



Mary Taylor, CPA
Auditor of State

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

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**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006**

<u>Federal Grantor / Pass Through Grantor / Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA #</u>	<u>Disbursements</u>
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Education</i>			
Nutrition Cluster:			
School Breakfast Program	05-PU	10.553	\$26,614
	05-NP		15,699
Total School Breakfast Program			<u>42,313</u>
National School Lunch Program	LL-P1	10.555	10,105
	LL-P4		33,362
	LL-N1		2,528
	LL-N4		24,502
Total National School Lunch Program			<u>70,497</u>
Total United States Department of Agriculture - Nutrition Cluster			<u>112,810</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through Ohio Department of Development</i>			
Community Development Block Grants/State's Program	B-F-04-027-1	14.228	21,125
	B-C-04-027-1		1,764
	B-F-05-027-1		159,526
Total Community Development Block Grants/State's Program			<u>182,415</u>
HOME Investment Partnerships Program	B-C-04-027-2	14.239	195,218
Total United States Department of Housing and Urban Development			<u>377,633</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Direct:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2005-DJ-BX-0848	16.738	6,091
	2005-JG-D01-6279		21,610
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>27,701</u>
<i>Passed through Ohio Attorney General</i>			
Crime Victim Assistance	2006VACHAE481	16.575	15,168
	2005VACHAE481		5,160
	2006VAGENE016		26,885
	2006VAGENE016		83,632
Total Crime Victim Assistance			<u>130,845</u>
<i>Passed through Ohio Office of Criminal Justice Services</i>			
Edward Byrne Formula Grant Program	2004-DG-D02-7133	16.579	12,281
Residential Substance Abuse Treatment for State Prisoners	2003-RS-SAT-123	16.593	1,220
	2006-RS-SAT-123		7,210
	2005-RS-SAT-123		58,782
Total Residential Substance Abuse Treatment for State Prisoners			<u>67,212</u>
Community Prosecution & Project Safe Neighborhoods	2004-PS-PSN-344	16.609	60,127
Total United States Department of Justice			<u>298,166</u>

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006
(Continued)**

Federal Grantor / Pass Through Grantor / Program Title	Pass Through Entity Number	Federal CFDA #	Disbursements
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed through Area 7 Workforce Investment Board</i>			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program	N/A	17.258	155,068
WIA Adult Program Administration	N/A		15,446
Total WIA Adult Program			<u>170,514</u>
WIA Youth Activities	N/A	17.259	234,531
WIA Youth Activities Administration	N/A		22,883
Total WIA Youth Activities Program			<u>257,414</u>
WIA Dislocated Workers	N/A	17.260	191,490
WIA Dislocated Workers Administration	N/A		18,878
WIA Rapid Response	N/A		12,714
Total WIA Dislocated Workers/Rapid Response Program			<u>223,082</u>
Total United States Department of Labor - Workforce Investment Act Cluster			<u>651,010</u>
GENERAL SERVICES ADMINISTRATION			
<i>Passed through Ohio Secretary of State</i>			
Election Reform Payments	N/A	39.011	<u>19,717</u>
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY			
<i>Passed through Ohio Environmental Protection Agency</i>			
Nonpoint Source Implementation Grants	C9975500005-0	66.460	<u>13,713</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services</i>			
Substance Abuse and Mental Health Services _ Projects of Regional and National Significance	12-00409-SIG-P-04-0407	93.243	4
<i>Passed through Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	N/A	93.556	107,610
Low Income Home Energy Assistance	N/A	93.568	137,999
Chafee Foster Care Independence Program (CFCIP)	N/A	93.674	42,819
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant Title XX	N/A	93.667	90,396
State Children's Insurance Program (SCHIP)	S2900016	93.767	204
Medical Assistance Program			
Waiver Administration	N/A	93.778	4,061
Day Habilitation	N/A		789,976
Community Alternative Funding Source (CAFS)	2900016		2,214
Targeted Case Management (TCM)	2900016		25,080
Total Medical Assistance Program			<u>821,331</u>
Total United States Department of Health and Human Services			<u>1,200,363</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through Ohio Emergency Management Agency</i>			
Citizen Corp	2004-GC-T4-0025	97.053	8,431
<i>Homeland Security Cluster:</i>			
Homeland Security Grant Program			
Citizen Corps	2005-GCT5-0001	97.067	10,661
Emergency Management Performance Grants	2005-EM-T5-0001		36,291
State Homeland Security Program	2005-GE-T5-0001		340,090
Total Homeland Security Grant Program - Cluster			<u>387,042</u>
Total United States Department of Homeland Security			<u>395,473</u>
Total Federal Assistance			<u><u>\$3,068,885</u></u>

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

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

NOTE C - CHILD NUTRITION CLUSTER

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

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

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

Except for the Emergency Monthly Housing Assistance program, these loans are collateralized by mortgages on the property. At December 31, 2006, the gross amount of loans outstanding under this program was \$139,401. Delinquent amounts due are \$96,188.

NOTE E - HOME IMPROVEMENT PARTNERSHIPS PROGRAM REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to residents based on income eligibility to assist with first-time home buyer down payments and property rehabilitation. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 2006, the gross amount of loans outstanding under this program was \$384,836. Delinquent amounts due are \$25,532.

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2006
(Continued)**

NOTE F - MATCHING REQUIREMENTS

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

NOTE G – HOMELAND SECURITY CLUSTER

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

<u>CFDA#</u>	<u>Program</u>	<u>Amount</u>
97.042	Emergency Management Performance Grants	\$ 36,291
97.053	Citizen Corps	10,661
97.073	State Homeland Security Program	340,090
97.067	Homeland Security Grant Program	<u>\$387,042</u>

NOTE H – OTHER FEDERAL GRANTS

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

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



Mary Taylor, CPA

Auditor of State

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County (the County) as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 21, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the discretely presented component units Homecroft, Inc. and Greene, Inc., as described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

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

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

We noted a certain matter that we reported to the County's management in a separate letter dated August 21, 2007.

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www.auditor.state.oh.us

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

Compliance and Other Matters

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

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated August 21, 2007.

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

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

Mary Taylor, CPA
Auditor of State

June 21, 2007



Mary Taylor, CPA

Auditor of State

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

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

Compliance

We have audited the compliance of Greene County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2006. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Greene County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2006.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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**Internal Control Over Compliance
(Continued)**

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

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

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

Schedule of Federal Awards Expenditures

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Greene County (the County) as of and for the year ended December 31, 2006, and have issued our report thereon dated June 21, 2007, in which we noted we did not audit the financial statements of the component units, Homecroft, Inc. and Greene, Inc., which represents 51.9 percent of assets, 49.2 percent of net assets and 80.5 percent of revenues for the aggregate discretely presented component units. Other auditors audited those financial statements. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of federal awards expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Mary Taylor, CPA
Auditor of State

August 21, 2007

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE YEAR ENDED DECEMBER 31, 2006**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA # 17.258/ 17.259/ 17.260: Workforce Investment Act (WIA) Cluster; CFDA # 97.067: Homeland Security Grant Program - Cluster
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Growth and Development



GREENE COUNTY

Ohio

Year ended December 31, 2006

About the cover: Clockwise around the Greene County Court House starting at the upper left is The Greene, Xenia Crossing, Fariborn Fire Department, Lowes.



To the Citizens, Department Heads, Elected Officials and the Community Residents of Greene County:

It has been my pleasure and satisfaction to serve as your Greene County Auditor and to see Greene County grow from a million dollars in general fund operations to \$45 million. All funds of the County have grown from a budget in 1963 of about \$11 million to presently better than \$600 million passing through the county coffers. I am charged with making sure the expenses and the revenues are properly accounted for and are reported in a Comprehensive Financial Report in compliance with the federal and state requirements

We have been able, through the past many years, to see the Afro American Culture in Greene County grow. The County has become a greater place with the National Afro American Museum and Culture Center, the Charles Young House, Wilberforce University, Central State University, and the National Museum of the US Air Force. The underground railroads were a part of Greene County in the early days of development.

The tradition with Blue Jacket, the outdoor drama, and the Indian Mounds Reserve near Old Town located on Rt. 68 was the birthplace of Tecumseh and the site of the capital of the Shawnee Nation at the time of Daniel Boone and Simon Kenton. We have 421 square miles presently in Greene County. Ohio was admitted to the Union in 1803 and stretched from Greene County to Clinton County from the South to the North line of the new state.

The oldest settlement in Greene County appears to have been old Chillicothe, now Old Town, a Village of the Shawnee Indians which in 1779 had a population of around 1,100. Settlement in Greene County and establishment of the 421 square miles has a labor force of about 500,000 people, more than 600,000 acres of parks, and more than 60 miles of bike paths which were converted from railways.

We are fortunate to have five colleges and universities, twelve townships, nine private schools, a vocational school and seven other school districts. The average climate in Greene County, Ohio runs between 70 - 90 degrees in the summer and about 25-50 degrees in the winter. The average rainfall runs around 39 inches and snowfall about 20 inches per year.

We have sports attractions such as the Dayton Bombers Hockey, Kil Kare Speedway, Athletes in Action, Cedarville Yellow Jackets, Wilberforce Bulldogs, Central State Marauders and Wright State Raiders. Other attractions include the Clifton Mill which is open during the holiday season with thousands of lights lighting the falls and exemplifying a Christmas atmosphere; the Jamestown Bean Festival; Fairborn's famous 4th of July parade; Beaver Creek's Popcorn Festival, Spring Valley's Potato Festival, Xenia's Old Fashioned Days, Clifton Days and the Old Timers Days. We are fortunate that our community is a family oriented area and we have one of the oldest fairgrounds east of the Alleghenys and it is over 100 years.

Our Greene County Historical Society makes sure Greene County residents and visitors have knowledge of the activities that go on in this wonderful county called Greene.

We have several community theaters including: the Beaver Creek Community Theatre, Fine Arts at Wright State University, the Xenia Area Community Theatre, the Yellow Springs Kids Playhouse and Blue Jacket. The EJ Nutter Center seats over 6,000 people and contributes to the Wright State University as well as to many other musical attractions. We have the Cedarville Opera House, the Jamestown Opera House, the Chamber Music of Yellow Springs, the Fairborn Free on Friday Concert Series along with the Clifton Opera House and the Peach Girls Opera House on Xenia Avenue in Yellow Springs.

We have many things we can share in Greene County such as camping sites at John Bryan State Park, the Greene County Fairgrounds, Frontier Camp Grounds, and the Greene County Park District.

We have several golf courses, the Country Club of the North, Sebastian Hills, WGC, Beaver Creek and Sugar Valley. We are looking forward to greater things happening in this area.

Hiking in Greene County has been a lifelong activity at John Bryan Park as well as canoeing along the Little Miami river.

We have the Mall at Fairfield Commons, the Greene Town Center, Fairborn's Main Street and many other shopping activities within Greene County. Having served as your County Auditor since 1990, I have watched the development of thousands of houses and several large commercial development activities. However, we have not been fortunate enough to see new industry come to Greene County. This is one of the things we would love to see happen with development of industry in this County. We have primarily been financed by the residential and agricultural properties of this County along with the secondary portion which is the commercial activity. The Greene County sales tax with the shopping areas has been a substantial revenue source for the County.

We continue to work to bring additional educational facilities such as the community college which just expanded and we now have Clark State's new Greene Center in Beavercreek which is now open to students for higher education and learning. It is affordable, its worthwhile, its flexible and convenient.

If the information contained in this Comprehensive Annual Financial Report in any way does not give you better knowledge of the finances of this County and the development rights and the things that have continued to make Greene County one of the best places to work, play and live, then you need to become further involved with Greene County and with the activities that are within this community.

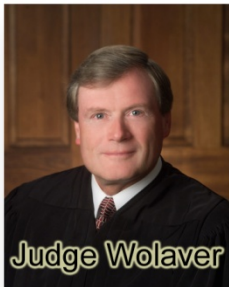
We are looking forward to serving you for the next four years and continue to support and work giving the best of our ability to the people of this county and we hope this reflects the type of leaders and representatives that work along beside us to make this a wonderful area.

Respectfully yours,

A handwritten signature in black ink that reads "Luwanne A. Delaney, Auditor". The signature is written in a cursive style with a large initial 'L'.

LUWANNA A. DELANEY
GREENE COUNTY AUDITOR

INTRODUCTION



Center picture above from right to left: Steve Haller, Teri Mazur, Luwanna Delaney, Ralph Harper, Rick Perales, Kevin DeWine, Alan Anderson, James Schmidt, Mary Morris, Robert Geyer, Chris Widener, Gene Fischer

Missing from the photos are: Judge Robert Hutcheson, Coroner Kevin Sharrett, Judge Susan Goldie

GREENE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2006



**MAKING A DIFFERENCE
FOR GREENE COUNTY**

Prepared by

The Greene County Auditor

Luwanna A. Delaney

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

**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2006
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**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2006
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June 21, 2007

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, 2006. Under the guidance and leadership of all of the elected officials and the county administrator, Greene County was in sound financial position in 2006.

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, 2006. This report is prepared in accordance with Generally Accepted Accounting Principles (GAAP) for governments, and includes all disclosures required by GAAP in order to insure the fair presentation of the County's financial condition.

This report is submitted annually to the Government Finance Officers Association (GFOA) for its review. Based upon its review, the GFOA awards the Certificate of Achievement for Excellence in Financial Reporting. Greene County has been awarded this certificate every year a CAFR has been submitted to the GFOA, beginning with the year ended December 31, 1986, with 2005 being the twentieth year the County has received this award.

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

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

Sincerely,

Luwanna A. Delaney
Greene County Auditor



LUWANNA A. DELANEY

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June 21, 2007

Honorable Ralph C. Harper, Commissioner
Honorable Alan G. Anderson, Commissioner
Honorable Richard G. Perales, Commissioner
Honorable Howard Poston, County Administrator
Citizens of Greene County,

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2006. 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 CAFR consists of three major segments: the introductory section, the financial section, and the statistical section. The introductory section includes the letter of transmittal, a list of Greene County's principal elected officials, and organizational charts for both the County and the Auditor's Office. The financial section includes the Independent Accountants' Report on the basic financial statements, Management's Discussion and Analysis (MD&A) of the results for the County's operations during 2006, the basic financial statements including all required notes to the basic financial statements, required supplementary information for the County's infrastructure and the combining and individual fund financial statements and schedules. The statistical section includes selected financial and demographic information, as well as operating indicators of the County's primary departments, generally presented on a multi year basis.

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

REPORTING ENTITY

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

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

During 2006, Greene County continued its strong growth in both commercial and residential development. A well-educated population, available acreage along major thoroughfares and convenient location between Cincinnati, Columbus and Dayton are often cited as reasons for the County's attractiveness to new businesses. The quick commute to these cities has boosted the residential housing market in the County.

New construction has grown the County's property tax base by an average of 2% per year over the past ten years. In 2006, new construction amounted to \$81 million, of this \$62 million was residential, \$16 million was commercial and \$2 million was agricultural. The residential development continues to occur throughout the County including some areas which were previously agricultural. Commercial development has occurred along I-675 which connects I-75, I-70 and US 35. Development in this area has included the Fairfield Commons Mall, which offers more than 120 shops covering more than one million square feet of shopping area. Development around the mall includes numerous restaurants, specialty shops, several national retailers and professional offices. Construction was completed in the fall of 2006 on the Greene Town Center, a 900,000-square foot shopping and entertainment project in Beavercreek, also along the I-675 corridor.

Greene County is rich in quality institutions of higher learning. Few counties in Ohio offer its citizens the educational opportunities that Greene County affords its citizens. Wright State University, Cedarville University, Central State University, Wilberforce University and Antioch College, as well as the Greene County Career Center 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. Wright-Patterson Air Force Base is by far the largest employer in the County. Their demand for technical skills has helped support the colleges and universities in Greene County. In Greene County, 37% of the adult population has at least a two year degree, this compares with 27% state wide. Some other comparisons with the State include:

	<u>Greene County</u>	<u>State of Ohio</u>
Median Household Income	\$48,656	\$40,956
Family Income Above Poverty Level	94.8%	92.2%
Personal per Capita Income	\$31,014	\$30,129
Unemployment Rate	5.9%	6.2%

The residential and commercial growth has increased demand for recreational activities within the County. To satisfy this demand, many local communities have festivals, such as the Sweet Corn Festival in Fairborn, Old Fashion Days in Xenia, Popcorn Festival in 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, the National Afro-American Museum in Wilberforce and the outdoor drama "Blue Jacket," which portrays the life of the Shawnee Chief. Construction continues on the County's system of bicycle paths which have become part of a larger network, not only connecting throughout the County, but also throughout the region. The Nutter Center at Wright State University offers the top names in music entertainment and sporting events such as NCAA Division I basketball and minor league hockey. 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 year 2007 and beyond.

FINANCIAL INFORMATION

Accounting System

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

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

Internal Accounting Controls

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

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

Budgetary Control

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

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

Cash Management

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

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

Risk Management

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

The current insurance and risk management program policy is:

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

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

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

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

Health Benefits

After thirty-one days of employment, each new full-time employee is eligible to participate in the Greene County Insurance program. All employees, union and non-union, are offered health benefits. The County pays 80% of the monthly premium for the health insurance program with the employee paying the remaining 20%. The County is a participant in the United Health Care health care provider's network. Employees may choose a provider outside of the network, but must make a higher co-payment. Employees and their dependents are eligible for benefits which include up to 365 days of semi-private hospitalization, and medical-surgical payments based on usual, reasonable and customary charges. Major medical coverage also covers some physician office calls and treatments. Participants pay a \$15 co-payment for office visits.

A prescription drug card is provided with the health care plan. An employee may use the card to purchase drugs as prescribed by a physician. Employees have to pay a \$10 co-payment with each prescription purchased.

The Independent Audit

Included in this report is an Auditor of State's unqualified opinion rendered on the County's basic financial statements for the year ending December 31, 2006. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit will be continually reviewed and commented on, thereby strengthening the County's accounting and budgetary controls.

GFOA Certificate of Achievement

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Greene County for its CAFR for the fiscal year ended December 31, 2005. 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 consecutive years (fiscal years ended 1986 - 2005). 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,

A handwritten signature in cursive script that reads "Luwanna A. Delaney, Auditor".

Luwanna A. Delaney
Greene County Auditor

**GREENE COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 2006**

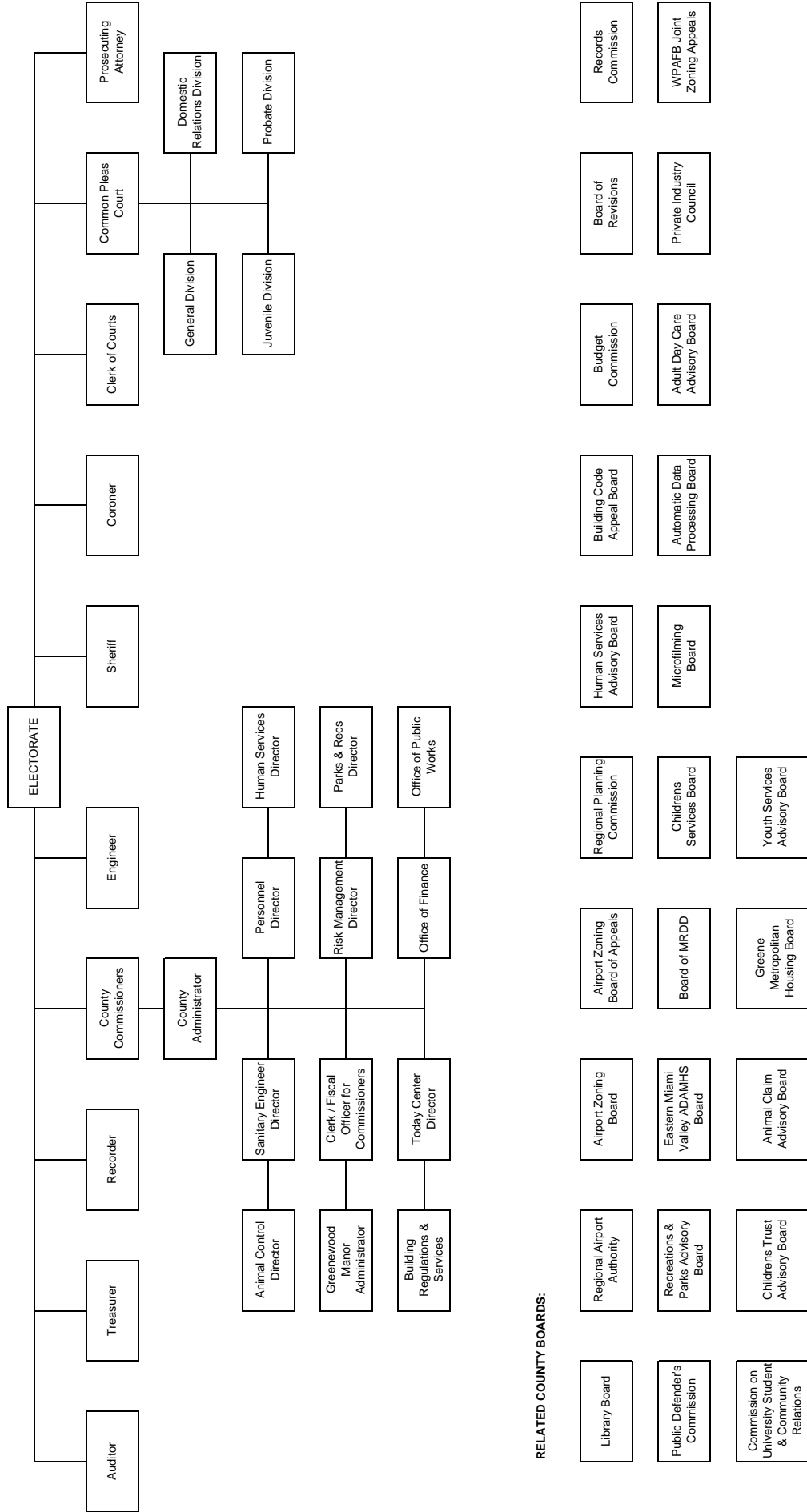
County Elected Officials:

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

Common Pleas Court Judges:

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

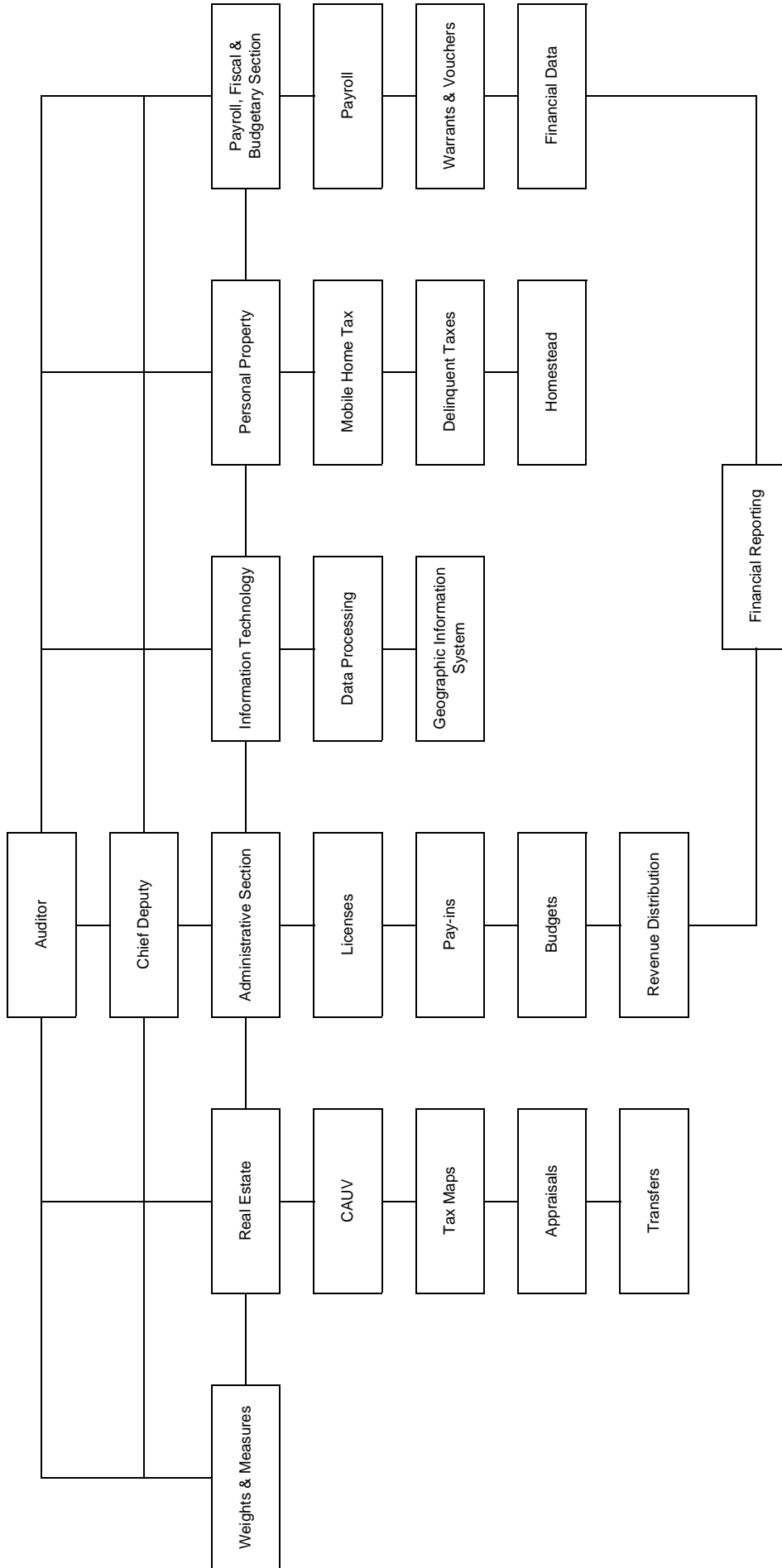
GREENE COUNTY ORGANIZATIONAL CHART



RELATED COUNTY BOARDS:

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

GREENE COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Greene County
Ohio

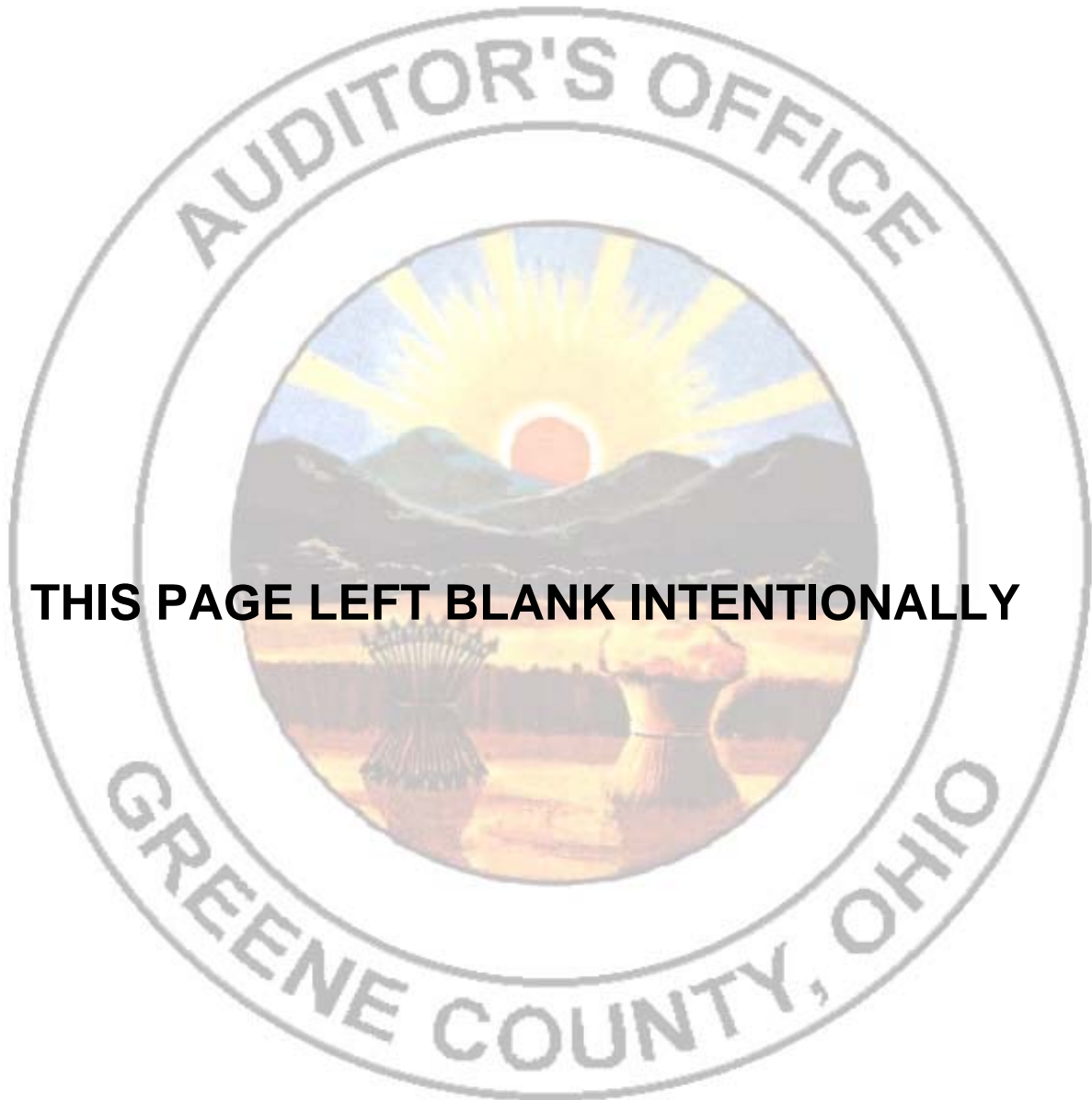
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2005

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

FINANCIAL



Custom Manufacturing Services



Cemex



NASIC East Additon



PetSmart Hotel



U.S. Aerostream



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

To the County Commission:

We have audited the accompanying financial statements of the governmental activities the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Ohio, (the County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We did not audit the financial statements of Homecroft, Inc. and Greene, Inc., which represents 51.9 percent of assets, 49.2 percent of net assets and 80.5 percent of revenues for the aggregate discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Homecroft, Inc. and Greene, Inc, on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Greene County, Ohio, as of December 31, 2006, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General Fund, Department of Health and Human Services Fund, Board of Mental Retardation and Developmental Disabilities Fund, Motor Vehicle Road and Bridge Fund, and the Children Services Board Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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



Mary Taylor, CPA
Auditor of State

June 21, 2007

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2006**

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, 2006. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 5 - 9 of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at December 31, 2006, by \$274,064,797. Of this amount, \$18,991,585 may be used to meet the County's ongoing obligations to citizens and creditors.
- The net assets of the governmental activities decreased 4% while the business type activities increased 7%.
- The revenue of the governmental activities increased \$2 million from the amounts reported in 2005. Of this \$2 million, program revenues decreased \$5.5 million while general revenues increased \$7.5 million. During this same period, governmental activities' expenditures increased \$14.7 million or 13.6%.
- In the business-type activities revenues decreased \$4.2 million with \$3.5 million of that being the result of program income. During this time expenses increased \$.3 million or 1.3%.
- As of December 31, 2006, the County's governmental funds reported combined ending fund balances of \$35 million, a decrease of \$4.5 million in comparison with the prior year. Of the ending fund balance \$28.8 million is available for spending at the County's discretion.
- At the end of the current fiscal year, unreserved/undesignated fund deficit for the general fund was \$4.9 million.
- Revenues in the County's governmental fund financial statements increased \$3.6 million or 3.1% more than they had been in the previous year, while expenditures increased \$13.5 million or 12.3% over what had been expended in 2005.
- The County's outstanding debt decreased by \$.6 million or 1.8% in governmental activities and decreased \$3.8 million or 2.6% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in .3% higher than they were budgeted and expenditures were 99.1% of the amounts budgeted.

