by 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 2010, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. The 2010 member contribution rates were 10% for members in state and local classifications. Public safety and law enforcement members contributed 10.5% and 11.1%, respectively. The 2010 employer contribution rate for state and local government employer units was 14% of covered payroll. The law enforcement and public safety division employer contribution rate was 17.87% of covered payroll.

The County's contributions for pension obligations to the traditional, combined and member directed plans for the years ended December 31, 2010, 2009, and 2008 were \$5,060,035, \$4,286,236, and \$4,282,513 respectively; 97.6% has been contributed for 2010 and 100 percent for 2009 and 2008.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010
(CONTINUED)

POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS: Ohio Public Employees Retirement system (OPERS) administers three separate pension plans: The traditional Pension Plan - a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan - a defined contribution plan; and the Combined Plan - a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 10 years or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the ORC.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio, 43215-4642, or by calling 614-22-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, state and local employers contributed at a rate of 14% of covered payroll, and public safety and law enforcement employers contributed at 17.87%. The ORC currently limits the employer contribution to a rate not to exceed 14% of covered payroll for state and local employer units and 18.1% of covered payroll for law and public safety employer units. Active members do not make contributions to the OPEB plan

OPERS' Post Employment Health Care Plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5% from January 1 through February 28, 2010 and 5.0% from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73% from January 1 through February 28, 2010 and 4.23% from March 1 through December 31, 2010. The OPERS Board of Trustees 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.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2010, 2009, and 2008 were \$2,182,944, \$2,986,306, and \$4,075,428 respectively; 98.1% has been contributed for 2010 and 100 percent for 2009 and 2008.

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

NOTE H -- SUBSEQUENT EVENT

Subsequent to December 31, 2010, the County issued \$7,950,000 of bond anticipation notes on June 16, 2011. These notes replaced the \$8,345,000 notes that were for infrastructure related to the construction of the Greene Town Center. The outstanding principal was reduced by \$395,000. These notes will mature on November 2, 2011.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010
(CONTINUED)

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 2009 and collectable in 2010 are as follows:

	Assessed Values
Real Property	\$ 3,779,602,340
Tangible Personal Property	7,148,080
Public Utility Personal	84,451,610
Total Assessed Value	\$ 3,871,202,030

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.50 mills of the 10 mill limit for the General Fund. In addition to the 2.50 mills, 8.75 mills have been levied for voted millage. A summary of voted millage for tax year 2009 collected in 2010 follows:

Rate Levied for Current Year Collection (b)					
	Effective Tax Rate (a)				
Purpose	Voter Authorized	Agricultural/ Residential	Other	Final Levy Year	Final Collection
Developmental Disabilities	3.50	2.993200	3.218621	2013	2014
Hospital Operating	0.50	0.427600	0.459803	2013	2014
Hospital Operating	0.50	0.429029	0.459803	2011	2012
Community Mental Health	1.50	1.057976	1.244589	2012	2013
Road and Bridges	0.25	0.228496	0.236408	2010	2011
Children Services	1.50	1.500000	1.500000	2013	2014
Council on Aging	1.00	1.000000	1.000000	2013	2014

(a) dollars per \$1,000 of assessed valuation

(b) Ohio law provides for a reduction of certain voted levies to offset inflation in the reappraisal value of real property. The voted levies are subject to, and reflect, this credit.

For taxes collected in 2010, real property taxes were levied in October 2009 on the assessed values as of January 1, 2009, 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.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010
(CONTINUED)

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 2010 operations (collected within 60 days after the fiscal year end) were recorded as 2010 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, 2010 on the GAAP basis to the budget basis follows:

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

	General	Depart. of Job and Family Services	Board of Developmental Disabilities	Motor Vehicle Road and Bridge	Children Services Board
GAAP Basis	\$ 2,997,122	\$ (322,150)	\$ 1,771,509	\$ 222,591	\$ 122,413
Net Adjustment for:					
Revenue Accruals	(71,918)	1,225,575	299,611	252,861	245,753
Expenditure Accruals	(1,089,980)	(636,825)	(113,602)	93,637	(131,103)
Encumbrances	(908,208)	(137,231)	(726,324)	(925,992)	(366,786)
Other Financing Sources/ Uses	833,863	0	0	1,000,000	0
Budget Basis	<u>\$ 1,760,879</u>	<u>\$ 129,369</u>	<u>\$ 1,231,194</u>	<u>\$ 643,097</u>	<u>\$ (129,723)</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010
(CONTINUED)

NOTE K -- INTERFUND TRANSFERS

The following is a schedule of transfers made during 2010:

Transfers In To:	Transfer Out Of:					
	General	Water	Sewer	Private Purpose Trust	Non-major Funds	Total
General				\$ 16,746	\$ 807,274	\$ 824,020
Job & Family Services	\$ 349,869					349,869
Water	52,007		\$ 18,115		47,083	117,205
Sewer	17,721	\$ 21,801			7,978	47,500
Internal Service	2,197					2,197
Non-major Funds	1,485,678	30,415	5,320		17,450	1,538,863
Total - All Funds	\$ 1,907,472	\$ 52,216	\$ 23,435	\$ 16,746	\$ 879,785	\$ 2,879,654

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

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

NOTE L - CONSTRUCTION COMMITMENTS

The County has active construction projects as of December 31, 2010. 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, 2010	Remaining Commitment
North West Regional Water System	\$ 3,564,952	\$ 0
North West Regional Water System	2,438,667	10,985
Sugarcreek WWTP	6,638,566	0

NOTE M -- CONTINGENCIES

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of any potential ultimate settlements. Amounts paid by the County in 2010 for litigation settled were not material.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010
(CONTINUED)

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

NOTE N -- RELATED PARTY TRANSACTIONS

Homecroft, Inc.: During 2010, the County furnished Homecroft with office space and equipment and also donated salaries and the related benefits. Homecroft reported \$261,003 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 \$235,595 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 \$650,498 in 2010. In total \$695,025 has been deferred to later years as of December 31, 2010.

Greene, Inc.: During 2010, the County furnished Greene Inc. with staffing, office space, some equipment and paid the expenses relating to upkeep of the facilities. Greene Inc. reported \$1,547,699 of contributed salary and benefits as an In Kind Contribution and an In Kind Service on its Statement of Activities. In 2010, the County paid Greene, Inc. \$989,856, for services provided to the County.

Greene County Regional Airport Authority: The County provides additional revenue in the form of operating grants to the Authority by the County in the amount of \$105,682, during 2010.

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010
(CONTINUED)

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
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
2010	2,020,603	10,984,683	(11,185,413)	1,819,873

NOTE P -- JOINT VENTURE

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

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

NOTE Q -- JOINTLY GOVERNED ORGANIZATIONS

Fairways Regional Council of Governments: The County is a participant in the Fairways Regional Council of Governments (the Council), a jointly governed organization with Champaign and Madison Counties. The purpose of the Council is to provide supported living services and family support services for mentally retarded and disabled individuals and their families. The Council started providing these services in September 1998 and is established under section 167 of the Ohio Revised Code. The Council is governed by a three member board of directors, consisting of the superintendents of the participating Counties Developmental Disability Boards. Greene County has no ongoing financial responsibility to the Council. During 2010, Greene County made \$207,973 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 2010, and has no

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010
(CONTINUED)

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, 2010, the following funds had a fund balance deficit:

Fund	Deficit
Building & Road Construction	\$ (205,750)
County Home	(255,274)
Tax Incentive Project Debt	(8,210,881)

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 ADJUSTMENTS

During 2010, the County had a change in accounting estimate and an accounting change. The change in accounting estimate is the useful life of an asset being reduced and the accounting change is the reporting of the disposition of an infrastructure asset that occurred in a previous period. These changes had the following effect on the County's Entity-wide statements within Governmental Activities:

Total Net Assets, Governmental Activities, as reported December 31, 2009	\$ 193,251,820
Change in Net Assets due to change in asset's useful life	(328,618)
Change in Net Assets due to reporting of disposed asset	309,967
Total Net Assets, Governmental Activities, restated as of December 31, 2009	\$ 193,233,169

During 2010, the County had a change in accounting principle. The change in accounting principle is an adjustment to the revenue recognition policy of the County as it relates to special assessment revenues. This change had the following effect on the County's Entity-wide statements within Business-type Activities:

Total Net Assets, Business-type Activities, as reported December 31, 2009	\$ 110,321,787
Change in Net Assets due to change in revenue recognition policy	6,554,727
Total Net Assets, Business-type Activities, restated as of December 31, 2009	\$ 116,876,514

In addition, this change had the following effect on the County's Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Funds:

	Water	Sewer
Total Net Assets, Enterprise Funds, as reported December 31, 2009	\$ 45,037,995	\$ 65,457,760
Change in Net Assets due to change in revenue recognition policy	1,801,981	4,752,746
Total Net Assets, Enterprise Funds, restated as of December 31, 2009	\$ 46,839,976	\$ 70,210,506

**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, 2010**

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, 2010, 2009 and 2008:

Condition Assessment	2010		2009		2008	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	325	100%	325	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, 2010
(Continued)**

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

<u>Year</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Difference</u>
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)
2010	2,856,415	2,924,878	(68,463)

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, 2010, 2009 and 2008:

<u>Condition Assessment</u>	<u>2010</u>		<u>2009</u>		<u>2008</u>	
	<u>Number of Bridges</u>	<u>% of Bridges</u>	<u>Number of Bridges</u>	<u>% of Bridges</u>	<u>Number of Bridges</u>	<u>% of Bridges</u>
Fair or Better	275	97%	275	97%	275	97%
Less than Fair	9	3%	9	3%	9	3%

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:

<u>Year</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Difference</u>
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
2010	40,000	27,362	12,638

**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, 2010:

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	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, 2010**

	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.....	\$ 16,798,093	\$ 231,672	\$ 337,141	\$ 86,530	\$ 17,453,436
Deposits in Segregated Accounts.....	119,655	-	-	-	119,655
Receivables (Net of Allowance for Uncollectibles)					
Taxes.....	12,226,569	-	-	-	12,226,569
Accounts.....	297,441	-	-	-	297,441
Special Assessments.....	-	51,236	-	-	51,236
Accrued Interest.....	-	-	-	389	389
Due from Other Funds.....	33,374	-	-	-	33,374
Interfund Receivable.....	37,305	-	-	-	37,305
Due from Other Governments.....	5,747,402	-	-	-	5,747,402
Total Assets.....	\$ 35,259,839	\$ 282,908	\$ 337,141	\$ 86,919	\$ 35,966,807
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable.....	\$ 382,640	\$ -	\$ 1,062	\$ -	\$ 383,702
Accrued Wages and Benefits.....	442,337	-	-	-	442,337
Due to Other Funds.....	101,115	-	-	-	101,115
Due to Component Unit.....	32	-	-	-	32
Due to Other Governments.....	15,000	-	-	-	15,000
Deferred Revenue.....	18,415,140	48,612	-	189	18,463,941
Accrued Interest Payable.....	720	60,559	1,329	-	62,608
Interfund Payable.....	139,532	-	-	-	139,532
Bond Anticipation Notes.....	293,000	8,345,000	540,500	-	9,178,500
Total Liabilities.....	19,789,516	8,454,171	542,891	189	28,786,767
Fund Balances:					
Reserved For:					
Encumbrances.....	5,928,149	-	1,329	1,300	5,930,778
Permanent Fund.....	-	-	-	85,430	85,430
Unreserved/Undesignated reported in:					
Special Revenue Funds.....	9,542,174	-	-	-	9,542,174
Debt Service Funds.....	-	(8,171,263)	-	-	(8,171,263)
Capital Projects Funds.....	-	-	(207,079)	-	(207,079)
Total Fund Balances.....	15,470,323	(8,171,263)	(205,750)	86,730	7,180,040
Total Liabilities and Fund Balances.....	\$ 35,259,839	\$ 282,908	\$ 337,141	\$ 86,919	\$ 35,966,807

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2010

	Dog & Kennel	Real Estate Assessment	Litter Control & Recycling	Community Mental Health
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 438,343	\$ 7,908,174	\$ 540,953	\$ 124,238
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....	-	-	-	4,531,011
Accounts.....	831	-	-	-
Due from Other Funds.....	-	-	-	-
Interfund Receivable.....	-	-	-	-
Due from Other Governments.....	-	-	807,287	196,217
Total Assets.....	\$ 439,174	\$ 7,908,174	\$ 1,348,240	\$ 4,851,466
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable.....	\$ 3,063	\$ -	\$ 1,000	\$ -
Accrued Wages and Benefits.....	22,112	14,995	-	-
Due to Other Funds.....	34	-	-	-
Due to Component Unit Funds.....	-	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	807,287	4,727,865
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	15,000	-
Bond Anticipation Notes.....	-	-	-	-
Total Liabilities.....	25,209	14,995	823,287	4,727,865
Fund Balances:				
Reserved for:				
Encumbrances.....	584	5,733,737	-	-
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	413,381	2,159,442	524,953	123,601
Total Fund Balances.....	413,965	7,893,179	524,953	123,601
Total Liabilities and Fund Balances.....	\$ 439,174	\$ 7,908,174	\$ 1,348,240	\$ 4,851,466

Community Development Block Grant	Drug Consortium	Child Support Enforcement Agency	County Home	Drug Law Enforcement	Spring Lakes Park	County Hotel Lodging
\$ 514,922	\$ 267,405	\$ 1,231,261	\$ 70,471	\$ 158,581	\$ 884	\$ 620,923
-	-	-	-	-	-	-
-	-	-	-	-	-	40,315
271	107	45,321	113,458	-	-	-
-	-	-	902	-	-	-
-	-	-	-	9,305	-	-
1,581,002	35,672	-	-	-	-	-
<u>\$ 2,096,195</u>	<u>\$ 303,184</u>	<u>\$ 1,276,582</u>	<u>\$ 184,831</u>	<u>\$ 167,886</u>	<u>\$ 884</u>	<u>\$ 661,238</u>
\$ 4,721	\$ 895	\$ 178	\$ 298,179	\$ -	\$ -	\$ 427
-	7,630	44,158	141,552	11,964	-	10,282
-	-	35,805	374	-	-	594
-	-	-	-	-	-	-
1,581,002	35,672	536,717	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,585,723	44,197	616,858	440,105	11,964	-	11,303
160	658	16,301	4,250	9,670	-	55,680
510,312	258,329	643,423	(259,524)	146,252	884	594,255
510,472	258,987	659,724	(255,274)	155,922	884	649,935
<u>\$ 2,096,195</u>	<u>\$ 303,184</u>	<u>\$ 1,276,582</u>	<u>\$ 184,831</u>	<u>\$ 167,886</u>	<u>\$ 884</u>	<u>\$ 661,238</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2010

	Hospital Levy	Garbage & Refuse Disposal	Adult Day Care	Residential Treatment Center
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 95,839	\$ 1,537,634	\$ 16,042	\$ 507,709
Deposits in Segregated Accounts.....	-	119,655	-	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....	3,572,764	-	-	-
Accounts.....	-	-	3,419	424
Due from Other Funds.....	-	-	15,630	16,842
Interfund Receivable.....	-	15,000	-	-
Due from Other Governments.....	143,870	-	-	1,617,445
	Total Assets.....	\$ 1,672,289	\$ 35,091	\$ 2,142,420
	\$ 3,812,473	\$ 1,672,289	\$ 35,091	\$ 2,142,420
 LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable.....	\$ -	\$ 6,975	\$ 2,690	\$ 18,941
Accrued Wages and Benefits.....	-	20,101	11,244	64,406
Due to Other Funds.....	-	1,755	642	1,391
Due to Component Unit Funds.....	-	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	3,717,128	-	-	1,601,479
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	37,466
Bond Anticipation Notes.....	-	-	-	-
	Total Liabilities.....	28,831	14,576	1,723,683
	3,717,128	28,831	14,576	1,723,683
 Fund Balances:				
Reserved for:				
Encumbrances.....	-	23,270	1,376	15,088
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	95,345	1,620,188	19,139	403,649
Total Fund Balances.....	95,345	1,643,458	20,515	418,737
	\$ 3,812,473	\$ 1,672,289	\$ 35,091	\$ 2,142,420

<u>Recreation & Parks Donations</u>	<u>Home Arrest</u>	<u>Indigent Drivers</u>	<u>Indigent Guardianship</u>	<u>Victim Witness Grants</u>	<u>Equipment Acquisition</u>	<u>D.A.R.E Donations</u>
\$ 126,002	\$ 7,376	\$ 14,105	\$ 33,847	\$ 243,755	\$ 433,119	\$ 5,913
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,521	-	2,950	1,260	2,089	66,535	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
40,112	-	113	-	255,444	22,136	3,515
<u>\$ 167,635</u>	<u>\$ 7,376</u>	<u>\$ 17,168</u>	<u>\$ 35,107</u>	<u>\$ 501,288</u>	<u>\$ 521,790</u>	<u>\$ 9,428</u>
\$ -	\$ -	\$ 507	\$ -	\$ -	\$ 29,183	\$ -
-	-	-	-	13,473	1,058	-
-	-	-	-	59,592	-	-
15,000	-	-	-	-	-	-
36,250	-	-	-	239,048	22,136	3,515
-	-	-	-	-	720	-
-	-	-	-	19,320	50,000	-
-	-	-	-	-	293,000	-
51,250	-	507	-	331,433	396,097	3,515
1,110	677	-	-	28,727	17,054	-
115,275	6,699	16,661	35,107	141,128	108,639	5,913
<u>116,385</u>	<u>7,376</u>	<u>16,661</u>	<u>35,107</u>	<u>169,855</u>	<u>125,693</u>	<u>5,913</u>
<u>\$ 167,635</u>	<u>\$ 7,376</u>	<u>\$ 17,168</u>	<u>\$ 35,107</u>	<u>\$ 501,288</u>	<u>\$ 521,790</u>	<u>\$ 9,428</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2010

	Greene Tree Trust	Inmate Fees Medical	Common Pleas Grants	Traffic Law Enforcement
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ -	\$ 12,556	\$ 1,639,514	\$ -
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	-	-	59,255	-
Due from Other Funds.....	-	-	-	-
Interfund Receivable.....	-	-	13,000	-
Due from Other Governments.....	-	-	661,061	3,800
Total Assets.....	\$ -	\$ 12,556	\$ 2,372,830	\$ 3,800
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable.....	\$ -	\$ 215	\$ 12,661	\$ -
Accrued Wages and Benefits.....	-	-	73,428	-
Due to Other Funds.....	-	-	928	-
Due to Component Unit Funds.....	-	-	32	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	640,401	3,800
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	-
Bond Anticipation Notes.....	-	-	-	-
Total Liabilities.....	-	215	727,450	3,800
Fund Balances:				
Reserved for:				
Encumbrances.....	-	651	16,322	-
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	-	11,690	1,629,058	-
Total Fund Balances.....	-	12,341	1,645,380	-
Total Liabilities and Fund Balances.....	\$ -	\$ 12,556	\$ 2,372,830	\$ 3,800

<u>Emergency Management Grants</u>	<u>Concealed Handgun License</u>	<u>Council on Aging</u>	<u>Total</u>
\$ 62,846	\$ 77,769	\$ 107,912	\$ 16,798,093
-	-	-	119,655
-	-	4,082,479	12,226,569
-	-	-	297,441
-	-	-	33,374
-	-	-	37,305
<u>221,820</u>	<u>-</u>	<u>157,908</u>	<u>5,747,402</u>
<u>\$ 284,666</u>	<u>\$ 77,769</u>	<u>\$ 4,348,299</u>	<u>\$ 35,259,839</u>

\$ 99	\$ 2,906	\$ -	\$ 382,640
3,546	2,388	-	442,337
-	-	-	101,115
-	-	-	32
-	-	-	15,000
<u>221,820</u>	<u>-</u>	<u>4,241,020</u>	<u>18,415,140</u>
-	-	-	720
17,746	-	-	139,532
<u>-</u>	<u>-</u>	<u>-</u>	<u>293,000</u>
243,211	5,294	4,241,020	19,789,516

650	2,184	-	5,928,149
<u>40,805</u>	<u>70,291</u>	<u>107,279</u>	<u>9,542,174</u>
<u>41,455</u>	<u>72,475</u>	<u>107,279</u>	<u>15,470,323</u>
<u>\$ 284,666</u>	<u>\$ 77,769</u>	<u>\$ 4,348,299</u>	<u>\$ 35,259,839</u>

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2010**

	<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.....	\$ 27,525	\$ 9,469	\$ 194,678	\$ 231,672
Receivables (Net of Allowances for Uncollectibles)				
Special Assessments.....	47,923	3,313	-	51,236
Total Assets.....	<u>\$ 75,448</u>	<u>\$ 12,782</u>	<u>\$ 194,678</u>	<u>\$ 282,908</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Deferred Revenue.....	45,467	3,145	-	48,612
Bond Anticipation Notes.....	-	-	8,345,000	8,345,000
Accrued Interest Payable.....	-	-	60,559	60,559
Total Liabilities.....	45,467	3,145	8,405,559	8,454,171
 Fund Balances:				
Unreserved/Undesignated reported in:				
Debt Service Funds.....	29,981	9,637	(8,210,881)	(8,171,263)
Total Fund Balances.....	29,981	9,637	(8,210,881)	(8,171,263)
Total Liabilities and Fund Balances.....	<u>\$ 75,448</u>	<u>\$ 12,782</u>	<u>\$ 194,678</u>	<u>\$ 282,908</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, 2010

	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.....	\$ 10,799,831	\$ 198,833	\$ -	\$ -	\$ 10,998,664
Charges for Services.....	12,183,330	-	-	-	12,183,330
Licenses and Permits.....	100,248	-	-	-	100,248
Fines and Forfeitures.....	253,080	-	-	-	253,080
Intergovernmental Revenues.....	10,070,090	-	-	-	10,070,090
Special Assessments.....	-	480,649	-	-	480,649
Investment Earnings.....	10,111	80,622	110,001	1,552	202,286
Other Revenue.....	1,015,850	104,141	12,038	-	1,132,029
Total Revenues.....	34,432,540	864,245	122,039	1,552	35,420,376
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive.....	1,392,013	-	-	9,237	1,401,250
Judicial.....	128,443	-	-	-	128,443
Public Safety.....	5,707,101	-	-	-	5,707,101
Public Works.....	828,379	-	-	-	828,379
Health.....	8,028,898	-	-	-	8,028,898
Human Services.....	11,073,661	-	-	-	11,073,661
Conservation and Recreation.....	1,402,088	-	-	-	1,402,088
Community and Economic Development.....	1,951,363	-	-	-	1,951,363
Capital Outlay.....	-	-	150,657	-	150,657
Debt Service:					
Principal Retirement.....	299,868	11,837,367	556,000	-	12,693,235
Interest and Fiscal Charges.....	4,857	1,133,312	9,420	-	1,147,589
Total Expenditures.....	30,816,671	12,970,679	716,077	9,237	44,512,664
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	3,615,869	(12,106,434)	(594,038)	(7,685)	(9,092,288)
OTHER FINANCING SOURCES (USES):					
Sales of Capital Assets.....	1,555	-	-	-	1,555
General Obligation Bonds Issued.....	-	2,928,545	-	-	2,928,545
Transfers In.....	96,002	1,240,404	202,457	-	1,538,863
Transfers Out.....	(848,675)	(22,822)	(8,288)	-	(879,785)
Total Other Financing Sources (Uses).....	(751,118)	4,146,127	194,169	-	3,589,178
Net Change in Fund Balance.....	2,864,751	(7,960,307)	(399,869)	(7,685)	(5,503,110)
Fund Balance (Deficit) at the Beginning of the Year.....	12,605,572	(210,956)	194,119	94,415	12,683,150
Fund Balance (Deficit) at the End of the Year.....	\$ 15,470,323	\$ (8,171,263)	\$ (205,750)	\$ 86,730	\$ 7,180,040

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Dog & Kennel	Real Estate Assessment	Litter Control & Recycling	Community Mental Health
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ 3,703,899
Charges for Services.....	885,952	2,090,771	-	-
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	17,428	-	-	-
Intergovernmental Revenues.....	-	-	1,552,246	462,417
Investment Earnings.....	-	-	-	-
Other Revenue.....	12,918	22,158	7,519	-
Total Revenues.....	916,298	2,112,929	1,559,765	4,166,316
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	183,815	807,668	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	-	-	-
Public Works.....	-	-	1,000	-
Health.....	561,392	-	-	4,164,704
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	1,181,395	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	745,207	807,668	1,182,395	4,164,704
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	171,091	1,305,261	377,370	1,612
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	550	-	-	-
Transfers In.....	-	-	10,000	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	550	-	10,000	-
Net Change in Fund Balance.....	171,641	1,305,261	387,370	1,612
Fund Balance (Deficit) at the Beginning of the Year	242,324	6,587,918	137,583	121,989
Fund Balance (Deficit) at the End of the Year.....	\$ 413,965	\$ 7,893,179	\$ 524,953	\$ 123,601

Community Development Block Grant	Drug Consortium	Child Support Enforcement Agency	County Home	Drug Law Enforcement	Spring Lakes Park	County Hotel Lodging
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,337
-	107	555,802	4,867,586	79,666	-	-
-	-	-	-	-	-	-
-	148,931	-	-	21,304	-	-
1,195,196	214,450	2,193,832	-	-	-	-
-	-	-	-	-	-	-
37,505	33,359	1,500	39,049	200	-	7,760
<u>1,232,701</u>	<u>396,847</u>	<u>2,751,134</u>	<u>4,906,635</u>	<u>101,170</u>	<u>-</u>	<u>808,097</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	272,200	-	-	217,195	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,006,111	4,954,109	-	-	-
-	-	-	-	-	75	-
1,197,683	-	-	-	-	-	752,952
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,197,683</u>	<u>272,200</u>	<u>2,006,111</u>	<u>4,954,109</u>	<u>217,195</u>	<u>75</u>	<u>752,952</u>
35,018	124,647	745,023	(47,474)	(116,025)	(75)	55,145
-	-	-	735	-	-	-
9,010	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>9,010</u>	<u>-</u>	<u>-</u>	<u>735</u>	<u>-</u>	<u>-</u>	<u>-</u>
44,028	124,647	745,023	(46,739)	(116,025)	(75)	55,145
466,444	134,340	(85,299)	(208,535)	271,947	959	594,790
<u>\$ 510,472</u>	<u>\$ 258,987</u>	<u>\$ 659,724</u>	<u>\$ (255,274)</u>	<u>\$ 155,922</u>	<u>\$ 884</u>	<u>\$ 649,935</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, 2010

	Hospital Levy	Garbage & Refuse Disposal	Adult Day Care	Residential Treatment Center
REVENUES:				
Taxes.....	\$ 2,928,690	\$ -	\$ -	\$ -
Charges for Services.....	-	1,149,054	312,534	5,501
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental Revenues.....	375,302	-	-	1,088,968
Investment Earnings.....	-	-	-	-
Other Revenue.....	-	38,098	21,733	24,891
Total Revenues.....	3,303,992	1,187,152	334,267	1,119,360
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	-	-	1,029,885
Public Works.....	-	807,956	-	-
Health.....	3,302,802	-	-	-
Human Services.....	-	-	335,370	-
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	3,302,802	807,956	335,370	1,029,885
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	1,190	379,196	(1,103)	89,475
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	(41,399)	-	-
Total Other Financing Sources (Uses).....	-	(41,399)	-	-
Net Change in Fund Balance.....	1,190	337,797	(1,103)	89,475
Fund Balance (Deficit) at the Beginning of the Year	94,155	1,305,661	21,618	329,262
Fund Balance (Deficit) at the End of the Year.....	\$ 95,345	\$ 1,643,458	\$ 20,515	\$ 418,737