Overview of the Financial Statements

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

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

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

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

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

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

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2006
(Continued)

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

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

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

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

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

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

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

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

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

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

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

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

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2006
(Continued)**

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

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

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$274,064,797 as of December 31, 2006.

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

	Governmental Activities		Business-type Activities		Total	
	2006	2005	2006	2005	2006	2005
Current and Other Assets	\$101,245	\$99,793	\$31,807	\$32,571	\$133,052	\$132,364
Capital Assets	161,234	163,549	219,381	216,532	380,615	380,081
Total Assets	262,479	263,342	251,188	249,103	513,667	512,445
Long-term Liabilities	21,128	21,694	133,679	140,135	154,807	161,829
Other Liabilities	62,685	55,288	22,110	19,884	84,795	75,172
Total Liabilities	83,813	76,982	155,789	160,019	239,602	237,001
Invested in Capital Assets, Net of Related Debt	143,364	144,592	73,937	67,349	217,301	211,941
Restricted	36,562	34,049	1,210	2,626	37,772	36,675
Unrestricted	(1,260)	7,719	20,252	19,109	18,992	26,828
Total Net Assets	\$ 178,666	\$ 186,360	\$ 95,399	\$ 89,084	\$ 274,065	\$ 275,444

By far the largest portion of the County's net assets, 79.3%, reflects its investment in capital assets (e.g., land, buildings, equipment, infrastructure), less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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

As of December 31, 2006, 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.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2006
(Continued)**

For governmental activities, total assets remained relatively stable. Cash decreased \$3.6 million, primarily the result of construction costs related to the development of the Greene Town Center commercial district. However, the decrease in cash was offset by an increase in Taxes Receivable. Newly passed levies funding road and bridge maintenance and operations of the County hospital were responsible for the increase in Taxes Receivable.

For business-type activities, net assets increased \$6.3 million during 2006. Water and sewer infrastructure being contributed to the County accounted for \$2.6 million of this increase. The balance of the increase resulted from a reduction of debt within the business-type funds.

Analysis of the County's Operations: The table below provides a summary of the County's operations for 2006. The more significant changes were:

- For governmental activities, operating grants decreased \$4.8 from 2005. This change was due primarily to several one time only grants received in 2005. Grants from the Environmental Protection Agency for sewer system improvements and special Help America Vote grants used to purchase new voting machines were received in 2005 but not 2006.
- The Greene Town Center impacted the County's financial statements in two ways. First, Community and Economic Development expenses increased \$5.7 million as the County completed construction of service infrastructure for the development. Secondly, sales tax revenues rose \$1.2 due to increased collections from the opening of the Greene Town Center.
- Expenses for Public Works increased \$3.6 million. Property tax funded road and bridge projects were the main source of these expenses.

GREENE COUNTY'S CHANGES IN NET ASSETS

(Expressed in Thousands of Dollars)

	Governmental		Business-type		Total	
	2006	2005	2006	2005	2006	2005
REVENUES:						
Program Revenues:						
Charges for Services	\$ 18,545	\$ 19,266	\$ 25,134	\$ 26,157	\$ 43,679	\$ 45,423
Operating Grants/Contributions	29,986	34,745	0	0	29,986	34,745
Capital Grants/Contributions	134	139	3,527	6,024	3,661	6,163
General Revenues:						
Property Taxes	30,127	28,904	0	0	30,127	28,904
Sales Tax	20,408	19,259	0	0	20,408	19,259
Other Taxes	783	732	0	0	783	732
Unrestricted Grants	5,027	4,843	0	0	5,027	4,843
Interest	4,315	2,398	44	28	4,359	2,426
Other	5,993	3,055	200	943	6,193	3,998
Total Revenues	115,318	113,341	28,905	33,152	144,223	146,493

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2006
(Continued)**

GREENE COUNTY'S CHANGES IN NET ASSETS

(Expressed in Thousands of Dollars)

	Governmental		Business-type		Total	
	2006	2005	2006	2005	2006	2005
EXPENSES:						
Legislative and Executive	17,510	15,157	0	0	17,510	15,157
Judicial	7,330	6,777	0	0	7,330	6,777
Public Safety	20,838	21,675	0	0	20,838	21,675
Public Works	11,776	8,155	0	0	11,776	8,155
Health	17,822	16,608	0	0	17,822	16,608
Human Services	30,888	29,290	0	0	30,888	29,290
Conservation and Recreation	2,896	3,033	0	0	2,896	3,033
Economic Development	11,901	6,174	0	0	11,901	6,174
Interest and Fiscal Charges	1,641	1,041	0	0	1,641	1,041
Water	0	0	8,190	8,102	8,190	8,102
Sewer	0	0	14,810	14,593	14,810	14,593
Total Expenses	122,602	107,910	23,000	22,695	145,602	130,605
Change in Net Assets Before Transfers	(7,284)	5,431	5,905	10,457	(1,379)	15,888
Transfers	(410)	(315)	410	315	0	0
Change in Net Assets	(7,694)	5,116	6,315	10,772	(1,379)	15,888
Net Assets January 1	186,360	181,244	89,084	78,312	275,444	259,556
Net Assets December 31	\$178,666	\$186,360	\$ 95,399	\$ 89,084	\$274,065	\$ 275,444

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 \$35 million, a decrease of \$4.5 million in comparison with the prior year. Of this, \$28.8 million constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed for other purposes. These purposes include \$6 million committed to liquidate encumbrances of the prior period, \$86,581 to pay debt service and \$104,512 for restricted usage in the County's permanent fund. In addition, the County has designated \$1,750,000 of the unreserved fund balance for budget stabilization.

The general fund is the chief operating fund of the County. As of December 31, 2006, the general fund reported a \$4.9 deficit in unreserved balance and a \$1.2 million deficit in total fund balance. This deficit was the result of \$15.28 million of bond anticipation notes being outstanding at year end. These notes will not be renewed until November 2008, making

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2006
(Continued)**

them current liabilities of the general fund. The County intends to refinance these notes with long term bonds, a portion of which will be special assessment bonds.

The fund balance of the County's general fund decreased by \$9.3 million during the current fiscal year, after having decreased \$3.4 million in the previous year. Total general fund revenue increased \$4.6 million or 10.8% from the previous year. Expenditures increased 21.4%, or \$9.6 million, during the year. The increase in expenditures was the result of the expense incurred by the County for payments related to "the Greene," an entertainment and shopping complex being constructed through a tax incentive program which will pay for certain infrastructure improvements. The County's total commitment to this project is \$15.28 million.

Proprietary Funds: The County's two major proprietary funds, the water fund and the sewer fund, both had increases in fund balance during the current period. These funds also comprise all of the County's business type activities. While operating revenues for the period decreased slightly from 2005, operating expenses remained relatively stable allowing the County to continue to show positive net earnings.

General Fund Budgetary Highlights: The County made numerous revisions to the original appropriations approved by the County Commissioners. Overall, these changes resulted in an increase from the original budget appropriations of \$15.8 million, nearly all of which dealt with "the Greene" development project.

The County's budgeted revenue increased 9.7% as a result of greater than expected revenues than were forecast in the original budget. Actual revenue came in .3% higher than the final budgeted amount. The underspending of appropriations and having revenues come in higher than expected resulted in the general fund's financial position being nearly \$700,000 better than projected for the year on the budgetary basis. The County spent approximately 99.1% of the amount appropriated in the general fund during 2006.

Capital Assets:

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

	Governmental Activities		Business-type Activities		Total	
	2006	2005	2006	2005	2006	2005
Land	\$ 2,519	\$ 2,519	\$ 2,093	\$ 2,093	\$ 4,612	\$ 4,612
Infrastructure	127,179	129,076	0	0	127,179	129,076
Construction in Progress	0	0	78,632	73,991	78,632	73,991
Buildings and Improvements	27,910	28,266	9,190	9,474	37,100	37,740
Improvement Other Than Building	0	0	128,009	129,307	128,009	129,307
Furniture, Fixtures and Equipment	3,626	3,689	1,457	1,666	5,083	5,355
Total	\$ 161,234	\$ 163,550	\$ 219,381	\$ 216,531	\$ 380,615	\$ 380,081

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

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2006
(Continued)**

Physical Condition Rating of three or better, as was the case in the previous two Physical Condition Ratings. For 2006, the County Engineer budgeted \$2,729,170 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$2,958,814.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being excellent, to evaluate all County bridges. It is the policy of the Greene County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of five or more. The most recent assessment found that 96% of the County bridges have a General Appraisal Rating of five or better. Several of those bridges rated below five are covered bridges, which are registered historical landmarks and therefore cannot be removed or improved to increase the bridge rating. For 2006, the County Engineer budgeted \$50,000 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$34,630.

During the year, the County's land and infrastructure remained relatively unchanged. An increase in construction in progress was offset by normal depreciation of assets and the deeding of several roads to another subdivision.

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

Debt:

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

	Governmental Activities		Business-type Activities		Totals	
	2006	2005	2006	2005	2006	2005
General Obligation Bonds	\$ 15,065	\$ 15,500	\$ 6,540	\$ 6,785	\$ 21,605	\$ 22,285
Revenue Bonds	0	0	21,385	22,402	21,385	22,402
OWDA Related Debt	0	0	16,076	18,500	16,076	18,500
Bond Anticipation Notes	16,550	16,244	6,360	4,655	22,910	20,899
Special Assessment Bonds	295	385	4,170	4,650	4,465	5,035
Refunding Bonds	1,228	1,611	89,711	91,039	90,939	92,650
Total	\$ 33,138	\$ 33,740	\$ 144,242	\$ 148,031	\$ 177,380	\$ 181,771

During 2006, the County did not issue any new long term debt. Changes in debt outstanding are the result of the retirement of existing bonds and the issuance of bond anticipation notes. The County also has OWDA contracts which continue to increase as the projects approach completion.

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

Economic Factors and Next Year's Budgets and Rates

The County's budgeted revenues for the general fund in 2007 are \$2 million less than those appearing in the final budget for 2006 and the County has appropriated \$23.9 million less in 2007 than was appropriated for 2006. The 2007 budget is considerably less than the 2006 budget due to both the revenue certified and appropriations made in 2006 related to "the Greene."

The County continues to enjoy an unemployment rate that is less than the state rate. However, all of these rates have continued to increase annually since 1999. Again in 2007, growth is expected to occur in sales tax revenue with completion of the Greene Town Center allowing it to be open for the entire calendar year. Due to continuing increases in interest rates the amount of interest income earned by the County is expected to increase.

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2006
(Continued)

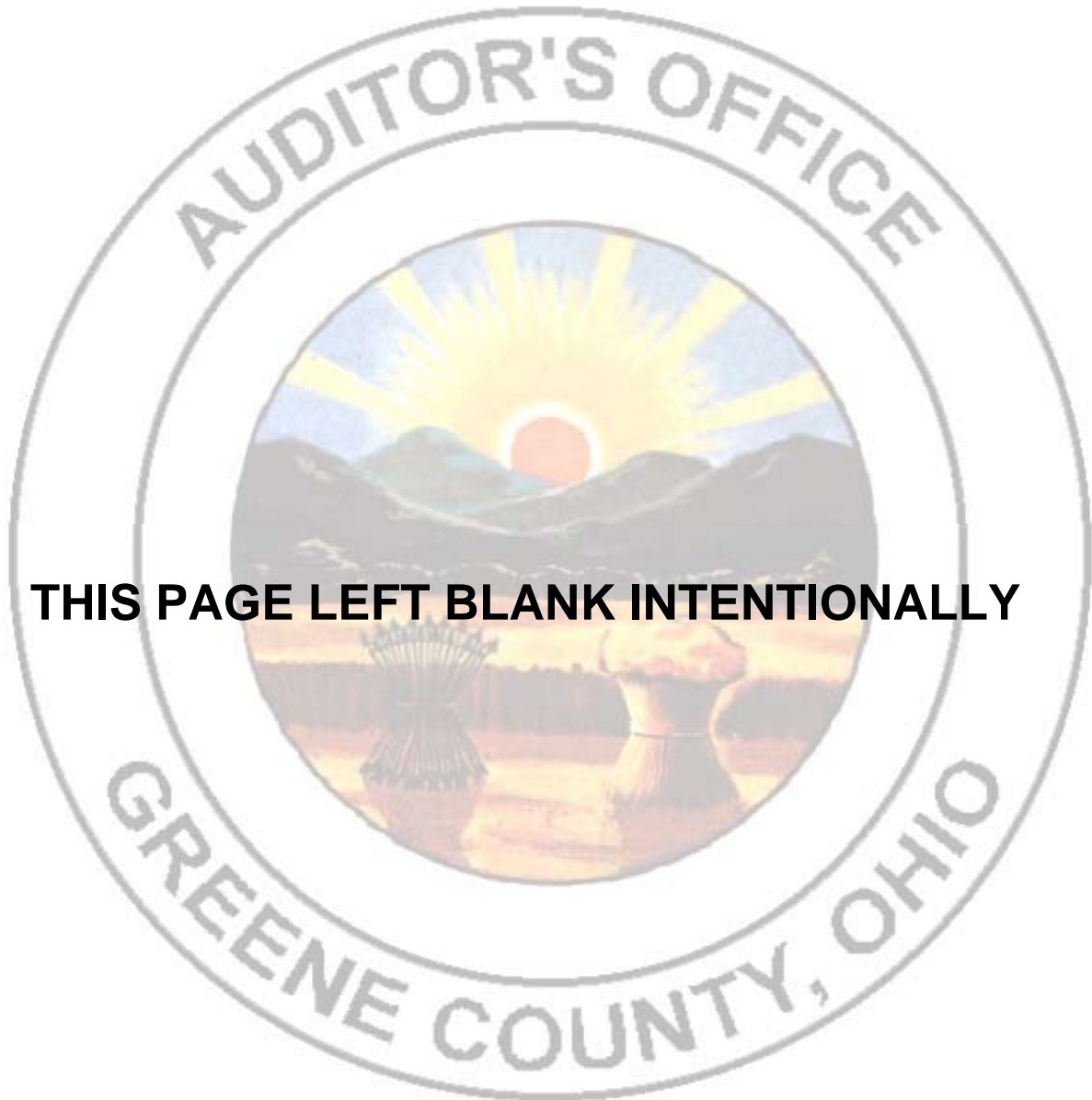
The County's business-type activities are projected to operate at a slight increase over that realized in 2006. Continued growth in the customer base will fuel this growth. However, this increase in revenues will be offset by an increase in expenditures, especially those related to debt service requirements.

Subsequent Events

Since December 31, 2006, the County has issued additional debt. The County has issued \$4,690,000 in bond anticipation notes. In addition, the County entered into a contract for \$28,354,000 for the Sugarcreek Wastewater Treatment facility subsequent to year end. 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, 2006

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 50,495,335	\$ 6,365,885	\$ 56,861,220	\$ 966,092
Deposits with Segregated Accounts.....	103,277	1,859,702	1,962,979	1,662
Investments.....	-	-	-	2,940,478
Receivables (Net Allowances for Uncollectibles):				
Taxes.....	38,205,665	-	38,205,665	-
Account.....	896,126	2,728,538	3,624,664	225,304
Special Assessments.....	427,588	8,955,658	9,383,246	-
Accrued Interest.....	636,200	-	636,200	-
Internal Balances.....	(76,079)	76,079	-	-
Due From Other Governments.....	10,556,895	4,358	10,561,253	-
Prepaid Expenses.....	-	104,089	104,089	7,159
Inventory:				
Materials and Supplies.....	-	652,429	652,429	-
Items Held for Resale.....	-	-	-	61,390
Other Assets.....	-	-	-	1,012
Unamortized Bond Issue Costs.....	-	3,280,656	3,280,656	-
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	-	7,779,129	7,779,129	-
Capital Assets (Net of Accumulated Depreciation).....	31,536,141	138,655,749	170,191,890	8,150,281
Capital Assets Not Being Depreciated.....	129,697,581	80,725,231	210,422,812	585,292
TOTAL ASSETS.....	262,478,729	251,187,503	513,666,232	12,938,670
LIABILITIES:				
Accounts Payable.....	2,715,466	288,718	3,004,184	50,079
Accrued Wages and Benefits.....	2,694,253	398,098	3,092,351	30,126
Due to Other Governments.....	15,000	-	15,000	-
Deferred Revenue.....	40,218,919	8,954,219	49,173,138	305,798
Accrued Interest Payable.....	141,075	921,384	1,062,459	-
Bond Anticipation Notes.....	15,500,000	5,975,000	21,475,000	150,000
Short Term Notes Payable.....	-	-	-	43,556
Other Liabilities.....	-	-	-	22,952
Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	-	1,014,016	1,014,016	-
Matured General Obligation Bonds.....	-	5,000	5,000	-
Matured General Obligation Bond Interest.....	-	5,981	5,981	-
Construction Contracts.....	-	237,792	237,792	-
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.....	1,399,565	4,277,845	5,677,410	-
Due in More Than One Year.....	21,128,278	133,678,829	154,807,107	516,728
TOTAL LIABILITIES.....	83,812,556	155,788,879	239,601,435	1,119,239
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	143,363,963	73,937,004	217,300,967	7,991,181
Restricted For:				
Mental Retardation and Developmental Disabilities.....	10,727,803	-	10,727,803	-
Motor, Vehicle, Road and Bridge.....	8,632,909	-	8,632,909	-
Children Services Board.....	4,132,658	-	4,132,658	-
Debt Service.....	86,581	1,209,674	1,296,255	-
Permanent Fund Nonexpendable Restricted Net Assets.....	104,512	-	104,512	-
Other Purposes.....	12,878,108	-	12,878,108	-
Unrestricted.....	(1,260,361)	20,251,946	18,991,585	3,828,250
TOTAL NET ASSETS.....	\$ 178,666,173	\$ 95,398,624	\$ 274,064,797	\$ 11,819,431

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, 2006**

	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Units
					Governmental Activities	Business-type Activities	
Primary Government:							
Governmental Activities:							
Legislative and Executive.....	\$ 17,510,061	\$ 5,689,552	\$ 3,378	\$ 6,780	\$ (11,810,351)	\$ -	\$ -
Judicial.....	7,330,377	1,560,526	203,440	-	(5,566,411)	-	(5,566,411)
Public Safety.....	20,837,574	2,221,774	3,212,402	-	(15,403,398)	-	(15,403,398)
Public Works.....	11,776,246	1,466,723	4,746,369	127,494	(5,435,660)	-	(5,435,660)
Health.....	17,821,835	945,123	3,755,756	-	(13,120,956)	-	(13,120,956)
Human Services.....	30,887,776	6,256,500	17,008,371	-	(7,622,905)	-	(7,622,905)
Conservation and Recreation.....	2,895,514	404,895	592,266	-	(1,898,353)	-	(1,898,353)
Community and Economic Development.....	11,901,352	-	463,787	-	(11,437,565)	-	(11,437,565)
Interest and Fiscal Charges.....	1,640,815	-	-	-	(1,640,815)	-	(1,640,815)
Total Governmental Activities.....	122,601,550	18,545,093	29,985,769	134,274	(73,936,414)	-	(73,936,414)
Business-type Activities:							
Water.....	8,189,920	9,126,740	-	1,650,944	-	2,587,764	-
Sewer.....	14,810,659	16,007,692	-	1,876,488	-	3,073,521	-
Total Business-type Activities.....	23,000,579	25,134,432	-	3,527,432	-	5,661,285	-
Total Primary Government.....	\$ 145,602,129	\$ 43,679,525	\$ 29,985,769	\$ 3,661,706	\$ (73,936,414)	\$ 5,661,285	\$ (68,275,129)
Total Component Units.....	\$ 2,669,328	\$ 1,567,409	\$ 1,251,054	\$ 300,000	\$ -	\$ -	\$ 449,135
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes.....					\$ 5,796,631	\$ -	\$ 5,796,631
Property Taxes, Levied for Road and Bridge Maintenance.....					632,395	-	632,395
Property Taxes, Levied for Community Mental Health Services.....					3,690,870	-	3,690,870
Property Taxes, Levied for Children Services.....					2,883,918	-	2,883,918
Property Taxes, Levied for Mental Retardation Services.....					10,093,718	-	10,093,718
Property Taxes, Levied for County Hospital Services.....					2,890,778	-	2,890,778
Property Taxes, Levied for Senior Citizen Services.....					2,307,398	-	2,307,398
Property Taxes, Levied for Debt Retirement.....					1,829,594	-	1,829,594
County Hotel Lodging Taxes.....					782,937	-	782,937
Sales Taxes.....					20,408,305	-	20,408,305
Grants and Contributions Not Restricted to Specific Programs.....					5,026,916	-	5,026,916
Unrestricted Investment Earnings.....					4,315,400	43,834	4,359,234
Other Revenue.....					5,993,148	200,161	6,193,309
Transfers.....					(409,585)	409,585	-
Total General Revenues and Transfers.....					66,242,423	653,580	66,896,003
Change in Net Assets.....					(7,693,991)	6,314,865	(1,379,126)
Net Assets - Beginning (Restated).....					186,360,164	89,083,759	275,443,923
Net Assets - Ending.....					\$ 178,666,173	\$ 95,398,624	\$ 274,064,797

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

**GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2006**

	General	Department of Health and Human Services	Board of Mental Retardation & Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Other Governmental Funds	Total Governmental Funds
ASSETS:							
Pooled Cash and Cash Equivalents.....	\$ 11,108,734	\$ 964,967	\$ 10,738,603	\$ 7,907,857	\$ 4,183,661	\$ 12,931,091	\$ 47,835,113
Deposits in Segregated Accounts.....	-	-	-	-	-	103,277	103,277
Receivables (Net of Allowances for Uncollectibles)							
Taxes.....	12,194,312	-	11,602,164	880,533	3,314,905	10,213,751	38,205,665
Accounts.....	123,846	-	18,571	67,877	3,571	681,793	895,658
Special Assessments.....	-	-	-	-	-	427,588	427,588
Accrued Interest.....	596,483	-	-	38,892	-	825	636,200
Due from Other Funds.....	93,094	-	-	-	-	17,013	110,107
Interfund Receivable.....	194,400	-	-	-	-	6,400	200,800
Due from Other Governments.....	2,720,269	2,724,805	806,603	1,131,273	693,685	2,480,260	10,556,895
Total Assets.....	\$ 27,031,138	\$ 3,689,772	\$ 23,166,141	\$ 10,026,432	\$ 8,195,822	\$ 26,861,998	\$ 98,971,303

LIABILITIES AND FUND BALANCES:

Liabilities:							
Accounts Payable.....	\$ 538,138	\$ 688,722	\$ 178,969	\$ 19,662	\$ 227,736	\$ 412,795	\$ 2,066,022
Accrued Wages and Benefits.....	1,466,126	172,855	268,584	123,848	186,293	476,547	2,694,253
Due to Other Funds.....	-	6,325	2,983	8,191	1,537	85,986	105,022
Due to Other Governments.....	-	-	-	-	-	15,000	15,000
Deferred Revenue.....	10,842,946	2,700,746	12,300,064	994,195	3,637,625	12,805,852	43,281,428
Accrued Interest Payable.....	60,132	-	-	-	-	15,396	75,528
Interfund Payable.....	-	-	-	-	-	200,800	200,800
Bond Anticipation Notes.....	15,340,000	-	-	-	-	160,000	15,500,000
Total Liabilities.....	\$ 28,247,342	\$ 3,568,648	\$ 12,750,600	\$ 1,145,896	\$ 4,053,191	\$ 14,172,376	\$ 63,938,053

Fund Balances:

Reserved for:							
Encumbrances.....	1,927,119	179,902	338,162	533,264	821,543	2,200,141	6,000,131
Debt Service.....	-	-	-	-	-	86,581	86,581
Permanent Fund.....	-	-	-	-	-	104,512	104,512
Unreserved/Designated for Budget Stabilization.....	1,750,000	-	-	-	-	-	1,750,000
Unreserved/Undesignated reported in:							
General Fund.....	(4,893,323)	(58,778)	-	-	-	-	(4,893,323)
Special Revenue Funds.....	-	-	10,077,379	8,347,272	3,321,088	9,703,109	31,390,070
Capital Projects Funds.....	-	-	-	-	-	595,279	595,279
Total Fund Balances.....	\$ (1,216,204)	\$ 121,124	\$ 10,415,541	\$ 8,880,536	\$ 4,142,631	\$ 12,689,622	\$ 35,033,250
Total Liabilities and Fund Balances.....	\$ 27,031,138	\$ 3,689,772	\$ 23,166,141	\$ 10,026,432	\$ 8,195,822	\$ 26,861,998	\$ 178,666,173

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

Internal service funds are used by the County to charge the costs of providing health care insurance to County employees. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.....	1,930,082
Long term debts are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(17,740,000)
The unamortized loss on the refunding of debt is not due and payable in the current period and, therefore, is not reported as a fund liability.....	101,867
Accrued interest on bonds are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(65,547)
Accrued compensated absences obligations are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(4,889,710)
The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods.....	3,062,509
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.....	161,233,722
Net assets of governmental activities.....	<u>\$ 178,666,173</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	General	Department of Health and Human Services	Board of Mental Retardation & Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Other Governmental Funds	Total Governmental Funds
REVENUES:							
Taxes.....	\$ 28,034,530	-	\$ 10,093,718	\$ 632,395	\$ 2,883,918	\$ 9,671,983	\$ 51,316,544
Charges for Services.....	5,009,119	-	347,562	184,105	79,741	11,175,227	16,795,754
Licenses and Permits.....	1,013,816	-	-	-	-	36,193	1,050,009
Fines and Forfeitures.....	489,614	-	-	177,704	-	76,293	743,611
Intergovernmental Revenues.....	5,147,680	9,911,507	3,029,382	7,040,254	4,935,410	7,135,447	37,199,680
Special Assessments.....	6,780	-	-	25,985	-	101,509	134,274
Investment Earnings.....	4,064,561	-	-	180,025	-	70,814	4,315,400
Other Revenue.....	3,379,644	938,002	22,968	56,145	28,239	1,758,213	6,183,211
Total Revenues.....	47,145,744	10,849,509	13,493,630	8,236,613	7,927,308	30,025,679	117,738,483
EXPENDITURES:							
Current:							
General Government:							
Legislative and Executive.....	16,220,466	-	-	-	-	1,244,194	17,464,660
Judicial.....	6,812,989	-	-	-	-	569,244	7,382,233
Public Safety.....	15,389,963	-	-	-	-	5,523,442	20,913,405
Public Works.....	999,962	-	-	7,845,380	-	775,554	9,620,896
Health.....	191,931	-	10,087,489	-	-	7,792,938	18,072,358
Human Services.....	497,549	11,583,442	-	-	7,540,589	11,017,908	30,639,488
Conservation and Recreation.....	2,693,873	-	-	-	-	236,166	2,930,039
Community and Economic Development.....	10,477,646	-	-	-	-	1,363,546	11,841,192
Capital Outlay.....	-	-	-	-	-	266,682	266,682
Debt Service:							
Principal Retirement.....	830,000	-	-	-	-	1,325,000	2,155,000
Interest and Fiscal Charges.....	702,491	-	-	-	-	909,608	1,612,099
Total Expenditures.....	54,816,870	11,583,442	10,087,489	7,845,380	7,540,589	31,024,282	122,898,052
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	(7,671,126)	(733,933)	3,406,141	451,233	386,719	(998,603)	(5,159,569)
OTHER FINANCING SOURCES (USES):							
Sale of Capital Assets.....	24,977	57	-	-	-	9,875	34,909
Long Term Bond Anticipation Notes Issued.....	770,000	-	-	-	-	280,000	1,050,000
Transfers In.....	82,888	471,869	-	-	-	1,926,846	2,481,603
Transfers Out.....	(2,505,525)	-	-	(57,633)	-	(296,019)	(2,859,177)
Total Other Financing Sources (Uses).....	(1,627,660)	471,926	-	(57,633)	-	1,920,702	707,335
Net Change in Fund Balances.....	(9,298,786)	(262,007)	3,406,141	393,600	386,719	922,099	(4,452,234)
Fund Balance (Deficit) at the Beginning of the Year.....	8,082,582	383,131	7,009,400	8,486,936	3,755,912	11,767,523	39,485,484
Fund Balance (Deficit) at the End of the Year.....	\$ (1,216,204)	\$ 121,124	\$ 10,415,541	\$ 8,880,536	\$ 4,142,631	\$ 12,689,622	\$ 35,033,250