Recreation & Parks Donations	Home Arrest	Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Equipment Acquisition	D.A.R.E Donations
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97,728	2,910	38,484	16,860	34,401	1,012,797	-
-	-	-	-	-	-	-
-	-	1,310	-	-	13,285	-
58,125	-	1,029	-	362,267	342,073	3,515
10,111	-	-	-	-	-	-
18,710	-	-	3,665	176	175,164	1,958
<u>184,674</u>	<u>2,910</u>	<u>40,823</u>	<u>20,525</u>	<u>396,844</u>	<u>1,543,319</u>	<u>5,473</u>
-	-	-	-	-	400,530	-
-	-	507	-	-	127,936	-
-	2,088	7,584	12,065	335,631	-	2,104
-	-	-	-	-	19,423	-
-	-	-	-	-	-	-
220,618	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	299,868	-
-	-	-	-	-	4,857	-
<u>220,618</u>	<u>2,088</u>	<u>8,091</u>	<u>12,065</u>	<u>335,631</u>	<u>852,614</u>	<u>2,104</u>
(35,944)	822	32,732	8,460	61,213	690,705	3,369
-	-	-	-	-	-	-
-	-	-	-	76,531	461	-
-	-	(29,385)	-	(13,700)	(761,050)	-
-	-	(29,385)	-	62,831	(760,589)	-
(35,944)	822	3,347	8,460	124,044	(69,884)	3,369
<u>152,329</u>	<u>6,554</u>	<u>13,314</u>	<u>26,647</u>	<u>45,811</u>	<u>195,577</u>	<u>2,544</u>
<u>\$ 116,385</u>	<u>\$ 7,376</u>	<u>\$ 16,661</u>	<u>\$ 35,107</u>	<u>\$ 169,855</u>	<u>\$ 125,693</u>	<u>\$ 5,913</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, 2010

	Greene Tree Trust	Inmate Fees Medical	Common Pleas Grants	Traffic Law Enforcement
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	-	27,715	1,005,462	-
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	-	50,822	-
Intergovernmental Revenues.....	-	-	1,601,956	-
Investment Earnings.....	-	-	-	-
Other Revenue.....	-	-	560,250	-
Total Revenues.....	-	27,715	3,218,490	-
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	31,227	3,511,041	713
Public Works.....	-	-	-	-
Health.....	-	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	728	-	-	-
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	728	31,227	3,511,041	713
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	(728)	(3,512)	(292,551)	(713)
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	270	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	(3,141)	-
Total Other Financing Sources (Uses).....	-	-	(2,871)	-
Net Change in Fund Balance.....	(728)	(3,512)	(295,422)	(713)
Fund Balance (Deficit) at the Beginning of the Year	728	15,853	1,940,802	713
Fund Balance (Deficit) at the End of the Year.....	\$ -	\$ 12,341	\$ 1,645,380	\$ -

Emergency Management Grants	Concealed Handgun License	Council on Aging	Total
\$ -	\$ -	\$ 3,366,905	\$ 10,799,831
-	-	-	12,183,330
-	100,248	-	100,248
-	-	-	253,080
180,259	-	438,455	10,070,090
-	-	-	10,111
9,187	50	-	1,015,850
<u>189,446</u>	<u>100,298</u>	<u>3,805,360</u>	<u>34,432,540</u>
-	-	-	1,392,013
-	-	-	128,443
172,962	112,406	-	5,707,101
-	-	-	828,379
-	-	-	8,028,898
-	-	3,778,071	11,073,661
-	-	-	1,402,088
-	-	-	1,951,363
-	-	-	299,868
-	-	-	4,857
<u>172,962</u>	<u>112,406</u>	<u>3,778,071</u>	<u>30,816,671</u>
16,484	(12,108)	27,289	3,615,869
-	-	-	1,555
-	-	-	96,002
-	-	-	(848,675)
-	-	-	(751,118)
16,484	(12,108)	27,289	2,864,751
<u>24,971</u>	<u>84,583</u>	<u>79,990</u>	<u>12,605,572</u>
<u>\$ 41,455</u>	<u>\$ 72,475</u>	<u>\$ 107,279</u>	<u>\$ 15,470,323</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, 2010

	Road Improvement Debt Service	Various Purpose Long Term Obligation Bond	Tax Incentive Project Debt	Total
REVENUES:				
Taxes.....	\$ -	\$ -	\$ 198,833	\$ 198,833
Special Assessments.....	41,909	2,894	435,846	480,649
Investment Earnings.....	-	176	80,446	80,622
Other Revenue.....	-	104,141	-	104,141
Total Revenues.....	41,909	107,211	715,125	864,245
EXPENDITURES:				
Debt Service:				
Principal Retirement.....	37,440	3,272,927	8,527,000	11,837,367
Interest and Fiscal Charges.....	3,295	697,022	432,995	1,133,312
Total Expenditures.....	40,735	3,969,949	8,959,995	12,970,679
Excess (Deficiency) of Revenues Over (Under) Expenditures.	1,174	(3,862,738)	(8,244,870)	(12,106,434)
OTHER FINANCING SOURCES (USES):				
General Obligation Bonds Issued.....	-	2,928,545	-	2,928,545
Transfers Out.....	-	(22,822)	-	(22,822)
Transfers In.....	908	933,826	305,670	1,240,404
Total Other Financing Sources (Uses).....	908	3,839,549	305,670	4,146,127
Net Change in Fund Balances.....	2,082	(23,189)	(7,939,200)	(7,960,307)
Fund Balance (Deficit) at the Beginning of the Year.....	27,899	32,826	(271,681)	(210,956)
Fund Balance (Deficit) at the End of the Year.....	\$ 29,981	\$ 9,637	\$ (8,210,881)	\$ (8,171,263)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Taxes.....	\$ 28,676,860	\$ 29,887,715	\$ 29,435,495	\$ (452,220)
Charges for Services.....	3,788,351	4,780,380	5,064,936	284,556
Licenses and Permits.....	666,900	666,900	744,170	77,270
Fines and Forfeitures.....	424,380	454,380	449,558	(4,822)
Intergovernmental.....	4,801,510	5,165,997	5,310,801	144,804
Special Assessments.....	7,400	72,328	75,193	2,865
Investment Earnings.....	2,584,000	2,584,000	2,152,156	(431,844)
Other.....	2,450,583	249,815	32,609	(217,206)
Total Revenues.....	43,399,984	43,861,515	43,264,918	(596,597)
Expenditures:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services.....	638,260	642,525	595,303	47,222
Materials and Supplies.....	2,626,705	2,139,124	1,695,694	443,430
Contractual Services.....	1,339,504	1,351,593	1,245,073	106,520
Other.....	714,292	477,373	501,692	(24,319)
Capital Outlay.....	233,390	233,390	192,310	41,080
Principal Retirement.....	608,877	1,103,500	1,103,434	66
Interest and Fiscal Charges.....	12,110	13,427	13,427	-
Total Commissioners.....	6,173,138	5,960,932	5,346,933	613,999
Auditor:				
Personal Services.....	1,086,934	1,107,934	1,106,607	1,327
Materials and Supplies.....	5,009	6,345	6,171	174
Contractual Services.....	34,861	28,508	28,507	1
Other.....	9,926	6,704	6,704	-
Capital Outlay.....	12,485	12,480	12,480	-
Total Auditor.....	1,149,215	1,161,971	1,160,469	1,502
Treasurer:				
Personal Services.....	405,459	438,457	436,186	2,271
Materials and Supplies.....	3,479	3,479	3,319	160
Contractual Services.....	21,048	30,723	29,256	1,467
Other.....	295,570	285,895	24,121	261,774
Total Treasurer.....	725,556	758,554	492,882	265,672
Prosecuting Attorney:				
Personal Services.....	2,176,165	2,165,785	2,134,816	30,969
Materials and Supplies.....	3,912	4,894	4,101	793
Contractual Services.....	20,967	19,163	10,205	8,958
Other.....	92,868	94,952	89,553	5,399
Capital Outlay.....	21,621	19,965	16,346	3,619
Total Prosecuting Attorney.....	2,315,533	2,304,759	2,255,021	49,738
Budget Commission:				
Contractual Services.....	2,940	2,940	2,349	591
Total Budget Commission.....	2,940	2,940	2,349	591
Bureau of Inspection:				
Contractual Services.....	78,500	78,500	72,698	5,802
Total Bureau of Inspection.....	78,500	78,500	72,698	5,802
Data Processing:				
Personal Services.....	693,428	714,986	714,853	133
Materials and Supplies.....	3,331	3,331	3,049	282
Contractual Services.....	150,627	143,066	143,003	63
Other.....	5,655	1,028	1,028	-
Capital Outlay.....	5,700	5,700	5,700	-
Total Data Processing.....	858,741	868,111	867,633	478
Personnel:				
Personal Services.....	299,255	304,465	303,771	694
Materials and Supplies.....	1,300	1,258	911	347
Contractual Services.....	23,699	22,155	21,553	602
Other.....	4,918	5,187	3,398	1,789
Capital Outlay.....	500	500	148	352
Total Personnel.....	329,672	333,565	329,781	3,784

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Microfilming:				
Personal Services.....	98,507	120,751	120,689	62
Materials and Supplies.....	71	71	71	-
Total Microfilming.....	98,578	120,822	120,760	62
Service Garage:				
Personal Services.....	178,675	175,606	169,129	6,477
Materials and Supplies.....	55,001	53,901	53,136	765
Contractual Services.....	6,722	7,823	7,802	21
Other.....	1,875	1,875	772	1,103
Capital Outlay.....	1,301	1,301	999	302
Total Service Garage.....	243,574	240,506	231,838	8,668
Risk Management:				
Personal Services.....	254,384	271,978	269,414	2,564
Materials and Supplies.....	9,961	5,734	5,734	-
Contractual Services.....	3,786	757	757	-
Other.....	1,890	7,659	7,659	-
Capital Outlay.....	-	400	-	400
Total Risk Management.....	270,021	286,528	283,564	2,964
Office of Finance:				
Personal Services.....	169,280	172,149	172,015	134
Materials and Supplies.....	1,108	1,108	150	958
Other.....	26,715	11,323	330	10,993
Total Office of Finance.....	197,103	184,580	172,495	12,085
Board of Elections:				
Personal Services.....	528,412	533,674	526,974	6,700
Materials and Supplies.....	42,648	42,648	42,513	135
Contractual Services.....	204,958	192,574	190,799	1,775
Other.....	132,238	131,714	126,780	4,934
Capital Outlay.....	8,989	21,843	21,204	639
Total Board of Elections.....	917,245	922,453	908,270	14,183
Maintenance and Operations:				
Personal Services.....	1,651,314	1,626,442	1,621,625	4,817
Materials and Supplies.....	344,175	199,536	187,155	12,381
Contractual Services.....	540,886	611,008	609,721	1,287
Other.....	1,700	2,293	2,215	78
Capital Outlay.....	131,998	236,998	224,341	12,657
Total Maintenance and Operations.....	2,670,073	2,676,277	2,645,057	31,220
Recorder:				
Personal Services.....	401,596	403,585	402,640	945
Materials and Supplies.....	500	500	254	246
Contractual Services.....	500	500	296	204
Other.....	4,076	3,998	3,317	681
Total Recorder.....	406,672	408,583	406,507	2,076
Insurance:				
Contractual Services.....	351,554	351,554	305,281	46,273
Other.....	8,446	8,446	-	8,446
Total Insurance.....	360,000	360,000	305,281	54,719
Miscellaneous:				
Materials and Supplies.....	38,191	38,191	-	38,191
Contractual Services.....	216,002	92,255	52,623	39,632
Other.....	183,897	52,359	33,666	18,693
Capital Outlay.....	253,967	161,119	72,876	88,243
Total Miscellaneous.....	692,057	343,924	159,165	184,759
Total Legislative and Executive.....	17,488,618	17,013,005	15,760,703	1,252,302
Judicial:				
Court of Appeals:				
Other.....	37,500	46,421	46,421	-
Total Court of Appeals.....	37,500	46,421	46,421	-

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Common Pleas Court:				
Personal Services.....	1,463,011	1,472,179	1,407,661	64,518
Materials and Supplies.....	7,815	9,715	9,338	377
Contractual Services.....	24,500	29,150	27,549	1,601
Other.....	31,709	34,811	28,568	6,243
Capital Outlay.....	50	50	-	50
Total Common Pleas Court.....	1,527,085	1,545,905	1,473,116	72,789
Juvenile Court:				
Personal Services.....	2,036,306	2,056,535	2,056,534	1
Materials and Supplies.....	7	7	7	-
Contractual Services.....	33,343	41,100	41,100	-
Other.....	5,272	2,230	2,230	-
Capital Outlay.....	2,870	2,649	2,649	-
Total Juvenile Court.....	2,077,798	2,102,521	2,102,520	1
Probate Court:				
Personal Services.....	285,941	289,437	278,173	11,264
Materials and Supplies.....	943	943	884	59
Contractual Services.....	569	569	568	1
Other.....	6,570	6,570	6,115	455
Total Probate Court.....	294,023	297,519	285,740	11,779
Clerk of Courts:				
Personal Services.....	945,070	968,358	963,284	5,074
Materials and Supplies.....	33,994	25,738	25,711	27
Contractual Services.....	15,417	15,417	15,366	51
Other.....	15,483	10,983	10,983	-
Total Clerk of Courts.....	1,009,964	1,020,496	1,015,344	5,152
Xenia Municipal Court:				
Personal Services.....	102,713	107,192	97,980	9,212
Contractual Services.....	92,468	92,468	89,955	2,513
Other.....	20,874	15,434	1,674	13,760
Total Xenia Municipal Court.....	216,055	215,094	189,609	25,485
Fairborn Municipal Court:				
Personal Services.....	145,459	145,541	135,480	10,061
Contractual Services.....	53,381	53,381	53,358	23
Other.....	31,160	30,092	15,267	14,825
Total Fairborn Municipal Court.....	230,000	229,014	204,105	24,909
Domestic Relations Court:				
Personal Services.....	738,985	749,387	747,441	1,946
Materials and Supplies.....	6,250	7,750	7,246	504
Contractual Services.....	20,275	23,313	21,724	1,589
Other.....	17,827	11,761	7,158	4,603
Capital Outlay.....	4,939	4,922	1,422	3,500
Total Domestic Relations Court.....	788,276	797,133	784,991	12,142
Public Defender:				
Personal Services.....	274,043	306,765	306,483	282
Materials and Supplies.....	2,000	1,002	1,002	-
Contractual Services.....	100,915	105,036	96,514	8,522
Other.....	4,836	3,471	3,470	1
Capital Outlay.....	300	-	-	-
Total Public Defender.....	382,094	416,274	407,469	8,805
Total Judicial.....	6,562,795	6,670,377	6,509,315	161,062
Total General Government.....	24,051,413	23,683,382	22,270,018	1,413,364

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Safety:				
Coroner:				
Personal Services.....	348,319	351,841	351,782	59
Materials and Supplies.....	3,215	2,166	1,868	298
Contractual Services.....	118,882	133,982	131,817	2,165
Other.....	3,614	3,284	3,124	160
Capital Outlay.....	-	650	516	134
Total Coroner.....	474,030	491,923	489,107	2,816
Juvenile Detention:				
Personal Services.....	923,855	982,367	980,110	2,257
Materials and Supplies.....	28,585	14,896	14,886	10
Contractual Services.....	25,416	14,586	14,255	331
Other.....	1,540	848	848	-
Capital Outlay.....	-	9,888	9,888	-
Total Juvenile Detention.....	979,396	1,022,585	1,019,987	2,598
Sheriff:				
Personal Services.....	10,749,665	11,039,626	11,027,235	12,391
Materials and Supplies.....	99,303	77,590	77,545	45
Contractual Services.....	1,046,275	835,620	831,018	4,602
Other.....	56,736	44,219	44,219	-
Capital Outlay.....	32,500	213,814	213,814	-
Total Sheriff.....	11,984,479	12,210,869	12,193,831	17,038
Building Regulations:				
Personal Services.....	649,803	657,676	632,298	25,378
Materials and Supplies.....	4,175	4,045	3,000	1,045
Contractual Services.....	52,131	52,760	51,317	1,443
Other.....	11,478	10,849	5,736	5,113
Capital Outlay.....	145	275	256	19
Total Building Regulations.....	717,732	725,605	692,607	32,998
Total Public Safety.....	14,155,637	14,450,982	14,395,532	55,450
Public Works:				
County Engineer - Tax Maps:				
Personal Services.....	98,389	98,393	96,943	1,450
Capital Outlay.....	6,483	8,619	4,277	4,342
Total County Engineer - Tax Maps.....	104,872	107,012	101,220	5,792
Department of Public Works:				
Personal Services.....	322,551	326,531	325,292	1,239
Materials and Supplies.....	4,763	5,063	5,053	10
Contractual Services.....	403,178	226,442	201,331	25,111
Other.....	2,287	286	237	49
Capital Outlay.....	106,107	107,807	107,348	459
Total Department of Public Works.....	838,886	666,129	639,261	26,868
Total Public Works.....	943,758	773,141	740,481	32,660
Health:				
Tuberculosis:				
Personal Services.....	45,210	44,695	36,141	8,554
Materials and Supplies.....	3,000	2,231	1,446	785
Contractual Services.....	5,340	8,015	5,056	2,959
Other.....	1,850	1,834	127	1,707
Capital Outlay.....	2,500	2,125	1,216	909
Total Tuberculosis.....	57,900	58,900	43,986	14,914
Vital Statistics:				
Other.....	1,100	1,100	811	289
Total Vital Statistics.....	1,100	1,100	811	289
Miscellaneous:				
Other.....	220,000	341,019	310,939	30,080
Total Miscellaneous.....	220,000	341,019	310,939	30,080
Total Health.....	279,000	401,019	355,736	45,283

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Human Services:				
Veteran's Service Commission:				
Personal Services.....	467,656	476,597	460,411	16,186
Materials and Supplies.....	8,562	10,062	10,063	(1)
Contractual Services.....	200,300	189,394	189,330	64
Other.....	61,390	48,180	42,246	5,934
Capital Outlay.....	22,690	27,480	27,480	-
Total Veteran's Service Commission.....	<u>760,598</u>	<u>751,713</u>	<u>729,530</u>	<u>22,183</u>
Total Human Services.....	760,598	751,713	729,530	22,183
Conservation and Recreation:				
Agriculture:				
Contractual Services.....	45,400	44,492	39,484	5,008
Other.....	468,994	469,902	469,902	-
Total Agriculture.....	<u>514,394</u>	<u>514,394</u>	<u>509,386</u>	<u>5,008</u>
Parks and Recreation:				
Personal Services.....	1,476,517	1,510,409	1,510,187	222
Materials and Supplies.....	97,341	89,895	89,151	744
Contractual Services.....	81,049	64,455	64,157	298
Other.....	16,070	16,003	15,980	23
Capital Outlay.....	55,389	64,141	64,141	-
Total Parks and Recreation.....	<u>1,726,366</u>	<u>1,744,903</u>	<u>1,743,616</u>	<u>1,287</u>
Total Conservation and Recreation.....	2,240,760	2,259,297	2,253,002	6,295
Community and Economic Development:				
Department of Development:				
Personal Services.....	550,593	547,000	522,979	24,021
Materials and Supplies.....	750	1,179	1,145	34
Contractual Services.....	1,500	-	-	-
Other.....	857	12,227	11,344	883
Total Department of Development.....	<u>553,700</u>	<u>560,406</u>	<u>535,468</u>	<u>24,938</u>
Airport Authority:				
Other.....	-	138	138	-
Total Airport Authority.....	<u>-</u>	<u>138</u>	<u>138</u>	<u>-</u>
Total Community and Economic Development.....	<u>553,700</u>	<u>560,544</u>	<u>535,606</u>	<u>24,938</u>
Total Expenditures.....	<u>42,984,866</u>	<u>42,880,078</u>	<u>41,279,905</u>	<u>1,600,173</u>
Excess / (Deficiency) of Revenue over/(under) Expenditures.....	415,118	981,437	1,985,013	1,003,576
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	6,050	6,049	25,455	19,406
Proceeds from Issue of Notes.....	589,000	1,055,292	981,000	(74,292)
Transfers In.....	680,154	383,037	824,020	440,983
Transfers Out.....	(2,941,184)	(2,169,734)	(1,907,472)	262,262
Advances In.....	35,000	35,000	88,884	53,884
Advances Out.....	(72,600)	(246,831)	(153,111)	93,720
Repayment of Loans to Other Governments.....	-	-	10,090	10,090
Loans to Other Governments.....	-	-	(93,000)	(93,000)
Total Other Financing Sources / (Uses).....	<u>(1,703,580)</u>	<u>(937,187)</u>	<u>(224,134)</u>	<u>713,053</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,288,462)	44,250	1,760,879	1,716,629
Fund Balance (Deficit) at Beginning of Year.....	10,478,460	10,478,460	10,478,460	-
Prior Year Encumbrances Appropriated.....	<u>522,633</u>	<u>522,633</u>	<u>522,633</u>	<u>-</u>
Fund Balance (Deficit) at End of Year.....	<u>\$ 9,712,631</u>	<u>\$ 11,045,343</u>	<u>\$ 12,761,972</u>	<u>\$ 1,716,629</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, 2010

DEPARTMENT OF JOB AND FAMILY SERVICES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 14,000,000	\$ 8,975,803	\$ 8,769,000	\$ (206,803)
Other.....	1,206,050	155,041	13,331	(141,710)
Total Revenues.....	15,206,050	9,130,844	8,782,331	(348,513)
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services.....	4,250,500	4,226,743	3,643,612	583,131
Materials and Supplies.....	189,510	189,510	157,066	32,444
Contractual Services.....	8,351,528	2,842,936	2,654,171	188,765
Other.....	25,550	25,550	14,383	11,167
Capital Outlay.....	51,292	51,292	34,207	17,085
Total Public Assistance.....	12,868,380	7,336,031	6,503,439	832,592
Work Force Investment:				
Materials and Supplies.....	19,000	34,217	34,169	48
Contractual Services.....	2,961,952	2,435,720	2,435,127	593
Other.....	5,000	3,500	1,237	2,263
Capital Outlay.....	61,000	28,859	28,859	-
Total Work Force Investment.....	3,046,952	2,502,296	2,499,392	2,904
Total Expenditures.....	15,915,332	9,838,327	9,002,831	835,496
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(709,282)	(707,483)	(220,500)	486,983
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	50	50	-	(50)
Transfers In.....	-	-	349,869	349,869
Total Other Financing Sources / (Uses).....	50	50	349,869	349,819
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(709,232)	(707,433)	129,369	836,802
Fund Balance (Deficit) at Beginning of Year.....	637,962	637,962	637,962	-
Prior Year Encumbrances Appropriated.....	71,270	71,270	71,270	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 1,799	\$ 838,601	\$ 836,802

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

BOARD OF DEVELOPMENTAL DISABILITIES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 10,166,435	\$ 10,166,435	\$ 10,233,386	\$ 66,951
Charges for Services.....	200,000	200,000	237,641	37,641
Intergovernmental.....	3,641,136	5,470,464	6,036,949	566,485
Other.....	14,000	14,000	65,947	51,947
Total Revenues.....	14,021,571	15,850,899	16,573,923	723,024
Expenditures:				
Health:				
Developmental Disabilities Services:				
Personal Services.....	8,585,962	8,585,962	8,057,205	528,757
Materials and Supplies.....	656,195	656,195	621,873	34,322
Contractual Services.....	5,502,709	5,682,709	5,726,883	(44,174)
Other.....	266,155	766,324	658,590	107,734
Capital Outlay.....	334,720	334,720	278,178	56,542
Total Developmental Disability Services.....	15,345,741	16,025,910	15,342,729	683,181
Total Expenditures.....	15,345,741	16,025,910	15,342,729	683,181
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,324,170)	(175,011)	1,231,194	1,406,205
Fund Balance (Deficit) at Beginning of Year.....	18,822,320	18,822,320	18,822,320	-
Prior Year Encumbrances Appropriated.....	828,934	828,934	828,934	-
Fund Balance (Deficit) at End of Year.....	\$ 18,327,084	\$ 19,476,243	\$ 20,882,448	\$ 1,406,205

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

MOTOR VEHICLE, ROAD AND BRIDGE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 754,250	\$ 755,924	\$ 773,265	\$ 17,341
Charges for Services.....	362,000	362,000	231,814	(130,186)
Fines and Forfeitures.....	145,000	145,000	150,001	5,001
Intergovernmental.....	7,743,196	8,153,172	8,251,175	98,003
Special Assessments.....	33,134	39,377	39,377	-
Investment Earnings.....	100,000	100,000	96,626	(3,374)
Other.....	8,250	287,197	288,895	1,698
Total Revenues.....	9,145,830	9,842,670	9,831,153	(11,517)
Expenditures:				
Public Works:				
County Engineer - MVGT:				
Personal Services.....	2,800,361	2,896,493	2,866,320	30,173
Materials and Supplies.....	2,036,608	1,984,793	1,805,447	179,346
Contractual Services.....	493,996	580,010	433,325	146,685
Other.....	2,158,001	1,881,000	1,610,399	270,601
Capital Outlay.....	3,603,023	3,493,150	2,517,468	975,682
Total County Engineer - MVGT.....	11,091,989	10,835,446	9,232,959	1,602,487
County Engineer - Bridge:				
Personal Services.....	231,290	234,628	223,036	11,592
Materials and Supplies.....	305,000	261,662	31,121	230,541
Contractual Services.....	77,000	117,000	107,069	9,931
Other.....	280,000	114,433	112,133	2,300
Capital Outlay.....	745,326	516,405	432,015	84,390
Total County Engineer - Bridge.....	1,638,616	1,244,128	905,374	338,754
County Engineer - Ditches:				
Materials and Supplies.....	11,500	11,500	9,757	1,743
Contractual Services.....	59,265	52,790	28,807	23,983
Other.....	10,000	22,700	17,612	5,088
Capital Outlay.....	2,000	2,000	690	1,310
Total County Engineer - Ditches.....	82,765	88,990	56,866	32,124
Total Expenditures.....	12,813,370	12,168,564	10,195,199	1,973,365
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,667,540)	(2,325,894)	(364,046)	1,961,848
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	5,000	5,000	7,143	2,143
Advances In.....	622,403	972,836	1,000,000	27,164
Total Other Financing Sources / (Uses).....	627,403	977,836	1,007,143	29,307
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,040,137)	(1,348,058)	643,097	1,991,155
Fund Balance (Deficit) at Beginning of Year.....	7,903,520	7,903,520	7,903,520	-
Prior Year Encumbrances Appropriated.....	263,799	263,799	263,799	-
Fund Balance (Deficit) at End of Year.....	\$ 5,127,182	\$ 6,819,261	\$ 8,810,416	\$ 1,991,155

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

CHILDREN SERVICES BOARD

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,928,000	\$ 4,805,581	\$ 5,027,971	\$ 222,390
Charges for Services.....	88,000	88,000	93,219	5,219
Intergovernmental.....	5,032,776	5,283,743	5,031,003	(252,740)
Other.....	8,000	8,000	34,072	26,072
Total Revenues.....	8,056,776	10,185,324	10,186,265	941
Expenditures:				
Human Services:				
Children's Home:				
Materials and Supplies.....	96,295	96,295	90,696	5,599
Contractual Services.....	70,510	90,510	68,039	22,471
Other.....	63,060	37,060	26,834	10,226
Capital Outlay.....	20,000	10,000	2,275	7,725
Total Children's Home.....	249,865	233,865	187,844	46,021
Children Services Board:				
Personal Services.....	5,568,113	4,978,613	4,865,056	113,557
Materials and Supplies.....	108,120	108,120	96,067	12,053
Contractual Services.....	3,727,998	5,431,998	4,826,859	605,139
Other.....	320,040	354,540	328,353	26,187
Capital Outlay.....	7,000	22,000	13,394	8,606
Total Children Services Board.....	9,731,271	10,895,271	10,129,729	765,542
Total Expenditures.....	9,981,136	11,129,136	10,317,573	811,563
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,924,360)	(943,812)	(131,308)	812,504
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	500	500	1,585	1,085
Total Other Financing Sources / (Uses).....	500	500	1,585	1,085
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,923,860)	(943,312)	(129,723)	813,589
Fund Balance (Deficit) at Beginning of Year.....	1,059,813	1,059,813	1,059,813	-
Prior Year Encumbrances Appropriated.....	878,123	878,123	878,123	-
Fund Balance (Deficit) at End of Year.....	\$ 14,076	\$ 994,624	\$ 1,808,213	\$ 813,589

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

DOG AND KENNEL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 830,080	\$ 877,768	\$ 884,825	\$ 7,057
Fines and Forfeitures.....	10,000	19,745	17,428	(2,317)
Other.....	26,000	12,535	12,917	382
Total Revenues.....	866,080	910,048	915,170	5,122
Expenditures:				
Health:				
Animal Control:				
Personal Services.....	539,019	542,919	523,652	19,267
Materials and Supplies.....	41,905	41,905	16,524	25,381
Contractual Services.....	26,044	22,144	3,837	18,307
Other.....	11,080	9,309	5,153	4,156
Capital Outlay.....	33,105	33,105	25,790	7,315
Total Animal Control.....	651,153	649,382	574,956	74,426
Legislative and Executive:				
Auditor:				
Personal Services.....	54,322	55,146	54,606	540
Materials and Supplies.....	2,500	8,026	7,199	827
Other.....	124,394	122,828	122,716	112
Total Auditor.....	181,216	186,000	184,521	1,479
Total Expenditures.....	832,369	835,382	759,477	75,905
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	33,711	74,666	155,693	81,027
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	550	550
Total Other Financing Sources / (Uses).....	-	-	550	550
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	33,711	74,666	156,243	81,577
Fund Balance (Deficit) at Beginning of Year.....	276,224	276,224	276,224	-
Prior Year Encumbrances Appropriated.....	2,195	2,195	2,195	-
Fund Balance (Deficit) at End of Year.....	\$ 312,130	\$ 353,085	\$ 434,662	\$ 81,577

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	REAL ESTATE ASSESSMENT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 900,000	\$ 2,052,879	\$ 2,090,771	\$ 37,892
Other.....	60,050	60,050	22,158	(37,892)
Total Revenues.....	960,050	2,112,929	2,112,929	-
Expenditures:				
Legislative and Executive:				
Auditor:				
Personal Services.....	142,148	178,619	177,817	802
Materials and Supplies.....	8,087	6,794	395	6,399
Contractual Services.....	1,442,603	6,326,541	5,442,953	883,588
Other.....	43,500	83,000	41,852	41,148
Capital Outlay.....	30,000	48,700	19,009	29,691
Total Auditor.....	1,666,338	6,643,654	5,682,026	961,628
Board of Revisions:				
Contractual Services.....	22,500	22,500	9,563	12,937
Other.....	2,500	2,500	822	1,678
Total Board of Revisions.....	25,000	25,000	10,385	14,615
Geographic Information Systems:				
Personal Services.....	180,554	181,451	167,765	13,686
Materials and Supplies.....	4,000	4,000	-	4,000
Contractual Services.....	694,752	693,855	665,929	27,926
Other.....	11,000	11,000	4,633	6,367
Capital Outlay.....	15,000	15,000	12,719	2,281
Total Geographic Information Systems.....	905,306	905,306	851,046	54,260
Total Expenditures.....	2,596,644	7,573,960	6,543,457	1,030,503
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,636,594)	(5,461,031)	(4,430,528)	1,030,503
Fund Balance (Deficit) at Beginning of Year.....	5,406,621	5,406,621	5,406,621	-
Prior Year Encumbrances Appropriated.....	1,198,344	1,198,344	1,198,344	-
Fund Balance (Deficit) at End of Year.....	\$ 4,968,371	\$ 1,143,934	\$ 2,174,437	\$ 1,030,503

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

LITTER CONTROL AND RECYCLING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 2,204,533	\$ 1,591,030	\$ 1,591,030	\$ -
Other.....	-	-	8,513	8,513
Total Revenues.....	2,204,533	1,591,030	1,599,543	8,513
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Materials and Supplies.....	20,000	30,000	29,517	483
Contractual Services.....	324,627	319,640	313,084	6,556
Other.....	861,445	1,331,077	799,128	531,949
Capital Outlay.....	1,143,599	41,631	40,666	965
Total Sanitary Engineer.....	2,349,671	1,722,348	1,182,395	539,953
Total Expenditures.....	2,349,671	1,722,348	1,182,395	539,953
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(145,138)	(131,318)	417,148	548,466
Other Financing Sources / (Uses):				
Transfers In.....	10,000	10,000	10,000	-
Advances In.....	17,000	23,513	15,000	(8,513)
Advances Out.....	(47,823)	(68,156)	(68,156)	-
Total Other Financing Sources / (Uses).....	(20,823)	(34,643)	(43,156)	(8,513)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(165,961)	(165,961)	373,992	539,953
Fund Balance (Deficit) at Beginning of Year.....	137,950	137,950	137,950	-
Prior Year Encumbrances Appropriated.....	28,011	28,011	28,011	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ 539,953	\$ 539,953

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

COMMUNITY MENTAL HEALTH				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,583,583	\$ 3,695,813	\$ 3,702,287	\$ 6,474
Intergovernmental.....	462,417	468,891	462,417	(6,474)
Total Revenues.....	4,046,000	4,164,704	4,164,704	-
Expenditures:				
Health:				
Community Mental Health:				
Other.....	4,046,000	4,164,704	4,164,704	-
Total Community Mental Health:.....	4,046,000	4,164,704	4,164,704	-
Total Expenditures.....	4,046,000	4,164,704	4,164,704	-
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, 2010

COMMUNITY DEVELOPMENT BLOCK GRANT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 347,500	\$ 1,255,689	\$ 1,255,368	\$ (321)
Other.....	31,347	42,559	37,234	(5,325)
Total Revenues.....	378,847	1,298,248	1,292,602	(5,646)
Expenditures:				
Community and Economic Development:				
Department of Development:				
Personal Services.....	16,279	18,527	18,236	291
Materials and Supplies.....	4,950	7,000	4,762	2,238
Contractual Services.....	478,143	1,216,002	1,131,735	84,267
Other.....	74,493	117,503	79,533	37,970
Capital Outlay.....	7,000	4,000	-	4,000
Total Department of Development.....	580,865	1,363,032	1,234,266	128,766
Total Expenditures.....	580,865	1,363,032	1,234,266	128,766
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(202,018)	(64,784)	58,336	123,120
Other Financing Sources / (Uses):				
Transfers In.....	653	3,558	9,010	5,452
Total Other Financing Sources / (Uses).....	653	3,558	9,010	5,452
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(201,365)	(61,226)	67,346	128,572
Fund Balance (Deficit) at Beginning of Year.....	408,834	408,834	408,834	-
Prior Year Encumbrances Appropriated.....	34,461	34,461	34,461	-
Fund Balance (Deficit) at End of Year.....	\$ 241,930	\$ 382,069	\$ 510,641	\$ 128,572

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

DRUG CONSORTIUM				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures.....	\$ 50,000	\$ 149,899	\$ 149,899	\$ -
Intergovernmental.....	280,752	266,092	240,059	(26,033)
Other.....	67,180	33,326	33,359	33
Total Revenues.....	397,932	449,317	423,317	(26,000)
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	2,334	1,263	1,263	-
Materials and Supplies.....	30	30	30	-
Other.....	80,000	66,951	960	65,991
Total Commissioners.....	82,364	68,244	2,253	65,991
Sheriff:				
Personal Services.....	182,934	202,962	177,226	25,736
Materials and Supplies.....	6,264	4,664	3,749	915
Contractual Services.....	37,747	25,232	22,697	2,535
Other.....	76,117	71,249	59,532	11,717
Capital Outlay.....	41,328	27,070	10,502	16,568
Total Sheriff.....	344,390	331,177	273,706	57,471
Total Expenditures.....	426,754	399,421	275,959	123,462
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(28,822)	49,896	147,358	97,462
Other Financing Sources / (Uses):				
Advances Out.....	(208)	(26,000)	-	26,000
Total Other Financing Sources / (Uses).....	(208)	(26,000)	-	26,000
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(29,030)	23,896	147,358	123,462
Fund Balance (Deficit) at Beginning of Year.....	117,514	117,514	117,514	-
Prior Year Encumbrances Appropriated.....	1,875	1,875	1,875	-
Fund Balance (Deficit) at End of Year.....	\$ 90,359	\$ 143,285	\$ 266,747	\$ 123,462

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

CHILD SUPPORT ENFORCEMENT AGENCY

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 450,000	\$ 523,396	\$ 510,481	\$ (12,915)
Intergovernmental.....	1,000,000	1,865,002	1,916,717	51,715
Other.....	40,300	40,300	1,500	(38,800)
Total Revenues.....	1,490,300	2,428,698	2,428,698	-
Expenditures:				
Human Services:				
Bureau of Support:				
Personal Services.....	1,392,820	1,392,820	1,264,433	128,387
Materials and Supplies.....	1,500	1,500	1,254	246
Contractual Services.....	915,674	915,674	808,853	106,821
Other.....	11,500	11,500	4,201	7,299
Capital Outlay.....	1,000	1,000	-	1,000
Total Bureau of Support.....	2,322,494	2,322,494	2,078,741	243,753
Total Expenditures.....	2,322,494	2,322,494	2,078,741	243,753
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(832,194)	106,204	349,957	243,753
Fund Balance (Deficit) at Beginning of Year.....	730,664	730,664	730,664	-
Prior Year Encumbrances Appropriated.....	101,530	101,530	101,530	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 938,398	\$ 1,182,151	\$ 243,753

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	COUNTY HOME			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 5,601,500	\$ 4,948,765	\$ 4,944,025	\$ (4,740)
Other.....	47,700	42,177	46,182	4,005
Total Revenues.....	5,649,200	4,990,942	4,990,207	(735)
Expenditures:				
Human Services:				
County Home:				
Personal Services.....	4,094,748	3,690,790	3,690,624	166
Materials and Supplies.....	655,133	668,463	667,650	813
Contractual Services.....	720,593	561,500	561,500	-
Other.....	26,885	31,103	30,817	286
Capital Outlay.....	1,055	1,055	171	884
Total County Home:.....	5,498,414	4,952,911	4,950,762	2,149
Total Expenditures.....	5,498,414	4,952,911	4,950,762	2,149
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	150,786	38,031	39,445	1,414
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	735	735
Total Other Financing Sources / (Uses).....	-	-	735	735
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	150,786	38,031	40,180	2,149
Fund Balance (Deficit) at Beginning of Year.....	9,816	9,816	9,816	-
Prior Year Encumbrances Appropriated.....	2,283	2,283	2,283	-
Fund Balance (Deficit) at End of Year.....	\$ 162,885	\$ 50,130	\$ 52,279	\$ 2,149

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

DRUG LAW ENFORCEMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 300,000	\$ 79,866	\$ 79,666	\$ (200)
Fines and Forfeitures.....	16,500	21,304	21,304	-
Other.....	-	-	200	200
Total Revenues.....	316,500	101,170	101,170	-
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	148,819	300,190	181,109	119,081
Materials and Supplies.....	4,581	7,556	2,940	4,616
Contractual Services.....	75	13,075	12,980	95
Other.....	29,991	19,226	14,952	4,274
Capital Outlay.....	20,765	36,859	16,014	20,845
Total Sheriff.....	204,231	376,906	227,995	148,911
Total Expenditures.....	204,231	376,906	227,995	148,911
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	112,269	(275,736)	(126,825)	148,911
Fund Balance (Deficit) at Beginning of Year.....	275,036	275,036	275,036	-
Prior Year Encumbrances Appropriated.....	700	700	700	-
Fund Balance (Deficit) at End of Year.....	\$ 388,005	\$ -	\$ 148,911	\$ 148,911

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

SPRING LAKES PARK

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ 100	\$ -	\$ -	\$ -
Total Revenues.....	100	-	-	-
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Capital Outlay.....	75	75	75	-
Total Parks and Recreation.....	75	75	75	-
Total Expenditures.....	75	75	75	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	25	(75)	(75)	-
Fund Balance (Deficit) at Beginning of Year.....	884	884	884	-
Prior Year Encumbrances Appropriated.....	75	75	75	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 984</u>	<u>\$ 884</u>	<u>\$ 884</u>	<u>\$ -</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

COUNTY HOTEL LODGING

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 700,000	\$ 810,653	\$ 811,893	\$ 1,240
Other.....	9,000	9,000	7,760	(1,240)
Total Revenues.....	709,000	819,653	819,653	-
Expenditures:				
Community and Economic Development:				
Convention and Visitor's Bureau:				
Personal Services.....	308,976	314,159	312,021	2,138
Materials and Supplies.....	50,310	48,210	47,044	1,166
Contractual Services.....	126,604	128,804	127,526	1,278
Other.....	312,629	317,906	313,657	4,249
Capital Outlay.....	20,180	28,180	25,114	3,066
Total Convention and Visitor's Bureau.....	818,699	837,259	825,362	11,897
Total Expenditures.....	818,699	837,259	825,362	11,897
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(109,699)	(17,606)	(5,709)	11,897
Fund Balance (Deficit) at Beginning of Year.....	548,823	548,823	548,823	-
Prior Year Encumbrances Appropriated.....	21,108	21,108	21,108	-
Fund Balance (Deficit) at End of Year.....	\$ 460,232	\$ 552,325	\$ 564,222	\$ 11,897

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

HOSPITAL LEVY				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,895,761	\$ 2,895,761	\$ 2,927,500	\$ 31,739
Intergovernmental.....	533,188	407,041	375,302	(31,739)
Total Revenues.....	3,428,949	3,302,802	3,302,802	-
Expenditures:				
Health:				
Commissioners - Hospital Operating:				
Other.....	3,100,000	3,302,802	3,302,802	-
Total Commissioners - Hospital Operating.....	3,100,000	3,302,802	3,302,802	-
Total Expenditures.....	3,100,000	3,302,802	3,302,802	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	328,949	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Prior Year Encumbrances Appropriated.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ 328,949	\$ -	\$ -	\$ -

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

GARBAGE AND REFUSE DISPOSAL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,160,000	\$ 1,160,000	\$ 1,124,677	\$ (35,323)
Other.....	20,000	20,000	36,696	16,696
Total Revenues.....	1,180,000	1,180,000	1,161,373	(18,627)
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	605,730	605,730	557,029	48,701
Materials and Supplies.....	122,358	118,058	93,131	24,927
Contractual Services.....	195,035	199,335	162,890	36,445
Other.....	11,115	11,115	6,908	4,207
Capital Outlay.....	42,326	42,326	34,469	7,857
Total Sanitary Engineer.....	976,564	976,564	854,427	122,137
Total Expenditures.....	976,564	976,564	854,427	122,137
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	203,436	203,436	306,946	103,510
Other Financing Sources / (Uses):				
Transfers Out.....	(140,510)	(140,510)	(41,399)	99,111
Advances In.....	-	49,529	68,156	18,627
Advances Out.....	(25,000)	(25,000)	(15,000)	10,000
Total Other Financing Sources / (Uses).....	(165,510)	(115,981)	11,757	127,738
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	37,926	87,455	318,703	231,248
Fund Balance (Deficit) at Beginning of Year.....	1,139,943	1,139,943	1,139,943	-
Prior Year Encumbrances Appropriated.....	47,739	47,739	47,739	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 1,225,608</u>	<u>\$ 1,275,137</u>	<u>\$ 1,506,385</u>	<u>\$ 231,248</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, 2010

ADULT DAY CARE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 300,000	\$ 301,689	\$ 307,735	\$ 6,046
Intergovernmental.....	28,000	11,979	-	(11,979)
Other.....	16,300	15,800	21,733	5,933
Total Revenues.....	344,300	329,468	329,468	-
Expenditures:				
Human Services:				
County Home Adult Day Care:				
Personal Services.....	291,940	296,694	296,324	370
Materials and Supplies.....	32,915	28,214	26,256	1,958
Contractual Services.....	45,710	30,001	29,983	18
Other.....	5,643	5,278	278	5,000
Total County Home Adult Day Care.....	376,208	360,187	352,841	7,346
Total Expenditures.....	376,208	360,187	352,841	7,346
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(31,908)	(30,719)	(23,373)	7,346
Fund Balance (Deficit) at Beginning of Year.....	34,088	34,088	34,088	-
Prior Year Encumbrances Appropriated.....	933	933	933	-
Fund Balance (Deficit) at End of Year.....	\$ 3,113	\$ 4,302	\$ 11,648	\$ 7,346

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

RESIDENTIAL TREATMENT CENTER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ -	\$ 955	\$ 5,077	\$ 4,122
Intergovernmental.....	910,297	1,047,196	1,093,421	46,225
Other.....	189,471	8,815	8,947	132
Total Revenues.....	1,099,768	1,056,966	1,107,445	50,479
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	826,035	819,324	740,659	78,665
Materials and Supplies.....	140,712	219,541	133,374	86,167
Contractual Services.....	137,041	106,437	37,835	68,602
Other.....	23,130	16,965	10,232	6,733
Capital Outlay.....	50,000	65,802	62,708	3,094
Total Juvenile Court.....	1,176,918	1,228,069	984,808	243,261
Total Expenditures.....	1,176,918	1,228,069	984,808	243,261
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(77,150)	(171,103)	122,637	293,740
Other Financing Sources / (Uses):				
Transfers In.....	-	61,608	-	(61,608)
Advances In.....	-	48,998	60,127	11,129
Advances Out.....	-	(32,661)	(32,661)	-
Total Other Financing Sources / (Uses).....	-	77,945	27,466	(50,479)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(77,150)	(93,158)	150,103	243,261
Fund Balance (Deficit) at Beginning of Year.....	328,916	328,916	328,916	-
Prior Year Encumbrances Appropriated.....	9,995	9,995	9,995	-
Fund Balance (Deficit) at End of Year.....	\$ 261,761	\$ 245,753	\$ 489,014	\$ 243,261

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

RECREATION AND PARKS DONATIONS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 22,500	\$ 98,024	\$ 96,601	\$ (1,423)
Intergovernmental.....	77,200	71,586	54,263	(17,323)
Investment Earnings.....	7,250	9,125	10,111	986
Other.....	54,300	10,903	19,392	8,489
Total Revenues.....	161,250	189,638	180,367	(9,271)
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Materials and Supplies.....	19,661	19,736	12,600	7,136
Contractual Services.....	48,875	49,565	47,455	2,110
Other.....	28,278	28,888	17,559	11,329
Capital Outlay.....	142,704	187,068	144,536	42,532
Total Parks and Recreation.....	239,518	285,257	222,150	63,107
Total Expenditures.....	239,518	285,257	222,150	63,107
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(78,268)	(95,619)	(41,783)	53,836
Other Financing Sources / (Uses):				
Advances Out.....	(15,123)	(10,349)	-	10,349
Total Other Financing Sources / (Uses).....	(15,123)	(10,349)	-	10,349
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(93,391)	(105,968)	(41,783)	64,185
Fund Balance (Deficit) at Beginning of Year.....	117,337	117,337	117,337	-
Prior Year Encumbrances Appropriated.....	49,337	49,337	49,337	-
Fund Balance (Deficit) at End of Year.....	\$ 73,283	\$ 60,706	\$ 124,891	\$ 64,185

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

HOME ARREST

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 3,000	\$ 3,435	\$ 3,435	\$ -
Total Revenues.....	3,000	3,435	3,435	-
Expenditures:				
Public Safety:				
Common Pleas Court:				
Materials and Supplies.....	-	4,500	-	4,500
Contractual Services.....	1,500	3,000	2,164	836
Capital Outlay.....	-	1,500	600	900
Total Common Pleas Court.....	1,500	9,000	2,764	6,236
Total Expenditures.....	1,500	9,000	2,764	6,236
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	1,500	(5,565)	671	6,236
Fund Balance (Deficit) at Beginning of Year.....	6,029	6,029	6,029	-
Fund Balance (Deficit) at End of Year.....	\$ 7,529	\$ 464	\$ 6,700	\$ 6,236

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	INDIGENT DRIVERS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 27,000	\$ 38,487	\$ 38,487	\$ -
Fines and Forfeitures.....	700	1,310	1,310	-
Intergovernmental.....	500	1,128	1,128	-
Total Revenues.....	28,200	40,925	40,925	-
Expenditures:				
Public Safety:				
Xenia Municipal Court:				
Other.....	10,971	5,676	3,022	2,654
Capital Outlay.....	630	1,717	-	1,717
Total Xenia Municipal Court.....	11,601	7,393	3,022	4,371
Fairborn Municipal Court:				
Other.....	13,517	4,214	3,446	768
Capital Outlay.....	711	871	-	871
Total Fairborn Municipal Court.....	14,228	5,085	3,446	1,639
Clerk of Courts:				
Other.....	2,000	1,187	1,116	71
Total Clerk of Courts.....	2,000	1,187	1,116	71
Juvenile Court:				
Other.....	5,625	5,625	-	5,625
Total Juvenile Court.....	5,625	5,625	-	5,625
Total Expenditures.....	33,454	19,290	7,584	11,706
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(5,254)	21,635	33,341	11,706
Other Financing Sources / (Uses):				
Transfers Out.....	-	(29,385)	(29,385)	-
Total Other Financing Sources / (Uses).....	-	(29,385)	(29,385)	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(5,254)	(7,750)	3,956	11,706
Fund Balance (Deficit) at Beginning of Year.....	10,149	10,149	10,149	-
Fund Balance (Deficit) at End of Year.....	\$ 4,895	\$ 2,399	\$ 14,105	\$ 11,706

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

INDIGENT GUARDIANSHIP				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 15,000	\$ 15,600	\$ 15,600	\$ -
Other.....	5,000	3,665	3,665	-
Total Revenues.....	20,000	19,265	19,265	-
Expenditures:				
Public Safety:				
Probate Court:				
Contractual Services.....	24,115	24,115	10,943	13,172
Other.....	12,526	12,526	1,122	11,404
Total Probate Court.....	36,641	36,641	12,065	24,576
Total Expenditures.....	36,641	36,641	12,065	24,576
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(16,641)	(17,376)	7,200	24,576
Fund Balance (Deficit) at Beginning of Year.....	25,604	25,604	25,604	-
Prior Year Encumbrances Appropriated.....	1,043	1,043	1,043	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 10,006</u>	<u>\$ 9,271</u>	<u>\$ 33,847</u>	<u>\$ 24,576</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, 2010

VICTIM WITNESS GRANTS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 30,000	\$ 33,528	\$ 33,528	\$ -
Intergovernmental.....	469,045	413,813	360,869	(52,944)
Other.....	-	156	176	20
Total Revenues.....	499,045	447,497	394,573	(52,924)
Expenditures:				
Public Safety:				
Prosecutor:				
Personal Services.....	248,519	307,723	264,377	43,346
Other.....	83,637	74,050	70,072	3,978
Total Prosecutor.....	332,156	381,773	334,449	47,324
Total Expenditures.....	332,156	381,773	334,449	47,324
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	166,889	65,724	60,124	(5,600)
Other Financing Sources / (Uses):				
Transfers In.....	56,711	56,531	76,531	20,000
Transfers Out.....	-	(13,700)	(13,700)	-
Advances In.....	5,000	26,737	38,365	11,628
Advances Out.....	-	(80,850)	(57,077)	23,773
Loans from Agency Funds.....	-	30,512	59,592	29,080
Total Other Financing Sources / (Uses).....	61,711	19,230	103,711	84,481
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	228,600	84,954	163,835	78,881
Fund Balance (Deficit) at Beginning of Year.....	51,193	51,193	51,193	-
Fund Balance (Deficit) at End of Year.....	\$ 279,793	\$ 136,147	\$ 215,028	\$ 78,881

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	EQUIPMENT ACQUISITION			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 602,000	\$ 1,012,628	\$ 1,012,627	\$ (1)
Fines and Forfeitures.....	12,000	13,064	13,285	221
Intergovernmental.....	370,000	370,402	401,954	31,552
Other.....	156,800	159,649	175,164	15,515
Total Revenues.....	1,140,800	1,555,743	1,603,030	47,287
Expenditures:				
Legislative and Executive:				
Commissioners:				
Capital Outlay.....	378,431	378,431	357,171	21,260
Total Commissioners.....	378,431	378,431	357,171	21,260
Recorder:				
Materials and Supplies.....	21,883	21,883	4,511	17,372
Contractual Services.....	51,000	51,000	36,610	14,390
Capital Outlay.....	147,661	147,661	12,031	135,630
Total Recorder.....	220,544	220,544	53,152	167,392
Geographic Information Systems:				
Materials and Supplies.....	2,500	2,500	1,037	1,463
Other.....	300	300	-	300
Capital Outlay.....	1,600	1,600	-	1,600
Total Geographic Information Systems.....	4,400	4,400	1,037	3,363
Total Legislative and Executive.....	603,375	603,375	411,360	192,015
Judicial:				
Clerk of Courts:				
Personal Services.....	65,500	65,438	65,438	-
Materials and Supplies.....	9,500	7,893	7,893	-
Contractual Services.....	51,868	22,721	22,721	-
Other.....	375,000	-	-	-
Total Clerk of Courts.....	501,868	96,052	96,052	-
Domestic Relations Court:				
Other.....	1,100	1,100	-	1,100
Capital Outlay.....	3,540	3,540	1,640	1,900
Total Domestic Relations Court.....	4,640	4,640	1,640	3,000
Juvenile Court:				
Capital Outlay.....	19,500	19,500	15,760	3,740
Total Juvenile Court.....	19,500	19,500	15,760	3,740
Probate Court:				
Personal Services.....	29,000	29,397	22,643	6,754
Contractual Services.....	3,000	3,000	1,948	1,052
Capital Outlay.....	39,727	39,727	5,996	33,731
Total Probate Court.....	71,727	72,124	30,587	41,537
Total Judicial.....	597,735	192,316	144,039	48,277
Public Safety:				
Sheriff:				
Capital Outlay.....	8,400	8,600	-	8,600
Total Sheriff.....	8,400	8,600	-	8,600
Total Public Safety.....	8,400	8,600	-	8,600
Public Works:				
County Engineer:				
Contractual Services.....	3,000	3,539	3,142	397
Other.....	2,000	2,485	2,033	452
Total County Engineer.....	5,000	6,024	5,175	849
Total Public Works.....	5,000	6,024	5,175	849
Debt Service:				
Principal Retirement.....	450,000	750,000	749,868	132
Interest and Fiscal Charges.....	18,860	10,916	10,916	-
Total Debt Service.....	468,860	760,916	760,784	132
Total Expenditures.....	1,683,370	1,571,231	1,321,358	249,873
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(542,570)	(15,488)	281,672	297,160
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	450,000	608,743	593,000	(15,743)
Transfers In.....	-	-	461	461
Transfers Out.....	-	(761,050)	(761,050)	-
Advances In.....	-	50,000	50,000	-
Advances Out.....	-	(38,000)	(38,000)	-
Total Other Financing Sources / (Uses).....	450,000	(140,307)	(155,589)	(15,282)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(92,570)	(155,795)	126,083	281,878
Fund Balance (Deficit) at Beginning of Year.....	277,428	277,428	277,428	-
Prior Year Encumbrances Appropriated.....	12,554	12,554	12,554	-
Fund Balance (Deficit) at End of Year.....	\$ 197,412	\$ 134,187	\$ 416,065	\$ 281,878