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, 2006

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

Net change in fund balances - total governmental funds (page 29).....	\$ (4,452,234)
The net revenue of certain activities of the internal service fund is reported with governmental activities.....	748,020
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.....	(337,194)
The issuance of long-term notes provides current financial resources to government funds, but has no effect on net assets.....	(60,000)
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net assets.....	940,000
The amortization of a loss on the refunding of debt does not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds.....	(31,785)
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.....	3,069
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.....	(2,186,995)
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements.....	(1,528,983)
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.....	1,562,835
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>(2,350,724)</u>
Change in net assets of governmental activities (page 27).....	<u>\$ (7,693,991)</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, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 25,901,082	\$ 27,957,307	\$ 27,798,036	\$ (159,271)
Charges for Services.....	4,602,701	4,867,076	5,047,788	180,712
Licenses and Permits.....	1,218,325	1,218,325	1,013,816	(204,509)
Fines and Forfeitures.....	461,900	461,900	489,614	27,714
Intergovernmental.....	4,951,270	5,289,714	5,235,511	(54,203)
Special Assessments.....	8,400	8,400	6,780	(1,620)
Investment Earnings.....	2,252,000	3,424,214	3,515,684	91,470
Other.....	2,827,668	3,104,348	3,383,909	279,561
Total Revenues.....	42,223,346	46,331,284	46,491,138	159,854
Expenditures:				
General Government:				
Legislative and Executive.....	17,078,996	17,392,670	16,926,428	466,242
Judicial.....	6,931,396	6,978,119	6,923,530	54,589
Public Safety.....	15,219,998	15,357,645	15,312,723	44,922
Public Works.....	1,148,168	1,108,833	1,080,289	28,544
Health.....	254,311	210,198	198,332	11,866
Human Services.....	411,660	500,872	493,848	7,024
Conservation and Recreation.....	2,794,131	2,764,477	2,714,762	49,715
Community and Economic Development.....	11,817,437	11,674,355	11,661,715	12,640
Debt Service:				
Principal Retirement.....	900,254	15,698,559	15,694,000	4,559
Interest and Fiscal Charges.....	24,266	692,223	692,223	-
Total Expenditures.....	56,580,617	72,377,951	71,697,850	680,101
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(14,357,271)	(26,046,667)	(25,206,712)	839,955
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	136,870	136,870	24,992	(111,878)
Proceeds from Issue of Notes.....	694,000	15,974,000	16,110,000	136,000
Transfers In.....	435,652	279,451	82,888	(196,563)
Transfers Out.....	(2,596,566)	(2,527,005)	(2,527,005)	-
Advances In.....	-	101,184	118,484	17,300
Advances Out.....	(300)	(268,000)	(268,000)	-
Total Other Financing Sources / (Uses).....	(1,330,344)	13,696,500	13,541,359	(155,141)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(15,687,615)	(12,350,167)	(11,665,353)	684,814
Fund Balance (Deficit) at Beginning of Year.....	20,314,953	20,314,953	20,314,953	-
Prior Year Encumbrances Appropriated.....	550,452	550,452	550,452	-
Fund Balance (Deficit) at End of Year.....	\$ 5,177,790	\$ 8,515,238	\$ 9,200,052	\$ 684,814

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEPARTMENT OF HEALTH AND HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 8,924,467	\$ 9,058,089	\$ 9,338,749	\$ 280,660
Other.....	1,172,346	1,175,495	980,877	(194,618)
Total Revenues.....	10,096,813	10,233,584	10,319,626	86,042
Expenditures:				
Human Services.....	11,535,124	12,369,683	11,802,299	567,384
Total Expenditures.....	11,535,124	12,369,683	11,802,299	567,384
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,438,311)	(2,136,099)	(1,482,673)	653,426
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	1,325	1,325	57	(1,268)
Transfers In.....	508,122	508,122	471,869	(36,253)
Total Other Financing Sources / (Uses).....	509,447	509,447	471,926	(37,521)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(928,864)	(1,626,652)	(1,010,747)	615,905
Fund Balance (Deficit) at Beginning of Year.....	1,416,310	1,416,310	1,416,310	-
Prior Year Encumbrances Appropriated.....	253,199	253,199	253,199	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 740,645</u>	<u>\$ 42,857</u>	<u>\$ 658,762</u>	<u>\$ 615,905</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 9,710,333	\$ 9,710,333	\$ 10,086,653	\$ 376,320
Charges for Services.....	170,000	170,000	329,089	159,089
Intergovernmental.....	3,508,242	3,532,100	3,080,221	(451,879)
Other.....	61,500	61,500	22,871	(38,629)
Total Revenues.....	13,450,075	13,473,933	13,518,834	44,901
Expenditures:				
Health.....	11,562,312	11,562,312	10,540,562	1,021,750
Total Expenditures.....	11,562,312	11,562,312	10,540,562	1,021,750
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	1,887,763	1,911,621	2,978,272	1,066,651
Fund Balance (Deficit) at Beginning of Year.....	6,549,838	6,549,838	6,549,838	-
Prior Year Encumbrances Appropriated.....	442,411	442,411	442,411	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 8,880,012</u>	<u>\$ 8,903,870</u>	<u>\$ 9,970,521</u>	<u>\$ 1,066,651</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, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 630,307	\$ 646,415	\$ 630,975	\$ (15,440)
Charges for Services.....	280,438	280,438	219,372	(61,066)
Fines and Forfeitures.....	160,000	160,000	177,704	17,704
Intergovernmental.....	6,575,856	8,157,485	7,153,546	(1,003,939)
Special Assessments.....	25,652	26,594	26,594	-
Investment Earnings.....	132,000	132,000	180,754	48,754
Other.....	54,381	54,381	41,766	(12,615)
Total Revenues.....	7,858,634	9,457,313	8,430,711	(1,026,602)
Expenditures:				
Public Works.....	8,876,581	10,036,546	8,386,462	1,650,084
Total Expenditures.....	8,876,581	10,036,546	8,386,462	1,650,084
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,017,947)	(579,233)	44,249	623,482
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	400	400	-	(400)
Transfers Out.....	(60,000)	(60,000)	(57,633)	2,367
Advances In.....	-	-	9,485	9,485
Total Other Financing Sources / (Uses).....	(59,600)	(59,600)	(48,148)	11,452
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,077,547)	(638,833)	(3,899)	634,934
Fund Balance (Deficit) at Beginning of Year.....	6,988,064	6,988,064	6,988,064	-
Prior Year Encumbrances Appropriated.....	362,403	362,403	362,403	-
Fund Balance (Deficit) at End of Year.....	\$ 6,272,920	\$ 6,711,634	\$ 7,346,568	\$ 634,934

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, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,656,738	\$ 2,920,374	\$ 2,881,901	\$ (38,473)
Charges for Services.....	85,000	85,000	79,437	(5,563)
Intergovernmental.....	4,207,828	4,541,789	4,794,402	252,613
Other.....	12,500	12,500	25,550	13,050
Total Revenues.....	6,962,066	7,559,663	7,781,290	221,627
Expenditures:				
Human Services.....	10,196,259	10,196,259	8,525,265	1,670,994
Total Expenditures.....	10,196,259	10,196,259	8,525,265	1,670,994
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,234,193)	(2,636,596)	(743,975)	1,892,621
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	400	400	82	(318)
Transfers Out.....	(5,202)	(5,202)	-	5,202
Total Other Financing Sources / (Uses).....	(4,802)	(4,802)	82	4,884
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,238,995)	(2,641,398)	(743,893)	1,897,505
Fund Balance (Deficit) at Beginning of Year.....	2,796,674	2,796,674	2,796,674	-
Prior Year Encumbrances Appropriated.....	1,029,205	1,029,205	1,029,205	-
Fund Balance (Deficit) at End of Year.....	\$ 586,884	\$ 1,184,481	\$ 3,081,986	\$ 1,897,505

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

**GREENE COUNTY, OHIO
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2006**

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities</u>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	<u>Internal Service Fund</u>
ASSETS:				
Current Assets:				
Pooled Cash and Cash Equivalents	\$ 2,302,344	\$ 4,063,541	\$ 6,365,885	\$ 2,660,222
Deposits with Segregated Accounts.....	658,355	1,201,347	1,859,702	-
Accounts Receivable (Net of Allowances for Uncollectibles).....	1,011,933	1,716,605	2,728,538	468
Special Assessments Receivable.....	2,195,130	6,760,528	8,955,658	-
Due From Other Governments.....	4,358	-	4,358	-
Prepaid Expenses.....	32,604	71,485	104,089	-
Inventory: Materials and Supplies.....	438,212	214,217	652,429	-
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	4,647,043	3,132,086	7,779,129	-
Total Current Assets.....	<u>11,289,979</u>	<u>17,159,809</u>	<u>28,449,788</u>	<u>2,660,690</u>
Noncurrent Assets:				
Unamortized Bond Issue Costs.....	731,684	2,548,972	3,280,656	-
Capital Assets (Net of Accumulated Depreciation).....	<u>66,516,633</u>	<u>152,864,347</u>	<u>219,380,980</u>	<u>-</u>
Total Noncurrent Assets.....	<u>67,248,317</u>	<u>155,413,319</u>	<u>222,661,636</u>	<u>-</u>
Total Assets.....	<u>78,538,296</u>	<u>172,573,128</u>	<u>251,111,424</u>	<u>2,660,690</u>
LIABILITIES:				
Current Liabilities:				
Accounts Payable.....	160,198	128,517	288,715	649,444
Accrued Wages & Benefits.....	570,188	531,781	1,101,969	-
Due to Other Funds.....	1,780	3,305	5,085	-
Deferred Revenue.....	2,196,484	6,757,735	8,954,219	-
Accrued Interest Payable.....	173,514	747,870	921,384	-
Current Portion of General Obligation Bonds.....	125,000	125,000	250,000	-
Current Portion of Refunding Bonds.....	1,103,921	255,454	1,359,375	-
Current Portion of OWDA Loans.....	369,146	1,748,245	2,117,391	-
Current Portion of Special Assessment Bonds with Governmental Commitment.....	188,292	291,708	480,000	-
Bond Anticipation Notes.....	1,425,000	4,550,000	5,975,000	-
Current Liabilities Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	465,000	549,016	1,014,016	-
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.....	40,747	197,045	237,792	-
Total Current Liabilities.....	<u>6,851,430</u>	<u>15,896,494</u>	<u>22,747,924</u>	<u>649,444</u>
Long-Term Liabilities: (Net of Current Portions)				
Bond Anticipation Notes.....	385,000	-	385,000	-
OWDA Construction Commitments.....	-	11,512,434	11,512,434	-
General Obligation Bonds.....	4,395,000	1,895,000	6,290,000	-
Revenue Bonds.....	9,270,000	11,100,640	20,370,640	-
Refunding Bonds.....	17,321,443	71,029,881	88,351,324	-
OWDA Loans.....	1,282,216	1,164,426	2,446,642	-
Special Assessment Bonds with Governmental Commitment.....	1,242,465	2,447,535	3,690,000	-
Total Long-Term Liabilities.....	<u>33,896,124</u>	<u>99,149,916</u>	<u>133,046,040</u>	<u>-</u>
Total Liabilities.....	<u>40,747,554</u>	<u>115,046,410</u>	<u>155,793,964</u>	<u>649,444</u>
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	28,697,729	45,239,275	73,937,004	-
Restricted for Debt Service.....	821,593	388,081	1,209,674	-
Unrestricted.....	8,271,420	11,899,362	20,170,782	2,011,246
Total Net Assets.....	<u>\$ 37,790,742</u>	<u>\$ 57,526,718</u>	<u>95,317,460</u>	<u>\$ 2,011,246</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds..... 81,164

Total Net Assets of Business-type Activities..... \$ 95,398,624

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, 2006**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
OPERATING REVENUES:				
Charges for Services.....	\$ 9,126,740	\$ 16,007,692	\$ 25,134,432	\$ 10,075,308
Other Revenue.....	89,652	110,509	200,161	468
Total Operating Revenues.....	9,216,392	16,118,201	25,334,593	10,075,776
OPERATING EXPENSES:				
Personal Services.....	2,371,689	3,146,445	5,518,134	-
Materials and Supplies.....	1,566,667	2,107,952	3,674,619	-
Contractual Services.....	457,842	1,090,149	1,547,991	9,204,768
Depreciation.....	1,801,309	2,836,269	4,637,578	-
Other Expenses.....	17,991	109,547	127,538	-
Total Operating Expenses.....	6,215,498	9,290,362	15,505,860	9,204,768
Operating Income / (Loss).....	3,000,894	6,827,839	9,828,733	871,008
NONOPERATING REVENUES (EXPENSES):				
Intergovernmental.....	13,713	4,866	18,579	-
Investment Income.....	18,030	25,804	43,834	-
Special Assessments.....	262,427	615,577	878,004	-
Interest Expense and Fiscal Charges.....	(2,019,811)	(5,585,023)	(7,604,834)	-
Gain (Loss) from Disposal from Fixed Assets.....	(8,046)	(7,284)	(15,330)	-
Total Nonoperating Revenues (Expenses).....	(1,733,687)	(4,946,060)	(6,679,747)	-
Income (Loss) Before Contributions and Transfers.....	1,267,207	1,881,779	3,148,986	871,008
Capital Contributions.....	1,374,804	1,256,045	2,630,849	-
Transfers In.....	86,266	326,496	412,762	2,457
Transfers Out.....	(894)	(2,283)	(3,177)	-
Changes in Net Assets.....	2,727,383	3,462,037	6,189,420	873,465
Total Net Assets at the Beginning of the Year.....	35,063,359	54,064,681	1,137,781	1,137,781
Total Net Assets at the End of the Year.....	\$ 37,790,742	\$ 57,526,718	125,445	\$ 2,011,246
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			125,445	
Change in Net Assets of Business-type Activities.....			\$ 6,314,865	

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, 2006

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
Cash flows from operating activities:				
Cash received from charges for services.....	\$ 9,242,083	\$ 16,420,724	\$ 25,662,807	\$ 10,079,850
Cash received from other operating revenue.....	89,652	110,509	200,161	-
Cash payments for personal services.....	(2,296,999)	(3,169,131)	(5,466,130)	-
Cash payments for materials and supplies.....	(1,485,207)	(2,174,912)	(3,660,119)	-
Cash payments for contract services.....	(553,519)	(1,067,955)	(1,621,474)	(9,227,901)
Cash payments for other expenses.....	51,846	(112,988)	(61,142)	-
Net cash provided by operating activities.....	<u>5,047,856</u>	<u>10,006,247</u>	<u>15,054,103</u>	<u>851,949</u>
Cash flows from noncapital financing activities:				
Transfers in from other funds.....	86,266	326,496	412,762	2,457
Transfers out to other funds.....	(894)	(2,283)	(3,177)	-
Net cash provided by noncapital financing activities.....	<u>85,372</u>	<u>324,213</u>	<u>409,585</u>	<u>2,457</u>
Cash flows from capital and related financing activities:				
Cash received from intergovernmental revenue.....	9,355	4,866	14,221	-
Proceeds of debt issuance.....	1,810,000	4,550,000	6,360,000	-
Proceeds of sale of capital assets.....	1,280	1,787	3,067	-
Special assessments received.....	264,770	613,318	878,088	-
Interest payments on capital financing.....	(1,880,518)	(5,383,521)	(7,264,039)	-
Acquisition of capital assets.....	(943,471)	(3,846,540)	(4,790,011)	-
Note and bond retirement.....	(3,636,143)	(6,635,177)	(10,271,320)	-
Net cash used for capital and related financing activities.....	<u>(4,374,727)</u>	<u>(10,695,267)</u>	<u>(15,069,994)</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents.....	758,501	(364,807)	393,694	854,406
Cash and cash equivalents at beginning of year.....	6,849,241	8,761,781	15,611,022	1,805,816
Cash and cash equivalents at end of year.....	<u>\$ 7,607,742</u>	<u>\$ 8,396,974</u>	<u>\$ 16,004,716</u>	<u>\$ 2,660,222</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss).....	\$ 3,000,894	\$ 6,827,839	\$ 9,828,733	\$ 871,008
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation.....	1,801,309	2,836,269	4,637,578	-
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	115,343	413,032	528,375	4,074
(Increase) decrease in prepayments.....	11,040	26,824	37,864	-
(Increase) decrease in inventory.....	35,340	(11,935)	23,405	-
Increase (decrease) in accounts payable.....	9,240	(63,096)	(53,856)	(23,133)
Increase (decrease) in accrued wages and benefits.....	74,690	(22,686)	52,004	-
Net cash provided by operating activities.....	<u>\$ 5,047,856</u>	<u>\$ 10,006,247</u>	<u>\$ 15,054,103</u>	<u>\$ 851,949</u>
Reconciliation of cash and cash equivalents:				
Pooled Cash and Cash Equivalents.....	\$ 2,302,344	\$ 4,063,541	\$ 6,365,885	\$ 2,660,222
Deposits with Segregated Accounts.....	658,355	1,201,347	1,859,702	-
Restricted Pooled Cash and Cash Equivalents.....	4,647,043	3,132,086	7,779,129	-
Total Cash and Cash Equivalents.....	<u>\$ 7,607,742</u>	<u>\$ 8,396,974</u>	<u>\$ 16,004,716</u>	<u>\$ 2,660,222</u>
Non-Cash Transactions:				
Contributions from Developers.....	\$ 1,374,804	\$ 1,256,045	\$ 2,630,849	\$ -

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, 2006**

	PRIVATE PURPOSE TRUST Unclaimed Money	AGENCY FUNDS
Assets:		
Pooled Cash and Cash Equivalents.....	\$ 330,991	\$ 11,041,390
Deposits with Segregated Accounts.....	-	3,079,580
Taxes Levied for Other Governments.....	-	166,046,481
Total Assets.....	330,991	180,167,451
Liabilities:		
Due to Other Governments.....	-	172,030,773
Payroll Withholding.....	-	4,493
Other Liabilities.....	-	8,132,185
Total Liabilities.....	-	180,167,451
Net Assets:		
Held in Trust.....	\$ 330,991	\$ -

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, 2006**

	PRIVATE PURPOSE <u>TRUST</u> Unclaimed <u>Money</u>
Additions:	
Additional Unclaimed Monies.....	\$ 175,399
Total Additions.....	<u>175,399</u>
 Deductions:	
Transfers Out.....	34,468
Monies Claimed.....	<u>1,158</u>
Total Deductions.....	<u>35,626</u>
Changes in Net Assets.....	139,773
Net Assets at the Beginning of the Year.....	<u>191,218</u>
Net Assets at the End of the Year.....	<u><u>\$ 330,991</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, 2006**

	Homecroft Inc.	Greene Inc.	Regional Airport Authority	Total
Assets:				
Cash and Cash Equivalents.....	\$ 101,308	\$ 426,987	\$ 437,797	\$ 966,092
Deposits with Segregated Accounts.....	1,662	-	-	1,662
Investments.....	-	2,940,478	-	2,940,478
Accounts Receivable.....	11,317	213,987	-	225,304
Inventory Held for Resale.....	-	61,390	-	61,390
Prepaid Expenses.....	-	7,159	-	7,159
Capital Assets (Net of Accumulated Depreciation).....	1,547,514	1,003,730	5,599,037	8,150,281
Capital Assets Not Being Depreciated....	405,070	-	180,222	585,292
Other Assets.....	12	1,000	-	1,012
Total Assets.....	<u>2,066,883</u>	<u>4,654,731</u>	<u>6,217,056</u>	<u>12,938,670</u>
Liabilities:				
Accounts Payable.....	588	5,011	44,480	50,079
Accrued Payroll.....	-	30,126	-	30,126
Bond Anticipation Notes.....	-	-	150,000	150,000
Mortgage Notes Payable - Current.....	43,556	-	-	43,556
Mortgage Notes Payable - Net Current Portion.....	516,728	-	-	516,728
Deferred Revenue.....	305,798	-	-	305,798
Other Liabilities.....	5,330	-	17,622	22,952
Total Liabilities.....	<u>872,000</u>	<u>35,137</u>	<u>212,102</u>	<u>1,119,239</u>
Net Assets:				
Invested in Capital Assets Net of Related Debt.....	1,392,300	1,003,730	5,595,151	7,991,181
Unrestricted.....	(197,417)	3,615,864	409,803	3,828,250
Total Net Assets.....	<u>\$ 1,194,883</u>	<u>\$ 4,619,594</u>	<u>\$ 6,004,954</u>	<u>\$ 11,819,431</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, 2006

	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.....	\$ 297,449	\$ 115,988	\$ 281,522	\$ -	\$ 100,061	\$ -	\$ -	\$ 100,061
Greene, Inc.....	1,812,159	1,328,954	744,166	-	-	260,961	-	260,961
Regional Airport Authority.....	559,720	122,467	225,366	300,000	-	-	88,113	88,113
Total Component Units.....	\$ 2,669,328	\$ 1,567,409	\$ 1,251,054	\$ 300,000	100,061	260,961	88,113	449,135
General Revenues:								
Investment Earnings.....					217		12,860	217,649
Other Revenue.....					58,618	9,714	4,180	72,512
Total General Revenues.....					58,835	214,286	17,040	290,161
Change in Net Assets.....					158,896	475,247	105,153	739,296
Net assets - beginning.....					1,035,987	4,144,347	5,899,801	11,080,135
Net assets - ending.....					\$ 1,194,883	\$ 4,619,594	\$ 6,004,954	\$ 11,819,431

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Discretely Presented Component Units: As required by generally accepted accounting principles (GAAP), the financial statements of the reporting entity include those of Greene County, the primary government, and its component units. The County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, in defining the reporting entity. Based on these criteria, three entities were determined to be discretely presented component units. Information regarding their fiscal dependence on the County can be found in Note N. The component units are presented in a separate column on the County's government wide financial statements to emphasize that they are legally separate from the County. They are listed below:

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

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

Greene County Regional Airport Authority: The Greene County Regional Airport Authority (Authority), organized under Chapter 308 of the Ohio Revised Code (ORC), is a governmental entity formed to service the County's business and recreational aviation needs. The County Commissioners appoint all seven members of the Authority's Board. 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 2006, 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 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 2006.

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 2006, the County paid the Transit Board \$1,622,030 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 \$103,463 in 2006. This amount represented rent payments made on behalf of qualifying individuals.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2006
(CONTINUED)

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

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

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

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

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

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

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

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

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

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2006
(CONTINUED)

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

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

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

Additionally, the government reports the following fund types:

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

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

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

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

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2006
(CONTINUED)

Budgetary Accounting and Control: Under Ohio Law, the Board of County Commissioners must adopt an appropriations budget by January 1 of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1, for all funds except Fiduciary Fund types. Each County department prepares an original budget that is approved by the Board of County Commissioners. All modifications to the original budget must be requested by departmental management and approved by the Board of County Commissioners throughout the year. The original budget and all budgetary amendments and supplemental appropriations necessary during 2006 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 source are presented in the Statement of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual.

Pooled Cash and Cash Equivalents and Related Investments: Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County Treasurer. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Pooled Cash and Cash Equivalents" on the combined balance sheet. Investments in the pooled cash and cash equivalents accounts consists of federal agency instruments, STAR Ohio, and repurchase agreements. Except for nonparticipating investment contracts, investments are recorded at fair value which is based on quoted market prices. Nonparticipating investment contracts, such as repurchase agreements and nonnegotiable certificates of deposit, are reported at cost. Interest earned on investments is accrued as earned and distributed to funds eligible to receive interest by the ORC utilizing a formula based on the average 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 2006. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1904. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2006.

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2006
(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 appears in the Required Supplementary Information. Infrastructure in the business-type activities columns is classified as improvements other than buildings and consists of water and sewer lines.

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

Capitalization of Interest: The County's policy is to capitalize net interest cost on Enterprise Fund construction projects until substantial completion of the project. For 2006, net interest cost capitalized on construction projects for Enterprise Funds was \$150,730.

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.

Special Assessments: The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the government-wide financial statements as Matured Special Assessment with Governmental Commitment Bonds and Current and Noncurrent Liabilities in the appropriate column for governmental and business-type activities based on the purpose of the assessment. The accumulation of resources for, and the payment

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of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds for governmental activities and in the water and sewer funds, as appropriate. Capital improvements financed by special assessments are accounted for and reported in the governmental or business-type activities column based on the purpose of the assessments. Service type special assessments are accounted for and reported in the fund that best reflects the nature of the transactions and are treated like user fees. The amount of delinquent special assessments receivable as of December 31, 2006 is \$164,275.

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

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

Interest Income: Per the ORC, the County has specified the funds to receive an allocation of interest earnings. In 2006, interest revenue credited to the General Fund amounted to \$4,064,561, including \$2,696,057 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$180,025. Other non-major governmental funds earned \$70,814 in investment earnings.

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

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

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

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

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

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

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Deposits

Deposits include amounts held in demand accounts and savings accounts. At year-end, the carrying amount of the County's deposits was \$11,383,407, 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 \$13,009,649. Both the book and bank balances include \$1,000,000 in certificates of deposit.

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. Protection of the County's deposits may be provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the County Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution. Of the bank balances totaling \$13,009,649, \$893,013 was insured by FDIC. The remaining balance of \$12,116,636 was collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public moneys it holds. All county demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

Investments

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

1. United States Treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchases agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2% and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed 5% of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of County's total average portfolio.

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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, 2006, the County had the following investments:

Investment Type	Carrying and Fair Market Value	Investment Maturities			% of Portfolio
		Less than One Year	One to Two Years	Two to Three Years	
Repurchase Agreements	\$ 15,886,468	\$ 15,886,468	\$ 0	\$ 0	22.80%
Federal National Mortgage Association Notes	14,840,533	4,625,993	6,158,258	4,056,282	21.30%
Federal Home Loan Bank Notes	25,232,799	10,229,658	10,996,097	4,007,044	36.22%
Federal Home Loan Mortgage Notes	10,944,451	8,953,690	999,690	991,071	15.71%
STAROhio	2,767,631	2,767,631	0	0	3.97%
Total Investments	\$ 69,671,882	\$ 42,463,440	\$ 18,154,045	\$ 9,054,397	100.00%

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

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

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

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

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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(CONTINUED)

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$81,055,289	\$0
Investments:		
Federal Agency Instruments	(51,017,783)	51,017,783
STAR Ohio	(2,767,631)	2,767,631
Repurchase Agreement	(15,886,468)	15,886,468
GASB Statement No. 3	<u>\$11,383,407</u>	<u>\$69,671,882</u>

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, 2006, discretely presented component units held demand deposits with a carrying value of \$2,655,592. The bank balances totaled \$2,694,192. Of the bank balances, \$2,042,379 was insured by FDIC. The remaining balances of \$651,813 was uninsured but collateralized by the financial institutions' single collateral pool held in the financial institutions' name. Both the book and the bank balance included \$2,013,971 in certificates of deposit.