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

D.A.R.E. DONATIONS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 7,030	\$ 3,515	\$ 3,515	\$ -
Other.....	1,300	1,958	1,958	-
Total Revenues.....	8,330	5,473	5,473	-
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	3,515	3,515	-	3,515
Materials and Supplies.....	1,151	1,151	650	501
Other.....	388	1,463	1,454	9
Total Sheriff.....	5,054	6,129	2,104	4,025
Total Expenditures.....	5,054	6,129	2,104	4,025
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	3,276	(656)	3,369	4,025
Fund Balance (Deficit) at Beginning of Year.....	2,544	2,544	2,544	-
Fund Balance (Deficit) at End of Year.....	\$ 5,820	\$ 1,888	\$ 5,913	\$ 4,025

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

GREENE TREE TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ -	\$ -	\$ -	\$ -
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.....	\$ -	\$ -	\$ -	\$ -

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

INMATE FEES / MEDICAL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 55,000	\$ 27,715	\$ 27,715	\$ -
Total Revenues.....	55,000	27,715	27,715	-
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	7,381	20,920	16,561	4,359
Contractual Services.....	1,713	18,285	11,826	6,459
Other.....	317	68	40	28
Capital Outlay.....	7,307	4,807	4,647	160
Total Sheriff.....	16,718	44,080	33,074	11,006
Total Expenditures.....	16,718	44,080	33,074	11,006
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	38,282	(16,365)	(5,359)	11,006
Fund Balance (Deficit) at Beginning of Year.....	11,822	11,822	11,822	-
Prior Year Encumbrances Appropriated.....	5,227	5,227	5,227	-
Fund Balance (Deficit) at End of Year.....	\$ 55,331	\$ 684	\$ 11,690	\$ 11,006

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	COMMON PLEAS GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 82,486	\$ 1,179,814	\$ 987,698	\$ (192,116)
Fines and Forfeitures.....	25,892	25,892	50,822	24,930
Intergovernmental.....	1,742,483	2,246,673	2,208,996	(37,677)
Other.....	312,564	94,252	560,653	466,401
Total Revenues.....	2,163,425	3,546,631	3,808,169	261,538
Expenditures:				
Public Safety:				
Common Pleas Court:				
Personal Services.....	716,276	778,795	656,568	122,227
Materials and Supplies.....	89,939	71,083	50,370	20,713
Contractual Services.....	106,353	107,419	80,997	26,422
Other.....	154,668	204,364	157,420	46,944
Capital Outlay.....	181,080	202,285	157,919	44,366
Total Common Pleas Court.....	1,248,316	1,363,946	1,103,274	260,672
Juvenile Court:				
Personal Services.....	810,422	1,115,530	1,008,500	107,030
Materials and Supplies.....	15,358	21,781	14,279	7,502
Contractual Services.....	100,264	122,472	106,049	16,423
Other.....	20,683	39,966	32,682	7,284
Total Juvenile Court.....	946,727	1,299,749	1,161,510	138,239
Probate Court:				
Personal Services.....	59,363	59,959	51,323	8,636
Materials and Supplies.....	1,475	2,000	598	1,402
Contractual Services.....	3,050	2,525	625	1,900
Other.....	26,412	26,412	12,474	13,938
Total Probate Court.....	90,300	90,896	65,020	25,876
Domestic Relations Court:				
Personal Services.....	57,600	89,700	87,523	2,177
Contractual Services.....	5,000	4,700	-	4,700
Capital Outlay.....	4,100	4,100	-	4,100
Total Domestic Relations Court.....	66,700	98,500	87,523	10,977
Juvenile Detention Center:				
Personal Services.....	361,511	723,001	718,868	4,133
Materials and Supplies.....	30,274	47,536	46,917	619
Contractual Services.....	28,969	28,968	18,699	10,269
Other.....	700	2,288	2,288	-
Capital Outlay.....	-	12,457	12,256	201
Total Juvenile Detention Center.....	421,454	814,250	799,028	15,222
Law Library Resources Board:				
Personal Services.....	113,194	113,194	105,119	8,075
Materials and Supplies.....	2,557	2,557	558	1,999
Contractual Services.....	5,735	5,735	2,579	3,156
Other.....	270,218	335,218	273,686	61,532
Capital Outlay.....	3,422	3,422	2,397	1,025
Total Law Library Resources Board.....	395,126	460,126	384,339	75,787
Total Expenditures.....	3,168,623	4,127,467	3,600,694	526,773
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,005,198)	(580,836)	207,475	788,311
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	270	270	-
Transfers In.....	300,000	300,000	-	(300,000)
Transfers Out.....	-	(3,141)	(3,141)	-
Advances In.....	-	44,763	10,127	(34,636)
Advances Out.....	(26,399)	(132,839)	(13,127)	119,712
Total Other Financing Sources / (Uses).....	273,601	209,053	(5,871)	(214,924)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(731,597)	(371,783)	201,604	573,387
Fund Balance (Deficit) at Beginning of Year.....	1,366,147	1,366,147	1,366,147	-
Prior Year Encumbrances Appropriated.....	49,569	49,569	49,569	-
Fund Balance (Deficit) at End of Year.....	\$ 684,119	\$ 1,043,933	\$ 1,617,320	\$ 573,387

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

TRAFFIC LAW ENFORCEMENT

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 723	\$ 475	\$ 475	\$ -
Total Revenues.....	723	475	475	-
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	961	713	713	-
Total Sheriff.....	961	713	713	-
Total Expenditures.....	961	713	713	-
Excess / (Deficiency) of Revenue over Expenditures.....	(238)	(238)	(238)	-
Fund Balance (Deficit) at Beginning of Year.....	238	238	238	-
Prior Year Encumbrances Appropriated.....	-	-	-	-
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, 2010

	EMERGENCY MANAGEMENT GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 376,762	\$ 205,132	\$ 197,507	\$ (7,625)
Other.....	35,800	9,110	9,187	77
Total Revenues.....	412,562	214,242	206,694	(7,548)
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	87,122	60,108	58,907	1,201
Materials and Supplies.....	93,761	11,361	11,230	131
Contractual Services.....	78,657	10,866	9,462	1,404
Other.....	41,236	39,844	3,537	36,307
Capital Outlay.....	120,712	98,512	98,512	-
Total Commissioners.....	421,488	220,691	181,648	39,043
Total Expenditures.....	421,488	220,691	181,648	39,043
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(8,926)	(6,449)	25,046	31,495
Other Financing Sources / (Uses):				
Advances In.....	-	10,198	17,746	7,548
Total Other Financing Sources / (Uses).....	-	10,198	17,746	7,548
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(8,926)	3,749	42,792	39,043
Fund Balance (Deficit) at Beginning of Year.....	18,504	18,504	18,504	-
Prior Year Encumbrances Appropriated.....	900	900	900	-
Fund Balance (Deficit) at End of Year.....	\$ 10,478	\$ 23,153	\$ 62,196	\$ 39,043

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

CONCEALED HANDGUN LICENSING

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits.....	\$ 100,000	\$ 98,725	\$ 100,248	\$ 1,523
Other.....	-	-	49	49
Total Revenues.....	100,000	98,725	100,297	1,572
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	3,388	59,150	47,900	11,250
Materials and Supplies.....	16,843	5,663	3,841	1,822
Contractual Services.....	20,079	70,854	55,191	15,663
Other.....	19,261	20,944	9,944	11,000
Capital Outlay.....	18,932	34,612	3,265	31,347
Total Sheriff.....	78,503	191,223	120,141	71,082
Total Expenditures.....	78,503	191,223	120,141	71,082
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	21,497	(92,498)	(19,844)	72,654
Fund Balance (Deficit) at Beginning of Year.....	86,498	86,498	86,498	-
Prior Year Encumbrances Appropriated.....	6,000	6,000	6,000	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 113,995</u>	<u>\$ -</u>	<u>\$ 72,654</u>	<u>\$ 72,654</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, 2010

COUNCIL ON AGING

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,282,089	\$ 3,357,098	\$ 3,339,616	\$ (17,482)
Intergovernmental.....	415,309	420,973	438,455	17,482
Total Revenues.....	3,697,398	3,778,071	3,778,071	-
Expenditures:				
Human Services:				
Council on Aging:				
Other.....	3,697,398	3,778,071	3,778,071	-
Total Council on Aging.....	3,697,398	3,778,071	3,778,071	-
Total Expenditures.....	3,697,398	3,778,071	3,778,071	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Prior Year Encumbrances Appropriated.....	-	-	-	-
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, 2010

ROAD ASSESSMENT DEBT SERVICE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 37,440	\$ 37,440	\$ 39,827	\$ 2,387
Total Revenues.....	37,440	37,440	39,827	2,387
Expenditures:				
Debt Service:				
Principal Retirement.....	-	37,440	37,440	-
Interest and Fiscal Charges.....	3,295	3,295	3,295	-
Total Expenditures.....	3,295	40,735	40,735	-
Excess/(Deficiency) of Revenue over/(under) Expenditures....	34,145	(3,295)	(908)	2,387
Other Financing Sources / (Uses):				
Transfers In.....	3,295	3,295	908	(2,387)
Total Other Financing Sources / (Uses).....	3,295	3,295	908	(2,387)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	37,440	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	27,226	27,226	27,226	-
Fund Balance (Deficit) at End of Year.....	\$ 64,666	\$ 27,226	\$ 27,226	\$ -

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 2,560	\$ 3,393	\$ 3,556	\$ 163
Investment Earnings.....	176	\$ 177	\$ 176	(1)
Other.....	567,544	104,141	104,141	-
Total Revenues.....	570,280	107,711	107,873	162
Expenditures:				
Debt Service:				
Principal Retirement.....	3,233,040	3,273,686	3,272,927	759
Interest and Fiscal Charges.....	294,027	698,814	697,022	1,792
Total Expenditures.....	3,527,067	3,972,500	3,969,949	2,551
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(2,956,787)	(3,864,789)	(3,862,076)	2,713
Other Financing Sources / (Uses):				
Proceeds from Issue of Bonds.....	2,928,544	2,928,545	2,928,545	-
Transfers In.....	1,347,464	933,971	933,826	(145)
Transfers Out.....	-	(22,822)	(22,822)	-
Total Other Financing Sources / (Uses).....	4,276,008	3,839,694	3,839,549	(145)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	1,319,221	(25,095)	(22,527)	2,568
Fund Balance (Deficit) at Beginning of Year.....	31,976	31,976	31,976	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 1,351,197</u>	<u>\$ 6,881</u>	<u>\$ 9,449</u>	<u>\$ 2,568</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, 2010

TAX INCENTIVE PROJECT DEBT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 131,000	\$ 131,069	\$ 198,833	\$ 67,764
Special Assessments.....	436,937	436,937	435,846	(1,091)
Investment Earnings.....	-	80,446	80,446	-
Other.....	221,001	221,000	-	(221,000)
Total Revenues.....	788,938	869,452	715,125	(154,327)
Expenditures:				
Debt Service:				
Principal Retirement.....	8,869,730	8,869,730	8,852,000	17,730
Interest and Fiscal Charges.....	631,467	606,582	434,921	171,661
Total Expenditures.....	9,501,197	9,476,312	9,286,921	189,391
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(8,712,259)	(8,606,860)	(8,571,796)	35,064
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	8,702,000	8,494,757	8,345,000	(149,757)
Transfers In.....	-	1,585	305,670	304,085
Total Other Financing Sources / (Uses).....	8,702,000	8,496,342	8,650,670	154,328
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(10,259)	(110,518)	78,874	189,392
Fund Balance (Deficit) at Beginning of Year.....	115,804	115,804	115,804	-
Fund Balance (Deficit) at End of Year.....	\$ 105,545	\$ 5,286	\$ 194,678	\$ 189,392

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECT FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	BUILDING AND ROAD CONSTRUCTION			Variance with Final Budget - Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Investment Earnings.....	118,000	110,001	110,001	-
Other.....	5,150	16,488	12,038	(4,450)
Total Revenues.....	123,150	126,489	122,039	(4,450)
Expenditures:				
Commissioners Land and Buildings:				
Capital Outlay.....	7,884	6,590	6,352	238
Total Commissioners Land and Buildings.....	7,884	6,590	6,352	238
Parks and Recreation:				
Capital Outlay.....	143,255	143,255	-	143,255
Total Parks and Recreation.....	143,255	143,255	-	143,255
County Engineer:				
Capital Outlay.....	1,234,220	234,220	144,572	89,648
Total County Engineer.....	1,234,220	234,220	144,572	89,648
Debt Service:				
Principal Retirement.....	631,886	1,357,000	1,357,000	-
Interest and Fiscal Charges.....	40,049	16,154	16,154	-
Total Debt Service.....	671,935	1,373,154	1,373,154	-
Total Expenditures.....	2,057,294	1,757,219	1,524,078	233,141
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,934,144)	(1,630,730)	(1,402,039)	228,691
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	657,000	1,292,626	1,096,500	(196,126)
Transfers In.....	990	1,910	202,457	200,547
Transfers Out.....	(81,478)	(81,478)	(8,288)	73,190
Advances Out.....	-	(1,000,000)	(1,000,000)	-
Total Other Financing Sources / (Uses).....	576,512	213,058	290,669	77,611
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,357,632)	(1,417,672)	(1,111,370)	306,302
Fund Balance (Deficit) at Beginning of Year.....	1,353,344	1,353,344	1,353,344	-
Prior Year Encumbrances Appropriated.....	93,838	93,838	93,838	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 89,550</u>	<u>\$ 29,510</u>	<u>\$ 335,812</u>	<u>\$ 306,302</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	CHASE STEWART TRUST			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings.....	\$ -	\$ 1,676	\$ 1,676	\$ -
Total Revenues.....	-	1,676	1,676	-
Expenditures:				
Other.....	22,078	22,078	10,539	11,539
Total Expenditures.....	22,078	22,078	10,539	11,539
Excess / (Deficiency) of Revenue over/(under) Expenditures....	(22,078)	(20,402)	(8,863)	11,539
Other Financing Sources / (Uses):				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources / (Uses).....	-	-	-	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(22,078)	(20,402)	(8,863)	11,539
Fund Balance (Deficit) at Beginning of Year.....	94,092	94,092	94,092	-
Prior Year Encumbrances Appropriated.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 72,014</u>	<u>\$ 73,690</u>	<u>\$ 85,229</u>	<u>\$ 11,539</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PRIVATE PURPOSE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	UNCLAIMED MONEY			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ 50,000	\$ 58,395	\$ 58,395	\$ -
Total Revenues.....	50,000	58,395	58,395	-
Expenditures:				
Other.....	41,000	45,030	4,554	40,476
Total Expenditures.....	41,000	45,030	4,554	40,476
Excess/(Deficiency) of Revenue over/(under) Expenditures....	9,000	13,365	53,841	40,476
Other Financing Sources / (Uses):				
Transfers Out.....	-	-	(16,747)	(16,747)
Total Other Financing Sources / (Uses).....	-	-	(16,747)	(16,747)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	9,000	13,365	37,094	23,729
Fund Balance (Deficit) at Beginning of Year.....	431,334	431,334	431,334	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 440,334</u>	<u>\$ 444,699</u>	<u>\$ 468,428</u>	<u>\$ 23,729</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

WATER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 9,180,000	\$ 9,227,408	\$ 9,245,989	\$ 18,581
Intergovernmental.....	-	784,430	784,430	-
Special Assessments.....	197,505	195,561	255,170	59,609
Investment Earnings.....	26,753	26,754	51,337	24,583
Other.....	478,809	169,818	74,773	(95,045)
Total Revenues.....	9,883,067	10,403,971	10,411,699	7,728
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	2,714,684	2,848,764	2,296,248	552,516
Materials and Supplies.....	2,568,594	2,527,244	2,335,812	191,432
Contractual Services.....	2,051,393	1,582,667	1,063,592	519,075
Other.....	1,543,976	1,929,377	1,011,437	917,940
Capital Outlay.....	1,653,751	941,930	501,821	440,109
Debt Service:				
Principal Retirement.....	28,106,242	28,019,585	28,547,795	(528,210)
Interest and Fiscal Charges.....	2,684,070	2,544,893	1,648,318	896,575
Total Sanitary Engineer.....	41,322,710	40,394,460	37,405,023	2,989,437
Total Expenditures.....	41,322,710	40,394,460	37,405,023	2,989,437
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(31,439,643)	(29,990,489)	(26,993,324)	2,997,165
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	2,061	2,061
Proceeds from Issue of Notes.....	8,050,000	7,064,791	7,050,000	(14,791)
Proceeds from Issue of Bonds.....	18,054,874	18,180,876	18,188,614	7,738
Transfers In.....	1,313,183	795,049	117,205	(677,844)
Transfers Out.....	(1,243,075)	(1,306,786)	(52,216)	1,254,570
Total Other Financing Sources / (Uses).....	26,174,982	24,733,930	25,305,664	571,734
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(5,264,661)	(5,256,559)	(1,687,660)	3,568,899
Fund Balance (Deficit) at Beginning of Year.....	7,464,187	7,464,187	7,464,187	-
Prior Year Encumbrances Appropriated.....	509,281	509,281	509,281	-
Fund Balance (Deficit) at End of Year.....	\$ 2,708,807	\$ 2,716,909	\$ 6,285,808	\$ 3,568,899

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

SEWER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 15,585,101	\$ 15,806,813	\$ 15,773,517	\$ (33,296)
Intergovernmental.....	335,800	417,671	405,259	(12,412)
Special Assessments.....	299,011	465,141	514,026	48,885
Investment Earnings.....	111	111	452	341
Other.....	402,571	88,963	75,382	(13,581)
Total Revenues.....	16,622,594	16,778,699	16,768,636	(10,063)
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	3,060,042	3,060,042	2,809,196	250,846
Materials and Supplies.....	2,811,302	2,786,928	2,574,851	212,077
Contractual Services.....	2,492,377	2,428,847	1,861,641	567,206
Other.....	1,076,811	1,073,612	458,348	615,264
Capital Outlay.....	730,271	715,502	418,853	296,649
Debt Service:				
Principal Retirement.....	22,106,423	22,485,140	21,092,462	1,392,678
Interest and Fiscal Charges.....	5,303,312	5,118,149	4,995,953	122,196
Total Sanitary Engineer.....	37,580,538	37,668,220	34,211,304	3,456,916
Total Expenditures.....	37,580,538	37,668,220	34,211,304	3,456,916
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(20,957,944)	(20,889,521)	(17,442,668)	3,446,853
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	5,000	5,000	2,554	(2,446)
Proceeds from Issue of Notes.....	8,245,800	8,245,800	840,000	(7,405,800)
Proceeds from Issue of Bonds.....	9,289,111	9,447,368	16,810,898	7,363,530
Transfers In.....	645,033	788,785	47,500	(741,285)
Transfers Out.....	(25,116)	(1,783,437)	(23,435)	1,760,002
Advances In.....	-	-	-	-
Advances Out.....	(611,433)	(25,116)	-	25,116
Total Other Financing Sources / (Uses).....	17,548,395	16,678,400	17,677,517	999,117
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,409,549)	(4,211,121)	234,849	4,445,970
Fund Balance (Deficit) at Beginning of Year.....	5,305,576	5,305,576	5,305,576	-
Prior Year Encumbrances Appropriated.....	494,604	494,604	494,604	-
Fund Balance (Deficit) at End of Year.....	\$ 2,390,631	\$ 1,589,059	\$ 6,035,029	\$ 4,445,970

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

COUNTY HEALTH CARE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 10,585,000	\$ 11,868,636	\$ 11,871,439	\$ 2,803
Other.....	-	249,641	249,641	-
Total Revenues.....	10,585,000	12,118,277	12,121,080	2,803
Expenditures:				
Contractual Services.....	11,800,000	11,800,000	11,185,413	614,587
Total Expenditures.....	11,800,000	11,800,000	11,185,413	614,587
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,215,000)	318,277	935,667	617,390
Other Financing Sources / (Uses):				
Transfers In.....	5,000	5,000	2,197	(2,803)
Total Other Financing Sources / (Uses).....	5,000	5,000	2,197	(2,803)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,210,000)	323,277	937,864	614,587
Fund Balance (Deficit) at Beginning of Year.....	3,301,189	3,301,189	3,301,189	-
Fund Balance (Deficit) at End of Year.....	\$ 2,091,189	\$ 3,624,466	\$ 4,239,053	\$ 614,587

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF CHANGES IN ASSETS AND
 LIABILITIES - ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Balance</u> <u>12/31/2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2010</u>
<u>PAYROLL AGENCY</u>				
Assets				
Equity with County Treasurer.....	\$ 27,587	\$ 51,928,709	\$ 51,951,737	\$ 4,559
Liabilities				
Payroll Withholding.....	\$ 27,587	\$ 51,928,709	\$ 51,951,737	\$ 4,559
<u>UNDIVIDED TAX AGENCY</u>				
Assets				
Equity with County Treasurer.....	\$ 7,895,600	\$ 238,504,336	\$ 237,341,759	\$ 9,058,177
Taxes Levied for Other Governments..	<u>177,469,776</u>	<u>181,454,189</u>	<u>177,469,776</u>	<u>181,454,189</u>
Total Assets.....	<u>\$ 185,365,376</u>	<u>\$ 419,958,525</u>	<u>\$ 414,811,535</u>	<u>\$ 190,512,366</u>
Liabilities				
Due to Other Funds.....	\$ -	\$ 44,589,792	\$ 44,589,792	\$ -
Due to Other Governments.....	180,255,723	366,037,271	360,996,655	185,296,339
Other Liabilities.....	<u>5,109,653</u>	<u>9,331,462</u>	<u>9,225,088</u>	<u>5,216,027</u>
Total Liabilities.....	<u>\$ 185,365,376</u>	<u>\$ 419,958,525</u>	<u>\$ 414,811,535</u>	<u>\$ 190,512,366</u>
<u>POLITICAL SUBDIVISION AGENCY</u>				
Assets				
Equity with County Treasurer.....	\$ 3,939,846	\$ 191,167,138	\$ 191,434,706	\$ 3,672,278
Liabilities				
Due to Other Governments.....	\$ 3,939,846	\$ 191,167,138	\$ 191,434,706	\$ 3,672,278
<u>OTHER AGENCY</u>				
Assets				
Deposits with Segregated Accounts.....	\$ 3,357,017	\$ 36,239,517	\$ 35,931,008	\$ 3,665,526
Due From Other Funds.....	-	59,592	-	59,592
Total Assets.....	<u>3,357,017</u>	<u>36,299,109</u>	<u>35,931,008</u>	<u>3,725,118</u>
Liabilities				
Other Liabilities.....	\$ 3,357,017	\$ 36,299,109	\$ 35,931,008	\$ 3,725,118
<u>TOTALS</u>				
Assets				
Equity with County Treasurer.....	\$ 11,863,033	\$ 481,600,183	\$ 480,728,202	\$ 12,735,014
Deposits with Segregated Accounts.....	3,357,017	36,239,517	35,931,008	3,665,526
Due From Other Funds.....	-	59,592	-	59,592
Taxes Levied for Other Governments..	<u>177,469,776</u>	<u>181,454,189</u>	<u>177,469,776</u>	<u>181,454,189</u>
Total Assets.....	<u>\$ 192,689,826</u>	<u>\$ 699,353,481</u>	<u>\$ 694,128,986</u>	<u>\$ 197,914,321</u>
Liabilities				
Payroll Withholding.....	\$ 27,587	\$ 51,928,709	\$ 51,951,737	\$ 4,559
Due to Other Funds.....	-	44,589,792	44,589,792	-
Due to Other Governments.....	184,195,569	557,204,409	552,431,361	188,968,617
Other Liabilities.....	<u>8,466,670</u>	<u>45,630,571</u>	<u>45,156,096</u>	<u>8,941,145</u>
Total Liabilities.....	<u>\$ 192,689,826</u>	<u>\$ 699,353,481</u>	<u>\$ 694,128,986</u>	<u>\$ 197,914,321</u>

GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2010

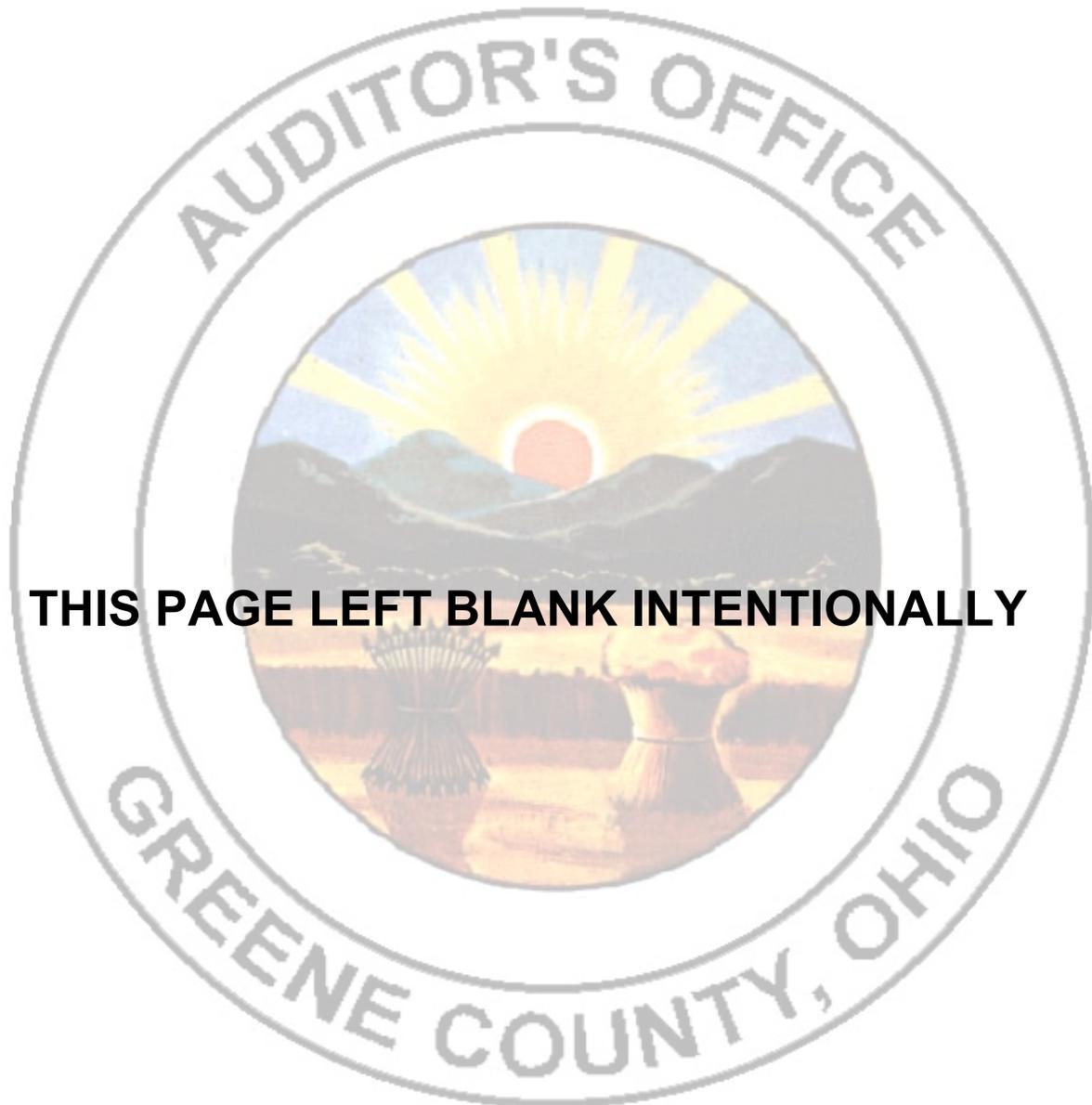
Governmental funds capital assets:	
Land.....	\$ 2,509,680
Buildings.....	36,924,431
Equipment, Furniture and Fixtures.....	10,532,903
Infrastructure.....	129,905,237
Construction in Progress.....	<u>997,714</u>
 Total governmental funds capital assets.....	 <u><u>\$ 180,869,965</u></u>
 Investment in governmental funds capital assets by source:	
General Fund.....	\$ 36,101,577
Special Revenue Funds.....	<u>144,768,388</u>
 Total governmental funds capital assets.....	 <u><u>\$ 180,869,965</u></u>

GREENE COUNTY, OHIO
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2010

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Infrastructure	Construction in Progress	Total
General Government						
Legislative and Executive						
Commissioners.....	\$ -	\$ -	\$ 43,340	\$ -	\$ -	\$ 43,340
Auditor.....	-	-	270,151	-	-	270,151
Data Processing.....	-	-	364,522	-	-	364,522
Building Maintenance.....	-	-	340,773	-	-	340,773
Other Legislative and Executive	-	-	607,752	-	-	607,752
Land & Buildings.....	1,078,026	7,079,248	-	-	-	8,157,274
Judicial						
Common Pleas Court.....	-	-	210,522	-	-	210,522
Probate Court.....	-	-	60,407	-	-	60,407
Clerk of Courts.....	-	-	83,145	-	-	83,145
Juvenile Court.....	-	-	178,339	-	-	178,339
Other Judicial.....	-	-	153,934	-	-	153,934
Land & Buildings.....	25,920	6,176,782	-	-	-	6,202,702
Total General Government.....	1,103,946	13,256,030	2,312,885	-	-	16,672,861
Public Safety						
Coroner.....	-	-	60,414	-	-	60,414
Sheriff.....	-	-	1,116,331	-	-	1,116,331
Adult Probation.....	-	-	78,188	-	-	78,188
Building Inspection.....	-	-	90,616	-	-	90,616
Ace Task Force.....	-	-	5,000	-	-	5,000
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	1,435,235	-	-	16,999,567
Public Works						
Engineer and Highways.....	-	-	3,970,430	129,905,237	-	133,875,667
WAN Group.....	-	-	426,180	-	-	426,180
Garbage & Refuse.....	-	-	296,552	-	997,714	1,294,266
Land & Buildings.....	23,867	2,657,379	-	-	-	2,681,246
Total Public Works.....	23,867	2,657,379	4,693,162	129,905,237	997,714	138,277,359
Health						
Animal Control.....	-	-	111,774	-	-	111,774
Developmental Disabilities.....	-	-	492,659	-	-	492,659
Land & Buildings.....	51,270	1,557,600	-	-	-	1,608,870
Total Health.....	51,270	1,557,600	604,433	-	-	2,213,303
Human Services						
County Home.....	-	-	111,489	-	-	111,489
Children Services.....	-	-	282,257	-	-	282,257
Public Assistance.....	-	-	133,261	-	-	133,261
Veterans Service Commission.....	-	-	102,187	-	-	102,187
Land & Buildings.....	464,840	2,250,216	-	-	-	2,715,056
Total Human Services.....	464,840	2,250,216	629,194	-	-	3,344,250
Community and Economic Development						
Convention & Visitors Bureau.....	-	-	60,819	-	-	60,819
Department of Development.....	-	-	16,950	-	-	16,950
Land & Buildings.....	121,030	1,279,994	-	-	-	1,401,024
Total Community & Economic Devel.....	121,030	1,279,994	77,769	-	-	1,478,793
Conservation & Recreation						
Recreation & Parks.....	-	-	780,225	-	-	780,225
Land & Buildings.....	738,817	364,790	-	-	-	1,103,607
Total Conservation & Recreation.....	738,817	364,790	780,225	-	-	1,883,832
Total General Capital Assets.....	\$ 2,509,680	\$ 36,924,431	\$ 10,532,903	\$ 129,905,237	\$ 997,714	\$ 180,869,965

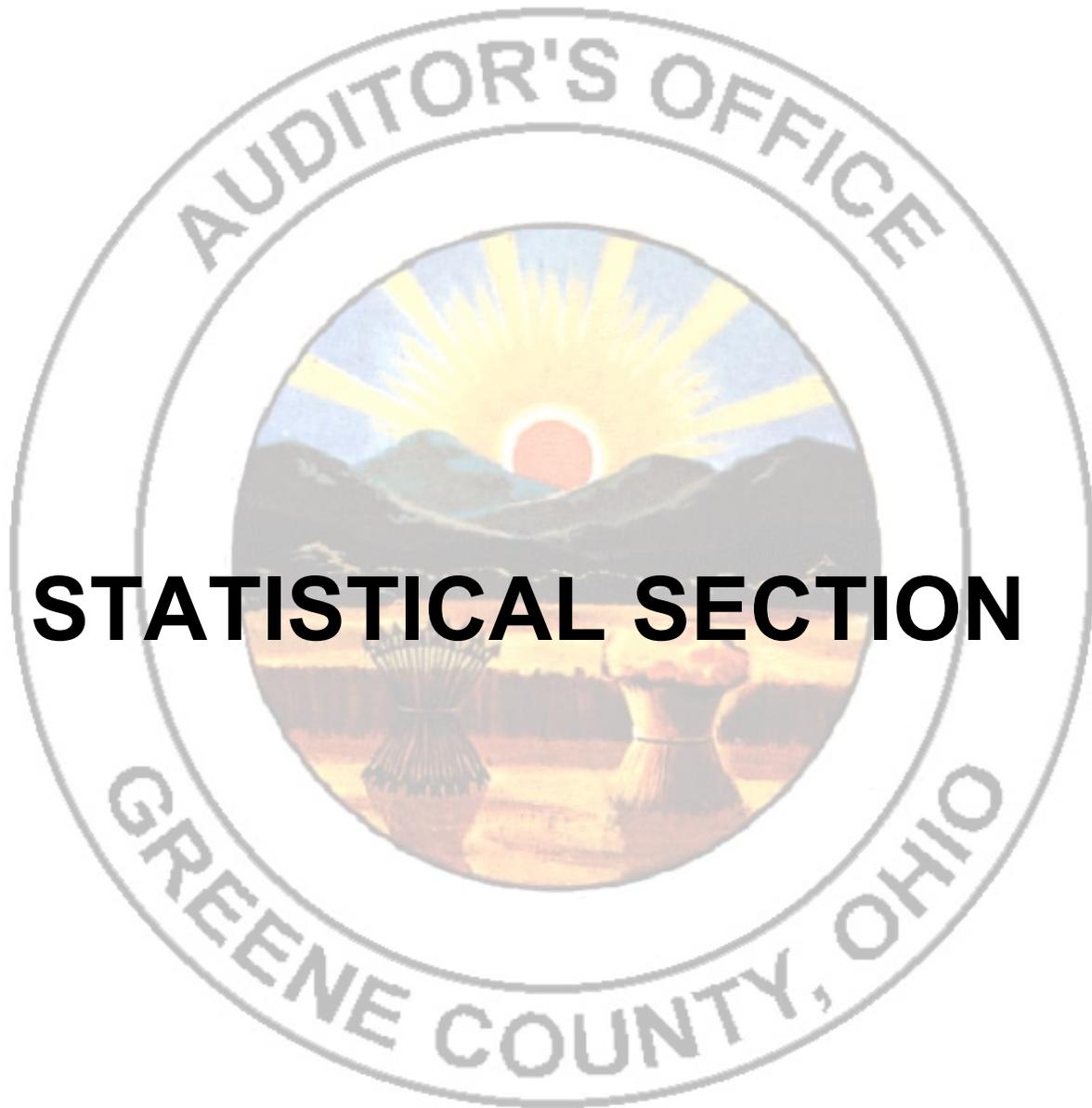
GREENE COUNTY, OHIO
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2010

Function and Activity	Governmental Fund Capital Assets January 1, 2010	Additions	Deductions	Governmental Fund Capital Assets December 31, 2010
General Government				
Legislative and Executive				
Commissioners.....	\$ 43,340	\$ -	\$ -	\$ 43,340
Auditor.....	264,657	5,494	-	270,151
Data Processing.....	364,522	-	-	364,522
Building Maintenance.....	368,042	40,952	68,221	340,773
Other Legislative and Executive.....	625,788	-	18,036	607,752
Land & Buildings.....	8,157,274	-	-	8,157,274
Judicial				
Common Pleas Court.....	147,001	63,521	-	210,522
Probate Court.....	60,407	-	-	60,407
Clerk of Courts.....	83,145	-	-	83,145
Juvenile Court.....	196,375	-	18,036	178,339
Other Judicial.....	172,810	-	18,876	153,934
Land & Buildings.....	6,202,702	-	-	6,202,702
Total General Government.....	16,686,063	109,967	123,169	16,672,861
Public Safety				
Coroner.....	54,156	21,984	15,726	60,414
Sheriff.....	1,095,629	137,323	116,621	1,116,331
Adult Probation.....	78,188	-	-	78,188
Building Inspection.....	81,221	19,000	9,605	90,616
Ace Task Force.....	16,200	-	11,200	5,000
Juvenile Detention.....	28,165	-	-	28,165
Emergency Management.....	56,521	-	-	56,521
Land & Buildings.....	15,564,332	-	-	15,564,332
Total Public Safety.....	16,974,412	178,307	153,152	16,999,567
Public Works				
Engineer and Highways.....	133,659,200	334,923	118,456	133,875,667
WAN Group.....	36,740	397,450	8,010	426,180
Garbage and Refuse.....	230,440	1,063,826	-	1,294,266
Land & Buildings.....	2,681,246	-	-	2,681,246
Total Public Works.....	136,607,626	1,796,199	126,466	138,277,359
Health				
Animal Control.....	114,472	18,012	20,710	111,774
Developmental Disabilities.....	485,674	6,985	-	492,659
Land & Buildings.....	1,608,870	-	-	1,608,870
Total Health.....	2,209,016	24,997	20,710	2,213,303
Human Services				
County Home.....	130,474	-	18,985	111,489
Children Services.....	400,663	-	118,406	282,257
Public Assistance.....	122,331	10,930	-	133,261
Veterans Service Commission.....	82,039	20,148	-	102,187
Land & Buildings.....	2,715,056	-	-	2,715,056
Total Human Services.....	3,450,563	31,078	137,391	3,344,250
Community and Economic Development				
Convention & Visitor's Bureau.....	60,819	-	-	60,819
Department of Development.....	16,966	16,950	16,966	16,950
Land & Buildings.....	1,401,024	-	-	1,401,024
Total Community & Economic Development.....	1,478,809	16,950	16,966	1,478,793
Conservation & Recreation				
Recreation & Parks.....	759,774	110,168	89,717	780,225
Land & Buildings.....	1,103,607	-	-	1,103,607
Total Conservation & Recreation.....	1,863,381	110,168	89,717	1,883,832
Total General Capital Assets.....	\$ 179,269,870	\$ 2,267,666	\$ 667,571	\$ 180,869,965



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**



STATISTICAL SECTION

MAKING A DIFFERENCE
FOR GREENE COUNTY

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	150 - 158
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
Revenue Capacity	159 - 163
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.	
Debt Capacity	164 - 169
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.	
Demographic and Economic Information	170 - 172
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.	
Operating Information	173 - 175
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.	

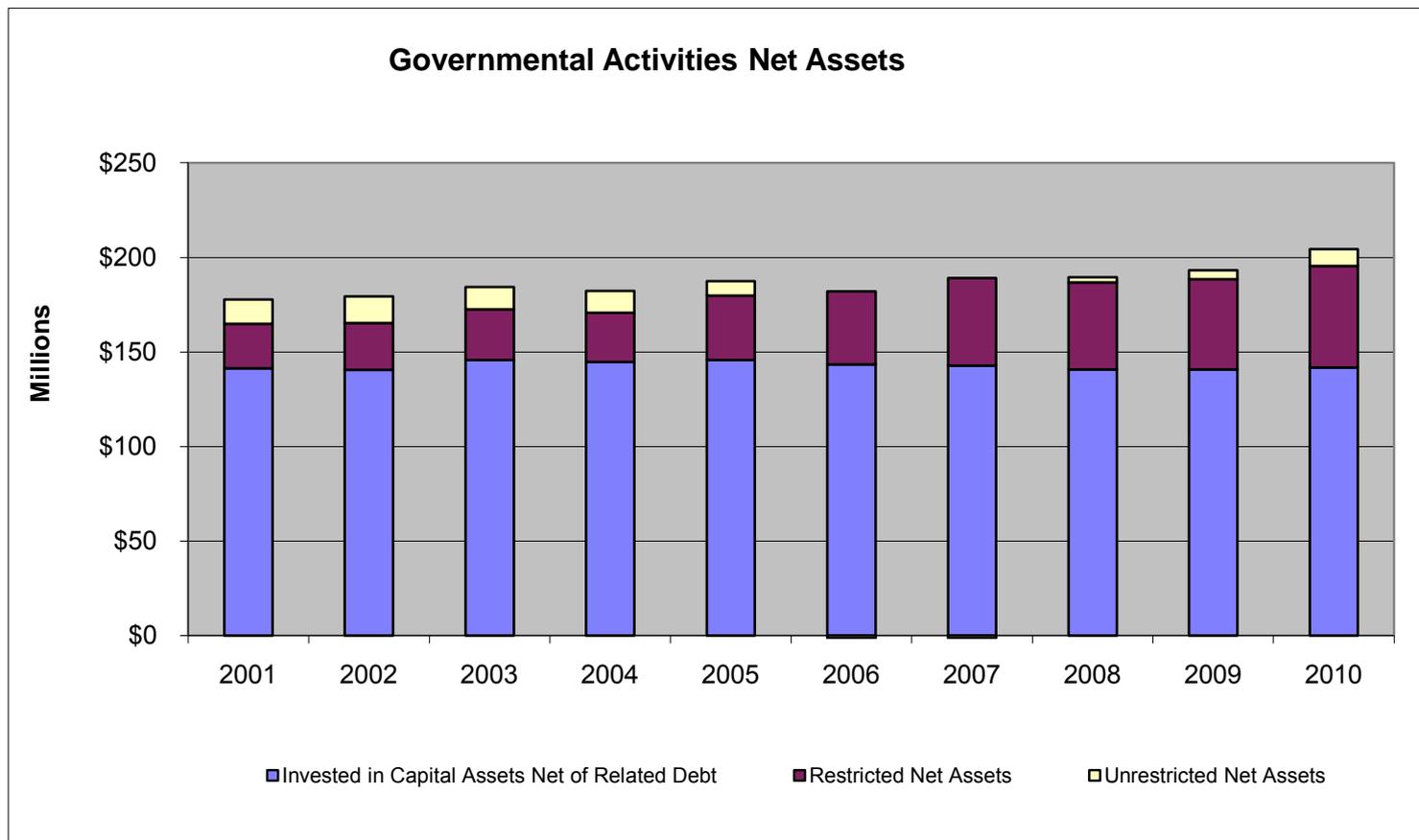
Sources:

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.

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

	2001	2002	2003	2004
Governmental Activities				
Invested in capital assets, net of related debt.....	\$ 141,284,470	\$ 140,531,198	\$ 145,643,988	\$ 144,674,270
Restricted.....	23,519,140	24,810,707	26,923,071	26,013,999
Unrestricted.....	12,920,244	13,973,149	11,807,292	11,609,029
Total Governmental Activities Net Assets.....	\$ 177,723,854	\$ 179,315,054	\$ 184,374,351	\$ 182,297,298
Business-type Activities				
Invested in capital assets, net of related debt.....	\$ 31,162,577	\$ 47,547,016	\$ 54,070,673	\$ 60,846,539
Restricted.....	1,362,975	1,250,361	1,227,955	1,191,025
Unrestricted.....	29,047,446	17,859,436	16,676,352	16,492,893
Total Business-type Activities Net Assets.....	\$ 61,572,998	\$ 66,656,813	\$ 71,974,980	\$ 78,530,457
Primary Government				
Invested in capital assets, net of related debt.....	\$ 172,447,047	\$ 188,078,214	\$ 199,714,661	\$ 205,520,809
Restricted.....	24,882,115	26,061,068	28,151,026	27,205,024
Unrestricted.....	41,967,690	31,832,585	28,483,644	28,101,922
Total Primary Government Net Assets.....	\$ 239,296,852	\$ 245,971,867	\$ 256,349,331	\$ 260,827,755



2005	2006	2007	2008	2009	2010
\$ 145,667,142	\$ 143,363,963	\$ 142,736,634	\$ 140,718,891	\$ 140,712,231	\$ 141,842,305
34,048,895	38,719,873	47,057,871	46,036,038	47,824,504	53,626,736
7,718,757	(1,260,361)	(1,349,928)	2,753,295	4,715,085	8,786,359
<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>	<u>\$ 204,255,400</u>
\$ 67,586,876	\$ 73,937,004	\$ 77,295,873	\$ 83,330,821	\$ 90,502,130	\$ 84,802,691
2,626,479	1,209,674	925,723	3,590,553	3,155,010	3,080,082
19,109,003	20,251,946	24,445,217	21,666,388	16,664,647	31,089,945
<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>	<u>\$ 118,972,718</u>
\$ 213,254,018	\$ 217,300,967	\$ 220,032,507	\$ 224,049,712	\$ 231,214,361	\$ 226,644,996
36,675,374	39,929,547	47,983,594	49,626,591	50,979,514	56,706,818
26,827,760	18,991,585	23,095,289	24,419,683	21,379,732	39,876,304
<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>	<u>\$ 323,228,118</u>

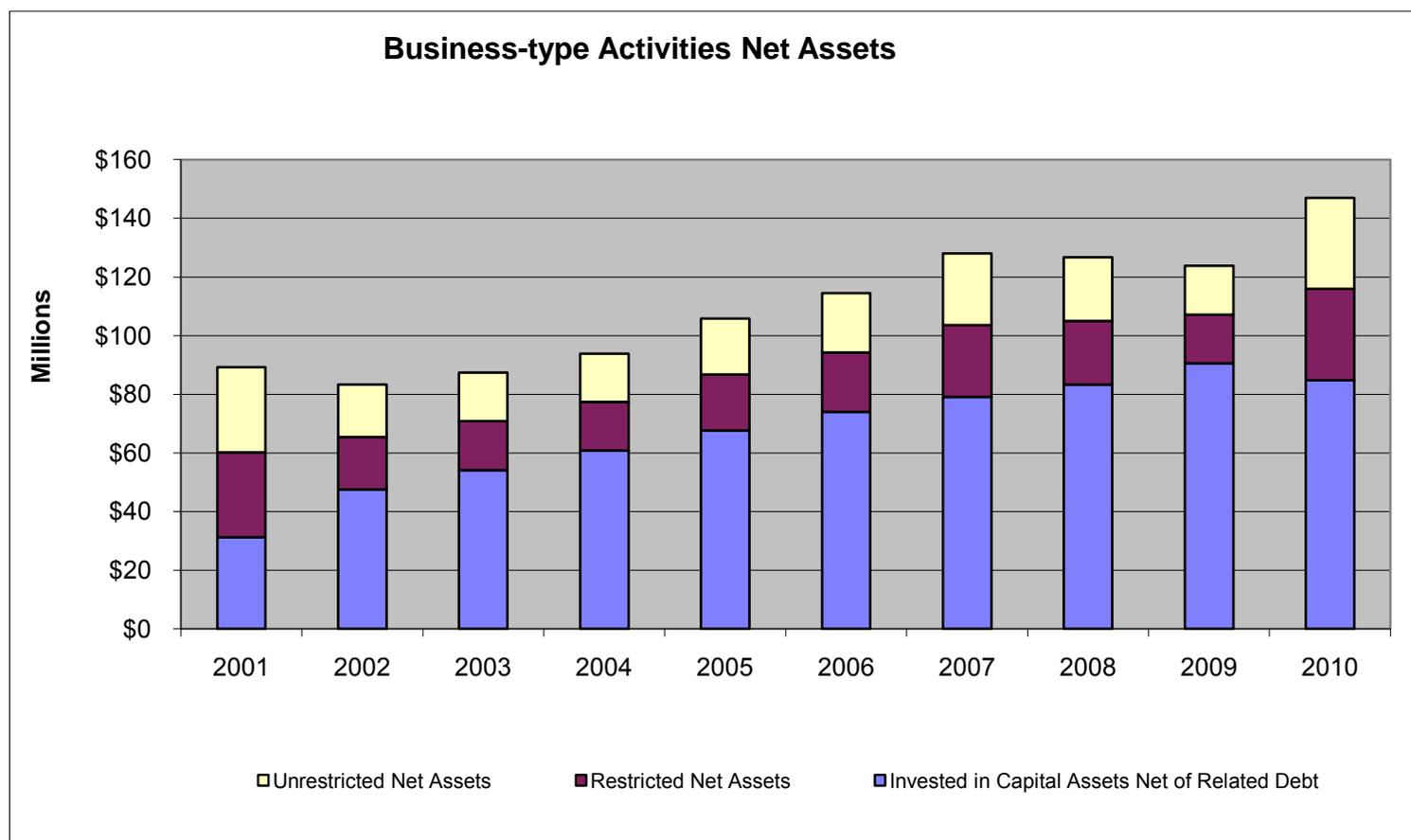
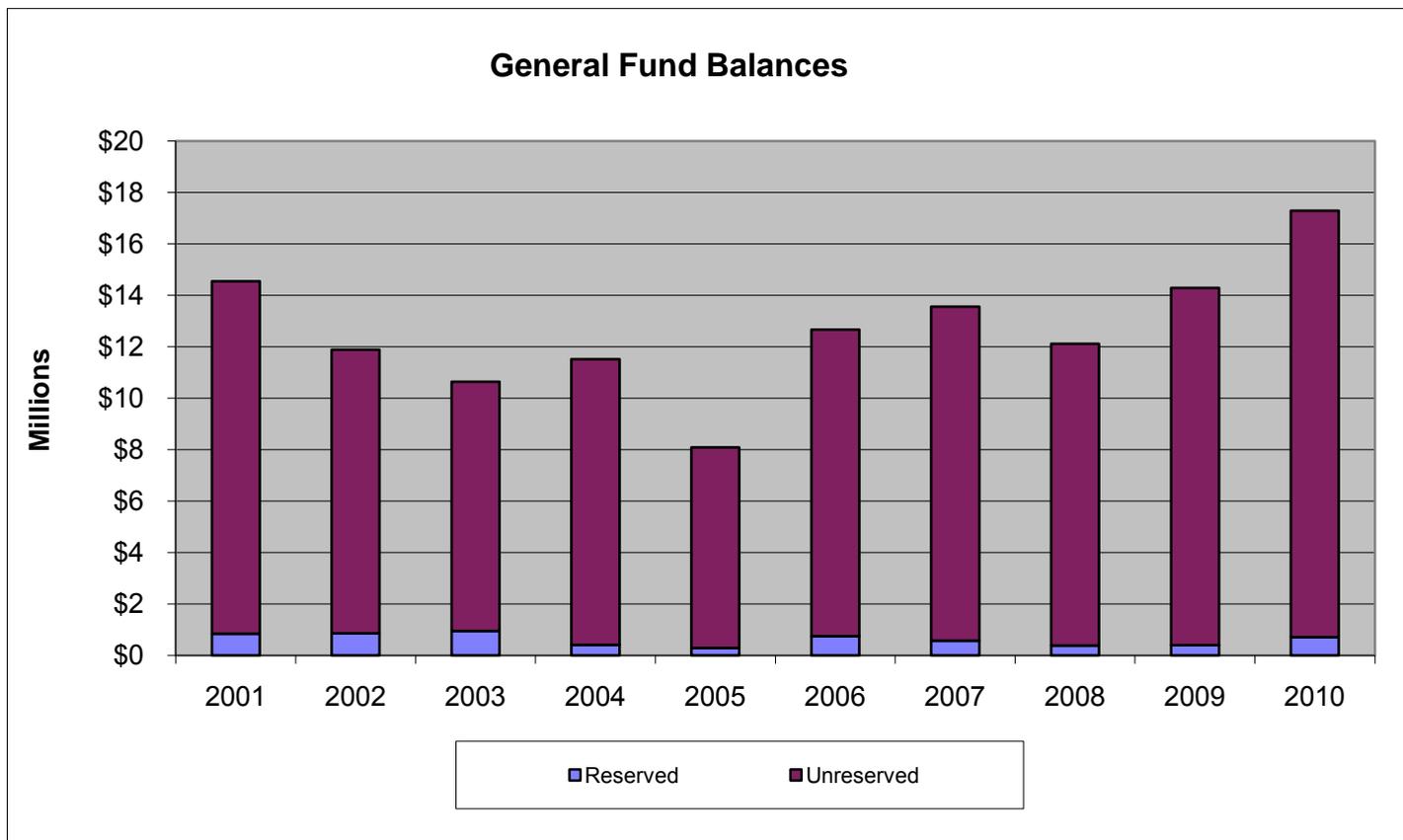


Table 2
 Greene County, Ohio
 Fund Balances, Governmental Funds
 Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
General Fund				
Reserved.....	\$ 837,837	\$ 856,042	\$ 955,386	\$ 404,343
Unreserved.....	13,700,851	11,022,488	9,689,772	11,107,251
Total Governmental Activities Net Assets.....	<u>\$ 14,538,688</u>	<u>\$ 11,878,530</u>	<u>\$ 10,645,158</u>	<u>\$ 11,511,594</u>
All Other Governmental Funds				
Reserved.....	\$ 2,148,020	\$ 2,205,205	\$ 2,830,960	\$ 2,890,277
Unreserved, Reported In:				
Special Revenue Funds.....	16,079,816	16,807,295	17,415,732	19,082,663
Debt Service Funds.....	-	-	-	-
Capital Project Funds.....	(11,405,605)	(617,028)	497,378	445,311
Total All Other Governmental Funds.....	<u>\$ 6,822,231</u>	<u>\$ 18,395,472</u>	<u>\$ 20,744,070</u>	<u>\$ 22,418,251</u>