Investments:

At of December 31, 2006, the component units had the following investments (based on quoted market prices) and maturities (where applicable):

Investment Type	Carrying and Fair Market Value	Investment Maturities			% of Portfolio
		Less than One Year	One to Two Years	Two to Three Years	
Certificates of Deposit	\$ 2,013,971	\$ 1,380,728	\$ 535,625	\$ 97,618	68.49%
Federal National Mortgage Association Notes	319,527	62,123	118,781	138,623	10.87%
US Treasury Bonds	79,939	0	79,939	0	2.72%
Annuities	85,530	85,530	0	0	2.91%
Mutual Funds	441,511	441,511	0	0	15.01%
Total Investments	<u>\$ 2,940,478</u>	<u>\$ 1,969,892</u>	<u>\$ 734,345</u>	<u>\$ 236,241</u>	<u>100.00%</u>

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

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

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

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

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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(CONTINUED)

	<u>Cash and Cash Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement No. 9	\$ 967,754	\$ 2,940,478
Investments:		
Certificates of Deposit	2,013,971	(2,013,971)
Money Market Funds	(326,133)	326,133
GASB Statement No. 3	<u>\$ 2,655,592</u>	<u>\$ 1,252,640</u>

NOTE C -- INTERFUND TRANSACTIONS:

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

Activity between funds that is referred to as "due to/from other funds" represents transactions when one fund incurs expenditures/expenses for the benefit of another fund and expects repayment of funds from the beneficiary fund. Interfund receivables or payables represent the current portion of a loan made by one fund to another fund. Advances to/from other funds is the non-current portion of interfund loans. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances". Interfund receivables and payables balances on the fund financial statements as of December 31, 2006 follow:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental Funds:		
General	\$ 93,094	\$ 0
Department of Health and Human Services	0	6,325
Board of Mental Retardation & Developmental Disabilities	0	2,983
Motor Vehicle, Road and Bridge	0	8,191
Children Services Board	0	1,537
Other Governmental Funds	17,013	85,986
Total Governmental Activities	<u>110,107</u>	<u>105,022</u>
Proprietary Funds:		
Water	0	1,780
Sewer	0	3,305
Total Proprietary Funds	<u>0</u>	<u>5,085</u>
Total Due To/From Other Funds - All Funds	<u>\$ 110,107</u>	<u>\$ 110,107</u>

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

	Interfund Receivable	Interfund Payable
Governmental Funds:		
General	\$ 194,400	\$ 0
Other Governmental Funds	6,400	200,800
Total Interfund Receivable/Payable	\$ 200,800	\$ 200,800

NOTE D -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2006 was as follows:

Governmental Activities:

	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 2,518,600	\$ 0	\$ 0	\$ 2,518,600
Infrastructure	129,076,507	388,192	(2,285,718)	127,178,981
Total capital assets, not being depreciated	131,595,107	388,192	(2,285,718)	129,697,581
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	36,594,292	390,219	0	36,984,511
Equipment, furniture and fixtures	9,404,413	784,424	(800,351)	9,388,486
Total capital assets being depreciated	45,998,705	1,174,643	(800,351)	46,372,997
Accumulated Depreciation:				
Buildings, structures and improvements	(8,327,964)	(746,465)	0	(9,074,429)
Equipment, furniture and fixtures	(5,715,254)	(782,518)	735,345	(5,762,427)
Total accumulated depreciation	(14,043,218)	(1,528,983)	735,345	(14,836,856)
Total Capital Assets, Being Depreciated, Net	31,955,487	(354,340)	(65,006)	31,536,141
Governmental Activities Capital Assets, Net	\$163,550,594	\$ 33,852	\$ (2,350,724)	\$ 161,233,722

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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	73,990,619	4,641,330	0	78,631,949
Total capital assets, not being depreciated	76,083,901	4,641,330	0	80,725,231
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	14,218,410	0	0	14,218,410
Improvements other than buildings	177,058,091	2,630,847	0	179,688,938
Equipment, furniture and fixtures	12,290,443	232,897	(101,771)	12,421,569
Total capital assets being depreciated	203,566,944	2,863,744	(101,771)	206,328,917
Accumulated Depreciation:				
Buildings, structures and improvements	(4,744,173)	(284,368)	0	(5,028,541)
Improvements other than buildings	(47,750,835)	(3,929,201)	0	(51,680,036)
Equipment, furniture and fixtures	(10,623,956)	(424,009)	83,374	(10,964,591)
Total accumulated depreciation	(63,118,964)	(4,637,578)	83,374	(67,673,168)
Total Capital Assets, being Depreciated, Net	140,447,980	(1,773,834)	(18,397)	138,655,749
Business-type Activities Capital Assets, Net	<u>\$ 216,531,881</u>	<u>\$ 2,867,496</u>	<u>\$ (18,397)</u>	<u>\$ 219,380,980</u>

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

Governmental Activities:

Legislative and Executive	\$ 239,677
Judicial	184,030
Public Safety	518,247
Public Works	375,419
Health	42,883
Human Services	71,288
Conservation and Recreation	31,930
Community and Economic Development	65,509
Total Depreciation Expense - Governmental Activities	<u>\$ 1,528,983</u>

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(CONTINUED)

Business-type Activities:

Water		\$	1,801,309
Sewer			2,836,269
Total Depreciation Expense - Business-type Activities			<u>\$ 4,637,578</u>

DISCRETELY PRESENTED COMPONENT UNITS:

Summaries of the Component Units' fixed assets as of December 31, 2006 follow:

	Balance January 1	Additions	Deductions	Balance December 31
Homecroft, Inc.:				
Capital Assets, Not Being Depreciated:				
Land	\$ 405,070	\$ 0	\$ 0	\$ 405,070
Capital Assets, Being Depreciated:				
Houses	1,331,627	29,878	0	1,361,505
Equipment, furniture and fixtures	12,825	3,638	0	16,463
Vehicles	0	16,555		16,555
Buildings - Commercial	607,637	7,235	0	614,872
Total Capital Assets, Being Depreciated	1,952,089	57,306	0	2,009,395
Accumulated Depreciation	(392,715)	(69,166)	0	(461,881)
Total Capital Assets, Being Depreciated, Net	1,559,374	(11,860)	0	1,547,514
Total Capital Assets, Net	<u>\$ 1,964,444</u>	<u>\$ (11,860)</u>	<u>\$ 0</u>	<u>\$ 1,952,584</u>

Greene, Inc.:

Capital Assets, Being Depreciated:				
Equipment, furniture and fixtures	\$ 1,307,040	\$ 766,193	\$ 0	\$ 2,073,233
Accumulated depreciation	(964,030)	(105,473)	0	(1,069,503)
Total Capital Assets	<u>\$ 343,010</u>	<u>\$ 660,720</u>	<u>\$ 0</u>	<u>\$ 1,003,730</u>

Airport Authority:

Capital Assets, Not Being Depreciated:				
Land	\$ 151,884	\$ 0	\$ 0	\$ 151,884
Construction in Progress	317,678	421,330	(710,670)	28,338
Total Capital Assets, Not Being Depreciated	469,562	421,330	(710,670)	180,222

Airport Authority:

Capital Assets, Being Depreciated:

Buildings, structures and improvements	1,803,584	0	0	1,803,584
Improvements other than buildings	5,171,726	614,050	0	5,785,776
Equipment, furniture and fixtures	238,907	0	0	238,907
Total capital assets, being depreciated	7,214,217	614,050	0	7,828,267
Accumulated Depreciation	(1,882,267)	(346,963)	0	(2,229,230)
Total Capital Assets, Being Depreciated, Net	5,331,950	267,087	0	5,599,037
Total Capital Assets, Net	<u>\$ 5,801,512</u>	<u>\$ 688,417</u>	<u>\$ (710,670)</u>	<u>\$ 5,779,259</u>

NOTE E -- BOND ANTICIPATION NOTES

Bond anticipation notes in governmental funds were used to construct buildings, to purchase new equipment and to provide money for the Greene Town Mall project. The County and other political subdivisions are financing the infrastructure improvements through a tax incentive program. Bond anticipation notes in business type funds were used primarily to finance the construction of water and sewer infrastructure. All notes in both governmental and business type funds are due within one year. These notes will be paid off as cash flows warrant or when long term bonds are issued at the completion of the project. Bond anticipation note activity for the year ended December 31, 2006, follows:

	Interest Rate	Balance 1/1/2006	Issued	Retired	Balance 12/31/06	Current
Governmental Funds:						
Communication Equipment	3.00%	\$ 90,000	\$ 0	\$ (90,000)	\$ 0	\$ 0
Communication Equipment	3.50%	140,000	0	(140,000)	0	0
Highway Equipment	4.50%	300,000	150,000	(300,000)	150,000	150,000
Dog & Kennel Equipment	4.75%	20,000	10,000	(20,000)	10,000	10,000
Ice Arena Renovations	4.75%	444,000	440,000	(444,000)	440,000	0
Ledbetter Rd Renovation	4.75%	0	150,000	0	150,000	0
DJFS Facilities Rehab	4.50%	0	130,000	0	130,000	0
First Frontier Project	4.50%	250,000	240,000	(250,000)	240,000	10,000
Greene Town Mall	4.25%	14,800,000	15,280,000	(14,800,000)	15,280,000	15,280,000
Airport Hanger	4.50%	200,000	150,000	(200,000)	150,000	50,000
Governmental Subtotal		16,244,000	16,550,000	(16,244,000)	16,550,000	15,500,000
Business-Type Funds:						
Water Production Well	4.50%	0	385,000	0	385,000	0
Gerspacher Rd Storage	3.00%	355,000	0	(355,000)	0	0
NW Regional Water	4.50%	1,000,000	1,000,000	(1,000,000)	1,000,000	1,000,000
Beavercreek WWTP	3.00%	800,000	0	(800,000)	0	0
SCWWTP Engineering	4.50%	1,200,000	1,200,000	(1,200,000)	1,200,000	1,200,000

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	Interest Rate	Balance 1/1/2006	Issued	Retired	Balance 12/31/06	Current
Sugarcreek WWTP	4.50%	1,300,000	1,300,000	(1,300,000)	1,300,000	1,300,000
Sewer System	4.50%	0	950,000	0	950,000	950,000
NW Regional Construction	4.25%	0	425,000	0	425,000	425,000
SCWWTP Improvements	4.75%	0	1,100,000	0	1,100,000	1,100,000
Business Type Funds		4,655,000	6,360,000	(4,655,000)	6,360,000	5,975,000
Grand Totals		<u>\$ 20,899,000</u>	<u>\$ 22,910,000</u>	<u>\$(20,899,000)</u>	<u>\$ 22,910,000</u>	<u>\$ 21,475,000</u>

The long term portion of notes payable consists of amounts that the County has shown the intent and ability to refinance on a long term basis through the subsequent issuance of bond anticipation notes after the balance sheet date but before the opinion date. The current portion represents the amount of reduction of face value of notes classified as long term plus notes whose due date is after the opinion date but mature in 2007. Long term notes payable are not reflected in the Governmental Fund Level Statements. Liabilities for long term notes are reflected as liabilities on both the proprietary fund level and the entity wide statements. For more information on the subsequent issuance of notes see footnote H.

DISCRETELY PRESENTED COMPONENT UNITS:

Regional Airport Authority: At December 31, 2006, bond anticipation notes of \$150,000 are reported as fund liabilities by the Authority. The notes are payable to the County and mature within one year. The Authority intends to refinance the notes until such time when bonds are issued or by decreasing the principal of the note with cash flows from operations. The Authority has not, however, issued long term obligations subsequent to year end for the purpose of refinancing this short term obligation, nor has it entered into a financing agreement for refinancing this short term obligation on a long term basis.

NOTE F -- LONG TERM DEBT AND OTHER OBLIGATIONS

General Obligation Bonds: The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation proprietary bonds are retired from the related Enterprise Fund. General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. General obligation bonds are direct obligations and pledge the full faith and credit of the County. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years is \$23,865,000, with \$16,745,000 issued for governmental activities and \$7,120,000 issued for business-type activities. During 2006, no such bonds were issued for governmental activities or business-type activities. General obligation bonds currently outstanding are as follows:

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

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

Year	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2007	\$ 445,000	\$ 715,589	\$ 250,000	\$ 271,263
2008	470,000	699,049	255,000	265,200
2009	480,000	681,324	265,000	258,565
2010	495,000	662,099	275,000	250,615
2011	520,000	641,311	280,000	242,015
2012 - 2016	2,955,000	2,843,666	1,565,000	1,049,020
2017 - 2021	3,530,000	2,088,188	1,535,000	686,223
2022 & After	6,170,000	1,301,388	2,115,000	453,699
Total	<u>\$ 15,065,000</u>	<u>\$ 9,632,614</u>	<u>\$ 6,540,000</u>	<u>\$ 3,476,600</u>

Special Assessment Bonds: The County issues special assessment bonds to provide funds for the construction of land improvements. Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. The bonds are also backed by the full faith and credit of the County as additional security. Special assessment bonds have been issued for both governmental and business-type activities. The original amount of special assessment bonds issued in prior years is \$10,389,000, with \$855,000 issued for governmental activities and \$9,534,000 issued for business-type activities. During 2006, no such bonds were issued for business-type activities or governmental activities. These bonds will be repaid from amounts levied against the property owners benefitted by the related construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide resources to cover the deficiency until other resources are received. Special assessment bonds currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue</u>
Governmental Activities			
Ditch Improvement	1996	5.900%	\$ 105,000
Road Improvement	1997	5.300%	105,000
Road Improvement	1998	5.150%	100,000
Ditch Improvement	1999	5.200%	155,000
Road & Ditch Improvement	2001	4.400%	390,000
Business-type Activities			
Water and Sewer Improvement	1986	7.250%	307,000
Water and Sewer Improvement	1987	7.500%	354,000
Water and Sewer Improvement	1988	7.580%	338,000
Water and Sewer Improvement	1989	7.000%	1,745,000
Water Improvements	1990	7.200%	185,000
Water and Sewer Improvements	1991	6.500%	275,000
Water and Sewer Improvements	1992	7.000%	1,480,000
Water and Sewer Improvements	1993	5.000%	950,000

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	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue</u>
Water and Sewer Improvements	1994	5.625% - 5.75%	500,000
Water and Sewer Improvements	1995	5.800%	295,000
Water and Sewer Improvements	1996	5.625% - 5.7%	250,000
Water and Sewer Improvements	1997	5.25% - 5.5%	570,000
Water and Sewer Improvements	1999	5.700%	210,000
Water and Sewer Improvements	2003	4.10% - 4.75%	640,000
Sewer Improvements	2005	3.25% - 4.25%	1,435,000

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

<u>Year</u>	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2007	\$ 85,000	\$ 13,745	\$ 480,000	\$ 210,231
2008	70,000	9,635	455,000	183,163
2009	60,000	6,320	440,000	157,614
2010	40,000	3,520	365,000	133,139
2011	40,000	1,760	345,000	114,145
2012 - 2016	0	0	1,130,000	346,405
2017 - 2021	0	0	590,000	151,577
2022 & After	0	0	365,000	36,163
Total	<u>\$ 295,000</u>	<u>\$ 34,980</u>	<u>\$ 4,170,000</u>	<u>\$ 1,332,437</u>

Revenue Bonds: The County issues revenue bonds where the County pledges income derived from the operations of the water and sewer systems to pay debt service. Revenue bonds have been issued for business-type activities. The original amount of business-type activity revenue bonds issued in prior years is \$32,686,720. During 2006, no such bonds were issued. Revenue bonds currently outstanding are as follows:

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

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

Year	Principal	Interest
2007	\$ 1,014,016	\$ 1,429,488
2008	3,192,032	1,427,457
2009	2,148,608	1,307,900
2010	1,915,000	738,013
2011	770,000	644,878
2012 - 2016	4,390,000	2,682,625
2017 - 2021	5,570,000	1,489,201
2022 & After	2,385,000	434,500
Total	<u>\$ 21,384,656</u>	<u>\$ 10,154,062</u>

Ohio Water Development Authority (OWDA) Loans: The County has borrowed funds from the Ohio Water Development Authority (OWDA) for the acquisition and construction of water and sewer facilities related to business-type activities. The original amount of OWDA loans obtained in prior years is \$25,527,954, all of which relates to business-type activities. During 2006, no such loans were obtained, however there are two projects currently in process. The total amount owed as of December 31 on these two projects, \$11,512,434, is reported as OWDA Construction Commitments on the proprietary fund level statements and as a Non-current Liability Due in More Than One Year on the entity wide statements. When the County is notified by the OWDA that a project is completed, it will be reported with other completed OWDA projects. OWDA loans currently outstanding are as follows:

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

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

Year	Principal	Interest
2007	\$ 2,117,391	\$ 315,868
2008	494,885	156,701
2009	529,772	121,813
2010	567,119	84,466
2011	114,070	44,353
2012 - 2016	608,981	129,276
2017 - 2020	131,815	5,065
Total	<u>\$ 4,564,033</u>	<u>\$ 857,542</u>

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Advanced Refunding: On April 9, 1999, the County issued \$8,785,000 in Various Purpose Limited Tax General Obligation Refunding Bonds with interest rates ranging from 3.15% to 5.00%. The purpose of this issue was to advance refund the 1991 Water System Revenue Bonds and the 1992 Various Purpose Bonds, to pay off a \$1,105,000 Convention and Visitor's Bureau construction note and to pay certain costs of issuance of the bonds.

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

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

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

On the date of refunding, the Sewer System Revenue Bond had an outstanding principal balance and net carrying value of \$10,765,000. The proceeds of the new issue were used to fund cash and investments in an irrevocable trust account with an escrow agent, which is pledged solely to the payment of principal and interest on the defeased bond. As a result of this advance refunding, the County reduced its total debt service over the next fifteen years by \$623,433 and obtained an economic gain (the difference between the present values of the debt service payments on the old and the new debt) of \$586,765.

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

On the date of refunding, the refunded portion of the 1998 Sewer System Revenue Bond had an outstanding principal balance and net carrying value of \$2,070,000, while the refunded portion of the 2000 Sewer System Revenue Bond had an outstanding principal balance and net carrying value of \$1,980,000. The proceeds of the new issue were used to fund cash and investments in an irrevocable trust account with an escrow agent, which is pledged solely to the payment of principal and interest on the defeased bond. As a result of this advance refunding, the County increased its total debt service over the next twenty-one years by \$1,913,541 and incurred an economic loss (the difference between the present values of the debt service payments on the old and the new debt) of \$316,890.

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

On the date of refunding, the 1996 Water System Revenue Bond had an outstanding principal balance and net carrying value of \$20,140,000. The proceeds of the new issue were used to fund cash and investments in an irrevocable trust account with an escrow agent, which is pledged solely to the payment of principal and interest on the defeased bond. As a result of this advance refunding, the County decreased its total debt service over the next seventeen years by \$883,505 and obtained an economic gain (the difference between the present values of the debt service payments on the old and the new debt) of \$645,482.

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

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On the date of refunding, the refunded portion of the 1998 Sewer System Revenue Bond had an outstanding principal balance and net carrying value of \$30,760,000, while the refunded portion of the 2000 Sewer System Revenue Bond had an outstanding principal balance and net carrying value of \$27,970,000. The proceeds of the new issue were used to fund cash and investments in an irrevocable trust account with an escrow agent, which is pledged solely to the payment of principal and interest on the defeased bond. As a result of this advance refunding, the County decreased its total debt service over the next seventeen years by \$2,484,186 and obtained an economic gains (the difference between the present values of the debt service payments on the old and the new debt) of \$1,613,829.

	Year Issued	Interest Rate	Original Issue Amount
Governmental Activities: Various Purpose	1999	3.15 - 5.00%	\$ 4,285,000
Business-type Activities: Water System	1999	3.15 - 5.00%	4,500,000
Business-type Activities: Sewer System	2003	5.20 - 5.50%	11,745,000
Business-type Activities: Sewer System	2003	2.00 - 4.65%	4,515,000
Business-type Activities: Water System	2004	2.00 - 5.00%	21,490,000
Business-type Activities: Sewer System	2005	3.00 - 5.00%	60,955,000

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

Year	Governmental Activities			Business-type Activities			
	Principal	Interest	Loss	Principal	Interest	Premium	Loss
2007	\$ 425,000	\$ 57,230	\$ 32,552	\$ 1,495,000	\$ 4,353,156	\$ 10,058	\$ 145,683
2008	440,000	39,380	33,700	1,685,000	4,312,349	10,687	160,832
2009	465,000	20,460	35,615	2,875,000	4,262,224	82,980	259,725
2010	0	0	0	3,795,000	4,166,144	85,809	318,714
2011	0	0	0	5,120,000	4,030,241	164,703	428,325
2012-2016	0	0	0	27,675,000	16,660,516	954,587	2,301,178
2017-2021	0	0	0	30,750,000	9,622,129	1,216,414	2,654,219
2022 &After	0	0	0	20,520,000	2,627,931	1,226,472	1,687,335
Total	<u>\$ 1,330,000</u>	<u>\$ 117,070</u>	<u>\$ 101,867</u>	<u>\$ 93,915,000</u>	<u>\$ 50,034,690</u>	<u>\$ 3,751,710</u>	<u>\$ 7,956,011</u>

Long term debt and other obligations of the county at December 31, 2006 consist of the following:

		Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
Governmental Activities:						
General Obligation Bond:						
1999	Various Purpose	\$ 830,000	\$ 0	\$ (45,000)	\$ 785,000	\$ 45,000
2002	Various Purpose	12,440,000	0	(325,000)	12,115,000	330,000
2003	Materials Center	2,230,000	0	(65,000)	2,165,000	70,000
Total General Obligation Bonds		15,500,000	0	(435,000)	15,065,000	445,000

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Governmental Activities:	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
Refunding Bond:					
1999 Various Purpose	1,745,000	0	(415,000)	1,330,000	425,000
Deferred Loss	<u>(133,652)</u>	<u>0</u>	<u>31,785</u>	<u>(101,867)</u>	<u>(32,552)</u>
Net Refunding Bond	1,611,348	0	(383,215)	1,228,133	392,448
Special Assessment Bonds with Governmental Commitment:					
1996 Ditch Improvement	15,000	0	(15,000)	0	0
1997 Road Improvement	25,000	0	(10,000)	15,000	15,000
1998 Road Improvement	30,000	0	(10,000)	20,000	10,000
1999 Ditch Improvement	75,000	0	(15,000)	60,000	20,000
2001 Ditch Improvement	<u>240,000</u>	<u>0</u>	<u>(40,000)</u>	<u>200,000</u>	<u>40,000</u>
Total Special Assessment Bonds	<u>385,000</u>	<u>0</u>	<u>(90,000)</u>	<u>295,000</u>	<u>85,000</u>
Total Bonds Payable	17,496,348	0	(908,215)	16,588,133	922,448
Long-term Notes Payable	990,000	1,050,000	(990,000)	1,050,000	0
Compensated Absences	<u>4,552,516</u>	<u>742,172</u>	<u>(404,978)</u>	<u>4,889,710</u>	<u>477,117</u>
Total Long-term Liabilities	<u>\$ 23,038,864</u>	<u>\$ 1,792,172</u>	<u>\$ (2,303,193)</u>	<u>\$ 22,527,843</u>	<u>\$ 1,399,565</u>

Business-type Activities:	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
General Obligation Bonds:					
2003 Water System	\$ 4,640,000	\$ 0	\$ (120,000)	\$ 4,520,000	\$ 125,000
2004 Sewer System	<u>2,145,000</u>	<u>0</u>	<u>(125,000)</u>	<u>2,020,000</u>	<u>125,000</u>
Total General Obligation Bonds	6,785,000	0	(245,000)	6,540,000	250,000
Refunding Bond:					
1999 Water General Obligation	1,515,000	0	(225,000)	1,290,000	240,000
Deferred Loss	<u>(139,108)</u>	<u>0</u>	<u>20,659</u>	<u>(118,449)</u>	<u>(22,037)</u>
Net Refunding Bond	1,375,892	0	(204,341)	1,171,551	217,963
2003 Sewer Revenue	10,255,000	0	(105,000)	10,150,000	105,000
Deferred Loss	<u>(624,225)</u>	<u>0</u>	<u>6,392</u>	<u>(617,833)</u>	<u>(6,391)</u>
Net Refunding Bond	<u>9,630,775</u>	<u>0</u>	<u>(98,608)</u>	<u>9,532,167</u>	<u>98,609</u>

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Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
2003 Sewer General Obligation	3,515,000	0	0	3,515,000	0
Deferred Loss	(265,011)	0	0	(265,011)	0
Net Refunding Bond	3,249,989	0	0	3,249,989	0
2004 Water General Obligation	20,250,000	0	(970,000)	19,280,000	990,000
Deferred Loss	(2,128,127)	0	101,940	(2,026,187)	(104,042)
Net Refunding Bond	18,121,873	0	(868,060)	17,253,813	885,958
2005 Sewer General Obligation	59,840,000	0	(160,000)	59,680,000	160,000
Premium on Issue	3,761,769	0	(10,058)	3,751,711	10,058
Deferred Loss	(4,941,745)	0	13,213	(4,928,532)	(13,213)
Net Refunding Bond	58,660,024	0	(156,845)	58,503,179	156,845
Total Refunding Bonds	91,038,553	0	(1,327,854)	89,710,699	1,359,375
O.W.D.A. Loans:					
1984 Wastewater Treatment	1,197,283	0	(74,023)	1,123,260	77,910
1986 Wastewater Treatment	3,192,584	0	(1,537,524)	1,655,060	1,655,060
1989 Water Treatment Plant	1,994,723	0	(343,360)	1,651,363	369,146
1997 Wastewater Treatment	148,917	0	(14,567)	134,350	15,275
Total O.W.D.A. Loans	6,533,507	0	(1,969,474)	4,564,033	2,117,391
O.W.D.A. Construction Commitments:					
Project #4100	6,145,411	4,866	(259,651)	5,890,626	0
Project #3794	5,820,733	23,191	(222,116)	5,621,808	0
Total O.W.D.A. Commitments	11,966,144	28,057	(481,767)	11,512,434	0
Special Assessment Bonds with Governmental Commitment:					
1986 Water & Sewer Improv.	15,000	0	(15,000)	0	0
1987 Water & Sewer Improv.	40,000	0	(20,000)	20,000	20,000
1988 Water & Sewer Improv.	50,000	0	(15,000)	35,000	15,000
1989 Water & Sewer Improv.	350,000	0	(85,000)	265,000	90,000
1990 Water Improvements	75,000	0	(15,000)	60,000	15,000
1991 Water & Sewer Improv.	85,000	0	(15,000)	70,000	15,000
1992 Water & Sewer Improv.	520,000	0	(75,000)	445,000	75,000

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Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
1993 Water & Sewer Improv.	495,000	0	(50,000)	445,000	55,000
1994 Sewer Improvements	225,000	0	(25,000)	200,000	25,000
1995 Water & Sewer Improv.	150,000	0	(15,000)	135,000	15,000
1996 Water & Sewer Improv.	140,000	0	(15,000)	125,000	10,000
1997 Water & Sewer Improv.	345,000	0	(25,000)	320,000	30,000
1999 Water & Sewer Improv.	150,000	0	(10,000)	140,000	10,000
2003 Water & Sewer Improv.	575,000	0	(30,000)	545,000	35,000
2005 Sewer Improvements	1,435,000	0	(70,000)	1,365,000	70,000
Special Assessment Bonds	4,650,000	0	(480,000)	4,170,000	480,000
Long-term Notes Payable	1,200,000	385,000	(1,200,000)	385,000	0
Compensated Absences	665,784	62,778	(24,694)	703,868	71,079
Subtotal for Non-Current Liabilities Due Within One Year					<u>4,277,845</u>
Revenue Bonds:					
1993 Sewer System	1,396,720	0	(382,064)	1,014,656	359,016
1998 Sewer System	1,110,000	0	0	1,110,000	0
2000 Sewer System	3,365,000	0	0	3,365,000	0
2001 Water System	10,180,000	0	(445,000)	9,735,000	465,000
2002 Sewer System	6,350,000	0	(190,000)	6,160,000	190,000
Total Revenue Bonds	<u>22,401,720</u>	<u>0</u>	<u>(1,017,064)</u>	<u>21,384,656</u>	<u>1,014,016</u>
Total Long-term Liabilities	<u>\$ 145,240,708</u>	<u>\$ 475,835</u>	<u>\$ (6,745,853)</u>	<u>\$ 138,970,690</u>	<u>\$ 5,291,861</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.

At December 31, 2006, liabilities totaling \$6,349,202 for Governmental activities and \$867,620 for Business-type activities for total unpaid vacation leave, sick leave, and required employer pension contributions were recorded. For Governmental activities, a liability for accrued pension obligation of \$1,459,492 was recorded as accrued wages and benefits with the remaining \$4,889,710 recorded as a noncurrent liability, with \$477,117 being due with one year and the balance of \$4,412,593 being due in more than one year. For Business-type activities, a liability for accrued pension obligation of \$163,752 was recorded as accrued wages and benefits with the remaining \$703,868 recorded as a noncurrent liability, with \$71,079 being due with one year and the balance of \$632,789 being due in more than one year. The total liability as of December 31, 2006, stated as both a dollar amount and in hours, follows:

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	Governmental Activities		Business-type Activities	
	Dollars	Hours	Dollars	Hours
Vacation	\$ 3,033,677	146,620	\$ 332,998	15,721
Sick	1,444,919	68,433	325,749	16,075
Accrued PERS	411,114	N/A	45,121	N/A
Subtotal	4,889,710		703,868	
PERS Obligation	1,459,492	N/A	163,752	N/A
Total	<u>\$ 6,349,202</u>		<u>\$ 867,620</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, 2006, the County did not have any capital leases. The County had 30 operating leases as of December 31, 2006, all of which were payable from governmental activities. The operating lease agreements range in length from one year to five years. Operating lease payments are recorded as an expense in the period they are paid. Assets leased under these operating leases range from copiers and computer equipment to vehicles. The cost for operating leases for 2006 was \$372,745 for governmental activities.

The County's future minimum lease payments under operating leases as of December 31, 2006, are as follows:

Year	Governmental Operating Leases
2007	\$ 346,908
2008	178,147
2009	85,284
2010	77,173
2011	74,524
Total Lease Payments	<u>\$ 762,036</u>

Legal Debt Limit: The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$85,831,351. With total exempt debt of \$132,664,656, the County has an unvoted legal debt margin of \$52,886,351.

Defeased Debt: In 1999, \$4,680,000 of then outstanding water revenue bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2006, the amount of defeased debt outstanding but removed from the Water Fund amounted to \$1,590,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

In 1999, \$3,875,000 of then outstanding various purpose general obligation bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2006, the amount of defeased debt outstanding but removed from the governmental activities financial statements amounted to \$1,310,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2006
(CONTINUED)

In 2003, \$14,815,000 of then outstanding sewer system revenue bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2006, the amount of defeased debt outstanding but removed from the governmental activities financial statements amounted to \$11,330,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

In 2004, \$19,470,000 of then outstanding water system revenue bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2006, the amount of defeased debt outstanding but removed from the governmental activities financial statements amounted to \$18,025,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

In 2005, \$58,730,000 of then outstanding sewer system revenue bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2006, the amount of defeased debt outstanding but removed from the governmental activities financial statements amounted to \$58,730,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

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

As of December 31, 2006, there were 29 series of industrial development bonds outstanding. The aggregate principal amount payable as of December 31, 2006 for the 7 series issued after July 1, 1995, was \$43,865,000. These 7 issues had an original issue amount of \$56,800,000. The aggregate principal amount payable for the 22 series issued prior to July 1, 1995, could not be determined; however, their original issue amount totaled \$37.6 million.