2005	2006	2007	2008	2009	2010
\$ 283,089	\$ 750,556	\$ 573,926	\$ 387,141	\$ 395,983	\$ 700,449
7,800,924	11,909,756	12,981,409	11,729,032	13,889,891	16,582,547
<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>	<u>\$ 17,282,996</u>
\$ 4,411,321	\$ 5,440,668	\$ 4,716,987	\$ 4,052,232	\$ 3,148,399	\$ 7,610,294
26,620,499	31,390,070	38,510,367	39,469,286	42,638,769	42,735,794
-	(15,053,079)	(9,155,031)	(14,875)	(210,956)	(8,171,263)
370,573	595,279	220,570	266,153	100,281	(207,079)
<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>	<u>\$ 41,967,746</u>

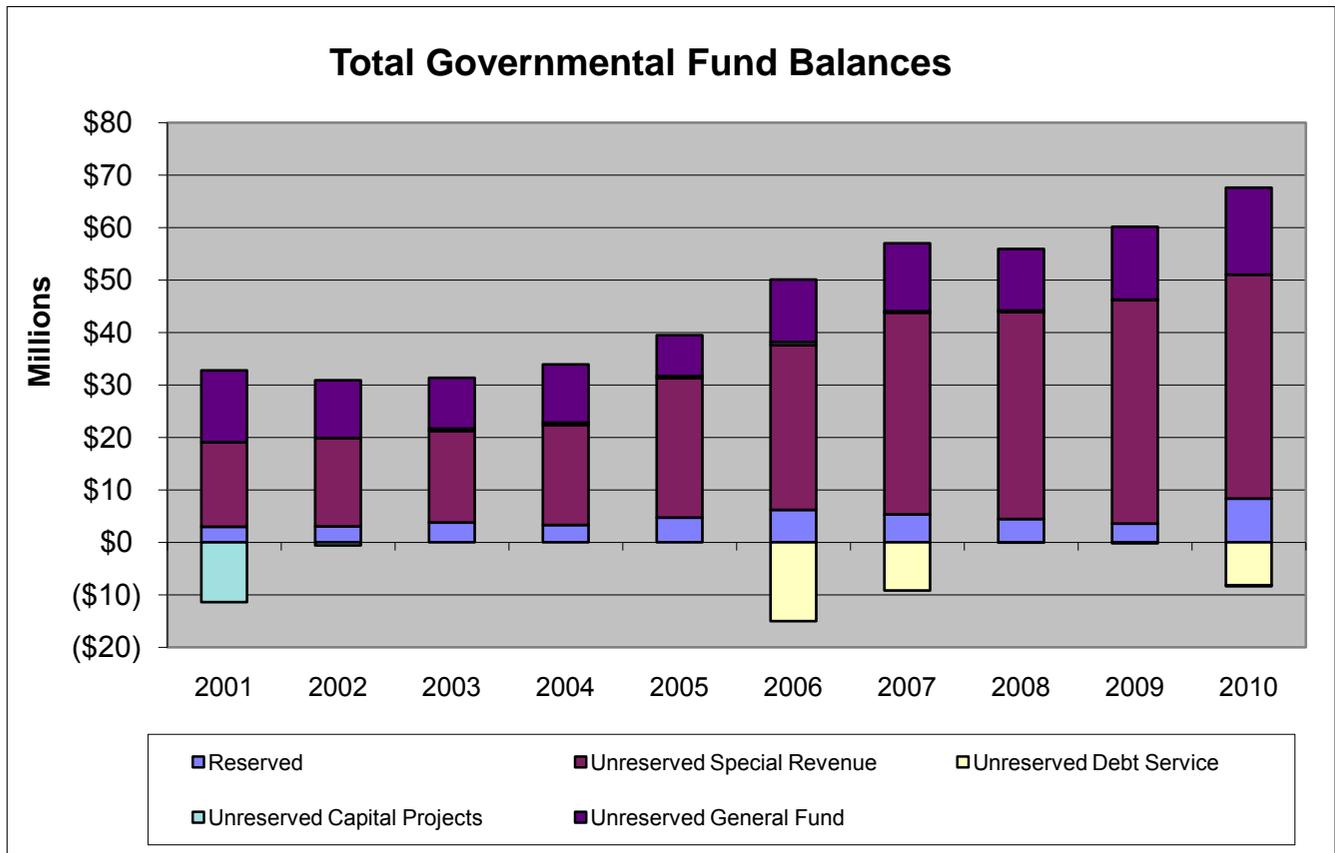


Table 3
Greene County, Ohio
Changes in Net Assets
Last Ten Fiscal Years (Accrual Basis of Accounting)

	2001	2002	2003
Expenses			
Governmental Activities			
Legislative and Executive.....	\$ 14,275,889	\$ 14,780,899	\$ 14,383,312
Judicial.....	6,022,081	6,111,622	6,401,886
Public Safety.....	17,214,737	18,085,795	20,896,072
Public Works.....	5,951,123	6,905,094	4,565,713
Health.....	13,648,751	14,159,338	14,393,768
Human Services.....	25,443,421	25,446,143	24,871,582
Conservation and Recreation.....	2,683,431	2,702,877	2,876,940
Community and Economic Development.....	1,645,599	1,581,188	1,493,063
Interest and Fiscal Charges.....	1,523,618	235,794	899,470
Total Governmental Activities Expenses.....	88,408,650	90,008,750	90,781,806
Business-type Activities			
Water.....	6,960,311	6,613,447	7,159,056
Sewer.....	14,304,731	14,373,278	13,649,131
Total Business-type Activities Expenses.....	21,265,042	20,986,725	20,808,187
Total Primary Government Expenses.....	\$ 109,673,692	\$ 110,995,475	\$ 111,589,993
Program Revenues			
Governmental Activities			
Charges for Services			
Legislative and Executive.....	\$ 5,115,571	\$ 4,660,919	\$ 5,699,400
Judicial.....	960,969	959,793	1,500,382
Public Safety.....	1,266,203	1,834,274	1,823,285
Public Works.....	958,504	1,061,285	1,255,940
Health.....	616,882	825,643	684,164
Human Services.....	5,466,919	5,049,164	5,931,069
Conservation and Recreation.....	463,365	418,426	411,574
Community and Economic Development.....	-	-	-
Operating Grants and Contributions.....	30,822,581	29,739,972	30,850,229
Capital Grants and Contributions.....	4,673,266	153,538	150,818
Total Governmental Activities Program Revenues.....	50,344,260	44,703,014	48,306,861
Business-type Activities			
Charges for Services			
Water.....	7,251,948	8,176,375	8,249,512
Sewer.....	13,634,041	15,072,752	15,289,894
Capital Grants and Contributions.....	2,909,061	2,032,318	1,771,969
Total Business-type Activities Program Revenues.....	23,795,050	25,281,445	25,311,375
Total Primary Government Program Revenues.....	\$ 74,139,310	\$ 69,984,459	\$ 73,618,236
Net <Expense>/Revenue			
Governmental Activities.....	\$ (38,064,390)	\$ (45,305,736)	\$ (42,474,945)
Business-type Activities.....	2,530,008	4,294,720	4,503,188
Total Primary Government Net <Expense>/Revenue.....	\$ (35,534,382)	\$ (41,011,016)	\$ (37,971,757)
General Revenues and Other Changes in Net Assets			
Governmental Activities			
Taxes			
Real and Personal Property Taxes.....	\$ 19,353,887	\$ 19,114,414	\$ 20,220,447
County Hotel Lodging Taxes.....	570,138	660,151	694,163
Sales Taxes.....	17,721,787	18,222,214	18,393,495
Unrestricted Grants.....	5,290,263	5,638,495	4,197,650
Investment Earnings.....	6,459,494	1,881,489	2,067,309
Other Revenue.....	3,151,374	1,970,947	2,229,130
Transfers.....	(1,613,917)	(590,774)	(267,952)
Total Governmental Activities.....	50,933,026	46,896,936	47,534,242
Business-type Activities			
Investment Earnings.....	60,863	108,765	136,528
Other Revenue.....	295,017	89,556	410,499
Transfers.....	1,613,917	590,774	267,952
Total Business-type Activities.....	1,969,797	789,095	814,979
Total Primary Government.....	\$ 52,902,823	\$ 47,686,031	\$ 48,349,221
Change in Net Assets			
Governmental Activities.....	\$ 12,868,636	\$ 1,591,200	\$ 5,059,297
Business-type Activities.....	4,499,805	5,083,815	5,318,167
Total Primary Government.....	\$ 17,368,441	\$ 6,675,015	\$ 10,377,464

2004	2005	2006	2007	2008	2009	2010
\$ 18,147,358	\$ 15,156,726	\$ 17,510,061	\$ 18,216,305	\$ 19,548,303	\$ 16,092,757	\$ 15,481,252
6,597,266	6,776,673	7,330,377	7,767,052	8,114,030	7,701,317	6,593,506
20,854,054	21,675,297	20,837,574	21,030,463	22,210,966	20,986,212	19,577,281
7,789,351	8,154,614	11,776,246	8,615,448	10,698,264	12,204,219	10,763,264
14,558,145	16,608,515	17,821,835	18,670,785	20,792,068	22,225,327	22,813,912
27,116,807	29,289,859	30,887,776	33,845,797	35,129,875	36,383,980	29,666,749
3,991,966	3,033,045	2,895,514	2,890,292	3,333,810	2,850,315	2,514,172
2,034,479	6,174,493	11,901,352	1,689,782	1,978,360	2,403,211	2,509,058
1,040,533	1,040,957	1,640,815	2,732,733	1,659,682	1,319,790	1,177,903
<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>	<u>111,097,097</u>
8,466,927	8,102,315	8,189,920	8,562,710	8,603,573	9,010,918	8,846,283
14,086,844	14,592,560	14,810,659	14,141,418	16,768,071	15,522,340	16,691,495
<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>25,537,778</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>	<u>\$ 136,634,875</u>
\$ 6,264,801	\$ 6,079,486	\$ 5,689,552	\$ 6,141,253	\$ 6,767,162	\$ 5,440,536	\$ 6,776,012
1,438,062	1,334,159	1,560,526	1,547,823	1,533,601	1,682,074	1,388,756
2,289,208	2,700,545	2,221,774	2,553,999	2,688,928	2,272,128	2,488,510
1,345,501	1,801,089	1,466,723	1,985,210	1,695,440	1,698,545	1,599,359
526,181	661,718	945,123	1,452,767	844,363	911,765	923,618
5,722,333	6,240,624	6,256,500	6,186,681	6,217,525	5,950,115	5,829,137
399,425	445,842	404,895	442,941	468,360	292,351	362,520
-	2,185	-	11,070	-	-	-
30,798,440	34,745,216	32,143,071	36,035,803	40,040,692	43,142,412	36,605,600
140,400	139,414	134,274	122,157	680,063	1,769,712	795,697
<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>	<u>56,769,209</u>
8,462,868	9,054,573	9,126,740	9,459,488	9,946,060	8,753,822	9,267,427
15,556,575	17,102,297	16,007,692	16,795,066	16,731,932	15,171,477	15,540,326
2,636,828	6,023,718	3,527,432	3,796,699	3,425,575	1,681,607	2,552,206
<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>27,359,959</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>	<u>\$ 84,129,168</u>
\$ (53,205,608)	\$ (53,759,901)	\$ (71,779,112)	\$ (58,978,953)	\$ (62,529,224)	\$ (59,007,490)	\$ (54,327,888)
4,102,500	9,485,713	5,661,285	7,347,125	4,731,923	1,073,648	1,822,181
<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>	<u>\$ (52,505,707)</u>
\$ 22,075,613	\$ 28,904,340	\$ 30,125,302	\$ 30,810,503	\$ 30,356,293	\$ 30,966,235	\$ 34,496,922
721,907	731,669	782,937	750,925	864,013	812,572	864,158
19,554,923	19,258,567	20,408,305	21,106,684	20,947,815	20,558,891	21,090,415
4,947,710	4,842,854	5,026,916	4,960,619	5,186,823	4,589,671	4,842,994
1,645,789	2,397,712	4,315,400	5,593,457	4,405,699	3,530,073	2,298,235
2,366,103	3,055,174	5,993,148	2,564,263	2,328,369	2,492,764	1,846,448
(183,490)	(314,607)	(409,585)	(545,229)	(496,142)	(199,120)	(89,053)
<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>	<u>65,350,119</u>
803,377	28,612	43,834	158,857	58,264	32,011	50,899
1,466,110	943,506	200,161	1,078,898	634,620	429,246	134,071
183,490	314,607	409,585	545,229	496,142	199,120	89,053
<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>274,023</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>	<u>\$ 65,624,142</u>
\$ (2,077,053)	\$ 5,115,808	\$ (5,536,689)	\$ 6,262,269	\$ 1,063,646	\$ 3,743,596	\$ 11,022,231
6,555,477	10,772,438	6,314,865	9,130,109	5,920,949	1,734,025	2,096,204
<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>	<u>\$ 13,118,435</u>

Table 4

Greene County, Ohio

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	2001	2002	2003	2004
Revenues				
Taxes.....	\$ 37,645,812	\$ 37,996,779	\$ 39,308,105	\$ 42,352,443
Charges for Services.....	13,275,880	13,291,674	15,598,852	15,925,356
Licenses & Permits.....	673,148	724,396	999,644	1,150,530
Fines & Forfeitures.....	899,385	793,434	591,033	884,483
Intergovernmental Revenues.....	34,139,589	34,340,201	34,038,143	37,037,846
Special Assessments.....	119,139	153,538	150,818	140,400
Investment Earnings.....	6,459,494	1,881,489	2,067,310	1,645,789
Other Revenues.....	3,630,931	1,767,825	2,200,821	2,573,047
Total Revenues	<u>96,843,378</u>	<u>90,949,336</u>	<u>94,954,726</u>	<u>101,709,894</u>
Expenditures				
Legislative and Executive.....	13,846,731	14,811,043	14,254,333	15,421,204
Judicial.....	5,752,955	6,155,177	6,538,988	6,427,722
Public Safety.....	17,076,488	17,729,799	19,778,182	20,323,055
Public Works.....	7,749,735	7,648,011	8,578,513	8,908,011
Health.....	13,351,091	13,631,516	14,011,329	14,478,759
Human Services.....	24,861,100	25,903,593	25,000,966	27,071,136
Conservation and Recreation.....	2,597,609	2,808,892	2,787,712	4,050,328
Community and Economic Development.....	1,584,388	1,539,497	1,555,931	1,948,540
Capital Outlay.....	770,861	3,215,548	1,768,697	230,512
Debt Service:				
Interest.....	869,655	892,044	914,602	1,010,334
Principal.....	920,896	490,742	803,926	1,083,194
Total Expenditures	<u>89,381,509</u>	<u>94,825,862</u>	<u>95,993,179</u>	<u>100,952,795</u>
Excess Revenue over Expenditures	7,461,869	(3,876,526)	(1,038,453)	757,099
Other Financing Sources/(Uses)				
Proceeds from Sale of Assets.....	20	115,900	-	64,790
Proceeds from Borrowing.....	407,479	13,259,980	2,360,000	1,905,000
Payments to Escrow Agent.....	-	-	-	-
Transfers In.....	2,321,864	3,371,214	3,828,892	3,389,177
Transfers Out.....	(3,938,791)	(3,957,486)	(4,081,940)	(3,575,449)
Other.....	-	-	-	-
Total Other Financing Sources/(Uses).....	<u>(1,209,428)</u>	<u>12,789,608</u>	<u>2,106,952</u>	<u>1,783,518</u>
Net Change in Fund Balance.....	<u>\$ 6,252,441</u>	<u>\$ 8,913,082</u>	<u>\$ 1,068,499</u>	<u>\$ 2,540,617</u>
Debt Service as a percentage of noncapital expenditures.....	2.0%	1.5%	1.8%	2.1%

2005	2006	2007	2008	2009	2010
\$ 48,894,576	\$ 51,316,544	\$ 53,405,966	\$ 52,213,192	\$ 52,468,981	\$ 56,650,368
17,265,256	16,795,754	17,732,324	18,278,082	16,543,739	17,844,783
1,432,937	1,050,009	1,056,626	1,093,134	922,208	844,418
585,102	743,611	868,644	764,151	750,469	852,639
40,208,332	37,199,680	40,597,449	45,155,356	48,326,965	41,403,895
139,414	134,274	122,157	559,380	147,464	596,864
2,397,712	4,315,400	5,593,457	4,405,699	3,530,073	2,298,235
3,202,155	6,183,211	3,654,600	2,549,466	2,720,331	1,615,882
<u>114,125,484</u>	<u>117,738,483</u>	<u>123,031,223</u>	<u>125,018,460</u>	<u>125,410,230</u>	<u>122,107,084</u>
15,066,352	17,464,660	17,670,479	18,904,572	15,552,674	15,467,603
6,513,033	7,382,233	7,711,239	7,913,313	7,295,635	6,477,065
21,221,779	20,913,405	20,820,751	21,671,664	19,817,021	19,562,088
8,242,122	9,620,896	9,849,589	12,075,893	10,487,084	10,889,926
16,301,344	18,072,358	18,293,085	20,752,459	21,918,836	22,887,390
28,996,623	30,639,488	33,726,969	35,221,373	35,765,438	29,820,619
2,849,492	2,930,039	2,945,338	3,013,179	2,766,639	3,610,643
6,100,614	11,841,192	1,636,908	1,932,316	2,311,887	2,479,520
104,252	266,682	500,356	809,973	1,453,864	150,657
1,013,544	2,155,000	2,245,000	3,315,000	1,313,585	1,155,307
3,030,000	1,612,099	2,634,100	1,635,373	12,250,000	13,207,669
<u>109,439,155</u>	<u>122,898,052</u>	<u>118,033,814</u>	<u>127,245,115</u>	<u>130,932,663</u>	<u>125,708,487</u>
4,686,329	(5,159,569)	4,997,409	(2,226,655)	(5,522,433)	(3,601,403)
165,427	34,908	191,632	21,672	30,736	35,738
990,000	1,050,000	17,625,000	10,840,000	9,747,500	2,928,545
-	-	(10,377,898)	-	-	-
3,093,675	2,481,604	2,665,057	2,974,959	2,395,971	2,712,752
(3,378,870)	(2,859,177)	(3,192,819)	(3,453,584)	(2,578,376)	(2,787,257)
-	-	-	-	-	-
<u>870,232</u>	<u>707,335</u>	<u>6,910,972</u>	<u>10,383,047</u>	<u>9,595,831</u>	<u>2,889,778</u>
<u>\$ 5,556,561</u>	<u>\$ (4,452,234)</u>	<u>\$ 11,908,381</u>	<u>\$ 8,156,392</u>	<u>\$ 4,073,398</u>	<u>\$ (711,625)</u>
3.7%	3.1%	4.2%	3.9%	10.5%	11.4%

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
2001	17,805,576	1,548,311	17,721,787	570,138	37,645,812
2002	17,634,385	1,480,029	18,222,214	660,151	37,996,779
2003	18,706,449	1,513,998	18,393,495	694,163	39,308,105
2004	20,447,296	1,628,317	19,554,923	721,907	42,352,443
2005	27,242,357	1,661,983	19,258,567	731,669	48,894,576
2006	28,673,713	1,451,589	20,408,305	782,937	51,316,544
2007	30,521,453	1,049,348	21,106,684	728,481	53,405,966
2008	29,787,905	682,768	20,903,960	838,559	52,213,192
2009	30,919,198	202,640	20,560,495	786,648	52,468,981
2010	34,613,740	107,165	21,129,126	800,337	56,650,368

% Change 2001 to 2010	General Property Tax	Tangible Personal Property Tax	Sales Tax	County Hotel Lodging Tax	Total
	94.4%	-93.1%	19.2%	40.4%	50.5%

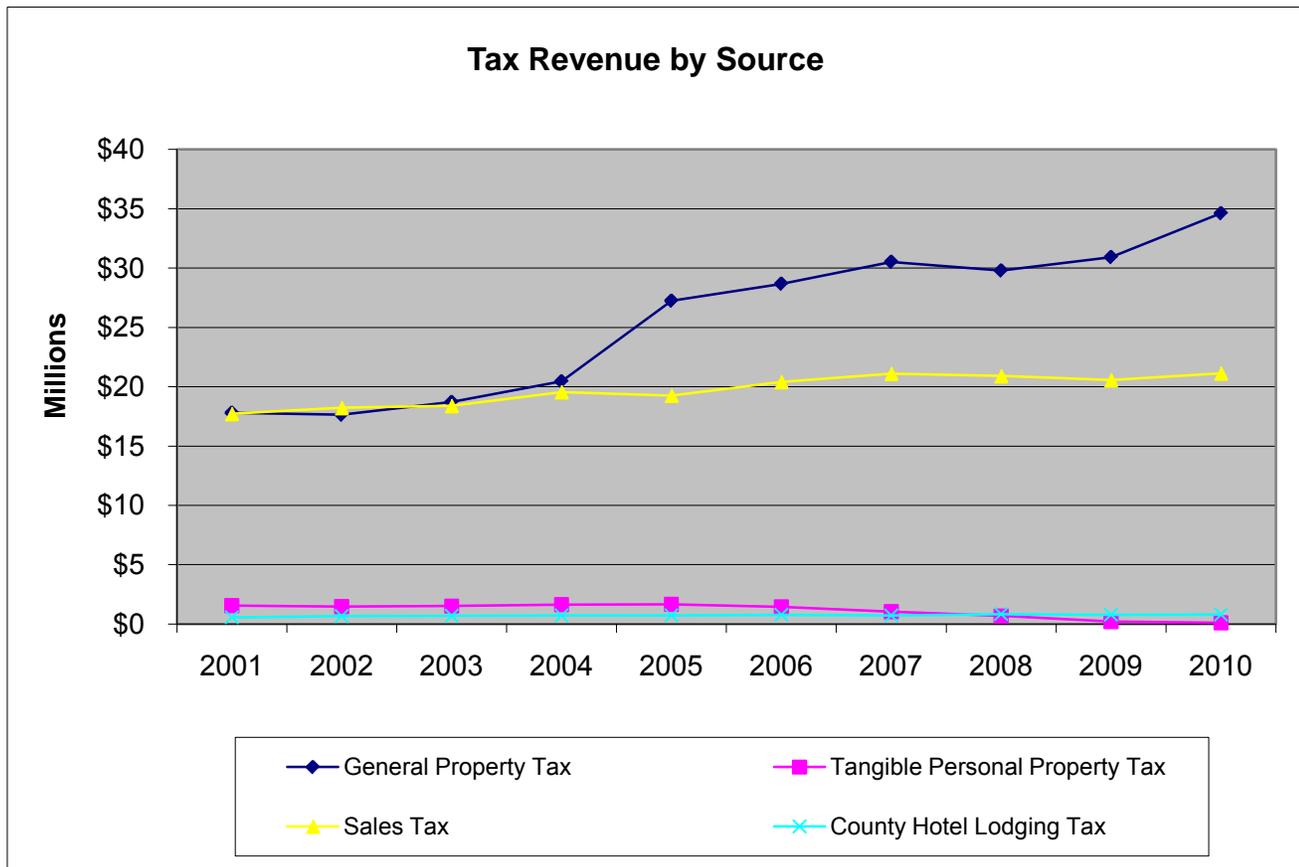


Table 6
Greene County, Ohio
Real and Personal Property Tax Revenues by Program
Last Ten Fiscal Years (Accrual Basis of Accounting)

Year	General Purposes	Road & Bridge Maintenance	Community Mental Health	Children's Services	Developmental Disabilities	County Hospital	Senior Citizen Services	Debt Retirement	Total
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
2010	6,380,197	773,571	3,703,899	5,084,830	10,237,552	2,928,690	3,366,905	2,021,278	34,496,922
% Change 2001 to 2010	40.2%	22.4%	8.4%	123.2%	91.4%	67.7%	64.1%	46.4%	61.2%

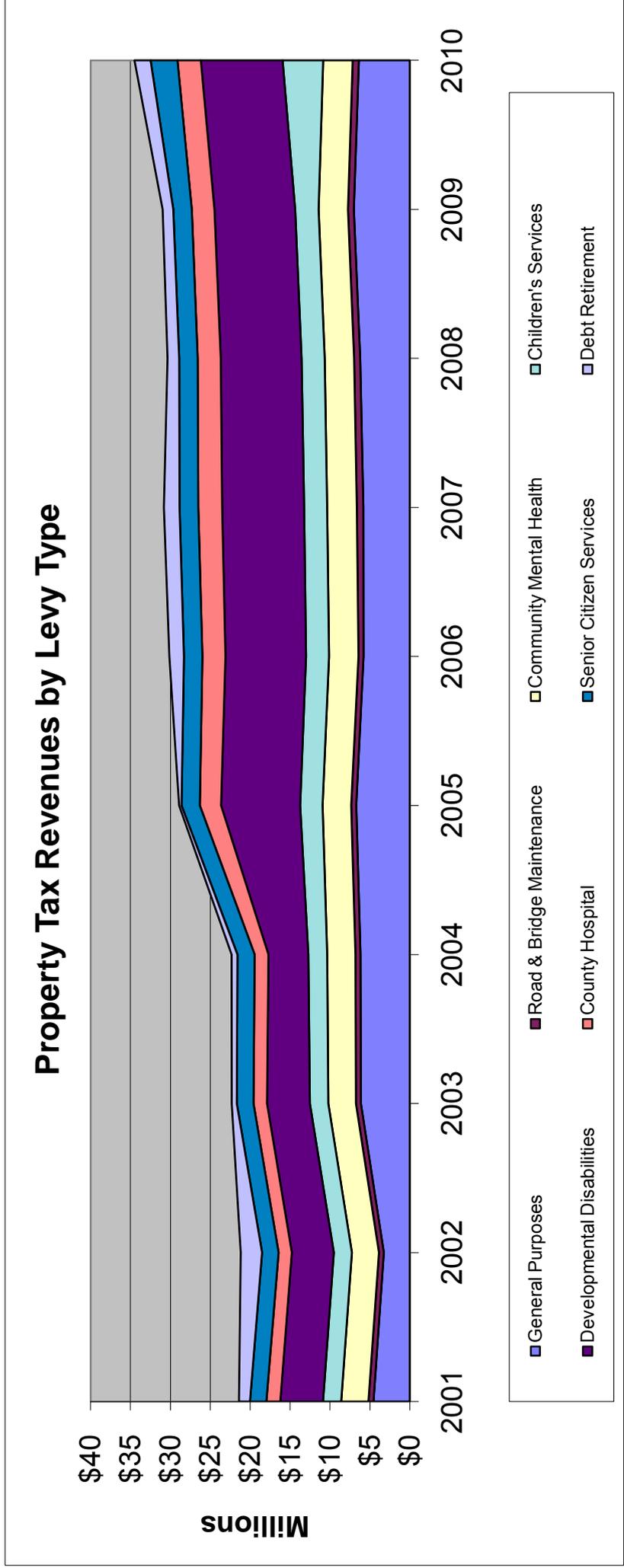


Table 7
Greene County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Tax Year	Collection Year	REAL PROPERTY		PERSONAL PROPERTY		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual
		Agricultural & Residential	Commercial & Industrial	Public Utility	Tangible Personal				
2001	2002	1,934,650,400	480,011,000	152,610	174,545,442	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	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	3,124,447,734	9.72	9,117,130,685	34.27%
2004	2005 (T)	2,373,705,460	551,384,750	153,950	165,190,986	3,198,307,276	10.95	9,326,810,487	34.29%
2005	2006	2,604,089,520	584,253,720	148,520	164,331,898	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	3,493,254,023	10.55	10,615,200,795	32.91%
2007	2008 (R)	2,758,004,630	633,187,460	143,960	96,902,560	3,571,418,560	10.55	11,514,193,617	31.02%
2008	2009	3,026,466,100	710,479,420	123,890	52,213,522	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	3,871,202,030	11.25	11,187,471,166	34.60%
2010	2011	3,070,205,500	757,809,390	135,620	3,639,580	3,930,232,370	11.25	11,270,051,080	34.87%