Conduit Debt Obligations - Lease - Purchase Agreement: In 2006, the County is a party to the issuance of a lease - purchase agreement for equipment acquired by Greene Memorial Hospital, Inc. However, this lease is not a general obligation of the County and neither the general revenue nor faith and credit of the County is pledged for the repayment. Therefore, it is are not included in the general purpose financial statements. The original lease amount was \$12,000,000 with \$8,982,751 outstanding as of December 31, 2006

DISCRETELY PRESENTED COMPONENT UNITS:

Homecroft, Inc.: The long-term debt of Homecroft consists of mortgages on the properties occupied by program participants. The interest rates on these mortgages range from 7.5% to 9.5%. The due date of the final installments of the mortgages range from May, 2007 to June, 2022. A summary of Homecroft, Inc.'s future long-term debt funding requirements as of December 31, 2006 follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2007	\$ 43,556	\$ 42,552
2008	43,637	42,774
2009	44,063	42,601
2010	44,481	41,966
2011	46,662	40,002
2012 & After	337,885	264,290
Total	<u>\$ 560,284</u>	<u>\$ 474,185</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2006
(CONTINUED)

NOTE G -- PENSION OBLIGATIONS

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

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

The ORC provides statutory authority for member and employer contributions. For 2006, member and employer contribution rates were consistent across all three plans. Separate divisions for law enforcement and public safety exist only within the traditional plan. The 2006 member contribution rates were 9.0% for members in classifications other than law enforcement and public safety. Members in the law enforcement classification, which consists generally of the sheriff and deputy sheriffs contributed at a rate of 10.1%. Public safety division members contributed at 10.1%. The 2006 employer contribution rate for local government employer units was 13.70% of covered payroll. For both the law enforcement and public safety divisions, the employer contribution rate for 2006 was 16.93%.

The County's contributions for pension obligations to the traditional, combined and member directed plans for the years ended December 31, 2006, 2005, and 2004 were \$4,929,279, \$5,182,558, and \$4,941,519, respectively; 75.9% has been contributed for 2006 and 100 percent for 2005 and 2004.

POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS: The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2006 local government employer contribution rate was 13.70% of covered payroll (16.93% for public safety and law enforcement); 4.5% of covered payroll was the portion that was used to fund health care.

OPERS' Post Employment Health Care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefit. For 2006, the employer contribution allocated to the health care plan was 4.5% of covered payroll. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving spouse. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2004, include rate of return on investments of 6.5%, an annual increase in active employee total payroll of 4% compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50% and 6.3% based on additional annual pay increases. Health care premiums were assumed to increase 4% annually plus an additional factor ranging from 1 to 6% for the next eight years.

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2006
(CONTINUED)

Actual employer contributions for 2006 which were used to fund postemployment benefits were \$2,305,175. The actual contribution and the actuarially required contribution amounts are the same.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, is effective on January 1, 2007. OPERS took additional actions to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. Member and employer contribution rates increased as of January 1, 2006 and January 1, 2007, which will allow additional funds to be allocated to the health care plan.

NOTE H -- SUBSEQUENT EVENT

Subsequent to December 31, 2006, the County issued several sets of bond anticipation notes. Details of these issues, by group of notes, follows:

Description	Issue Date	Maturity Date	Interest Rate	Amount
Sugarcreek WWTP	02/20/2007	08/14/2007	5.50%	\$ 1,200,000
Ledbetter Rd Renovation	02/20/2007	05/23/2007	5.75%	130,000
Mardella Dr Water Main	02/20/2007	09/07/2007	5.50%	60,000
Airport Hangar Improvement	02/20/2007	02/15/2008	4.25%	100,000
First Frontier Project	02/20/2007	02/15/2008	4.25%	230,000
NWR Water Production Well	02/20/2007	02/15/2008	4.25%	385,000
Spring Meadow/Spring Ridge Main	02/20/2007	02/15/2008	4.25%	300,000
Spring Meadow/Spring Ridge Main	02/20/2007	02/15/2008	4.25%	1,000,000
Spring Meadow/Spring Ridge Main	02/20/2007	02/15/2008	4.25%	535,000
County Engineer Equipment	02/20/2007	02/15/2008	4.25%	750,000

On January 18, 2007, the County entered into a contract for the Sugarcreek wastewater treatment facility. The contract amount is \$28,354,000.

NOTE I -- PROPERTY TAX REVENUES

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value, by property classification, upon which taxes were levied in 2005 and collectable in 2006 are as follows:

	Assessed Values
Real Property	\$ 3,188,491,760
Tangible Personal Property	164,331,898
Public Utility Personal	100,967,550
Total Assessed Value	<u>\$ 3,453,791,208</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2006
(CONTINUED)

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.50 mills of the 10 mill limit for the General Fund. In addition to the 2.50 mills, 9.80 mills have been levied for voted millage. A summary of voted millage for tax year 2005 collected in 2006 follows:

Purpose	Rate Levied for Current Year Collection (b)			Final Levy Year	Final Collection Year
	Voter Authorized Rate (a)	Effective Tax Rate			
		Agricultural/ Residential	Other		
Mental Retardation	3.50	3.274884	3.386611	2008	2009
Hospital Operating	0.50	0.467841	0.483802	2008	2009
Hospital Operating	0.50	0.469405	0.483802	2011	2012
Community Mental Health	1.50	1.157540	1.309547	2008	2009
Road and Bridges	0.65	0.158637	0.223146	2005	2006
Children Services	1.00	0.935681	0.967603	2008	2009
County Library	0.35	0.232521	0.283369	2005	2006
County Library	1.00	0.938809	0.967603	2009	2010
Council on Aging	0.80	0.748545	0.774082	2008	2009

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

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

For taxes collected in 2006, real property taxes were levied in October 2005 on the assessed values as of January 1, 2005, the lien date. In accordance with the State of Ohio constitution, assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent reappraisal was completed in 2002 which affected tax collections in 2003. In 2005, a triennial update was completed which impacted 2006 revenues. Real estate taxes were due and payable in February and July.

Through an act of the state legislature tangible personal property tax is being eliminated. The state is phasing out this tax over four years starting with 2006. Tangible personal property tax is assessed at 18.75% of its true value (down from 25% the previous year) and the first \$10,000 of assessed value is exempted. The state will reimburse local governments for 100% of their expected tax loss due to the elimination of tangible personal property through 2010 at which time the state reimbursement will begin phasing out until completely eliminated in 2017. The state reimbursed local governments for 40% of the 2002 \$10,000 exemption amount, this reimbursement is scheduled to be phased out by 2009. Personal property taxes were due and payable in April and September.

The County Auditor remits the taxes collected to all taxing districts with periodic settlements of real and public utility property taxes in February and August and tangible taxes in June and October for the first and second halves of the year, respectively. The County accrues billed but uncollected property taxes as receivables at their estimated net realizable value. The delinquent taxes outstanding expected to be available to finance 2006 operations (collected within 60 days after the fiscal year end) were recorded as 2006 revenue, with the remaining taxes receivable being offset by deferred revenue in the governmental funds financial statements.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2006
(CONTINUED)

NOTE J -- RECONCILIATION OF GAAP BASIS TO BUDGET BASIS

A reconciliation of the results of operations for the year ended December 31, 2006 on the GAAP basis to the budget basis follows:

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

	General	Depart. of Health and Human Services	Board of Mental Retardation and Develop. Disabilities	Motor Vehicle Road and Bridge	Children Services Board
GAAP Basis	\$ (9,298,786)	\$ (262,007)	\$ 3,406,141	\$ 393,600	\$ 386,719
Net Adjustment For:					
Revenue Accruals	(654,606)	(529,883)	25,204	134,098	(146,018)
Expenditure Accruals	(14,975,341)	(38,955)	(114,911)	(7,818)	(163,133)
Encumbrances	(1,927,119)	(179,902)	(338,162)	(533,264)	(821,543)
Other Financing Sources/ Uses	15,190,499	0	0	9,485	82
Budget Basis	<u>\$ (11,665,353)</u>	<u>\$ (1,010,747)</u>	<u>\$ 2,978,272</u>	<u>\$ (3,899)</u>	<u>\$ (743,893)</u>

NOTE K -- INTERFUND TRANSFERS

The following is a schedule of transfers made during 2006:

Transfers In To:	Transfer Out Of:						Total
	General	Motor Vehicle Road and Bridge	Water	Sewer	Private Purpose Trust	Non-major Funds	
General					\$ 34,468	\$ 48,420	\$ 82,888
Department of Health and Human Services	\$ 471,869						471,869
Water	83,983			\$ 2,283			86,266
Sewer	325,602		\$ 894				326,496
Internal Service	2,457						2,457
Non-major Funds	1,621,614	\$ 57,633				247,599	1,926,846
Total - All Funds	<u>\$2,505,525</u>	<u>\$ 57,633</u>	<u>\$ 894</u>	<u>\$ 2,283</u>	<u>\$ 34,468</u>	<u>\$ 296,019</u>	<u>\$2,896,822</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2006
(CONTINUED)

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

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

NOTE L - CONSTRUCTION COMMITMENTS

The County has active construction projects as of December 31, 2006. The projects relate to construction of sewer facilities. At year end the County's commitments with contractors are as follows:

Project	Spent through December 31, 2006	Remaining Commitment
Cedarville Wastewater Treatment Plant	\$ 2,391,584	\$ 133,089
Beavercreek Wastewater Treatment Plant	\$ 43,598,341	\$ 3,976

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 2006 for litigation settled were not material.

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

NOTE N -- RELATED PARTY TRANSACTIONS

Homecroft, Inc.: During 2006, the County furnished Homecroft with office space and equipment and also donated salaries and the related benefits. Homecroft reported \$121,935 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 \$179,913 which was used to offset some of Homecroft's operating expenses.

Greene, Inc.: During 2006, the County furnished Greene Inc. with staffing, office space, some equipment and paid the expenses relating to upkeep of the facilities. Greene Inc. reported \$744,166 of contributed salary and benefits as an In Kind Contribution and an In Kind Service on its Statement of Activities. In 2006, the County paid Greene, Inc. \$208,422, for services provided to the County.

Greene County Regional Airport Authority: . The County serves as guarantor of debt issued by the Regional Airport Authority through the County. Additional revenue in the form of operating grants was provided to the Authority by the County in the amount of \$225,366.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2006
(CONTINUED)

NOTE O -- RISK MANAGEMENT

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

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

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

PEP retains general liability insurance, police professional, automobile liability and public official's liability risks up to \$2 million in aggregate per year. Claims exceeding \$2,000,000 are reinsured with no aggregate limitations per year. Settled claims have not exceeded this coverage in any of the last three years.

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

Year	January 1 Liability	Current Accruals	Current Payments	December 31 Liability
2002	\$ 575,000	\$ 5,021,596	\$ (5,425,596)	171,000
2003	171,000	6,472,051	(6,455,051)	188,000
2004	188,000	7,765,388	(7,892,988)	60,400
2005	60,400	9,402,288	(8,790,111)	672,577
2006	672,577	9,204,768	(9,227,901)	649,444

NOTE P -- JOINT VENTURE

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2006
(CONTINUED)

NOTE Q -- JOINTLY GOVERNED ORGANIZATIONS

Fairways Regional Council of Governments: The County is a participant in the Fairways Regional Council of Governments (the Council), a jointly governed organization with Champaign and Madison Counties. The purpose of the Council is to provide supported living services and family support services for mentally retarded and disabled individuals and their families. The Council started providing these services in September, 1998 and is established under section 167 of the Ohio Revised Code. The Council is governed by a three member board of directors, consisting of the superintendents of the participating Counties MRDD Boards. Greene County has no ongoing financial responsibility to the Council. During 2006, Greene County made \$226,949 in grants to the Council. Financial information can be obtained by writing to the Greene County MRDD Board, 245 Valley Road, Xenia, Ohio 45385.

Montgomery Greene County Local Emergency Response Council (MGCLERC): The MGCLERC is the Local Emergency Planning Committee (LEPC) for Montgomery and Greene Counties. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the State Emergency Response Commission. The State appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such numbers of members as the State considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, firefighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. All revenues are generated from State and Federal funding. Montgomery County is acting as fiscal agent for the LEPC. The County did not pay any monies to the LEPC during 2006, and has no ongoing financial responsibility to the Council. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.

NOTE R – DEFICIT FUND BALANCES

At December 31, 2006, the following funds had a fund balance deficit:

<u>Fund</u>	<u>Deficit</u>
General Fund	1,216,204
Special Revenue: Emergency Management Grant	106,467

The General Fund deficit is the result of the application of generally accepted accounting principles and the Fund issuing bond anticipation notes. The deficit will be eliminated in future years with bond proceeds.

The EMA Grant fund deficit is due to the fund receiving an advance against future grant revenue. The deficit will be eliminated in future years with grant proceeds.

NOTE S - CHANGE IN ACCOUNTING PRINCIPLES

For fiscal year 2006, the County has implemented GASB Statement No. 42, "Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries", GASB Statement No. 46, "Net Assets Restricted by Enabling Legislation" and GASB Statement No. 47, "Accounting for Termination Benefits", and GASB Statement No. 44 "Economic Condition Reporting: The Statistical Section".

GASB Statement No. 44 defines the requirements to the statistical tables in the Comprehensive Annual Financial Report.

GASB Statement No. 42 amends GASB Statement No. 34 and establishes accounting and financial reporting standards for impairment of capital assets and accounting requirements for insurance recoveries.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2006
(CONTINUED)

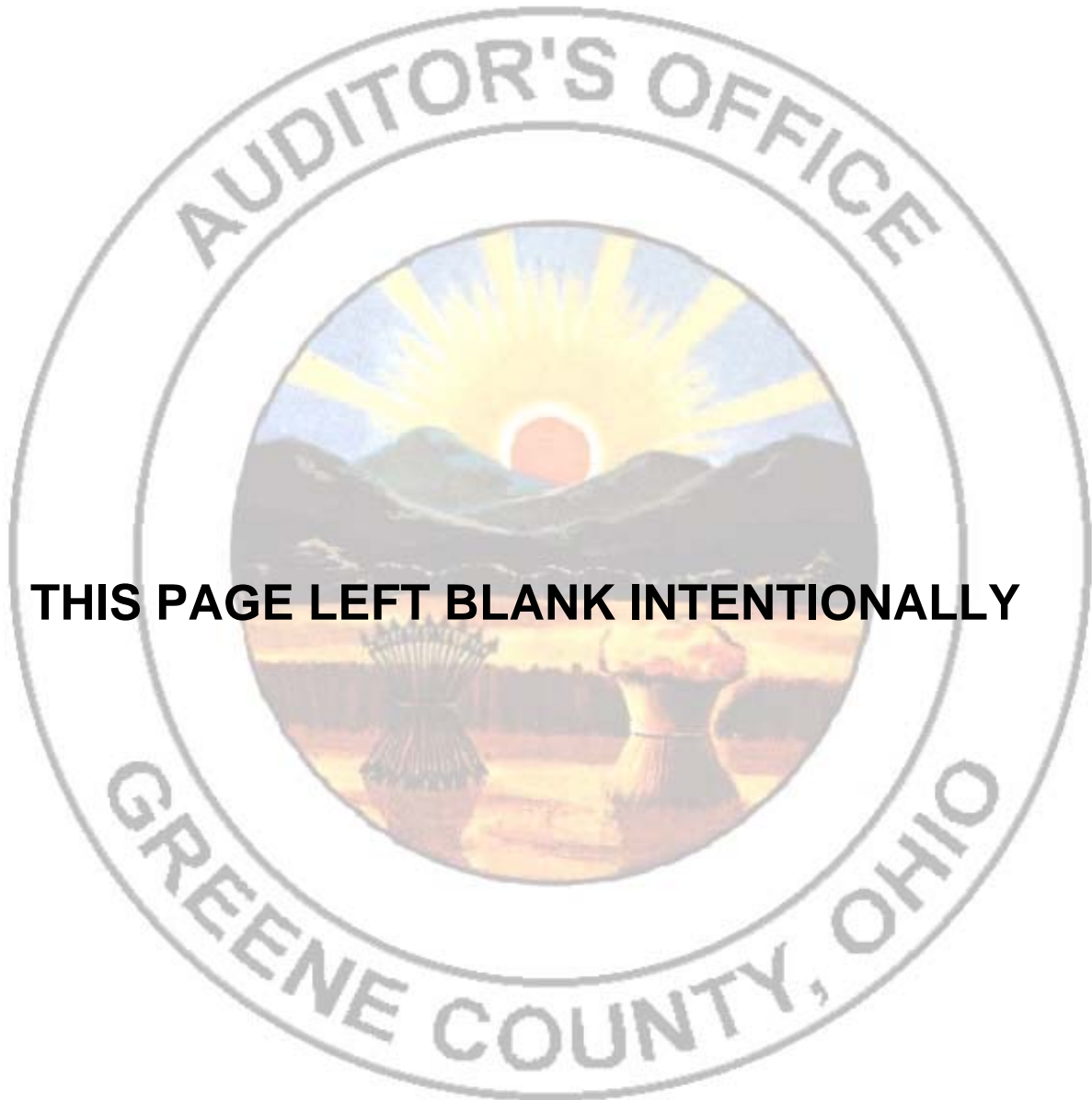
GASB Statement No. 46 defines enabling legislation and specifies how net assets should be reported in the financial statements when there are changes in such legislation. The Statement also requires governments to disclose in the notes to the financial statements the amount of net assets restricted by enabling legislation. As of December 31, 2006, total restricted net assets were \$37,772,245, none of which was restricted by enabling legislation.

GASB Statement No. 47 establishes accounting standards for termination benefits.

The implementation of these GASB Statements have no effect on the fund balances or net assets of the County as previously reported at June 30, 2005.

NOTE T - RESTATEMENT OF PRIOR YEAR NET ASSETS

During 2005, it was discovered that land previously owned by the County was continuing to be carried on the County's books as an asset. Correction of this error resulted in a decrease in net assets as of December 31, 2005 for Governmental Activities from \$187,434,794 to \$186,360,164, a decrease of \$1,074,630.



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE
REPORTED USING THE MODIFIED APPROACH
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2006**

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

County Roads

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

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

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

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

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

The following summarizes the Physical Condition Ranking of County roads as of December 31, 2006, 2005 and 2004:

Condition Assessment	2006		2005		2004	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	326	100%	331	100%	331	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, 2006
(Continued)**

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2002	\$ 2,979,487	\$ 2,306,236	\$ 673,251
2003	2,650,550	2,359,056	291,494
2004	2,446,473	2,349,688	96,785
2005	2,876,351	2,760,158	116,193
2006	2,729,170	2,958,814	(229,644)

County Bridges

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

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

It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The following is a summary of the condition assessment performed as of December 31, 2006, 2005 and 2004:

Condition Assessment	2006		2005		2004	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	269	96%	268	96%	265	95%
Less than Fair	10	4%	11	4%	13	5%

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

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2002	\$ 65,000	\$ 65,068	\$ (68)
2003	50,000	9,726	40,274
2004	55,000	12,629	42,371
2005	45,000	7,079	37,921
2006	50,000	34,630	15,370

**COMBINING FINANCIAL
STATEMENTS
AND SCHEDULES**

GREENE COUNTY, OHIO NONMAJOR FUNDS

The following are the County's nonmajor funds, for the year ending December 31, 2006:

SPECIAL REVENUE FUNDS

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

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

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

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

Litter Control & Recycling - To account for revenues from a State grant program to provide for recycling of materials and clean-up of County road-ways.

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

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

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

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

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

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

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

Additional Special Revenue Funds presented in this report include:

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

DEBT SERVICE FUNDS

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

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

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

CAPITAL PROJECTS FUND

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

FIDUCIARY FUNDS

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

PERMANENT FUND

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

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

PRIVATE PURPOSE TRUST

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

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

AGENCY FUNDS

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

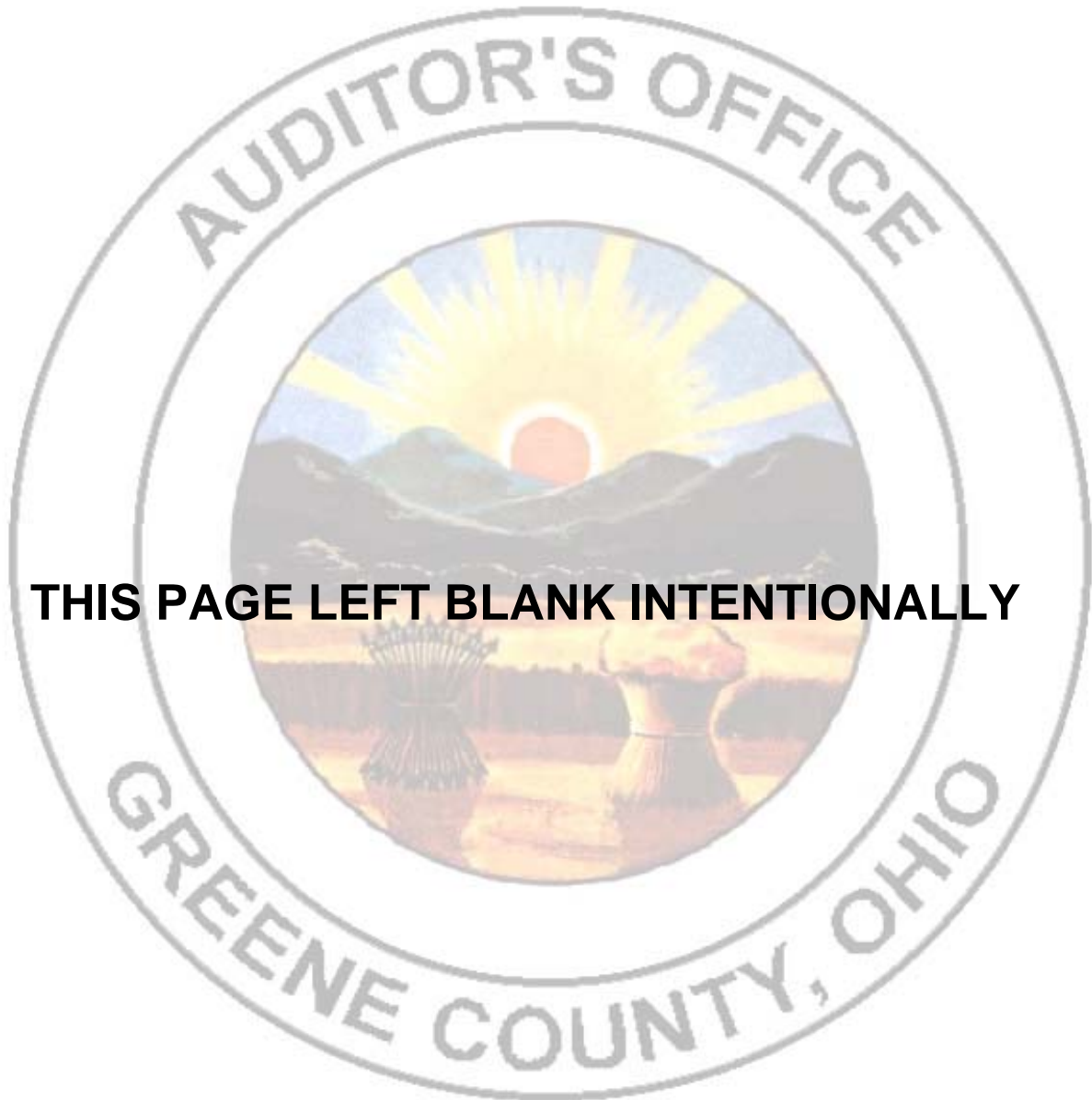
Payroll Agency Fund - To account for the net payroll, payroll taxes, and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to employees, other governmental units, and private organizations.

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

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

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

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



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPE
DECEMBER 31, 2006**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Capital Projects Fund Building & Road Construction	Permanent Fund Chase Stewart	Total Nonmajor Governmental Funds
ASSETS:					
Pooled Cash and Cash Equivalents.....	\$ 12,092,966	\$ 86,581	\$ 647,480	\$ 104,064	\$ 12,931,091
Deposits in Segregated Accounts.....	103,277	-	-	-	103,277
Receivables (Net of Allowances for Uncollectibles)					
Taxes.....	10,213,751	-	-	-	10,213,751
Accounts.....	681,793	-	-	-	681,793
Special Assessments.....	-	427,588	-	-	427,588
Accrued Interest.....	-	-	-	825	825
Due from Other Funds.....	17,013	-	-	-	17,013
Interfund Receivable.....	6,400	-	-	-	6,400
Due from Other Governments.....	2,480,260	-	-	-	2,480,260
Total Assets.....	\$ 25,595,460	\$ 514,169	\$ 647,480	\$ 104,889	\$ 26,861,998
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable.....	\$ 410,398	\$ -	\$ 2,397	\$ -	\$ 412,795
Accrued Wages and Benefits.....	476,547	-	-	-	476,547
Due to Other Funds.....	85,986	-	-	-	85,986
Due to Other Governments.....	15,000	-	-	-	15,000
Deferred Revenue.....	12,377,887	427,588	-	377	12,805,852
Accrued Interest Payable.....	6,080	-	9,316	-	15,396
Interfund Payable.....	200,800	-	-	-	200,800
Bond Anticipation Notes.....	160,000	-	-	-	160,000
Total Liabilities.....	13,732,698	427,588	11,713	377	14,172,376
Fund Balances:					
Reserved for:					
Encumbrances.....	2,159,653	-	40,488	-	2,200,141
Debt Service.....	-	86,581	-	-	86,581
Permanent Fund.....	-	-	-	104,512	104,512
Unreserved/Undesignated reported in:					
Special Revenue Funds.....	9,703,109	-	-	-	9,703,109
Capital Projects Funds.....	-	-	595,279	-	595,279
Total Fund Balances.....	11,862,762	86,581	635,767	104,512	12,689,622
Total Liabilities and Fund Balances.....	\$ 25,595,460	\$ 514,169	\$ 647,480	\$ 104,889	\$ 26,861,998

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2006

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 93,980	\$ 4,955,753	\$ 292,651	\$ 317,360
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	77,056	-	-	-
Due from Other Funds.....	-	-	-	-
Interfund Receivable.....	-	-	-	-
Due from Other Governments.....	-	-	146,263	99,164
Total Assets.....	\$ 171,036	\$ 4,955,753	\$ 438,914	\$ 416,524
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ 75,805	\$ 28,863	\$ -	\$ -
Accrued Wages and Benefits.....	24,569	9,803	32,149	-
Due to Other Funds.....	-	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	146,263	99,164
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	6,400
Bond Anticipation Notes.....	-	-	-	-
Total Liabilities.....	100,374	38,666	178,412	105,564
 Fund Balances:				
Reserved for:				
Encumbrances.....	783	1,619,604	1,538	32,000
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	69,879	3,297,483	258,964	278,960
Total Fund Balances.....	70,662	4,917,087	260,502	310,960
Total Liabilities and Fund Balances.....	\$ 171,036	\$ 4,955,753	\$ 438,914	\$ 416,524

Community Mental Health	Community Development Block Grant	Child Support Enforcement Agency	County Home	Hospital Levy	County Hotel Lodging	Residential Treatment Center
\$ 93,602	\$ 587,478	\$ 1,591,018	\$ 458,411	\$ 72,271	\$ 431,150	\$ 403,135
-	-	-	-	-	-	-
4,209,403	-	-	-	3,319,215	33,210	-
-	-	41,260	445,203	-	-	16,687
-	-	-	1,775	-	-	15,238
-	-	-	-	-	-	-
230,205	368,051	267,596	-	167,668	37,500	365,314
<u>\$ 4,533,210</u>	<u>\$ 955,529</u>	<u>\$ 1,899,874</u>	<u>\$ 905,389</u>	<u>\$ 3,559,154</u>	<u>\$ 501,860</u>	<u>\$ 800,374</u>
\$ -	\$ 1,384	\$ 119,256	\$ 151,225	\$ -	\$ 3,938	\$ 3,877
-	4,479	66,852	167,356	-	10,053	65,653
-	-	81,703	116	-	71	1,510
-	-	-	-	-	-	-
4,440,971	293,812	267,596	-	3,487,940	37,500	346,875
-	-	-	-	-	-	-
-	-	-	-	-	-	3,000
-	-	-	-	-	-	-
4,440,971	299,675	535,407	318,697	3,487,940	51,562	420,915
-	27,630	61,364	296	-	27,150	37,167
92,239	628,224	1,303,103	586,396	71,214	423,148	342,292
92,239	655,854	1,364,467	586,692	71,214	450,298	379,459
<u>\$ 4,533,210</u>	<u>\$ 955,529</u>	<u>\$ 1,899,874</u>	<u>\$ 905,389</u>	<u>\$ 3,559,154</u>	<u>\$ 501,860</u>	<u>\$ 800,374</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2006

	Adult Day Care	Drug Law Enforcement	Home Arrest	Garbage & Refuse Disposal
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 45,351	\$ 96,500	\$ 5,379	\$ 746,386
Deposits in Segregated Accounts.....	-	-	-	103,277
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	17,605	-	-	-
Due from Other Funds.....	-	-	-	-
Interfund Receivable.....	-	-	-	6,400
Due from Other Governments.....	2,556	-	-	1,008
Total Assets.....	\$ 65,512	\$ 96,500	\$ 5,379	\$ 857,071
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ 2,718	\$ 72	\$ 600	\$ 4,145
Accrued Wages and Benefits.....	13,427	17,490	-	20,299
Due to Other Funds.....	1,775	29	-	782
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	-	1,008
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	-
Bond Anticipation Notes.....	-	-	-	-
Total Liabilities.....	17,920	17,591	600	26,234
 Fund Balances:				
Reserved for:				
Encumbrances.....	1,247	1,230	200	53,941
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	46,345	77,679	4,579	776,896
Total Fund Balances.....	47,592	78,909	4,779	830,837
Total Liabilities and Fund Balances.....	\$ 65,512	\$ 96,500	\$ 5,379	\$ 857,071

Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Drug Consortium	Spring Lakes Park	Recreation & Parks Donations	Equipment Acquisition
\$ 7,692	\$ 10,638	\$ 55,257	\$ 79,795	\$ 541	\$ 177,932	\$ 458,316
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,085	2,690	2,098	1,564	-	-	43,608
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	124,480	26,211	-	-	-
<u>\$ 9,777</u>	<u>\$ 13,328</u>	<u>\$ 181,835</u>	<u>\$ 107,570</u>	<u>\$ 541</u>	<u>\$ 177,932</u>	<u>\$ 501,924</u>
\$ 686	\$ -	\$ -	\$ -	\$ -	\$ 777	\$ 14,000
-	-	8,498	6,785	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	15,000	-
-	-	124,480	17,119	-	-	-
-	-	-	-	-	-	6,080
-	-	-	-	-	-	26,000
-	-	-	-	-	-	160,000
686	-	132,978	23,904	-	15,777	206,080
-	-	-	1,332	139	499	255,166
9,091	13,328	48,857	82,334	402	161,656	40,678
9,091	13,328	48,857	83,666	541	162,155	295,844
<u>\$ 9,777</u>	<u>\$ 13,328</u>	<u>\$ 181,835</u>	<u>\$ 107,570</u>	<u>\$ 541</u>	<u>\$ 177,932</u>	<u>\$ 501,924</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2006

	D.A.R.E Donations	Greene Tree Trust	Inmate Fees Medical	Traffic Law Enforcement
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 16,427	\$ 1,392	\$ 73,657	\$ 37
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	-	-	-	-
Due from Other Funds.....	-	-	-	-
Interfund Receivable.....	-	-	-	-
Due from Other Governments.....	-	-	-	-
Total Assets.....	\$ 16,427	\$ 1,392	\$ 73,657	\$ 37
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ -	\$ -	\$ 1,002	\$ -
Accrued Wages and Benefits.....	-	-	-	-
Due to Other Funds.....	-	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	-	-
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	-
Bond Anticipation Notes.....	-	-	-	-
Total Liabilities.....	-	-	1,002	-
 Fund Balances:				
Reserved for:				
Encumbrances.....	-	-	10,565	-
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	16,427	1,392	62,090	37
Total Fund Balances.....	16,427	1,392	72,655	37
Total Liabilities and Fund Balances.....	\$ 16,427	\$ 1,392	\$ 73,657	\$ 37

<u>Court Security Grants</u>	<u>Emergency Management Grants</u>	<u>Concealed Handgun License</u>	<u>Council on Aging</u>	<u>Total</u>
\$ 860,198	\$ 48,505	\$ 54,385	\$ 57,769	\$ 12,092,966
-	-	-	-	103,277
-	-	-	2,651,923	10,213,751
31,863	74	-	-	681,793
-	-	-	-	17,013
-	-	-	-	6,400
387,390	129,712	-	127,142	2,480,260
<u>\$ 1,279,451</u>	<u>\$ 178,291</u>	<u>\$ 54,385</u>	<u>\$ 2,836,834</u>	<u>\$ 25,595,460</u>
\$ 1,781	\$ 269	\$ -	\$ -	\$ 410,398
24,357	4,777	-	-	476,547
-	-	-	-	85,986
-	-	-	-	15,000
205,537	129,712	-	2,779,910	12,377,887
-	-	-	-	6,080
15,400	150,000	-	-	200,800
-	-	-	-	160,000
247,075	284,758	-	2,779,910	13,732,698
25,086	2,716	-	-	2,159,653
1,007,290	(109,183)	54,385	56,924	9,703,109
1,032,376	(106,467)	54,385	56,924	11,862,762
<u>\$ 1,279,451</u>	<u>\$ 178,291</u>	<u>\$ 54,385</u>	<u>\$ 2,836,834</u>	<u>\$ 25,595,460</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 DECEMBER 31, 2006

	Road Assessment Debt Service	Various Purpose Long-Term Obligation Bonds	Total
ASSETS:			
Pooled Cash and Cash Equivalents.....	\$ 40,362	\$ 46,219	\$ 86,581
Receivables (Net of Allowances for Uncollectibles)			
Special Assessments.....	220,623	206,965	427,588
Total Assets.....	\$ 260,985	\$ 253,184	\$ 514,169
 LIABILITIES AND FUND BALANCES:			
Liabilities:			
Deferred Revenue.....	\$ 220,623	\$ 206,965	\$ 427,588
Total Liabilities.....	220,623	206,965	427,588
 Fund Balances:			
Reserved for:			
Debt Service.....	40,362	46,219	86,581
Total Fund Balances.....	40,362	46,219	86,581
Total Liabilities and Fund Balances.....	\$ 260,985	\$ 253,184	\$ 514,169

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPE
 FOR THE YEAR ENDED DECEMBER 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Capital Projects Funds Building & Road Construction	Permanent Fund Chase Stewart	Total Nonmajor Governmental Funds
REVENUES:					
Taxes.....	\$ 9,671,983	\$ -	\$ -	\$ -	\$ 9,671,983
Charges for Services.....	11,175,227	-	-	-	11,175,227
Licenses and Permits.....	36,193	-	-	-	36,193
Fines and Forfeitures.....	76,293	-	-	-	76,293
Intergovernmental Revenues.....	6,885,447	-	250,000	-	7,135,447
Special Assessments.....	-	101,509	-	-	101,509
Investment Earnings.....	7,664	-	59,673	3,477	70,814
Other Revenue.....	1,439,853	309,300	9,060	-	1,758,213
Total Revenues.....	29,292,660	410,809	318,733	3,477	30,025,679
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive.....	1,242,173	-	-	2,021	1,244,194
Judicial.....	569,244	-	-	-	569,244
Public Safety.....	5,523,442	-	-	-	5,523,442
Public Works.....	775,554	-	-	-	775,554
Health.....	7,792,938	-	-	-	7,792,938
Human Services.....	11,017,908	-	-	-	11,017,908
Conservation and Recreation.....	236,166	-	-	-	236,166
Community and Economic Development.....	1,363,546	-	-	-	1,363,546
Capital Outlay.....	-	-	266,682	-	266,682
Debt Service:					
Principal Retirement.....	160,000	1,165,000	-	-	1,325,000
Interest and Fiscal Charges.....	11,096	889,196	9,316	-	909,608
Total Expenditures.....	28,692,067	2,054,196	275,998	2,021	31,024,282
Excess (Deficiency) of Revenues Over (Under)					
Expenditures.....	600,593	(1,643,387)	42,735	1,456	(998,603)
OTHER FINANCING SOURCES (USES):					
Sale of Capital Assets.....	9,875	-	-	-	9,875
Long Term Bond Anticipation Notes Issued.....	-	-	280,000	-	280,000
Transfers In.....	342,380	1,578,988	5,478	-	1,926,846
Transfers Out.....	(229,943)	-	(66,076)	-	(296,019)
Total Other Financing Sources (Uses).....	122,312	1,578,988	219,402	-	1,920,702
Net Change in Fund Balances.....	722,905	(64,399)	262,137	1,456	922,099
Fund Balance (Deficit) at the Beginning of the Year.....	11,139,857	150,980	373,630	103,056	11,767,523
Fund Balance (Deficit) at the End of the Year.....	\$ 11,862,762	\$ 86,581	\$ 635,767	\$ 104,512	\$ 12,689,622

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2006

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	718,398	1,684,747	-	-
Licenses and Permits.....	-	35	-	-
Fines and Forfeitures.....	20,980	1,100	-	-
Intergovernmental Revenues.....	-	-	656,375	310,966
Investment Earnings.....	-	-	-	-
Other Revenue.....	18,235	3,258	132	-
Total Revenues.....	757,613	1,689,140	656,507	310,966
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	142,640	967,238	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	-	759,442	-
Public Works.....	-	-	-	-
Health.....	565,280	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	-	1,684
Community and Economic Development.....	-	-	-	-
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	707,920	967,238	759,442	1,684
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	49,693	721,902	(102,935)	309,282
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	(11,550)	-	-	-
Total Other Financing Sources (Uses).....	(11,550)	-	-	-
Net Change in Fund Balances.....	38,143	721,902	(102,935)	309,282
Fund Balance (Deficit) at the Beginning of the Year.....	32,519	4,195,185	363,437	1,678
Fund Balance (Deficit) at the End of the Year.....	\$ 70,662	\$ 4,917,087	\$ 260,502	\$ 310,960

Community Mental Health	Community Development Block Grant	Child Support Enforcement Agency	County Home	Hospital Levy	County Hotel Lodging	Residential Treatment Center
\$ 3,690,870	\$ -	\$ -	\$ -	\$ 2,890,778	\$ 782,937	\$ -
-	-	488,397	5,354,510	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
180,115	450,787	2,151,793	-	292,800	13,000	1,286,322
-	-	-	-	-	-	-
-	270,335	21,137	115,701	-	13,947	187,222
<u>3,870,985</u>	<u>721,122</u>	<u>2,661,327</u>	<u>5,470,211</u>	<u>3,183,578</u>	<u>809,884</u>	<u>1,473,544</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,661,565
-	-	-	-	-	-	-
4,048,871	-	-	-	3,178,239	-	-
-	-	2,640,363	5,453,830	-	-	-
-	-	-	-	-	-	-
-	590,770	-	-	-	772,776	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,048,871</u>	<u>590,770</u>	<u>2,640,363</u>	<u>5,453,830</u>	<u>3,178,239</u>	<u>772,776</u>	<u>1,661,565</u>
(177,886)	130,352	20,964	16,381	5,339	37,108	(188,021)
-	-	-	579	-	1,250	-
-	14,661	5,738	49,999	-	-	-
-	-	-	-	-	-	-
-	14,661	5,738	50,578	-	1,250	-
(177,886)	145,013	26,702	66,959	5,339	38,358	(188,021)
270,125	510,841	1,337,765	519,733	65,875	411,940	567,480
<u>\$ 92,239</u>	<u>\$ 655,854</u>	<u>\$ 1,364,467</u>	<u>\$ 586,692</u>	<u>\$ 71,214</u>	<u>\$ 450,298</u>	<u>\$ 379,459</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2006

	Adult Day Care	Drug Law Enforcement	Home Arrest	Garbage & Refuse Disposal
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	333,852	300,000	6,768	1,103,542
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	3,633	-	-
Intergovernmental Revenues.....	39,169	-	-	-
Investment Earnings.....	-	-	-	-
Other Revenue.....	21,452	-	-	24,743
Total Revenues.....	394,473	303,633	6,768	1,128,285
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	278,798	15,290	-
Public Works.....	-	-	-	773,859
Health.....	-	-	-	-
Human Services.....	384,084	-	-	-
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	384,084	278,798	15,290	773,859
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	10,389	24,835	(8,522)	354,426
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	(169,973)
Total Other Financing Sources (Uses).....	-	-	-	(169,973)
Net Change in Fund Balances.....	10,389	24,835	(8,522)	184,453
Fund Balance (Deficit) at the Beginning of the Year.....	37,203	54,074	13,301	646,384
Fund Balance (Deficit) at the End of the Year.....	\$ 47,592	\$ 78,909	\$ 4,779	\$ 830,837

Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Drug Consortium	Spring Lakes Park	Recreation & Parks Donations	Equipment Acquisition
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24,382	17,150	34,007	-	-	65,084	671,078
-	-	-	-	-	-	-
762	-	-	34,504	-	-	15,314
37	-	179,184	111,802	-	36,666	20,471
-	-	-	-	-	7,664	-
-	3,726	8,894	88,951	250	22,639	254,482
25,181	20,876	222,085	235,257	250	132,053	961,345
-	-	-	-	-	-	132,295
-	-	-	-	-	-	569,244
23,221	18,332	300,105	299,624	-	-	99,801
-	-	-	-	-	-	1,695
-	-	-	-	-	-	548
-	-	-	-	-	-	-
-	-	-	-	75	234,407	-
-	-	-	-	-	-	-
-	-	-	-	-	-	160,000
-	-	-	-	-	-	11,096
23,221	18,332	300,105	299,624	75	234,407	974,679
1,960	2,544	(78,020)	(64,367)	175	(102,354)	(13,334)
-	-	-	8,046	-	-	-
-	-	50,561	-	-	27,785	155,878
-	-	(48,420)	-	-	-	-
-	-	2,141	8,046	-	27,785	155,878
1,960	2,544	(75,879)	(56,321)	175	(74,569)	142,544
7,131	10,784	124,736	139,987	366	236,724	153,300
\$ 9,091	\$ 13,328	\$ 48,857	\$ 83,666	\$ 541	\$ 162,155	\$ 295,844

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2006

	D.A.R.E. Donations	Greene Tree Trust	Inmate Fees Medical	Traffic Law Enforcement
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	-	-	13,991	-
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental Revenues.....	12,745	-	-	37
Investment Earnings.....	-	-	-	-
Other Revenue.....	2,066	-	264,087	-
Total Revenues.....	14,811	-	278,078	37
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	7,030	-	290,078	-
Public Works.....	-	-	-	-
Health.....	-	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	7,030	-	290,078	-
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	7,781	-	(12,000)	37
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	-	-	-	-
Net Change in Fund Balances.....	7,781	-	(12,000)	37
Fund Balance (Deficit) at the Beginning of the Year.....	8,646	1,392	84,655	-
Fund Balance (Deficit) at the End of the Year.....	\$ 16,427	\$ 1,392	\$ 72,655	\$ 37

Court Security Grants	Emergency Management Grants	Concealed Handgun License	Council on Aging	Total
\$ -	\$ -	\$ -	\$ 2,307,398	\$ 9,671,983
359,321	-	-	-	11,175,227
-	-	36,158	-	36,193
-	-	-	-	76,293
583,606	325,725	-	233,847	6,885,447
-	-	-	-	7,664
92,088	26,508	-	-	1,439,853
1,035,015	352,233	36,158	2,541,245	29,292,660
-	-	-	-	1,242,173
-	-	-	-	569,244
1,064,475	691,547	14,134	-	5,523,442
-	-	-	-	775,554
-	-	-	-	7,792,938
-	-	-	2,539,631	11,017,908
-	-	-	-	236,166
-	-	-	-	1,363,546
-	-	-	-	160,000
-	-	-	-	11,096
1,064,475	691,547	14,134	2,539,631	28,692,067
(29,460)	(339,314)	22,024	1,614	600,593
-	-	-	-	9,875
-	37,758	-	-	342,380
-	-	-	-	(229,943)
-	37,758	-	-	122,312
(29,460)	(301,556)	22,024	1,614	722,905
1,061,836	195,089	32,361	55,310	11,139,857
<u>\$ 1,032,376</u>	<u>\$ (106,467)</u>	<u>\$ 54,385</u>	<u>\$ 56,924</u>	<u>\$ 11,862,762</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2006

	Road Improvement Debt Service	Greene County Various Purpose Long Term Obligation Bond	Total
REVENUES:			
Special Assessments.....	\$ 56,027	\$ 45,482	\$ 101,509
Other Revenue.....	-	309,300	309,300
Total Revenues.....	56,027	354,782	410,809
EXPENDITURES:			
Current:			
Debt Service:			
Principal Retirement.....	47,440	1,117,560	1,165,000
Interest and Fiscal Charges.....	11,209	877,987	889,196
Total Expenditures.....	58,649	1,995,547	2,054,196
Excess (Deficiency) of Revenues Over (Under)			
Expenditures.....	(2,622)	(1,640,765)	(1,643,387)
OTHER FINANCING SOURCES (USES):			
Transfers In.....	-	1,578,988	1,578,988
Total Other Financing Sources (Uses).....	-	1,578,988	1,578,988
Net Change in Fund Balances.....	(2,622)	(61,777)	(64,399)
Fund Balance (Deficit) at the Beginning of the Year.....	42,984	107,996	150,980
Fund Balance (Deficit) at the End of the Year.....	\$ 40,362	\$ 46,219	\$ 86,581

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 25,901,082	\$ 27,957,307	\$ 27,798,036	\$ (159,271)
Charges for Services.....	4,602,701	4,867,076	5,047,788	180,712
Licenses and Permits.....	1,218,325	1,218,325	1,013,816	(204,509)
Fines and Forfeitures.....	461,900	461,900	489,614	27,714
Intergovernmental.....	4,951,270	5,289,714	5,235,511	(54,203)
Special Assessments.....	8,400	8,400	6,780	(1,620)
Investment Earnings.....	2,252,000	3,424,214	3,515,684	91,470
Other.....	2,827,668	3,104,348	3,383,909	279,561
Total Revenues.....	42,223,346	46,331,284	46,491,138	159,854
Expenditures:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services.....	677,874	538,519	536,291	2,228
Materials and Supplies.....	46,831	14,749	14,264	485
Contractual Services.....	1,299,616	1,296,196	1,294,108	2,088
Other.....	1,349,975	1,484,020	1,465,296	18,724
Capital Outlay.....	249,681	281,557	280,864	693
Principal Retirement.....	694,000	694,000	694,000	-
Interest and Fiscal Charges.....	18,283	22,090	22,090	-
Total Commissioners.....	4,336,260	4,331,131	4,306,913	24,218
Auditor:				
Personal Services.....	1,078,088	1,084,305	1,082,482	1,823
Materials and Supplies.....	15,088	14,917	14,809	108
Contractual Services.....	55,284	37,081	36,959	122
Other.....	39,733	51,890	51,261	629
Capital Outlay.....	10,254	10,254	10,249	5
Total Auditor.....	1,198,447	1,198,447	1,195,760	2,687
Treasurer:				
Personal Services.....	529,377	534,704	516,935	17,769
Materials and Supplies.....	16,063	17,490	15,663	1,827
Contractual Services.....	51,086	48,098	42,846	5,252
Other.....	25,705	26,937	17,801	9,136
Capital Outlay.....	39,839	34,839	1,994	32,845
Total Treasurer.....	662,070	662,068	595,239	66,829
Prosecuting Attorney:				
Personal Services.....	2,073,939	2,096,989	1,933,319	163,670
Materials and Supplies.....	31,077	38,344	35,472	2,872
Contractual Services.....	108,580	119,240	67,353	51,887
Other.....	192,378	169,639	145,245	24,394
Capital Outlay.....	83,740	119,217	75,757	43,460
Total Prosecuting Attorney.....	2,489,714	2,543,429	2,257,146	286,283
Budget Commission:				
Contractual Services.....	2,586	2,586	2,039	547
Total Budget Commission.....	2,586	2,586	2,039	547
Bureau of Inspection:				
Contractual Services.....	61,464	71,860	71,467	393
Total Bureau of Inspection.....	61,464	71,860	71,467	393
Data Processing:				
Personal Services.....	717,752	719,677	717,952	1,725
Materials and Supplies.....	12,326	10,401	10,327	74
Contractual Services.....	146,286	146,964	146,844	120
Capital Outlay.....	52,612	51,934	51,934	-
Total Data Processing.....	928,976	928,976	927,057	1,919

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Personnel:				
Personal Services.....	311,311	311,726	311,281	445
Materials and Supplies.....	2,009	2,009	974	1,035
Contractual Services.....	36,795	36,280	32,223	4,057
Other.....	12,072	11,658	11,553	105
Capital Outlay.....	1,038	1,553	513	1,040
Total Personnel.....	363,225	363,226	356,544	6,682
Microfilming:				
Personal Services.....	141,015	141,097	141,095	2
Materials and Supplies.....	13	13	-	13
Contractual Services.....	17	16	-	16
Total Microfilming.....	141,045	141,126	141,095	31
Service Garage:				
Personal Services.....	221,916	223,798	223,488	310
Materials and Supplies.....	755,763	929,263	928,909	354
Contractual Services.....	16,780	11,780	10,413	1,367
Other.....	150	-	-	-
Capital Outlay.....	4,730	2,818	2,818	-
Total Service Garage.....	999,339	1,167,659	1,165,628	2,031
Risk Management:				
Personal Services.....	234,343	235,272	233,883	1,389
Materials and Supplies.....	6,282	6,282	3,536	2,746
Contractual Services.....	14,750	14,438	11,580	2,858
Other.....	7,473	6,545	1,233	5,312
Capital Outlay.....	-	312	312	-
Total Risk Management.....	262,848	262,849	250,544	12,305
Office of Finance:				
Personal Services.....	177,263	177,263	165,972	11,291
Materials and Supplies.....	1,078	1,078	480	598
Other.....	290	290	265	25
Total Office of Finance.....	178,631	178,631	166,717	11,914
Board of Elections:				
Personal Services.....	386,225	415,776	415,734	42
Materials and Supplies.....	27,628	80,298	80,171	127
Contractual Services.....	158,886	165,250	165,171	79
Other.....	42,563	108,243	107,054	1,189
Capital Outlay.....	6,856	6,453	6,452	1
Total Board of Elections.....	622,158	776,020	774,582	1,438
Maintenance and Operations:				
Personal Services.....	1,718,469	1,680,350	1,650,825	29,525
Materials and Supplies.....	1,438,830	1,704,696	1,698,528	6,168
Contractual Services.....	640,926	724,876	721,043	3,833
Other.....	7,760	781	781	-
Capital Outlay.....	280,836	273,394	273,179	215
Total Maintenance and Operations.....	4,086,821	4,384,097	4,344,356	39,741
Recorder:				
Personal Services.....	357,606	354,968	354,947	21
Materials and Supplies.....	4,091	4,176	-	4,176
Contractual Services.....	2,665	2,193	1,558	635
Other.....	11,463	14,534	13,882	652
Capital Outlay.....	5,000	4,874	4,874	-
Total Recorder.....	380,825	380,745	375,261	5,484
Insurance:				
Contractual Services.....	380,000	380,000	376,380	3,620
Total Insurance.....	380,000	380,000	376,380	3,620

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Miscellaneous:				
Materials and Supplies.....	6,355	420	420	-
Contractual Services.....	339,884	194,040	194,040	-
Other.....	121,619	69,443	69,323	120
Capital Outlay.....	229,012	72,007	72,007	-
Total Miscellaneous.....	<u>696,870</u>	<u>335,910</u>	<u>335,790</u>	<u>120</u>
Total Legislative and Executive.....	17,791,279	18,108,760	17,642,518	466,242
Judicial:				
Court of Appeals:				
Other.....	38,176	33,381	33,381	-
Total Court of Appeals.....	<u>38,176</u>	<u>33,381</u>	<u>33,381</u>	<u>-</u>
Common Pleas Court:				
Personal Services.....	1,552,718	1,583,612	1,582,875	737
Materials and Supplies.....	15,190	19,422	19,392	30
Contractual Services.....	39,471	37,669	36,719	950
Other.....	62,709	60,517	59,974	543
Capital Outlay.....	1,000	305	305	-
Total Common Pleas Court.....	<u>1,671,088</u>	<u>1,701,525</u>	<u>1,699,265</u>	<u>2,260</u>
Juvenile Court:				
Personal Services.....	2,008,715	2,011,197	2,009,033	2,164
Materials and Supplies.....	8,800	17,347	17,147	200
Contractual Services.....	98,378	86,698	86,408	290
Other.....	21,270	21,920	21,814	106
Capital Outlay.....	2,800	2,800	2,800	-
Total Juvenile Court.....	<u>2,139,963</u>	<u>2,139,962</u>	<u>2,137,202</u>	<u>2,760</u>
Probate Court:				
Personal Services.....	313,589	313,969	313,390	579
Materials and Supplies.....	1,920	2,025	1,563	462
Contractual Services.....	1,074	1,474	1,470	4
Other.....	8,701	9,047	8,572	475
Capital Outlay.....	1,232	-	-	-
Total Probate Court.....	<u>326,516</u>	<u>326,515</u>	<u>324,995</u>	<u>1,520</u>
Clerk of Courts:				
Personal Services.....	1,027,367	1,027,413	998,101	29,312
Materials and Supplies.....	25,984	26,549	26,549	-
Contractual Services.....	15,787	18,037	17,487	550
Other.....	17,117	14,306	14,121	185
Capital Outlay.....	3,340	3,291	3,291	-
Total Clerk of Courts.....	<u>1,089,595</u>	<u>1,089,596</u>	<u>1,059,549</u>	<u>30,047</u>
Xenia Municipal Court:				
Personal Services.....	120,939	121,740	120,735	1,005
Contractual Services.....	83,456	82,269	82,269	-
Other.....	12,129	11,219	10,801	418
Total Xenia Municipal Court.....	<u>216,524</u>	<u>215,228</u>	<u>213,805</u>	<u>1,423</u>
Fairborn Municipal Court:				
Personal Services.....	149,741	157,129	154,209	2,920
Contractual Services.....	52,161	66,693	66,693	-
Other.....	14,728	11,852	11,409	443
Total Fairborn Municipal Court.....	<u>216,630</u>	<u>235,674</u>	<u>232,311</u>	<u>3,363</u>
Domestic Relations Court:				
Personal Services.....	765,842	769,925	769,093	832
Materials and Supplies.....	6,264	5,612	4,250	1,362
Contractual Services.....	20,030	23,063	19,055	4,008
Other.....	24,336	23,248	20,172	3,076
Capital Outlay.....	11,433	11,332	7,643	3,689
Total Domestic Relations Court.....	<u>827,905</u>	<u>833,180</u>	<u>820,213</u>	<u>12,967</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Defender:				
Personal Services.....	275,838	279,482	279,233	249
Materials and Supplies.....	1,066	1,275	1,274	1
Contractual Services.....	118,775	119,093	119,094	(1)
Other.....	6,920	2,677	2,677	-
Capital Outlay.....	2,400	531	531	-
Total Public Defender.....	<u>404,999</u>	<u>403,058</u>	<u>402,809</u>	<u>249</u>
Total Judicial.....	<u>6,931,396</u>	<u>6,978,119</u>	<u>6,923,530</u>	<u>54,589</u>
Total General Government.....	24,722,675	25,086,879	24,566,048	520,831
Public Safety:				
Coroner:				
Personal Services.....	316,097	316,251	306,735	9,516
Materials and Supplies.....	3,300	3,035	2,365	670
Contractual Services.....	84,849	113,849	112,977	872
Other.....	2,800	3,065	2,964	101
Capital Outlay.....	3,500	3,346	2,279	1,067
Total Coroner.....	<u>410,546</u>	<u>439,546</u>	<u>427,320</u>	<u>12,226</u>
Juvenile Detention:				
Personal Services.....	1,041,227	1,041,255	1,028,184	13,071
Materials and Supplies.....	63,638	41,830	39,757	2,073
Contractual Services.....	22,218	41,053	40,219	834
Other.....	15,293	13,988	13,810	178
Capital Outlay.....	500	1,750	1,750	-
Total Juvenile Detention.....	<u>1,142,876</u>	<u>1,139,876</u>	<u>1,123,720</u>	<u>16,156</u>
Sheriff:				
Personal Services.....	11,681,549	11,624,503	11,623,588	915
Materials and Supplies.....	168,597	160,544	157,477	3,067
Contractual Services.....	979,381	1,102,684	1,097,881	4,803
Other.....	82,705	83,591	82,116	1,475
Capital Outlay.....	13,599	10,967	10,961	6
Total Sheriff.....	<u>12,925,831</u>	<u>12,982,289</u>	<u>12,972,023</u>	<u>10,266</u>
Building Regulations:				
Personal Services.....	612,595	634,803	634,500	303
Materials and Supplies.....	5,278	4,278	4,039	239
Contractual Services.....	99,869	151,969	146,656	5,313
Other.....	22,903	4,734	4,315	419
Capital Outlay.....	100	150	150	-
Total Building Regulations.....	<u>740,745</u>	<u>795,934</u>	<u>789,660</u>	<u>6,274</u>
Total Public Safety.....	<u>15,219,998</u>	<u>15,357,645</u>	<u>15,312,723</u>	<u>44,922</u>
Public Works:				
County Engineer - Tax Maps:				
Personal Services.....	94,208	94,271	91,870	2,401
Other.....	7,764	7,765	7,765	-
Capital Outlay.....	11,364	11,300	10,513	787
Total County Engineer - Tax Maps.....	<u>113,336</u>	<u>113,336</u>	<u>110,148</u>	<u>3,188</u>
Department of Public Works:				
Personal Services.....	280,876	280,876	267,566	13,310
Materials and Supplies.....	15,744	12,237	10,815	1,422
Contractual Services.....	467,631	464,831	454,826	10,005
Capital Outlay.....	83,645	89,952	89,671	281
Total Department of Public Works.....	<u>847,896</u>	<u>847,896</u>	<u>822,878</u>	<u>25,018</u>
Buildings and Grounds:				
Capital Outlay.....	186,936	147,601	147,263	338
Total Buildings and Grounds.....	<u>186,936</u>	<u>147,601</u>	<u>147,263</u>	<u>338</u>
Total Public Works.....	<u>1,148,168</u>	<u>1,108,833</u>	<u>1,080,289</u>	<u>28,544</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health:				
Tuberculosis:				
Personal Services.....	16,236	16,241	15,653	588
Materials and Supplies.....	2,500	2,395	1,947	448
Contractual Services.....	5,700	5,700	1,788	3,912
Other.....	3,675	3,775	357	3,418
Capital Outlay.....	3,500	3,500	-	3,500
Total Tuberculosis.....	31,611	31,611	19,745	11,866
Vital Statistics:				
Other.....	2,700	984	984	-
Total Vital Statistics.....	2,700	984	984	-
Miscellaneous:				
Other.....	220,000	177,603	177,603	-
Total Miscellaneous.....	220,000	177,603	177,603	-
Total Health.....	254,311	210,198	198,332	11,866
Human Services:				
Veteran's Service Commission:				
Personal Services.....	286,805	343,912	336,888	7,024
Materials and Supplies.....	11,035	13,371	13,371	-
Contractual Services.....	73,976	102,606	102,607	(1)
Other.....	38,226	36,667	36,666	1
Capital Outlay.....	1,618	4,316	4,316	-
Total Veteran's Service Commission.....	411,660	500,872	493,848	7,024
Total Human Services.....	411,660	500,872	493,848	7,024
Conservation and Recreation:				
Agriculture:				
Contractual Services.....	37,059	36,939	36,939	-
Other.....	592,790	589,790	589,790	-
Total Agriculture.....	629,849	626,729	626,729	-
Parks and Recreation:				
Personal Services.....	1,890,001	1,862,402	1,818,661	43,741
Materials and Supplies.....	152,095	134,025	132,227	1,798
Contractual Services.....	48,058	44,393	41,381	3,012
Other.....	27,128	27,728	26,854	874
Capital Outlay.....	47,000	69,200	68,910	290
Total Parks and Recreation.....	2,164,282	2,137,748	2,088,033	49,715
Total Conservation and Recreation.....	2,794,131	2,764,477	2,714,762	49,715
Community and Economic Development:				
Department of Development:				
Personal Services.....	453,842	459,224	459,210	14
Materials and Supplies.....	3,250	3,249	3,245	4
Contractual Services.....	4,328	3,878	2,907	971
Other.....	7,656	2,775	2,321	454
Capital Outlay.....	5,273	5,223	5,013	210
Total Department of Development.....	474,349	474,349	472,696	1,653
Greene Town Mall Project:				
Contractual Services.....	-	39,373	39,373	-
Other.....	11,332,102	11,147,952	11,147,952	-
Principal Retirement.....	-	14,800,000	14,800,000	-
Interest and Fiscal Charges.....	-	664,150	664,150	-
Total Greene Town Mall Project.....	11,332,102	26,651,475	26,651,475	-