Source: Greene County Auditor's Office

(R) - Real property is reappraised every six years

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

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

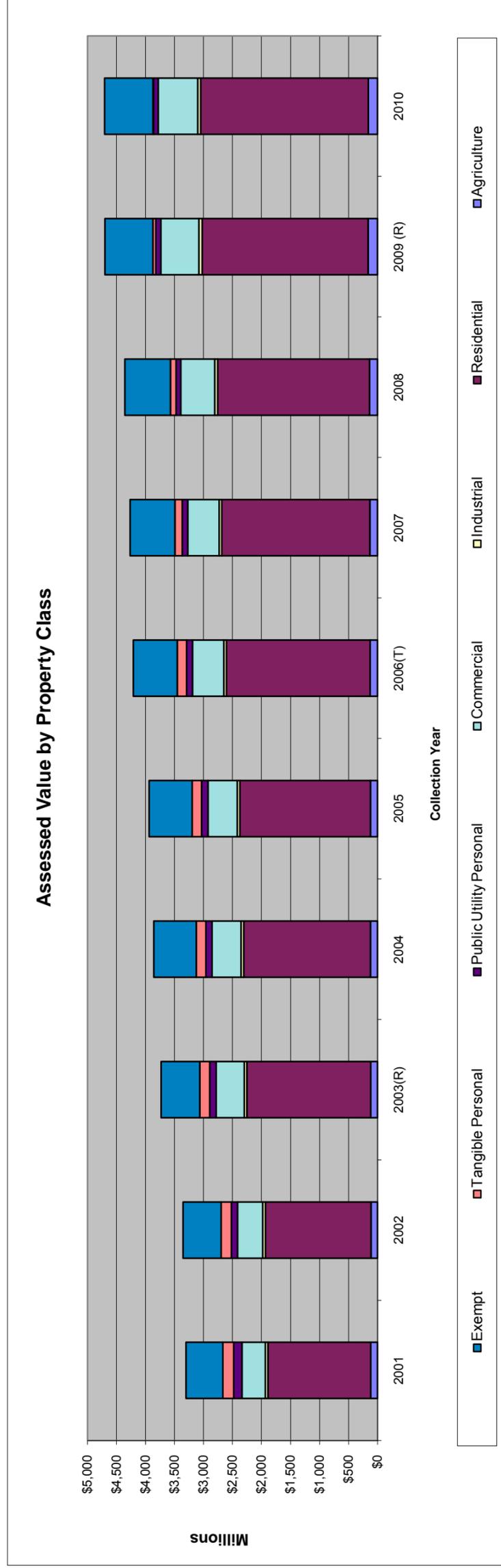


Table 8
Greene County, Ohio
Property Tax Levies and Collections - Real, Utility and Tangible Taxes
Last Ten Fiscal Years

Tax Year	Collection Year		Current Taxes		Delinquent Taxes		Total Collection		
	Year	Levied	Current Taxes Collected	Percent of Taxes Levied	Delinquent Taxes Collected	Percent of Total Taxes	Total Taxes Collected	as a Percentage of Current Taxes Levied	Accumulated Delinquencies
2000	2001	24,704,712	23,901,731	96.75%	795,512	3.22%	24,697,243	99.97%	1,434,732
2001	2002	24,613,733	23,930,743	97.23%	776,657	3.14%	24,707,400	100.38%	1,326,033
2002	2003	27,097,390	25,039,292	92.40%	723,328	2.81%	25,762,620	95.07%	1,449,326
2003	2004	27,500,805	25,296,030	91.98%	801,349	3.07%	26,097,379	94.90%	1,697,354
2004	2005	31,691,770	30,805,633	97.20%	878,177	2.77%	31,683,810	99.97%	1,570,268
2005	2006	36,088,079	35,140,965	97.38%	886,378	2.46%	36,027,343	99.83%	1,755,180
2006	2007	37,755,126	37,280,941	98.74%	1,157,898	3.01%	38,438,839	101.81%	2,469,611
2007	2008	39,781,641	38,726,607	97.35%	1,270,232	3.18%	39,996,839	100.54%	2,234,706
2008	2009	40,624,758	38,879,893	95.70%	1,107,065	2.77%	39,986,958	98.43%	2,382,155
2009	2010	44,844,805	43,125,211	96.17%	1,386,244	3.11%	44,511,455	99.26%	2,541,247

Source: Greene County Auditor's Office

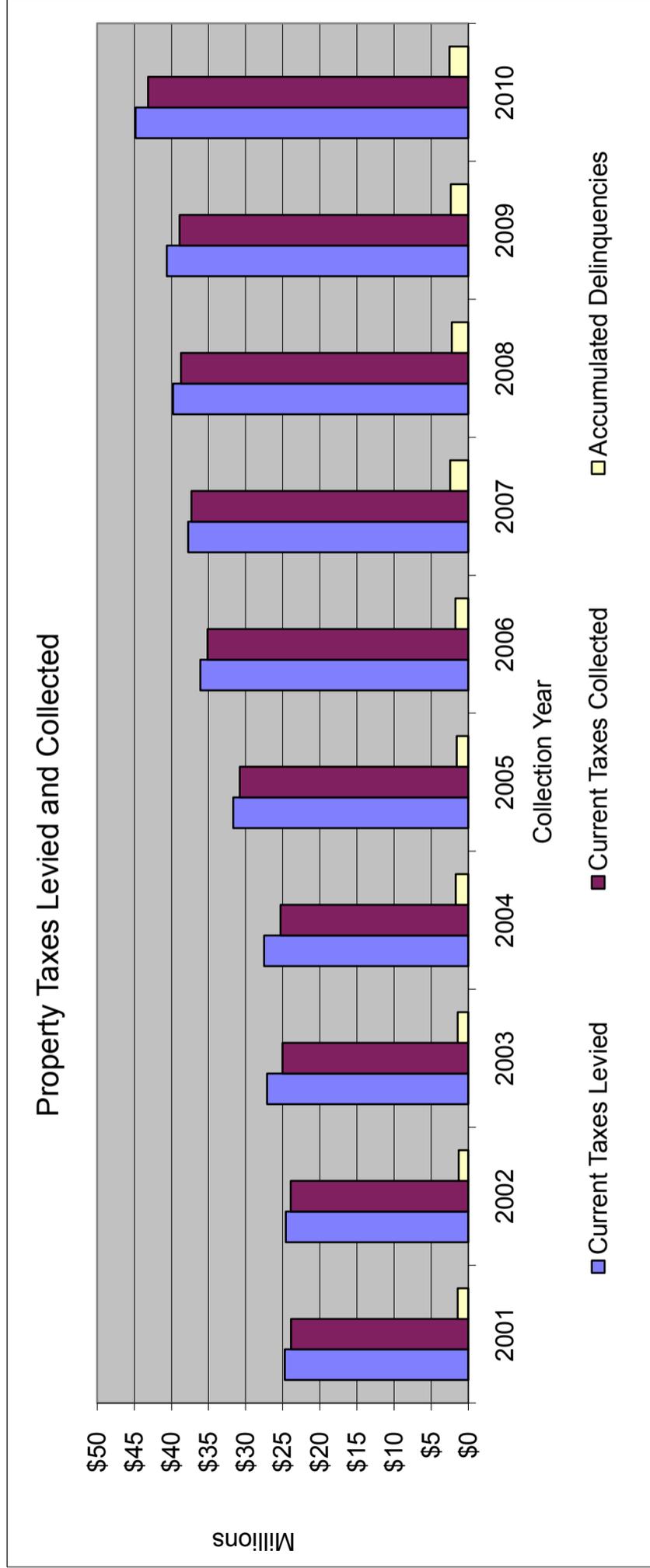


Table 9
 Greene County, Ohio
 Property Tax Rates - Direct and Overlapping Governments
 (Per \$1000 of Assessed Value)
 Last Ten Fiscal Years

County Units:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Bridge.....	0.650	0.650	0.650	0.650	0.650	0.250	0.250	0.250	0.250	0.250
Children Services.....	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.500	1.500
Community Mental Health.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
General.....	1.370	2.250	2.240	2.390	1.910	1.870	2.020	2.100	1.900	2.330
Hospital Operating.....	1.020	1.020	1.020	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Development Disabilities.....	2.510	2.510	2.250	3.500	3.500	3.500	3.500	3.500	3.500	3.500
Note Retirement.....	1.130	0.250	0.260	0.110	0.590	0.630	0.480	0.400	0.600	0.170
Senior Council on Aging.....	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	1.000	1.000
Total Rates.....	9.980	9.980	9.720	10.950	10.950	10.550	10.550	10.550	11.250	11.250
School Districts:										
Beavercreek City.....	45.400	43.500	49.000	48.400	47.100	47.100	46.400	48.850	48.200	48.000
Cedar Cliff Local.....	32.100	32.100	32.100	32.100	35.900	35.900	35.800	35.400	43.900	42.700
Fairborn City.....	44.700	44.700	44.400	44.400	44.200	44.200	52.500	51.900	51.800	51.900
Greene County Career Center.....	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
Greeneview Local.....	35.450	34.350	34.550	34.450	34.150	34.450	34.450	34.550	33.550	33.450
Sugarcreek Local.....	63.500	62.800	69.800	69.800	69.300	69.300	68.700	68.500	67.100	67.100
Xenia Community.....	38.600	37.700	37.600	45.000	44.100	44.000	43.900	43.100	43.500	43.400
Yellow Springs Exempted.....	69.600	67.000	66.100	65.800	64.600	64.700	64.700	63.700	63.800	63.900
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.....	38.210	37.910	37.110	37.110	36.910	36.810	36.810	34.000	31.250	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	42.680	43.100	42.400	42.300	42.350	41.955	41.860	41.830	41.540
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.....	48.750	47.950	53.400	53.400	50.400	47.150	46.680	39.380	49.530	50.940
Wilmington City.....	31.990	31.100	30.890	30.890	28.300	27.900	27.900	2.700	27.700	27.700
Corporations:										
Beavercreek City.....	12.500	12.950	13.100	13.100	13.040	13.100	13.100	13.100	13.100	12.950
Bellbrook City.....	17.500	17.500	17.500	17.500	17.500	17.500	17.500	17.500	19.500	19.500
Bowersville Village.....	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400
Cedarville Village.....	5.050	5.050	2.900	5.050	5.050	5.050	5.050	5.050	5.050	5.050
Centerville City.....	0.000	0.000	0.000	0.000	0.000	0.000	1.500	1.500	1.500	1.500
Clifton Village.....	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	5.300	9.000
Fairborn City.....	9.600	9.400	9.500	9.500	9.500	9.500	9.480	9.500	9.500	9.450
Huber Heights City.....	0.000	0.000	0.000	0.000	0.000	10.920	10.920	10.920	10.540	10.540
Jamestown Village.....	15.400	15.400	15.400	15.400	15.400	15.400	15.400	15.400	15.400	18.900
Kettering City.....	6.810	6.750	6.750	6.750	6.800	6.800	6.800	6.790	6.790	6.790
Spring Valley Village.....	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700
Xenia City.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Yellow Spring Village.....	2.600	2.600	2.600	2.600	2.600	11.000	11.000	11.000	11.000	11.000
Townships:										
Bath.....	10.600	10.600	8.600	10.600	10.600	10.600	13.600	13.600	13.600	9.900
Beavercreek.....	19.050	16.050	16.050	16.050	16.050	16.050	16.550	16.550	16.550	16.550
Caesarcreek.....	5.100	4.100	4.100	4.600	4.600	4.600	4.600	6.600	6.600	6.600
Cedarville.....	9.350	9.350	9.900	9.900	9.350	9.900	9.900	9.900	9.900	9.900
Jefferson.....	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600
Miami.....	5.900	5.900	5.900	5.900	5.900	6.800	6.800	6.800	6.800	5.900
New Jasper.....	6.200	6.200	6.200	6.200	6.200	7.700	7.700	6.200	6.200	6.200
Ross.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Silvercreek.....	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400
Spring Valley.....	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500
Sugarcreek.....	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000
Xenia.....	8.000	9.000	9.000	9.000	12.000	12.000	12.000	12.000	12.000	12.000
Other Units:										
Bellbrook-Sugarcreek Park District.....	0.900	0.900	0.900	0.900	1.100	1.100	1.100	1.100	1.100	1.100
District Health Fund.....	0.300	0.500	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	1.350	1.000	1.000	1.000	1.000	1.000

Source: Greene County Auditor's Office

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

Table 10

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

Taxpayer	2010			2001		
	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	\$ 72,723,310	1.85%	1	\$ 100,008,640	3.71%	1
Greene Town Center LLC (formerly Glimcher)	43,419,740	1.10%	2	36,487,690	1.35%	2
MFC Beavercreek LLC	37,154,950	0.95%	3			
Mills Morgan	13,419,150	0.34%	4			
Rockies Express Pipeline LLC	10,115,180	0.26%	5			
Kettering Adventist Healthcare	9,630,770	0.25%	6			
Cemex (formerly Southdown)	8,299,790	0.21%	7	14,344,030	0.53%	4
George Kontogiannis	8,173,620	0.21%	8			
Acropolis 29 LLC	8,161,200	0.21%	9			
MV-RG II	7,781,690	0.20%	10			
Ohio Bell Telephone Co.				7,858,300	0.29%	7
Super Value Stores, Inc.				20,698,580	0.77%	3
Unison Industries, LLC (formerly Elano)				11,467,870	0.43%	5
NBL Development Group LP				8,397,200	0.31%	6
Continental 44 Fund				6,264,310	0.23%	8
Meijer Inc.				6,154,760	0.23%	9
				6,042,090	0.22%	10
Total	\$ 218,879,400	5.57%		\$ 217,723,470	8.08%	

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.
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	18.97	5.92
2009	11.66	3.99	19.35	6.04
2010	12.37	4.23	20.12	6.28
			23.14	7.23

Source: Greene County Sanitary Engineer

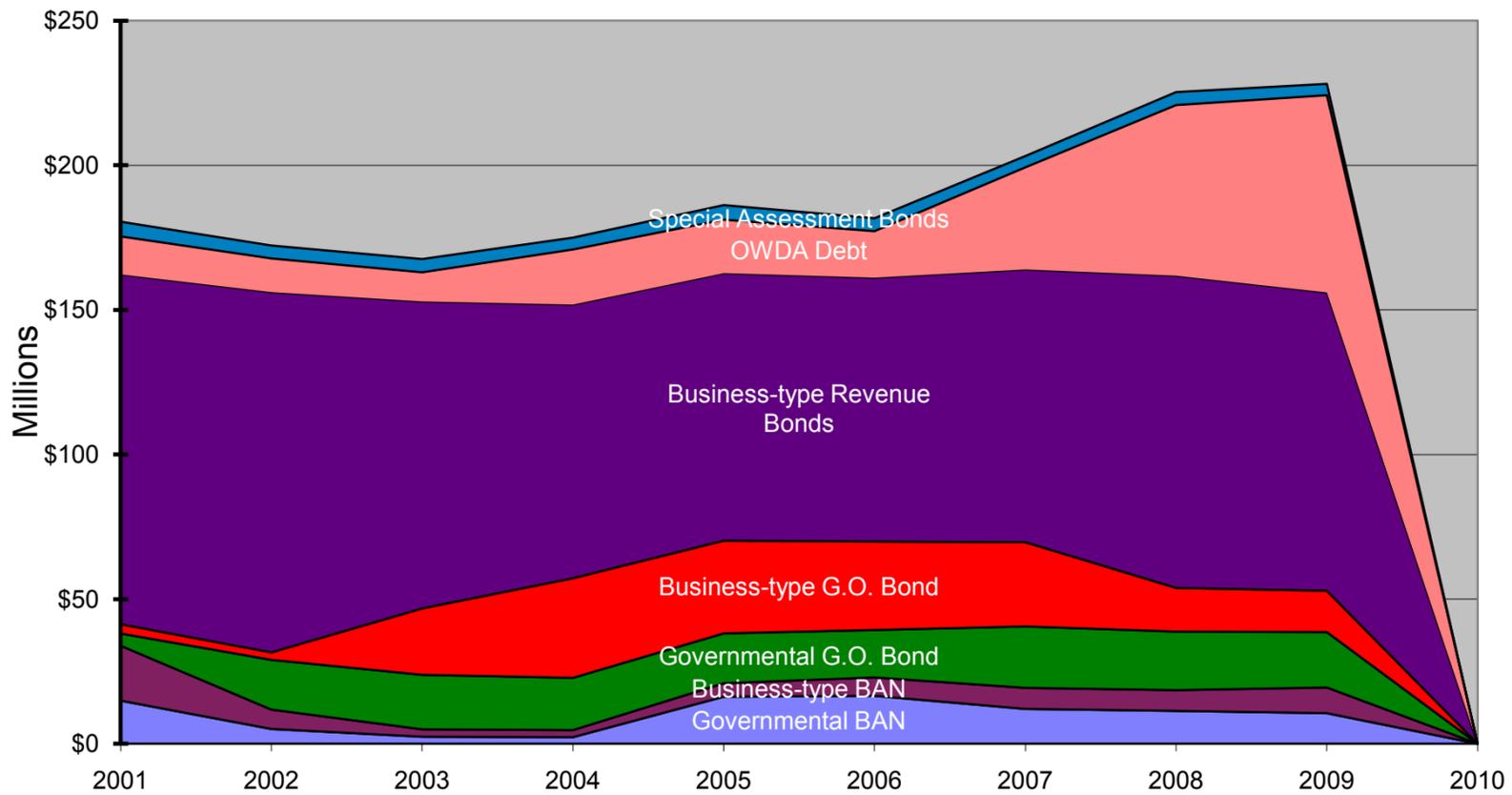
Table 12
Greene County, Ohio
Ratios of Net General Bonded Debt Outstanding by Type
Last Ten Fiscal Years

Fiscal Year	General Bonded Debt			Net Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt Per Capita	Other Governmental Activities Debt	
	General Obligation Bonds	Gross Refunding Bonds	Various Purpose Long Term Bonds Debt Service Fund Balance				Special Assessment Bonds	Capital Leases
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	-
2010 (a)	18,993,427	(a)	9,637	18,983,790	0.48%	117.49	40,000	-

Source: Personal Income from the Ohio Bureau of Employment Statistics

(a) - In 2010, all refunding debt was reclassified into the category of the originally refunded debt, so there will be no more debt listed as "refunding" debt.

County Debt by Type



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
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	5,363,960	2.75%	934.65
6,290,000	104,460,000	13,548,561	3,710,000	12,705,640	162,159,201	5,595,150	2.90%	1,022.48
10,945,000	102,755,000	12,582,019	4,349,000	9,363,608	160,384,627	5,683,080	2.82%	1,006.45
10,530,000	99,855,000	11,564,183	3,853,000	7,065,000	152,102,183	5,610,597	2.71%	951.69
23,276,573	(a)	10,492,020	3,432,000	108,005,000	164,239,020	Unavailable	Unavailable	1,016.50

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

	2001	2002	2003	2004
Total of All County Bonded Debt (A)	\$ 133,489,720	\$ 148,826,720	\$ 152,558,720	\$ 151,245,720
Total of All County Bond Anticipation Notes.....	33,870,000	11,786,750	4,960,000	4,695,000
Total of All County Debt Outstanding.....	167,359,720	160,613,470	157,518,720	155,940,720
Debt Exempt From Computation:				
Governmental Activities:				
Special Assessment Bonds.....	715,000	635,000	550,000	470,000
Business-type Activities:				
Special Assessment Bonds.....	4,373,000	3,830,000	4,042,000	3,629,000
Advanced Refunding Bonds.....	2,990,000	2,480,000	18,095,000	38,450,000
Revenue Bonds.....	120,961,720	124,576,720	106,146,720	83,626,720
General Obligation Bonds.....	220,000	110,000	4,875,000	7,005,000
Bond Anticipation Notes.....	19,000,000	6,705,000	2,560,000	2,450,000
Total Exempt Debt.....	148,259,720	138,336,720	136,268,720	135,630,720
Net Debt.....	19,100,000	22,276,750	21,250,000	20,310,000
County Valuation.....	2,664,254,065	2,693,670,122	3,063,537,981	3,124,447,734
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%	59,106,352	69,088,450
Total Direct Debt Limitation.....			65,106,352	75,088,450
Net Debt.....			19,100,000	20,310,000
Unvoted Legal Debt Margin.....	\$ 46,006,352	\$ 43,565,003	\$ 53,838,450	\$ 56,301,193
Net Debt as a Percentage of the Direct Debt Limit.....	29.34%	33.83%	28.30%	26.51%

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

(B) - In 2010, all refunding debt was reclassified into the category of the originally refunded debt, so there will be no more debt listed as "refunding" debt.

2005	2006	2007	2008	2009	2010
\$ 146,841,720	\$ 142,699,656	\$ 148,610,640	\$ 147,802,608	\$ 140,538,000	\$ 153,747,000
20,899,000	22,910,000	19,302,000	18,511,000	19,432,000	9,645,000
<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>	<u>163,392,000</u>
385,000	295,000	210,000	140,000	80,000	40,000
4,650,000	4,170,000	3,710,000	4,349,000	3,853,000	3,432,000
95,375,000	93,915,000	104,460,000	102,755,000	99,855,000	(B)
22,401,720	21,384,656	12,705,640	9,363,608	7,065,000	108,005,000
6,785,000	6,540,000	6,290,000	10,945,000	10,530,000	23,276,573
4,655,000	6,360,000	7,287,000	7,180,000	8,890,000	-
<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>	<u>134,753,573</u>
33,489,000	32,945,000	33,250,000	31,581,000	29,697,000	28,638,427
3,453,791,208	3,493,254,023	3,571,418,560	3,874,244,252	3,871,202,030	3,930,232,370
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
78,844,780	79,831,351	81,785,464	89,356,106	89,280,051	90,755,809
<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>	<u>96,755,809</u>
33,489,000	32,945,000	33,250,000	31,581,000	29,697,000	28,638,427
<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>	<u>\$ 68,117,382</u>
39.47%	38.38%	37.88%	33.12%	31.17%	29.60%

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

Water Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
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
2010	9,343,391	7,367,639	1,975,752	1,620,000	1,127,555	0.72

Sewer Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
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
2010	15,598,433	10,807,007	4,791,426	2,300,000	3,668,128	0.80

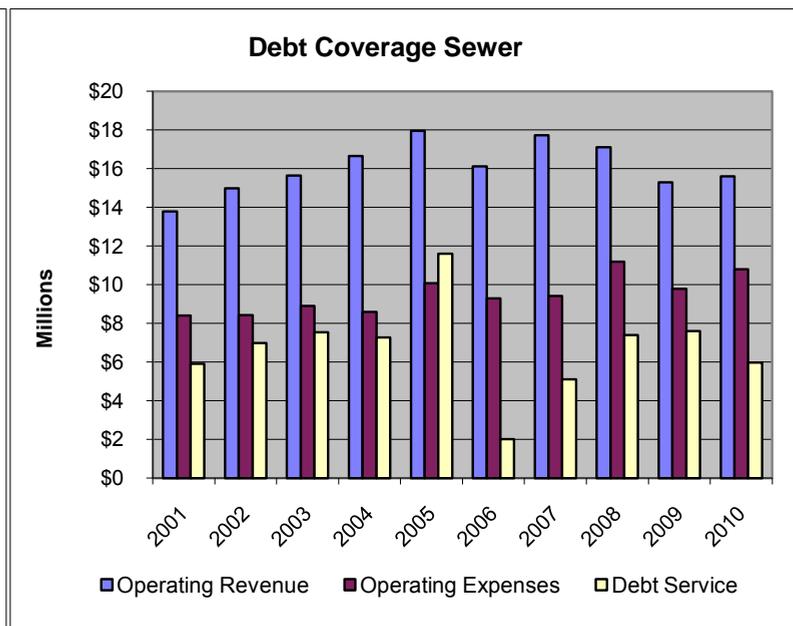
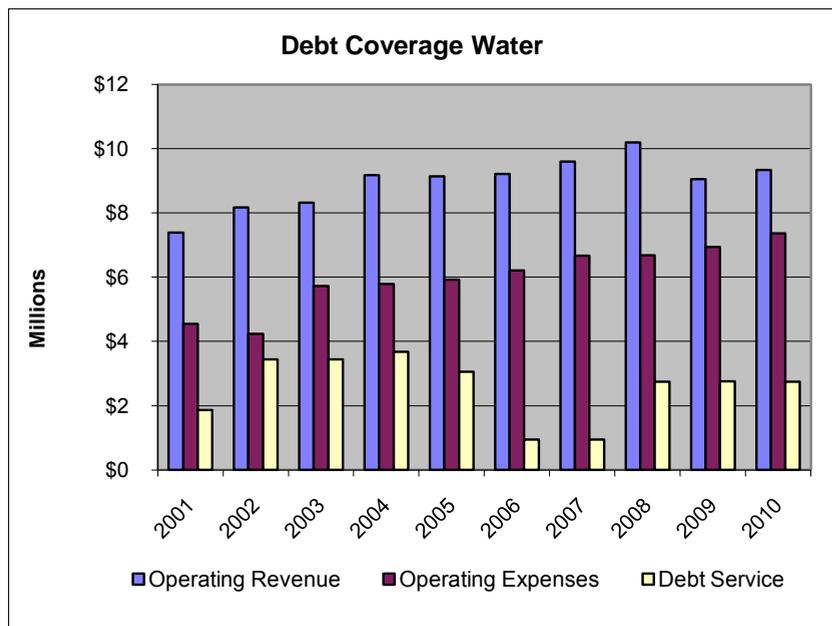
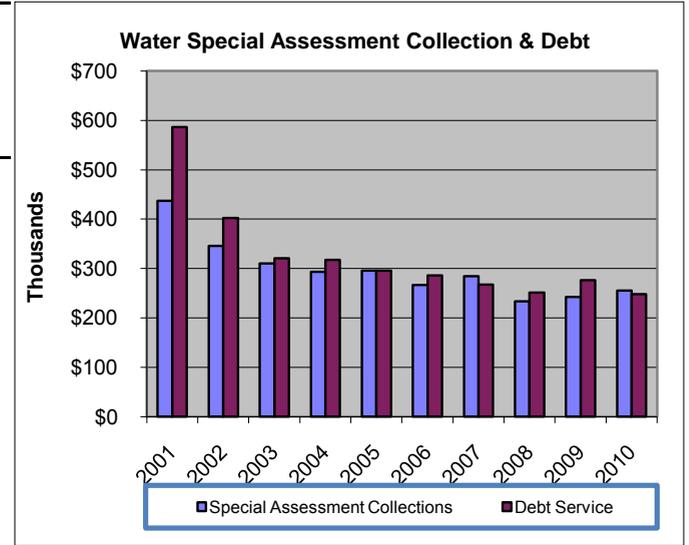