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Airport Authority:				
Contractual Services.....	-	1,372	1,372	-
Other.....	1,165	1,488	322	1,166
Capital Outlay.....	9,821	9,821	-	9,821
Principal Retirement.....	206,254	204,559	200,000	4,559
Interest and Fiscal Charges.....	5,983	5,983	5,983	-
Total Airport Authority.....	<u>223,223</u>	<u>223,223</u>	<u>207,677</u>	<u>15,546</u>
Total Community and Economic Development.....	12,029,674	27,349,047	27,331,848	17,199
Total Expenditures.....	<u>56,580,617</u>	<u>72,377,951</u>	<u>71,697,850</u>	<u>680,101</u>
Excess / (Deficiency) of Revenue over/(under) Expenditures.....	(14,357,271)	(26,046,667)	(25,206,712)	839,955
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	136,870	136,870	24,992	(111,878)
Proceeds from Issue of Notes.....	694,000	15,974,000	16,110,000	136,000
Transfers In.....	435,652	279,451	82,888	(196,563)
Transfers Out.....	(2,596,566)	(2,527,005)	(2,527,005)	-
Advances In.....	-	101,184	118,484	17,300
Advances Out.....	(300)	(268,000)	(268,000)	-
Total Other Financing Sources / (Uses).....	<u>(1,330,344)</u>	<u>13,696,500</u>	<u>13,541,359</u>	<u>(155,141)</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(15,687,615)	(12,350,167)	(11,665,353)	684,814
Fund Balance (Deficit) at Beginning of Year.....	20,314,953	20,314,953	20,314,953	-
Prior Year Encumbrances Appropriated.....	550,452	550,452	550,452	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 5,177,790</u>	<u>\$ 8,515,238</u>	<u>\$ 9,200,052</u>	<u>\$ 684,814</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, 2006

DEPARTMENT OF HEALTH AND HUMAN SERVICES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 8,924,467	\$ 9,058,089	\$ 9,338,749	\$ 280,660
Other.....	1,172,346	1,175,495	980,877	(194,618)
Total Revenues.....	10,096,813	10,233,584	10,319,626	86,042
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services.....	4,350,355	4,341,149	4,024,119	317,030
Materials and Supplies.....	178,420	188,420	174,620	13,800
Contractual Services.....	6,371,294	7,067,500	6,861,266	206,234
Other.....	34,300	37,300	33,441	3,859
Capital Outlay.....	57,687	57,687	39,785	17,902
Total Public Assistance.....	10,992,056	11,692,056	11,133,231	558,825
Work Force Investment:				
Materials and Supplies.....	2,000	2,700	2,577	123
Contractual Services.....	534,068	663,927	656,140	7,787
Other.....	2,000	10,000	9,693	307
Capital Outlay.....	5,000	1,000	658	342
Total Work Force Investment.....	543,068	677,627	669,068	8,559
Total Expenditures.....	11,535,124	12,369,683	11,802,299	567,384
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,438,311)	(2,136,099)	(1,482,673)	653,426
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	1,325	1,325	57	(1,268)
Transfers In.....	508,122	508,122	471,869	(36,253)
Total Other Financing Sources / (Uses).....	509,447	509,447	471,926	(37,521)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(928,864)	(1,626,652)	(1,010,747)	615,905
Fund Balance (Deficit) at Beginning of Year.....	1,416,310	1,416,310	1,416,310	-
Prior Year Encumbrances Appropriated.....	253,199	253,199	253,199	-
Fund Balance (Deficit) at End of Year.....	\$ 740,645	\$ 42,857	\$ 658,762	\$ 615,905

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

BOARD OF MENTAL RETARDATION AND DEVELOPMENT DISABILITIES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 9,710,333	\$ 9,710,333	\$ 10,086,653	\$ 376,320
Charges for Services.....	170,000	170,000	329,089	159,089
Intergovernmental.....	3,508,242	3,532,100	3,080,221	(451,879)
Other.....	61,500	61,500	22,871	(38,629)
Total Revenues.....	13,450,075	13,473,933	13,518,834	44,901
Expenditures:				
Health:				
Mental Retardation Services:				
Personal Services.....	6,608,455	6,608,455	6,197,148	411,307
Materials and Supplies.....	526,114	526,114	411,636	114,478
Contractual Services.....	4,090,762	4,090,762	3,666,466	424,296
Other.....	177,990	177,990	150,965	27,025
Capital Outlay.....	158,991	158,991	114,347	44,644
Total Mental Retardation Services.....	11,562,312	11,562,312	10,540,562	1,021,750
Total Expenditures.....	11,562,312	11,562,312	10,540,562	1,021,750
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	1,887,763	1,911,621	2,978,272	1,066,651
Fund Balance (Deficit) at Beginning of Year.....	6,549,838	6,549,838	6,549,838	-
Prior Year Encumbrances Appropriated.....	442,411	442,411	442,411	-
Fund Balance (Deficit) at End of Year.....	\$ 8,880,012	\$ 8,903,870	\$ 9,970,521	\$ 1,066,651

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	MOTOR VEHICLE, ROAD AND BRIDGE			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 630,307	\$ 646,415	\$ 630,975	\$ (15,440)
Charges for Services.....	280,438	280,438	219,372	(61,066)
Fines and Forfeitures.....	160,000	160,000	177,704	17,704
Intergovernmental.....	6,575,856	8,157,485	7,153,546	(1,003,939)
Special Assessments.....	25,652	26,594	26,594	-
Investment Earnings.....	132,000	132,000	180,754	48,754
Other.....	54,381	54,381	41,766	(12,615)
Total Revenues.....	7,858,634	9,457,313	8,430,711	(1,026,602)
Expenditures:				
Public Works:				
County Engineer - MVGT:				
Personal Services.....	2,314,413	2,426,343	2,362,595	63,748
Materials and Supplies.....	1,650,959	1,539,028	1,099,349	439,679
Contractual Services.....	793,603	793,603	503,438	290,165
Other.....	925,740	1,335,705	949,084	386,621
Capital Outlay.....	2,255,483	2,755,484	2,572,525	182,959
Total County Engineer - MVGT.....	7,940,198	8,850,163	7,486,991	1,363,172
County Engineer - Bridge:				
Personal Services.....	347,991	369,960	334,029	35,931
Materials and Supplies.....	299,571	275,102	146,195	128,907
Contractual Services.....	74,436	76,936	58,306	18,630
Other.....	43,924	43,924	11,059	32,865
Capital Outlay.....	111,491	361,491	310,300	51,191
Total County Engineer - Bridge.....	877,413	1,127,413	859,889	267,524
County Engineer - Ditches:				
Materials and Supplies.....	11,500	11,500	7,444	4,056
Contractual Services.....	35,470	24,370	15,812	8,558
Other.....	10,000	21,100	16,086	5,014
Capital Outlay.....	2,000	2,000	240	1,760
Total County Engineer - Ditches.....	58,970	58,970	39,582	19,388
Total Expenditures.....	8,876,581	10,036,546	8,386,462	1,650,084
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,017,947)	(579,233)	44,249	623,482
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	400	400	-	(400)
Transfers Out.....	(60,000)	(60,000)	(57,633)	2,367
Advances In.....	-	-	9,485	9,485
Total Other Financing Sources / (Uses).....	(59,600)	(59,600)	(48,148)	11,452
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,077,547)	(638,833)	(3,899)	634,934
Fund Balance (Deficit) at Beginning of Year.....	6,988,064	6,988,064	6,988,064	-
Prior Year Encumbrances Appropriated.....	362,403	362,403	362,403	-
Fund Balance (Deficit) at End of Year.....	\$ 6,272,920	\$ 6,711,634	\$ 7,346,568	\$ 634,934

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	CHILDREN SERVICES BOARD			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,656,738	\$ 2,920,374	\$ 2,881,901	\$ (38,473)
Charges for Services.....	85,000	85,000	79,437	(5,563)
Intergovernmental.....	4,207,828	4,541,789	4,794,402	252,613
Other.....	12,500	12,500	25,550	13,050
Total Revenues.....	6,962,066	7,559,663	7,781,290	221,627
Expenditures:				
Human Services:				
Children's Home:				
Materials and Supplies.....	284,511	232,011	140,254	91,757
Contractual Services.....	237,116	247,116	80,676	166,440
Other.....	76,986	76,986	36,383	40,603
Capital Outlay.....	11,436	11,436	2,824	8,612
Total Children's Home.....	610,049	567,549	260,137	307,412
Children Services Board:				
Personal Services.....	4,268,398	4,451,898	4,245,135	206,763
Materials and Supplies.....	194,397	194,397	102,105	92,292
Contractual Services.....	4,468,687	4,348,687	3,501,115	847,572
Other.....	552,918	531,918	333,227	198,691
Capital Outlay.....	101,810	101,810	83,546	18,264
Total Children Services Board.....	9,586,210	9,628,710	8,265,128	1,363,582
Total Expenditures.....	10,196,259	10,196,259	8,525,265	1,670,994
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,234,193)	(2,636,596)	(743,975)	1,892,621
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	400	400	82	(318)
Transfers Out.....	(5,202)	(5,202)	-	5,202
Total Other Financing Sources / (Uses).....	(4,802)	(4,802)	82	4,884
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,238,995)	(2,641,398)	(743,893)	1,897,505
Fund Balance (Deficit) at Beginning of Year.....	2,796,674	2,796,674	2,796,674	-
Prior Year Encumbrances Appropriated.....	1,029,205	1,029,205	1,029,205	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 586,884</u>	<u>\$ 1,184,481</u>	<u>\$ 3,081,986</u>	<u>\$ 1,897,505</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, 2006

DOG AND KENNEL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 685,000	\$ 685,000	\$ 642,857	\$ (42,143)
Fines and Forfeitures.....	20,000	20,000	20,980	980
Other.....	20,150	10,150	17,735	7,585
Total Revenues.....	725,150	715,150	681,572	(33,578)
Expenditures:				
Health:				
Animal Control:				
Personal Services.....	530,627	559,318	553,723	5,595
Materials and Supplies.....	11,087	11,587	8,174	3,413
Contractual Services.....	15,296	14,875	11,056	3,819
Other.....	8,451	6,201	5,068	1,133
Capital Outlay.....	3,244	5,329	4,116	1,213
Total Animal Control.....	568,705	597,310	582,137	15,173
Legislative and Executive:				
Auditor:				
Personal Services.....	47,843	47,943	47,821	122
Materials and Supplies.....	3,873	3,873	927	2,946
Other.....	100,800	100,700	93,462	7,238
Total Auditor.....	152,516	152,516	142,210	10,306
Total Expenditures.....	721,221	749,826	724,347	25,479
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	3,929	(34,676)	(42,775)	(8,099)
Other Financing Sources / (Uses):				
Transfers In.....	6,000	6,000	-	(6,000)
Transfers Out.....	(11,550)	(11,550)	(11,550)	-
Total Other Financing Sources / (Uses).....	(5,550)	(5,550)	(11,550)	(6,000)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,621)	(40,226)	(54,325)	(14,099)
Fund Balance (Deficit) at Beginning of Year.....	145,176	145,176	145,176	-
Prior Year Encumbrances Appropriated.....	1,553	1,553	1,553	-
Fund Balance (Deficit) at End of Year.....	\$ 145,108	\$ 106,503	\$ 92,404	\$ (14,099)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	REAL ESTATE ASSESSMENT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,533,409	\$ 1,666,880	\$ 1,684,847	\$ 17,967
Licenses and Permits.....	35	35	35	-
Fines and Forfeitures.....	600	600	1,100	500
Other.....	20,259	20,259	3,258	(17,001)
Total Revenues.....	1,554,303	1,687,774	1,689,240	1,466
Expenditures:				
Legislative and Executive:				
Auditor:				
Personal Services.....	64,129	64,424	64,226	198
Materials and Supplies.....	10,000	10,000	2,187	7,813
Contractual Services.....	2,512,190	2,514,528	2,089,618	424,910
Other.....	75,524	73,186	32,678	40,508
Capital Outlay.....	24,912	79,912	52,587	27,325
Total Auditor.....	2,686,755	2,742,050	2,241,296	500,754
Board of Revisions:				
Contractual Services.....	5,500	5,500	5,500	-
Other.....	1,000	1,000	713	287
Total Board of Revisions.....	6,500	6,500	6,213	287
Geographic Information Systems:				
Personal Services.....	188,077	187,782	165,492	22,290
Materials and Supplies.....	750	750	-	750
Contractual Services.....	42,167	164,507	162,965	1,542
Other.....	5,000	5,000	4,117	883
Capital Outlay.....	10,000	10,000	10,000	-
Total Geographic Information Systems.....	245,994	368,039	342,574	25,465
Total Expenditures.....	2,939,249	3,116,589	2,590,083	526,506
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,384,946)	(1,428,815)	(900,843)	527,972
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	1,000	1,000	-	(1,000)
Total Other Financing Sources / (Uses).....	1,000	1,000	-	(1,000)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,383,946)	(1,427,815)	(900,843)	526,972
Fund Balance (Deficit) at Beginning of Year.....	2,307,605	2,307,605	2,307,605	-
Prior Year Encumbrances Appropriated.....	1,901,592	1,901,592	1,901,592	-
Fund Balance (Deficit) at End of Year.....	\$ 2,825,251	\$ 2,781,382	\$ 3,308,354	\$ 526,972

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

YOUTH SERVICE SUBSIDY				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 575,000	\$ 779,538	\$ 779,538	\$ -
Other.....	-	132	132	-
Total Revenues.....	575,000	779,670	779,670	-
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	751,472	766,377	751,133	15,244
Materials and Supplies.....	15,000	13,150	4,611	8,539
Contractual Services.....	22,000	9,445	245	9,200
Other.....	14,137	13,637	6,275	7,362
Total Juvenile Court.....	802,609	802,609	762,264	40,345
Total Expenditures.....	802,609	802,609	762,264	40,345
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(227,609)	(22,939)	17,406	40,345
Fund Balance (Deficit) at Beginning of Year.....	272,057	272,057	272,057	-
Prior Year Encumbrances Appropriated.....	1,650	1,650	1,650	-
Fund Balance (Deficit) at End of Year.....	\$ 46,098	\$ 250,768	\$ 291,113	\$ 40,345

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

LITTER CONTROL AND RECYCLING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 328,290	\$ 317,366	\$ 310,965	\$ (6,401)
Total Revenues.....	328,290	317,366	310,965	(6,401)
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Materials and Supplies.....	95	-	-	-
Contractual Services.....	7,239	130	130	-
Other.....	10,668	7,002	1,684	5,318
Capital Outlay.....	32,096	32,042	32,000	42
Total Sanitary Engineer.....	50,098	39,174	33,814	5,360
Total Expenditures.....	50,098	39,174	33,814	5,360
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	278,192	278,192	277,151	(1,041)
Other Financing Sources / (Uses):				
Advances In.....	-	-	6,400	6,400
Advances Out.....	-	(16,290)	(16,290)	-
Total Other Financing Sources / (Uses).....	-	(16,290)	(9,890)	6,400
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	278,192	261,902	267,261	5,359
Fund Balance (Deficit) at Beginning of Year.....	17,969	17,969	17,969	-
Prior Year Encumbrances Appropriated.....	130	130	130	-
Fund Balance (Deficit) at End of Year.....	\$ 296,291	\$ 280,001	\$ 285,360	\$ 5,359

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

COMMUNITY MENTAL HEALTH				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,673,045	\$ 3,708,851	\$ 3,688,195	\$ (20,656)
Intergovernmental.....	340,020	340,020	360,676	20,656
Total Revenues.....	4,013,065	4,048,871	4,048,871	-
Expenditures:				
Health:				
Community Mental Health:				
Other.....	4,013,065	4,048,871	4,048,871	-
Total Community Mental Health:.....	4,013,065	4,048,871	4,048,871	-
Total Expenditures.....	4,013,065	4,048,871	4,048,871	-
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, 2006

COMMUNITY DEVELOPMENT BLOCK GRANT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	590,634	460,634	408,193	(52,441)
Other.....	157,180	286,042	270,335	(15,707)
Total Revenues.....	747,814	746,676	678,528	(68,148)
Expenditures:				
Community and Economic Development:				
Department of Development:				
Personal Services.....	98,862	100,678	100,677	1
Materials and Supplies.....	11,489	5,139	1,199	3,940
Contractual Services.....	510,540	552,077	477,602	74,475
Other.....	120,893	95,469	51,176	44,293
Capital Outlay.....	11,361	7,825	1,576	6,249
Total Department of Development.....	753,145	761,188	632,230	128,958
Total Expenditures.....	753,145	761,188	632,230	128,958
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(5,331)	(14,512)	46,298	60,810
Other Financing Sources / (Uses):				
Transfers In.....	-	9,320	14,661	5,341
Total Other Financing Sources / (Uses).....	-	9,320	14,661	5,341
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(5,331)	(5,192)	60,959	66,151
Fund Balance (Deficit) at Beginning of Year.....	496,884	496,884	496,884	-
Prior Year Encumbrances Appropriated.....	2,005	2,005	2,005	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 493,558</u>	<u>\$ 493,697</u>	<u>\$ 559,848</u>	<u>\$ 66,151</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, 2006

CHILD SUPPORT ENFORCEMENT AGENCY

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 500,000	\$ 500,000	\$ 492,175	\$ (7,825)
Intergovernmental.....	1,950,000	2,026,024	2,151,793	125,769
Other.....	28,000	39,027	41,113	2,086
Total Revenues.....	2,478,000	2,565,051	2,685,081	120,030
Expenditures:				
Human Services:				
Bureau of Support:				
Personal Services.....	1,550,300	1,580,300	1,555,196	25,104
Materials and Supplies.....	1,010	2,510	1,904	606
Contractual Services.....	1,603,250	1,569,550	1,171,837	397,713
Other.....	27,634	28,834	13,499	15,335
Capital Outlay.....	1,000	2,000	739	1,261
Total Bureau of Support.....	3,183,194	3,183,194	2,743,175	440,019
Total Expenditures.....	3,183,194	3,183,194	2,743,175	440,019
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(705,194)	(618,143)	(58,094)	560,049
Other Financing Sources / (Uses):				
Transfers In.....	-	-	5,738	5,738
Total Other Financing Sources / (Uses).....	-	-	5,738	5,738
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(705,194)	(618,143)	(52,356)	565,787
Fund Balance (Deficit) at Beginning of Year.....	1,088,020	1,088,020	1,088,020	-
Prior Year Encumbrances Appropriated.....	313,394	313,394	313,394	-
Fund Balance (Deficit) at End of Year.....	\$ 696,220	\$ 783,271	\$ 1,349,058	\$ 565,787

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	COUNTY HOME			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 5,124,691	\$ 5,024,691	\$ 5,076,683	\$ 51,992
Other.....	61,600	53,864	118,317	64,453
Total Revenues.....	5,186,291	5,078,555	5,195,000	116,445
Expenditures:				
Human Services:				
County Home:				
Personal Services.....	3,633,472	3,786,930	3,778,983	7,947
Materials and Supplies.....	631,314	632,565	617,697	14,868
Contractual Services.....	698,406	896,514	881,691	14,823
Other.....	21,250	49,678	49,071	607
Capital Outlay.....	63,928	111,828	93,801	18,027
Total County Home:.....	5,048,370	5,477,515	5,421,243	56,272
Total Expenditures.....	5,048,370	5,477,515	5,421,243	56,272
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	137,921	(398,960)	(226,243)	172,717
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	722	722
Transfers In.....	100,000	100,000	50,000	(50,000)
Total Other Financing Sources / (Uses).....	100,000	100,000	50,722	(49,278)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	237,921	(298,960)	(175,521)	123,439
Fund Balance (Deficit) at Beginning of Year.....	627,150	627,150	627,150	-
Prior Year Encumbrances Appropriated.....	6,486	6,486	6,486	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 871,557</u>	<u>\$ 334,676</u>	<u>\$ 458,115</u>	<u>\$ 123,439</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, 2006

	HOSPITAL LEVY			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,660,000	\$ 2,838,239	\$ 2,885,439	\$ 47,200
Intergovernmental.....	340,000	340,000	292,800	(47,200)
Total Revenues.....	3,000,000	3,178,239	3,178,239	-
Expenditures:				
Health:				
Commissioners - Hospital Operating:				
Other.....	3,000,000	3,178,239	3,178,239	-
Total Commissioners - Hospital Operating.....	3,000,000	3,178,239	3,178,239	-
Total Expenditures.....	3,000,000	3,178,239	3,178,239	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	-	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

COUNTY HOTEL LODGING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 750,000	\$ 801,312	\$ 801,312	\$ -
Intergovernmental.....	13,000	13,000	13,000	-
Other.....	4,400	4,400	14,860	10,460
Total Revenues.....	767,400	818,712	829,172	10,460
Expenditures:				
Community and Economic Development:				
Convention and Visitor's Bureau:				
Personal Services.....	316,758	335,664	321,961	13,703
Materials and Supplies.....	42,250	42,250	34,129	8,121
Contractual Services.....	153,270	143,270	129,369	13,901
Other.....	302,628	313,028	290,272	22,756
Capital Outlay.....	53,040	52,640	31,534	21,106
Total Convention and Visitor's Bureau.....	867,946	886,852	807,265	79,587
Total Expenditures.....	867,946	886,852	807,265	79,587
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(100,546)	(68,140)	21,907	90,047
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	1,250	1,250
Total Other Financing Sources / (Uses).....	-	-	1,250	1,250
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(100,546)	(68,140)	23,157	91,297
Fund Balance (Deficit) at Beginning of Year.....	348,981	348,981	348,981	-
Prior Year Encumbrances Appropriated.....	31,455	31,455	31,455	-
Fund Balance (Deficit) at End of Year.....	\$ 279,890	\$ 312,296	\$ 403,593	\$ 91,297

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

RESIDENTIAL TREATMENT CENTER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 1,577,786	\$ 1,645,513	\$ 1,614,372	\$ (31,141)
Other.....	165,230	162,635	155,335	(7,300)
Total Revenues.....	1,743,016	1,808,148	1,769,707	(38,441)
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	1,428,906	1,415,900	1,325,235	90,665
Materials and Supplies.....	253,938	287,851	230,048	57,803
Contractual Services.....	147,387	101,181	72,095	29,086
Other.....	46,508	55,521	50,270	5,251
Capital Outlay.....	13,000	25,230	24,717	513
Total Juvenile Court.....	1,889,739	1,885,683	1,702,365	183,318
Total Expenditures.....	1,889,739	1,885,683	1,702,365	183,318
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(146,723)	(77,535)	67,342	144,877
Other Financing Sources / (Uses):				
Advances In.....	-	-	3,000	3,000
Total Other Financing Sources / (Uses).....	-	-	3,000	3,000
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(146,723)	(77,535)	70,342	147,877
Fund Balance (Deficit) at Beginning of Year.....	271,050	271,050	271,050	-
Prior Year Encumbrances Appropriated.....	21,028	21,028	21,028	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 145,355</u>	<u>\$ 214,543</u>	<u>\$ 362,420</u>	<u>\$ 147,877</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, 2006

	ADULT DAY CARE			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 284,150	\$ 284,150	\$ 332,930	\$ 48,780
Intergovernmental.....	126,098	126,098	43,496	(82,602)
Other.....	15,250	15,250	21,452	6,202
Total Revenues.....	425,498	425,498	397,878	(27,620)
Expenditures:				
Human Services:				
County Home Adult Day Care:				
Personal Services.....	384,010	384,268	336,108	48,160
Materials and Supplies.....	40,027	31,161	28,883	2,278
Contractual Services.....	13,495	21,830	21,728	102
Other.....	7,550	6,830	870	5,960
Capital Outlay.....	-	993	993	-
Total County Home Adult Day Care.....	445,082	445,082	388,582	56,500
Total Expenditures.....	445,082	445,082	388,582	56,500
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(19,584)	(19,584)	9,296	28,880
Fund Balance (Deficit) at Beginning of Year.....	30,851	30,851	30,851	-
Prior Year Encumbrances Appropriated.....	3,412	3,412	3,412	-
Fund Balance (Deficit) at End of Year.....	\$ 14,679	\$ 14,679	\$ 43,559	\$ 28,880

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

DRUG LAW ENFORCEMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Fines and Forfeitures.....	6,727	7,179	3,633	(3,546)
Other.....	20	20	-	(20)
Total Revenues.....	306,747	307,199	303,633	(3,566)
Expenditures:				
Public Safety:				
Prosecutor:				
Materials and Supplies.....	2,969	4,195	-	4,195
Contractual Services.....	-	4,000	4,000	-
Other.....	33,214	3,180	267	2,913
Capital Outlay.....	11,644	39,904	36,879	3,025
Total Prosecutor.....	47,827	51,279	41,146	10,133
Sheriff:				
Personal Services.....	143	215,168	130,981	84,187
Capital Outlay.....	6,104	91,099	90,411	688
Total Sheriff.....	6,247	306,267	221,392	84,875
Total Expenditures.....	54,074	357,546	262,538	95,008
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	252,673	(50,347)	41,095	91,442
Fund Balance (Deficit) at Beginning of Year.....	54,074	54,074	54,074	-
Fund Balance (Deficit) at End of Year.....	\$ 306,747	\$ 3,727	\$ 95,169	\$ 91,442

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

HOME ARREST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 100	\$ 6,768	\$ 6,768	\$ -
Total Revenues.....	\$ 100	\$ 6,768	\$ 6,768	\$ -
Expenditures:				
Public Safety:				
Common Pleas Court:				
Contractual Services.....	3,065	9,733	4,554	5,179
Other.....	10,958	10,958	10,958	-
Total Common Pleas Court.....	14,023	20,691	15,512	5,179
Total Expenditures.....	14,023	20,691	15,512	5,179
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(13,923)	(13,923)	(8,744)	5,179
Fund Balance (Deficit) at Beginning of Year.....	11,923	11,923	11,923	-
Prior Year Encumbrances Appropriated.....	2,000	2,000	2,000	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,179</u>	<u>\$ 5,179</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, 2006

	GARBAGE AND REFUSE DISPOSAL			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,213,000	\$ 1,008,624	\$ 1,023,638	\$ 15,014
Other.....	8,000	8,000	27,901	19,901
Total Revenues.....	1,221,000	1,016,624	1,051,539	34,915
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	563,800	563,948	492,143	71,805
Materials and Supplies.....	93,059	116,359	108,598	7,761
Contractual Services.....	234,755	251,305	192,607	58,698
Other.....	7,132	13,132	7,888	5,244
Capital Outlay.....	34,500	50,500	41,808	8,692
Total Sanitary Engineer.....	933,246	995,244	843,044	152,200
Total Expenditures.....	933,246	995,244	843,044	152,200
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	287,754	21,380	208,495	187,115
Other Financing Sources / (Uses):				
Transfers Out.....	(169,973)	(169,973)	(169,973)	-
Advances In.....	5,000	5,000	16,290	11,290
Advances Out.....	-	(6,400)	(6,400)	-
Total Other Financing Sources / (Uses).....	(164,973)	(171,373)	(160,083)	11,290
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	122,781	(149,993)	48,412	198,405
Fund Balance (Deficit) at Beginning of Year.....	602,754	602,754	602,754	-
Prior Year Encumbrances Appropriated.....	37,413	37,413	37,413	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 762,948</u>	<u>\$ 490,174</u>	<u>\$ 688,579</u>	<u>\$ 198,405</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, 2006