Table 15
 Greene County, Ohio
 Pledged Revenue Coverage - Special Assessment Bonds
 Last Ten Fiscal Years

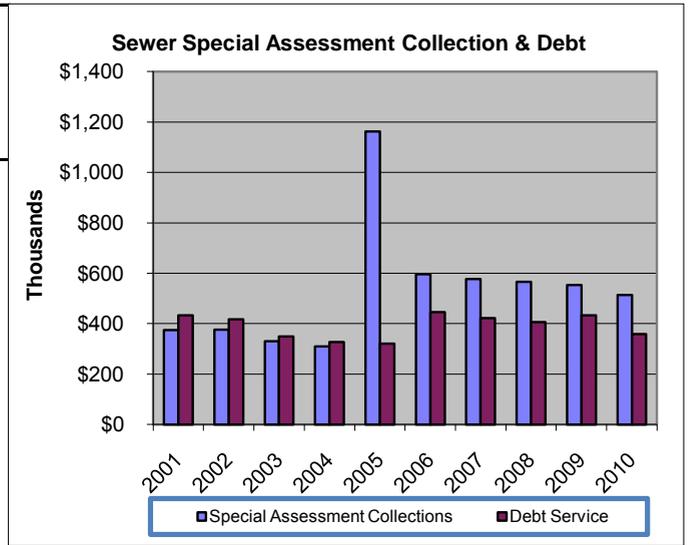
Water Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2001	437,341	
2002	345,705	267,151	134,891	0.86
2003	310,066	202,010	119,106	0.97
2004	293,476	201,256	116,691	0.92
2005	295,917	197,012	98,811	1.00
2006	266,864	194,594	91,757	0.93
2007	284,184	188,292	79,647	1.06
2008	233,557	172,136	79,181	0.93
2009	242,482	185,877	90,595	0.88
2010	255,170	167,889	79,961	1.03



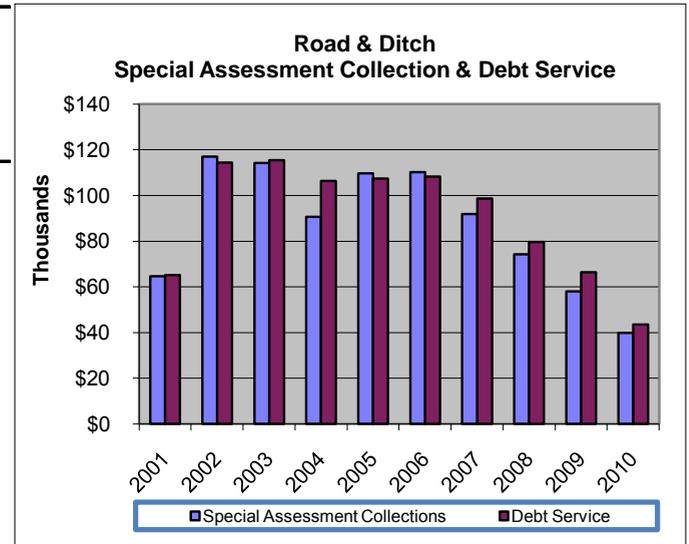
Sewer Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2001	375,049	
2002	376,266	275,849	141,389	0.90
2003	330,585	225,990	123,447	0.95
2004	309,134	211,744	115,981	0.94
2005	1,162,506	216,988	103,141	3.63
2006	595,579	285,406	159,786	1.34
2007	576,990	291,708	130,584	1.37
2008	566,284	283,864	122,042	1.40
2009	553,506	310,123	122,908	1.28
2010	514,026	253,111	106,259	1.43



Road & Ditch Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2001	64,708	
2002	117,083	80,000	34,475	1.02
2003	114,206	85,000	30,520	0.99
2004	90,670	80,000	26,345	0.85
2005	109,645	85,000	22,390	1.02
2006	110,280	90,000	18,215	1.02
2007	91,803	85,000	13,745	0.93
2008	74,272	70,000	9,635	0.93
2009	58,071	60,000	6,320	0.88
2010	39,827	40,000	3,520	0.92



(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
2001	149,529	4,465,821	29,859	49,667	3.9%
2002	151,447	4,631,386	30,569	49,842	5.0%
2003	153,182	4,821,081	31,459	50,088	5.5%
2004	155,412	4,926,718	31,686	51,173	5.5%
2005	156,129	5,062,781	32,408	55,451	5.5%
2006	157,561	5,363,960	34,013	55,407	5.0%
2007	158,594	5,595,150	35,224	55,362	5.2%
2008	159,356	5,683,080	35,663	58,153	6.2%
2009	159,823	5,610,597	35,105	55,615	10.6%
2010	161,573	Not Available	Not Available	Not Available	9.2%

Source: Ohio Bureau of Labor Statistics

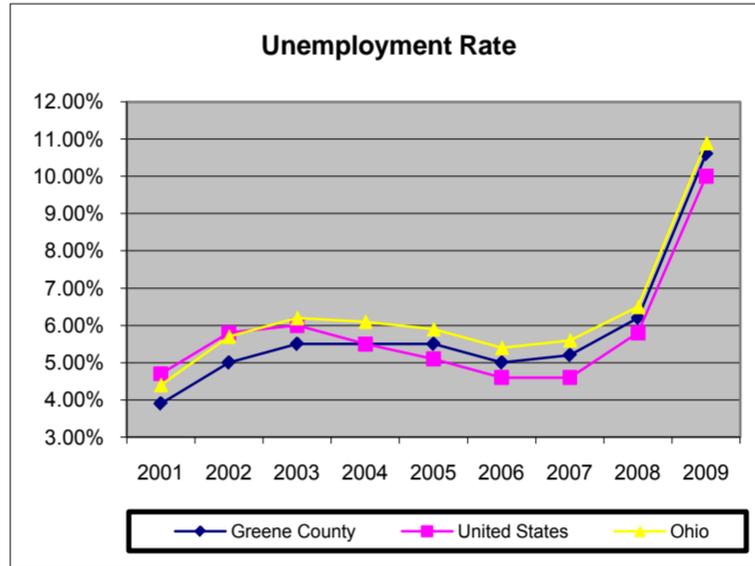
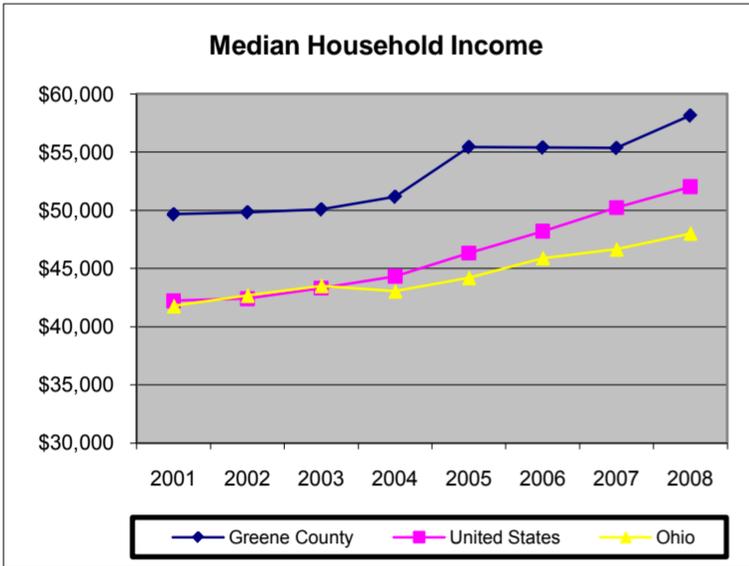
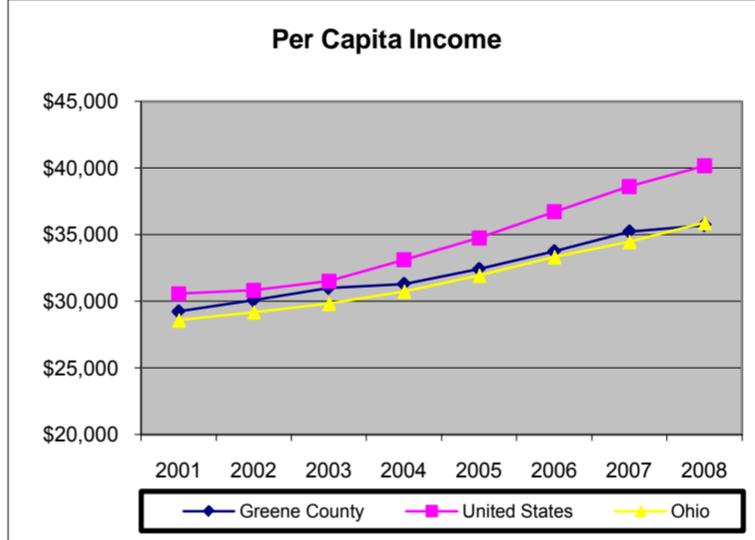
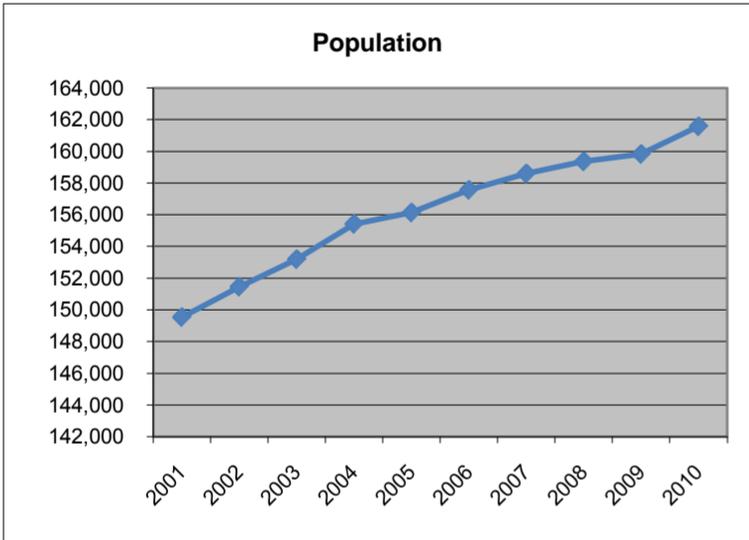


Table 17
 Greene County, Ohio
 Principal Employers
 Current Year and Nine Years Ago

	2010			2001		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
<u>Private Employers</u>						
Teleperformance USA	1,203	1.50%	1			
Kroger's (four stores)	794	0.99%	2			
Unison Industries (formerly Elano)	753	0.94%	3	620	0.80%	1
Cedarville University	579	0.72%	4	599	0.78%	2
Kohl's (two stores)	285	0.35%	5			
Target (two stores)	283	0.35%	6			
Twist	223	0.28%	7			
YMCA of Greater Dayton	190	0.24%	8			
Super Value Stores, Inc	143	0.18%	9	474	0.61%	3
Cub Foods	71	0.09%	10			
Lowe's				400	0.52%	4
EDS				350	0.45%	5
Elder Beerman				330	0.43%	6
Vernay Labs				325	0.42%	7
Computer Science Corporation				300	0.39%	8
Kmart (three stores)				230	0.30%	9
Yellow Springs Instrument				219	0.28%	10
Total Private Employers	4,524	5.63%		3,847	4.99%	
<u>Public Employers</u>						
Wright-Patterson Air Force Base	27,406	34.09%	1	15,139	19.64%	1
Wright State University	3,695	4.60%	2	6,832	8.86%	2
Beavercreek City Schools	1,463	1.82%	3	749	0.97%	6
Greene County	1,035	1.29%	4	1,146	1.49%	3
Greene Memorial Hospital	764	0.95%	5	880	1.14%	4
Xenia Community Schools	643	0.80%	6	729	0.95%	7
Fairborn City Schools	560	0.70%	7	809	1.05%	5
Central State University	526	0.65%	8	381	0.49%	8
Sugarcreek Local Schools	269	0.33%	9			
Xenia City	235	0.29%	10	234	0.30%	10
Fairborn City				249	0.32%	9
Total Public Employers	36,596	45.52%		27,148	35.21%	

Source: Greene County Auditor's Office

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Governmental Activities:										
Legislative & Executive:										
Commissioners.....	11	15	14	14	13	14	14	14	14	12
Auditor.....	26	27	24	24	24	24	24	24	24	23
Treasurer.....	8	9	9	9	8	10	10	9	9	9
Personnel.....	6	6	5	5	5	5	5	5	4	4
Risk Management.....	4	4	4	4	4	4	4	4	4	4
Data Processing.....	10	9	10	10	9	10	10	9	9	9
Board of Elections.....	7	8	6	6	7	8	9	9	7	7
Prosecutor.....	36	38	37	36	33	29	35	35	32	29
Recorder.....	10	11	11	10	10	10	10	10	10	8
County Services.....	37	37	37	36	36	36	37	36	31	28
Service Garage.....	4	4	4	4	4	4	4	4	3	3
Records & Information.....	2	2	2	2	2	2	2	2	2	2
Judicial:										
Common Pleas Court.....	27	33	35	33	35	36	37	36	37	39
Probate Court.....	6	7	7	8	7	7	7	7	7	7
Juvenile Court.....	46	57	58	57	58	58	59	56	56	56
Xenia Municipal Court.....	2	3	3	3	3	3	3	4	4	4
Fairborn Municipal Court.....	5	6	6	6	4	4	4	4	4	4
Domestic Relations Court.....	13	12	13	14	14	14	14	14	13	14
Public Defender.....	4	4	4	5	4	4	4	5	5	5
Clerk of Courts.....	23	24	24	24	23	25	22	22	21	21
Public Safety:										
Sheriff.....	160	152	161	166	159	163	162	163	140	137
Juvenile Detention.....	44	43	41	43	43	44	43	42	40	39
Building Regulations.....	11	12	11	12	11	12	11	12	11	11
Coroner.....	4	5	5	5	5	5	5	5	5	5
Public Works:										
Engineer & Highway.....	43	43	44	43	43	45	43	41	41	41
Department of Public Works.....	7	8	4	4	4	5	5	5	5	5
Garbage & Refuse.....	7	12	14	11	8	10	6	5	5	10
Health:										
Animal Control.....	14	14	13	13	11	11	11	11	10	10
Developmental Disabilities.....	97	100	99	103	99	104	105	110	116	112
Human Services:										
County Home.....	88	86	80	85	77	77	76	79	77	63
Today Center for Adults.....	12	11	11	12	11	9	9	7	6	6
Children's Services.....	85	85	84	83	91	86	91	99	93	90
Job & Family Services.....	123	123	122	124	125	125	121	119	101	95
Veterans' Services.....	5	5	5	5	6	7	8	8	7	7
Conservation & Recreation:										
Recreation & Parks.....	33	32	31	30	30	30	30	28	28	26
Community and Economic Development:										
Convention & Visitor's Bureau.....	4	5	5	4	6	5	5	5	5	4
Department of Development.....	7	9	8	8	8	7	8	8	10	8
Water.....	40	35	35	40	42	42	43	43	42	36
Sewer.....	75	66	69	73	58	57	57	57	56	42
Total.....	<u>1,146</u>	<u>1,162</u>	<u>1,155</u>	<u>1,174</u>	<u>1,140</u>	<u>1,151</u>	<u>1,153</u>	<u>1,156</u>	<u>1,094</u>	<u>1,035</u>

Source: Greene County Auditor's Office

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Elected Officials										
Commissioners (3).....	\$ 54,382	\$ 55,352	\$ 58,172	\$ 59,510	\$ 60,822	\$ 62,766	\$ 63,833	65,620	65,620	65,620
Auditor.....	59,690	61,481	66,979	72,606	71,277	73,415	74,663	76,754	76,754	76,754
Clerk of Courts.....	58,770	53,598	54,295	62,487	56,877	58,583	59,579	61,247	61,247	61,247
Coroner.....	43,676	44,811	45,395	49,439	47,554	48,981	49,814	51,209	51,209	51,209
Engineer.....	81,193	83,304	84,387	86,328	88,400	91,052	92,600	95,193	95,193	95,193
Prosecutor.....	98,689	101,255	102,571	104,930	107,448	110,671	112,552	115,703	115,703	115,703
Recorder.....	48,815	50,084	50,735	51,902	53,148	54,742	55,673	57,232	57,232	57,232
Sheriff.....	72,092	73,967	74,928	76,652	78,491	80,846	73,085	75,131	75,131	75,131
Treasurer.....	49,804	53,598	54,295	55,544	56,877	58,583	59,579	61,247	61,247	61,247
Appointed Officials										
County Administrator.....	108,644	111,937	68,250	95,860	100,876	107,881	115,003	125,008	128,374	128,356
Sanitary Engineer / Director of Public Works.....	100,263	102,574	72,426	83,240	85,295	87,794	89,586	92,269	93,646	N/A
Developmental Disabilities Superintendent.....	93,217	100,940	106,023	108,270	112,577	116,455	116,542	126,838	140,979	132,385
County Finance Officer.....	79,830	82,252	88,524	N/A	N/A	N/A	N/A	N/A	59,047	59,108
Children's Services Executive Secretary.....	81,936	86,892	90,795	94,259	96,637	100,475	105,144	113,776	90,083	104,391
Health and Human Services Director.....	75,453	77,742	80,067	64,878	69,580	70,934	88,567	107,643	60,910	60,425
Director of Greenwood Manor.....	69,156	70,580	72,700	73,872	75,694	77,907	79,498	81,890	84,094	82,173
Maintenance Director.....	71,328	74,335	77,018	77,568	79,482	81,810	75,712	86,986	89,997	45,450 *
Court Administrator.....	N/A	44,836	50,680	51,954	53,274	54,226	55,973	57,574	59,789	58,252
Director of Personnel.....	77,018	79,355	83,647	87,212	89,350	91,971	93,850	81,494	82,435	82,717
Director of Emergency Management.....	N/A	N/A	54,723	52,434	58,613	58,198	64,896	62,442	65,564	64,099
Director of Information Technology.....	N/A	N/A	N/A	78,830	81,091	83,288	85,821	88,400	91,800	89,726

N/A - Position either did not exist or was unfilled for the year.
* - Active director retired and was replaced during year

Source: Greene County Auditor's Office

Table 20
Greene County, Ohio
Surety Bond Coverage - Various Elected Officials
Last Ten Fiscal Years

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Elected Officials										
Commissioners (3).....	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Auditor.....	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Clerk of Courts.....	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Coroner.....	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Engineer.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Prosecutor.....	108,689	108,689	108,689	108,689	122,000	122,000	122,000	122,000	122,000	126,000
Recorder.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sheriff.....	82,092	82,092	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Treasurer.....	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000

Source: Greene County Auditor's Office

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Adult Probation	NA	NA	NA	NA	NA	NA	830	875	856	864	844
Average yearly case load	NA	NA	NA	NA	NA	NA	830	875	856	864	844
Auditor	NA	370	419	536	432	445	330	340	321	279	201
Vendor's licenses sold	NA	33,170	32,809	32,338	32,547	32,551	33,134	33,540	32,565	32,633	28,340
Vouchers processed	NA	5,994	6,366	6,911	6,824	7,001	6,250	5,669	5,026	5,039	4,600
Real estate transfers	NA	1,602	1,607	1,602	1,664	1,596	1,602	1,596	10,685	11,254	11,442
Homestead applications	NA	18,136	16,300	14,887	13,455	8,688	7,877	7,566	7,442	6,548	6,378
Payroll checks, excluding direct deposit	NA	1,379	1,998	2,100	2,284	2,364	2,449	2,586	2,657	5,696	5,106
Client services provided	NA	1,379	1,998	2,100	2,284	2,364	2,449	2,586	2,657	5,696	5,106
Board of Develop. Disabilities	1,379	1,746	1,998	2,100	2,284	2,364	2,449	2,586	2,657	5,696	5,106
Board of Elections	98,261	91,292	93,742	88,696	105,079	103,505	107,484	105,421	114,021	113,918	116,552
Number of registered voters	66,524	31,163	44,119	38,605	80,602	42,275	59,657	53,641	84,255	54,301	61,069
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%	52.40%
Percentage of registered voters who voted	5,068	5,917	5,821	5,846	6,205	5,804	5,985	5,340	4,756	4,375	4,665
Number of permits issued	24,859	30,223	27,034	24,962	27,346	26,189	25,987	22,576	19,320	17,841	17,104
Number of inspections performed	1,350	1,348	1,457	1,427	1,405	1,384	1,157	1,209	1,211	1,174	1,141
Total referrals	233	192	193	205	224	249	230	230	253	251	252
Total children in placement	120	87	79	93	98	100	105	108	97	122	140
Children terminated from custody	15	13	12	12	14	12	9	15	11	23	15
Adoptions finalized	306,252	322,291	366,704	369,502	346,205	309,710	300,402	313,933	313,938	332,351	345,581
Titles Issued	3,368	3,627	3,927	4,110	4,285	4,340	4,280	3,826	3,854	8,183	8,018
New Cases Filed	NA	1,015	947	1,011	970	1,018	973	996	950	985	783
Number of resolutions	NA	92	85	93	80	84	73	72	79	63	66
Number of meetings	NA	930	1,028	1,105	1,137	1,041	1,200	1,250	1,387	1,455	1,355
Number of civil cases filed	NA	735	873	911	943	1,008	879	849	925	811	678
Number of criminal cases filed	NA	NA	NA	NA	NA	NA	790	808	908	882	948
Number of domestic cases filed	22,817	24,035	28,379	16,618	20,346	24,450	25,819	39,934	23,576	34,900	36,740
Room nights generated	328	331	320	338	344	380	314	355	402	394	426
Cases investigated	72	73	76	68	68	92	64	85	97	80	84
Autopsies conducted	285	288	275	278	278	278	279	281	284	284	284
Bridges inspected	170	260	275	265	235	260	275	275	300	275	270
Centerline Miles Painted	90	158	185	365	230	180	330	300	335	320	320
Edge line miles	NA	NA	402	412	444	403	392	281	377	365	381
Divorces	NA	NA	276	242	258	231	208	275	235	189	234
Dissolutions	NA	NA	236	249	253	207	173	300	275	289	223
Civil Protection Orders	20,951	18,026	19,247	16,163	13,666	16,072	19,043	19,634	18,369	15,728	13,877
Traffic/Criminal Cases	1,035	1,074	1,203	1,542	1,419	1,440	1,662	1,805	2,111	1,786	1,783
Civil Cases	578	390	340	614	391	543	410	341	299	236	333
Small Claims Cases	32,003	32,015	29,889	30,321	31,791	30,815	27,727	27,079	26,571	25,570	25,466
Inpatient Days	627	647	862	702	736	637	670	668	609	557	525
Diversion cases	1,497	1,172	946	936	911	842	845	900	980	830	684
Delinquency cases	209	187	134	122	118	102	89	83	66	49	36
Unruly child cases	779	814	915	916	959	1,010	963	852	913	845	675
Number of cases - criminal	145	147	79	100	91	111	102	258	380	402	325
Number of cases - civil	5,090	5,434	5,877	6,234	6,298	6,347	5,638	5,306	4,601	4,133	4,087
Number of deeds recorded	8,466	12,811	15,757	19,058	12,839	11,563	9,860	8,245	6,384	7,778	7,140
Number of mortgages recorded	147	120	41	24	24	23	29	10	22	14	32
Number of military discharges recorded	1,063	1,308	1,395	1,133	1,070	1,409	1,504	1,158	1,268	1,188	1,138
Information requests processed	283	547	199	117	260	236	579	259	389	319	288
Boxes transferred in	99	308	99	79	104	283	611	254	490	262	204
Boxes transferred out	NA	13,244	14,092	14,516	15,002	15,434	15,923	16,260	16,513	16,675	16,895
Water connections	NA	NA	1,610	1,561	1,631	1,768	1,430	2,019	1,734	1,473	1,941
Water consumption (Million gallons)	NA	18,906	19,361	19,797	20,387	21,660	21,951	22,295	22,520	22,669	22,859
Sewer connections	NA	4,225	4,928	5,144	4,813	5,051	5,652	5,535	5,402	4,242	4,209
Wastewater treated (Million gallons)	NA	NA	67,780	68,992	69,349	70,625	71,642	72,549	72,593	72,820	72,938
Number of parcels	\$ 111,279,560	\$ 117,675,229	\$ 120,664,010	\$ 130,327,129	\$ 141,859,873	\$ 154,403,861	\$ 172,993,200	\$ 179,714,104	\$ 182,913,958	\$ 198,806,521	\$ 211,067,725
Real estate tax collections	15,972	16,885	16,440	15,522	14,815	15,665	13,774	12,961	13,571	10,687	10,335
Traffic/Criminal Cases	1,095	1,092	1,140	1,356	1,443	1,516	1,400	1,710	1,905	1,461	1,444
Civil Cases	336	234	241	290	293	251	290	305	270	184	175
Small Claims Cases	NA										

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

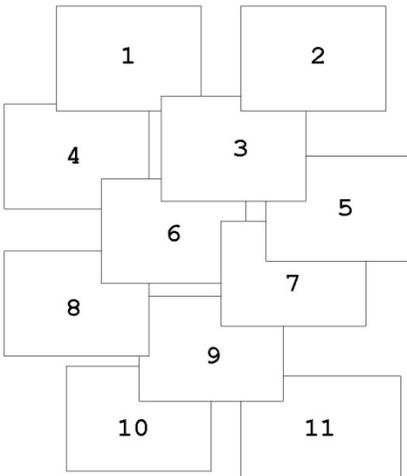
Table 22
 Greene County, Ohio
 Capital Asset Statistics by Function (*)
 Last Ten Fiscal Years

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
County Engineer										
Roads (in miles).....	327	325	325	331	331	326	326	328	325	325
Bridges.....	273	275	277	265	268	269	282	284	284	284
Parks & Recreation										
Parks/Reserves.....	28	28	28	30	38	39	44	45	45	46
Public Pools (**).....	2	2	2	2	2	2	2	2	2	-
Bike Path (in miles).....	46	46	46	52	60	60	60	60	60	60
Water System										
Water Lines (in miles).....	297	302	303	310	310	318	318	318	318	395
Water Customers.....	13,658	14,160	14,543	15,052	15,513	16,017	16,260	16,513	16,675	16,851
Elevated Storage Tanks.....	15	15	15	15	15	15	15	14	14	14
Sewer System										
Sewer Lines (in miles).....	363	366	367	373	373	379	379	379	395	412
Sewer Customers.....	18,906	19,444	19,827	20,644	21,746	22,054	22,295	22,520	22,669	22,816

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

(**) The County owns but does not currently operate two public swimming pools.

Source: Indicated county department



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



**Greene County Auditor
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Dave Yost • Auditor of State

GREENE COUNTY FINANCIAL CONDITION

GREENE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 8, 2011