	INDIGENT DRIVERS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,500	\$ 22,847	\$ 22,847	\$ -
Fines and Forfeitures.....	800	800	762	(38)
Intergovernmental.....	200	200	75	(125)
Total Revenues.....	2,500	23,847	23,684	(163)
Expenditures:				
Public Safety:				
Xenia Municipal Court:				
Other.....	728	6,942	6,942	-
Capital Outlay.....	969	969	-	969
Total Xenia Municipal Court.....	1,697	7,911	6,942	969
Fairborn Municipal Court:				
Other.....	800	11,778	11,778	-
Capital Outlay.....	850	850	-	850
Total Fairborn Municipal Court.....	1,650	12,628	11,778	850
Clerk of Courts:				
Other.....	60	3,825	3,825	-
Total Clerk of Courts.....	60	3,825	3,825	-
Juvenile Court:				
Other.....	4,146	4,146	-	4,146
Total Juvenile Court.....	4,146	4,146	-	4,146
Total Expenditures.....	7,553	28,510	22,545	5,965
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(5,053)	(4,663)	1,139	5,802
Fund Balance (Deficit) at Beginning of Year.....	6,553	6,553	6,553	-
Fund Balance (Deficit) at End of Year.....	\$ 1,500	\$ 1,890	\$ 7,692	\$ 5,802

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	INDIGENT GUARDIANSHIP			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 15,080	\$ 16,480	\$ 17,440	\$ 960
Other.....	1	2,226	2,226	-
Total Revenues.....	15,081	18,706	19,666	960
Expenditures:				
Public Safety:				
Probate Court:				
Contractual Services.....	11,050	13,798	13,798	-
Other.....	4,075	9,829	4,534	5,295
Total Probate Court.....	15,125	23,627	18,332	5,295
Total Expenditures.....	15,125	23,627	18,332	5,295
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(44)	(4,921)	1,334	6,255
Fund Balance (Deficit) at Beginning of Year.....	8,179	8,179	8,179	-
Prior Year Encumbrances Appropriated.....	1,125	1,125	1,125	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 9,260</u>	<u>\$ 4,383</u>	<u>\$ 10,638</u>	<u>\$ 6,255</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, 2006

VICTIM WITNESS GRANTS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 35,069	\$ 35,069	\$ 34,192	\$ (877)
Intergovernmental.....	230,811	238,631	223,509	(15,122)
Other.....	-	8,883	8,894	11
Total Revenues.....	265,880	282,583	266,595	(15,988)
Expenditures:				
Public Safety:				
Prosecutor:				
Personal Services.....	279,650	275,435	266,244	9,191
Materials and Supplies.....	1,188	103	103	-
Contractual Services.....	750	-	-	-
Other.....	55,286	54,887	53,502	1,385
Capital Outlay.....	-	3,720	3,720	-
Total Prosecutor.....	336,874	334,145	323,569	10,576
Total Expenditures.....	336,874	334,145	323,569	10,576
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(70,994)	(51,562)	(56,974)	(5,412)
Other Financing Sources / (Uses):				
Transfers In.....	-	51,039	50,561	(478)
Transfers Out.....	-	(48,420)	(48,420)	-
Advances In.....	-	1,411	17,000	15,589
Advances Out.....	-	(17,000)	(17,000)	-
Total Other Financing Sources / (Uses).....	-	(12,970)	2,141	15,111
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(70,994)	(64,532)	(54,833)	9,699
Fund Balance (Deficit) at Beginning of Year.....	90,496	90,496	90,496	-
Prior Year Encumbrances Appropriated.....	19,594	19,594	19,594	-
Fund Balance (Deficit) at End of Year.....	\$ 39,096	\$ 45,558	\$ 55,257	\$ 9,699

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	DRUG CONSORTIUM			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures.....	\$ 20,298	\$ 34,977	\$ 34,977	\$ -
Intergovernmental.....	328,948	149,082	114,990	(34,092)
Other.....	36,202	88,951	88,951	-
Total Revenues.....	385,448	273,010	238,918	(34,092)
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	112,356	111,728	110,381	1,347
Contractual Services.....	1,105	990	990	-
Other.....	91,292	120,113	111,021	9,092
Capital Outlay.....	-	-	-	-
Total Commissioners.....	204,753	232,831	222,392	10,439
Sheriff:				
Personal Services.....	12,057	41,609	41,608	1
Materials and Supplies.....	3,994	5,264	4,981	283
Contractual Services.....	12,844	23,000	17,737	5,263
Other.....	20,000	28,000	21,317	6,683
Capital Outlay.....	270	10,214	5,317	4,897
Total Sheriff.....	49,165	108,087	90,960	17,127
Total Expenditures.....	253,918	340,918	313,352	27,566
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	131,530	(67,908)	(74,434)	(6,526)
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	8,046	8,046	-
Advances In.....	16,761	-	-	-
Advances Out.....	(10,663)	-	-	-
Total Other Financing Sources / (Uses).....	6,098	8,046	8,046	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	137,628	(59,862)	(66,388)	(6,526)
Fund Balance (Deficit) at Beginning of Year.....	130,530	130,530	130,530	-
Prior Year Encumbrances Appropriated.....	14,320	14,320	14,320	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 282,478</u>	<u>\$ 84,988</u>	<u>\$ 78,462</u>	<u>\$ (6,526)</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, 2006

SPRING LAKES PARK				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ -	\$ 250	\$ 250	\$ -
Total Revenues.....	-	250	250	-
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Materials and Supplies.....	358	358	214	144
Total Parks and Recreation.....	358	358	214	144
Total Expenditures.....	358	358	214	144
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(358)	(108)	36	144
Fund Balance (Deficit) at Beginning of Year.....	366	366	366	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 8</u>	<u>\$ 258</u>	<u>\$ 402</u>	<u>\$ 144</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, 2006

RECREATION AND PARKS DONATIONS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 60,000	\$ 65,150	\$ 65,479	\$ 329
Intergovernmental.....	36,000	36,000	36,716	716
Investment Earnings.....	8,500	8,650	7,664	(986)
Other.....	2,900	22,608	22,639	31
Total Revenues.....	107,400	132,408	132,498	90
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Personal Services.....	1,177	1,177	1,098	79
Materials and Supplies.....	18,788	24,978	16,612	8,366
Contractual Services.....	153,752	177,302	160,754	16,548
Other.....	12,770	41,664	32,614	9,050
Capital Outlay.....	18,401	26,651	25,905	746
Total Parks and Recreation.....	204,888	271,772	236,983	34,789
Total Expenditures.....	204,888	271,772	236,983	34,789
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(97,488)	(139,364)	(104,485)	34,879
Other Financing Sources / (Uses):				
Transfers In.....	-	27,785	27,785	-
Total Other Financing Sources / (Uses).....	-	27,785	27,785	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(97,488)	(111,579)	(76,700)	34,879
Fund Balance (Deficit) at Beginning of Year.....	242,917	242,917	242,917	-
Prior Year Encumbrances Appropriated.....	10,440	10,440	10,440	-
Fund Balance (Deficit) at End of Year.....	\$ 155,869	\$ 141,778	\$ 176,657	\$ 34,879

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	EQUIPMENT ACQUISITION			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 723,000	\$ 728,629	\$ 668,167	\$ (60,462)
Fines and Forfeitures.....	14,500	15,314	15,314	-
Intergovernmental.....	17,742	17,742	20,471	2,729
Other.....	159,975	160,077	254,482	94,405
Total Revenues.....	915,217	921,762	958,434	36,672
Expenditures:				
Legislative and Executive:				
Commissioners:				
Contractual Services.....	1,235	1,235	-	1,235
Total Commissioners.....	1,235	1,235	-	1,235
Recorder:				
Materials and Supplies.....	29,172	29,172	23,977	5,195
Contractual Services.....	252,602	252,602	252,041	561
Other.....	1,772	1,772	749	1,023
Capital Outlay.....	84,938	84,938	64,409	20,529
Total Recorder.....	368,484	368,484	341,176	27,308
Board of Elections:				
Other.....	4,267	4,267	4,267	-
Capital Outlay.....	15,449	15,449	15,449	-
Total Board of Elections.....	19,716	19,716	19,716	-
Geographic Information Systems:				
Materials and Supplies.....	9,000	9,000	3,613	5,387
Other.....	452	452	-	452
Capital Outlay.....	25,800	25,800	21,891	3,909
Total Geographic Information Systems.....	35,252	35,252	25,504	9,748
Total Legislative and Executive.....	424,687	424,687	386,396	38,291
Judicial:				
Clerk of Courts:				
Materials and Supplies.....	3,500	2,359	2,359	-
Contractual Services.....	32,984	40,125	40,125	-
Other.....	550,000	550,000	499,818	50,182
Capital Outlay.....	6,000	-	-	-
Total Clerk of Courts.....	592,484	592,484	542,302	50,182
Domestic Relations Court:				
Other.....	1,100	1,100	-	1,100
Capital Outlay.....	3,500	3,500	1,519	1,981
Total Domestic Relations Court.....	4,600	4,600	1,519	3,081
Juvenile Court:				
Capital Outlay.....	16,250	16,250	15,313	937
Total Juvenile Court.....	16,250	16,250	15,313	937
Probate Court:				
Personal Services.....	-	531	531	-
Materials and Supplies.....	3,000	3,000	973	2,027
Contractual Services.....	-	7,800	5,617	2,183
Capital Outlay.....	19,000	10,669	4,300	6,369
Total Probate Court.....	22,000	22,000	11,421	10,579
Total Judicial.....	635,334	635,334	570,555	64,779

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	EQUIPMENT ACQUISITION (Continued)			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Safety:				
Sheriff:				
Capital Outlay.....	9,215	9,215	8,875	340
Total Sheriff.....	9,215	9,215	8,875	340
Juvenile Detention:				
Personal Services.....	23,369	23,079	21,488	1,591
Materials and Supplies.....	6,593	-	-	-
Contractual Services.....	-	5,028	5,028	-
Capital Outlay.....	64,842	66,698	64,410	2,288
Total Juvenile Detention.....	94,804	94,805	90,926	3,879
Total Public Safety.....	104,019	104,020	99,801	4,219
Public Works:				
County Engineer:				
Contractual Services.....	2,200	2,200	1,372	828
Other.....	500	500	323	177
Total County Engineer.....	2,700	2,700	1,695	1,005
Total Public Works.....	2,700	2,700	1,695	1,005
Health:				
Dog & Kennel:				
Contractual Services.....	-	526	526	-
Other.....	-	22	22	-
Total Dog & Kennel.....	-	548	548	-
Total Health.....	-	548	548	-
Debt Service:				
Principal Retirement.....	550,006	550,003	550,000	3
Interest and Fiscal Charges.....	17,635	17,635	17,212	423
Total Debt Service.....	567,641	567,638	567,212	426
Total Expenditures.....	1,734,381	1,734,927	1,626,207	108,720
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(819,164)	(813,165)	(667,773)	145,392
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	550,000	550,000	160,000	(390,000)
Transfers In.....	17,260	18,159	155,878	137,719
Advances In.....	-	26,000	26,000	-
Advances Out.....	-	(29,484)	(29,484)	-
Total Other Financing Sources / (Uses).....	567,260	564,675	312,394	(252,281)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(251,904)	(248,490)	(355,379)	(106,889)
Fund Balance (Deficit) at Beginning of Year.....	356,103	356,103	356,103	-
Prior Year Encumbrances Appropriated.....	188,426	188,426	188,426	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 292,625</u>	<u>\$ 296,039</u>	<u>\$ 189,150</u>	<u>\$ (106,889)</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, 2006

D.A.R.E. DONATIONS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 12,745	\$ 12,745	\$ 12,745	\$ -
Other.....	3,200	926	2,066	1,140
Total Revenues.....	15,945	13,671	14,811	1,140
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	17	18	18	-
Materials and Supplies.....	1,196	1,484	1,073	411
Other.....	7,432	8,070	5,939	2,131
Total Sheriff.....	8,645	9,572	7,030	2,542
Total Expenditures.....	8,645	9,572	7,030	2,542
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	7,300	4,099	7,781	3,682
Fund Balance (Deficit) at Beginning of Year.....	8,646	8,646	8,646	-
Fund Balance (Deficit) at End of Year.....	\$ 15,946	\$ 12,745	\$ 16,427	\$ 3,682

GREENE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2006

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

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

INMATE FEES / MEDICAL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 15,000	\$ 15,000	\$ 13,991	\$ (1,009)
Other.....	185,000	242,661	264,087	21,426
Total Revenues.....	200,000	257,661	278,078	20,417
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	43,704	105,924	105,566	358
Contractual Services.....	80,509	254,727	216,357	38,370
Other.....	2,145	2,145	1,570	575
Capital Outlay.....	21,523	42,746	40,372	2,374
Total Sheriff.....	147,881	405,542	363,865	41,677
Total Expenditures.....	147,881	405,542	363,865	41,677
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	52,119	(147,881)	(85,787)	62,094
Fund Balance (Deficit) at Beginning of Year.....	131,386	131,386	131,386	-
Prior Year Encumbrances Appropriated.....	16,495	16,495	16,495	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 62,094</u>	<u>\$ 62,094</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, 2006

	COMMON PLEAS GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 282,793	\$ 348,127	\$ 357,318	\$ 9,191
Intergovernmental.....	1,086,414	601,145	506,898	(94,247)
Other.....	95,002	95,084	92,088	(2,996)
Total Revenues.....	1,464,209	1,044,356	956,304	(88,052)
Expenditures:				
Public Safety:				
Common Pleas Court:				
Personal Services.....	508,861	489,541	380,418	109,123
Materials and Supplies.....	28,611	62,499	37,493	25,006
Contractual Services.....	14,158	35,058	20,968	14,090
Other.....	142,415	140,332	121,813	18,519
Capital Outlay.....	196,525	183,025	97,674	85,351
Total Common Pleas Court.....	890,570	910,455	658,366	252,089
Juvenile Court:				
Personal Services.....	196,482	207,168	179,984	27,184
Materials and Supplies.....	107,751	613,981	26,067	587,914
Contractual Services.....	996,648	28,077	182,354	(154,277)
Other.....	15,496	68,461	10,286	58,175
Capital Outlay.....	64,200	-	-	-
Total Juvenile Court.....	1,380,577	917,687	398,691	518,996
Probate Court:				
Contractual Services.....	-	10,000	956	9,044
Other.....	12,000	2,000	-	2,000
Total Probate Court.....	12,000	12,000	956	11,044
Domestic Relations Court:				
Personal Services.....	59,979	59,979	52,419	7,560
Capital Outlay.....	5,000	5,000	1,125	3,875
Total Domestic Relations Court.....	64,979	64,979	53,544	11,435
Commissioners:				
Contractual Services.....	2,682	2,682	2,682	-
Total Commissioners.....	2,682	2,682	2,682	-
Total Expenditures.....	2,350,808	1,907,803	1,114,239	793,564
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(886,599)	(863,447)	(157,935)	705,512
Fund Balance (Deficit) at Beginning of Year.....	899,103	899,103	899,103	-
Prior Year Encumbrances Appropriated.....	92,573	92,573	92,573	-
Fund Balance (Deficit) at End of Year.....	\$ 105,077	\$ 128,229	\$ 833,741	\$ 705,512

GREENE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2006

TRAFFIC LAW ENFORCEMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ -	\$ 37	\$ 37	\$ -
Total Revenues.....	-	37	37	-
Expenditures:				
Total Expenditures.....	-	-	-	-
Excess / (Deficiency) of Revenue over Expenditures.....	-	37	37	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 37	\$ 37	\$ -

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	EMERGENCY MANAGEMENT GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 502,880	\$ 491,971	\$ 334,637	\$ (157,334)
Other.....	-	-	26,434	26,434
Total Revenues.....	502,880	491,971	361,071	(130,900)
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	89,387	103,822	103,296	526
Materials and Supplies.....	9,212	18,003	16,414	1,589
Contractual Services.....	25,005	22,268	19,378	2,890
Other.....	20,948	70,939	69,910	1,029
Capital Outlay.....	468,465	519,156	510,210	8,946
Total Commissioners.....	613,017	734,188	719,208	14,980
Total Expenditures.....	613,017	734,188	719,208	14,980
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(110,137)	(242,217)	(358,137)	(115,920)
Other Financing Sources / (Uses):				
Transfers In.....	18,000	64,289	37,758	(26,531)
Advances In.....	-	72,000	222,000	150,000
Advances Out.....	-	(72,000)	(72,000)	-
Total Other Financing Sources / (Uses).....	18,000	64,289	187,758	123,469
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(92,137)	(177,928)	(170,379)	7,549
Fund Balance (Deficit) at Beginning of Year.....	179,898	179,898	179,898	-
Prior Year Encumbrances Appropriated.....	36,270	36,270	36,270	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 124,031</u>	<u>\$ 38,240</u>	<u>\$ 45,789</u>	<u>\$ 7,549</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

CONCEALED HANDGUN LICENSING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits.....	\$ 10,000	\$ 32,930	\$ 36,158	\$ 3,228
Total Revenues.....	10,000	32,930	36,158	3,228
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	8,144	11,716	770	10,946
Contractual Services.....	5,000	17,986	3,245	14,741
Other.....	3,891	19,744	10,119	9,625
Capital Outlay.....	15,326	15,845	-	15,845
Total Sheriff.....	32,361	65,291	14,134	51,157
Total Expenditures.....	32,361	65,291	14,134	51,157
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(22,361)	(32,361)	22,024	54,385
Fund Balance (Deficit) at Beginning of Year.....	32,361	32,361	32,361	-
Fund Balance (Deficit) at End of Year.....	\$ 10,000	\$ -	\$ 54,385	\$ 54,385

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

COUNCIL ON AGING

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,376,750	\$ 2,376,750	\$ 2,305,784	\$ (70,966)
Intergovernmental.....	223,250	223,250	233,847	10,597
Total Revenues.....	2,600,000	2,600,000	2,539,631	(60,369)
Expenditures:				
Human Services:				
Council on Aging:				
Other.....	2,600,000	2,600,000	2,539,631	60,369
Total Council on Aging.....	2,600,000	2,600,000	2,539,631	60,369
Total Expenditures.....	2,600,000	2,600,000	2,539,631	60,369
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	-	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ -	\$ -

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

ROAD ASSESSMENT DEBT SERVICE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 55,273	\$ 64,515	\$ 67,891	\$ 3,376
Total Revenues.....	55,273	64,515	67,891	3,376
Expenditures:				
Debt Service:				
Principal Retirement.....	47,440	47,440	47,440	-
Interest and Fiscal Charges.....	38,413	38,413	11,209	27,204
Total Expenditures.....	85,853	85,853	58,649	27,204
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(30,580)	(21,338)	9,242	30,580
Other Financing Sources / (Uses):				
Transfers In.....	3,376	3,376	-	(3,376)
Advances Out.....	-	(8,878)	(8,878)	-
Total Other Financing Sources / (Uses).....	3,376	(5,502)	(8,878)	(3,376)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(27,204)	(26,840)	364	27,204
Fund Balance (Deficit) at Beginning of Year.....	34,616	34,616	34,616	-
Fund Balance (Deficit) at End of Year.....	\$ 7,412	\$ 7,776	\$ 34,980	\$ 27,204

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 37,727	\$ 39,285	\$ 42,389	\$ 3,104
Other.....	290,815	290,815	309,300	18,485
Total Revenues.....	328,542	330,100	351,689	21,589
Expenditures:				
Debt Service:				
Principal Retirement.....	1,017,640	1,117,560	1,117,560	-
Interest and Fiscal Charges.....	1,005,993	1,110,965	877,987	232,978
Total Expenditures.....	2,023,633	2,228,525	1,995,547	232,978
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(1,695,091)	(1,898,425)	(1,643,858)	254,567
Other Financing Sources / (Uses):				
Transfers In.....	1,668,008	2,303,159	1,578,988	(724,171)
Advances Out.....	-	(607)	(607)	-
Total Other Financing Sources / (Uses).....	1,668,008	2,302,552	1,578,381	(724,171)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(27,083)	404,127	(65,477)	(469,604)
Fund Balance (Deficit) at Beginning of Year.....	106,740	106,740	106,740	-
Fund Balance (Deficit) at End of Year.....	\$ 79,657	\$ 510,867	\$ 41,263	\$ (469,604)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECT FUND
FOR THE YEAR ENDED DECEMBER 31, 2006

BUILDING AND ROAD CONSTRUCTION				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
Investment Earnings.....	73,185	73,185	59,673	(13,512)
Other.....	11,391	13,085	9,060	(4,025)
Total Revenues.....	334,576	336,270	318,733	(17,537)
Expenditures:				
Commissioners Land and Buildings:				
Capital Outlay.....	168,325	321,017	281,336	39,681
Total Commissioners Land and Buildings.....	168,325	321,017	281,336	39,681
Parks and Recreation:				
Capital Outlay.....	383,112	383,111	25,154	357,957
Total Parks and Recreation.....	383,112	383,111	25,154	357,957
Juvenile Court:				
Capital Outlay.....	42,300	42,300	-	42,300
Total Juvenile Court Youth Service.....	42,300	42,300	-	42,300
Sheriff Adult Detention:				
Capital Outlay.....	135,017	135,017	-	135,017
Total Sheriff Adult Detention.....	135,017	135,017	-	135,017
Garbage and Refuse:				
Capital Outlay.....	821	898	853	45
Total Garbage and Refuse.....	821	898	853	45
Total Expenditures.....	729,575	882,343	307,343	575,000
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(394,999)	(546,073)	11,390	557,463
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	130,000	280,000	280,000	-
Transfers In.....	1,425	4,119	5,478	1,359
Transfers Out.....	(84,563)	(84,563)	(66,076)	18,487
Total Other Financing Sources / (Uses).....	46,862	199,556	219,402	19,846
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(348,137)	(346,517)	230,792	577,309
Fund Balance (Deficit) at Beginning of Year.....	370,573	370,573	370,573	-
Prior Year Encumbrances Appropriated.....	5,100	5,100	5,100	-
Fund Balance (Deficit) at End of Year.....	\$ 27,536	\$ 29,156	\$ 606,465	\$ 577,309

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2006

CHASE STEWART TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings.....	\$ 2,600	\$ 3,214	\$ 3,451	\$ 237
Total Revenues.....	2,600	3,214	3,451	237
Expenditures:				
Other.....	102,633	29,602	2,020	27,582
Total Expenditures.....	102,633	29,602	2,020	27,582
Excess / (Deficiency) of Revenue over/(under) Expenditures....	(100,033)	(26,388)	1,431	27,819
Fund Balance (Deficit) at Beginning of Year.....	102,633	102,633	102,633	-
Fund Balance (Deficit) at End of Year.....	\$ 2,600	\$ 76,245	\$ 104,064	\$ 27,819

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, 2006

	UNCLAIMED MONEY			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ 30,000	\$ 180,105	\$ 175,399	\$ (4,706)
Total Revenues.....	30,000	180,105	175,399	(4,706)
Expenditures:				
Other.....	36,497	36,497	1,158	35,339
Total Expenditures.....	36,497	36,497	1,158	35,339
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(6,497)	143,608	174,241	30,633
Other Financing Sources / (Uses):				
Transfers In.....	20,000	20,000	-	(20,000)
Transfers Out.....	-	-	(34,468)	(34,468)
Total Other Financing Sources / (Uses).....	20,000	20,000	(34,468)	(54,468)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	13,503	163,608	139,773	(23,835)
Fund Balance (Deficit) at Beginning of Year.....	191,218	191,218	191,218	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 204,721</u>	<u>\$ 354,826</u>	<u>\$ 330,991</u>	<u>\$ (23,835)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

WATER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 8,979,000	\$ 9,327,168	\$ 9,326,807	\$ (361)
Intergovernmental.....	-	13,713	13,713	-
Special Assessments.....	251,017	258,018	266,864	8,846
Other.....	40,000	78,143	92,059	13,916
Total Revenues.....	9,270,017	9,677,042	9,699,443	22,401
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	2,413,678	2,420,478	2,296,999	123,479
Materials and Supplies.....	1,815,743	1,810,743	1,749,854	60,889
Contractual Services.....	1,898,173	2,136,923	1,739,098	397,825
Other.....	1,398,543	737,558	81,053	656,505
Capital Outlay.....	948,160	1,072,160	405,077	667,083
Debt Service:				
Principal Retirement.....	2,532,980	3,652,980	3,636,168	16,812
Interest and Fiscal Charges.....	1,835,763	2,051,188	1,880,515	170,673
Total Expenditures.....	12,843,040	13,882,030	11,788,764	2,093,266
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,573,023)	(4,204,988)	(2,089,321)	2,115,667
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	1,280	1,280
Proceeds from Issue of Notes.....	1,355,000	1,810,000	1,810,000	-
Transfers In.....	405,998	109,670	86,266	(23,404)
Transfers Out.....	(345,065)	(22,717)	(894)	21,823
Total Other Financing Sources / (Uses).....	1,415,933	1,896,953	1,896,652	(301)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(2,157,090)	(2,308,035)	(192,669)	2,115,366
Fund Balance (Deficit) at Beginning of Year.....	4,882,858	4,882,858	4,882,858	-
Prior Year Encumbrances Appropriated.....	1,206,659	1,206,659	1,206,659	-
Fund Balance (Deficit) at End of Year.....	\$ 3,932,427	\$ 3,781,482	\$ 5,896,848	\$ 2,115,366

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

SEWER

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 16,653,555	\$ 16,367,353	\$ 16,417,302	\$ 49,949
Intergovernmental.....	-	4,866	4,866	-
Special Assessments.....	565,660	569,778	595,579	25,801
Other.....	76,000	149,786	110,416	(39,370)
Total Revenues.....	17,295,215	17,091,783	17,128,163	36,380
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	3,349,168	3,356,668	3,169,131	187,537
Materials and Supplies.....	2,567,646	2,582,646	2,562,865	19,781
Contractual Services.....	3,556,231	4,966,467	4,760,155	206,312
Other.....	1,529,312	469,987	162,434	307,553
Capital Outlay.....	528,170	498,040	428,483	69,557
Debt Service:				
Principal Retirement.....	5,160,847	6,639,934	6,635,150	4,784
Interest and Fiscal Charges.....	5,541,813	5,547,163	5,488,732	58,431
Total Expenditures.....	22,233,187	24,060,905	23,206,950	853,955
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(4,937,972)	(6,969,122)	(6,078,787)	890,335
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	1,787	1,787
Proceeds from Issue of Notes.....	2,000,000	4,550,000	4,550,000	-
Transfers In.....	471,878	144,813	326,496	181,683
Transfers Out.....	(364,777)	(4,107)	(2,283)	1,824
Total Other Financing Sources / (Uses).....	2,107,101	4,690,706	4,876,000	185,294
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(2,830,871)	(2,278,416)	(1,202,787)	1,075,629
Fund Balance (Deficit) at Beginning of Year.....	6,435,380	6,435,380	6,435,380	-
Prior Year Encumbrances Appropriated.....	1,099,660	1,099,660	1,099,660	-
Fund Balance (Deficit) at End of Year.....	\$ 4,704,169	\$ 5,256,624	\$ 6,332,253	\$ 1,075,629

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2006

	COUNTY HEALTH CARE			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 8,223,000	\$ 9,160,957	\$ 10,079,850	\$ 918,893
Total Revenues.....	8,223,000	9,160,957	10,079,850	918,893
Expenditures:				
Contractual Services.....	10,030,615	10,030,615	9,227,901	802,714
Total Expenditures.....	10,030,615	10,030,615	9,227,901	802,714
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,807,615)	(869,658)	851,949	1,721,607
Other Financing Sources / (Uses):				
Transfers In.....	1,800	1,800	2,457	657
Total Other Financing Sources / (Uses).....	1,800	1,800	2,457	657
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,805,815)	(867,858)	854,406	1,722,264
Fund Balance (Deficit) at Beginning of Year.....	1,805,815	1,805,815	1,805,815	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 937,957	\$ 2,660,221	\$ 1,722,264

GREENE COUNTY, OHIO
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	Balance January 1, 2006	Additions	Deductions	Balance December 31, 2006
PAYROLL AGENCY				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 4,622	\$ 51,831,488	\$ 51,831,617	\$ 4,493
Liabilities				
Payroll Withholding.....	\$ 4,622	\$ 51,831,488	\$ 51,831,617	\$ 4,493
UNDIVIDED TAX AGENCY				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 7,489,198	\$ 207,105,564	\$ 206,830,307	\$ 7,764,455
Taxes Levied for Other Governments.....	145,550,900	166,046,481	145,550,900	166,046,481
Total Assets.....	<u>\$ 153,040,098</u>	<u>\$ 373,152,045</u>	<u>\$ 352,381,207</u>	<u>\$ 173,810,936</u>
Liabilities				
Due to Other Funds.....	\$ -	\$ 37,408,041	\$ 37,408,041	\$ -
Due to Other Governments.....	148,084,882	330,720,491	310,047,042	168,758,331
Other Liabilities.....	4,955,216	5,023,513	4,926,124	5,052,605
Total Liabilities.....	<u>\$ 153,040,098</u>	<u>\$ 373,152,045</u>	<u>\$ 352,381,207</u>	<u>\$ 173,810,936</u>
POLITICAL SUBDIVISION AGENCY				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 2,767,574	\$ 169,924,523	\$ 169,419,655	\$ 3,272,442
Liabilities				
Due to Other Governments.....	\$ 2,767,574	\$ 169,924,523	\$ 169,419,655	\$ 3,272,442
OTHER AGENCY				
Assets				
Deposits with Segregated Accounts.....	\$ 2,496,269	\$ 37,743,282	\$ 37,159,971	\$ 3,079,580
Liabilities				
Other Liabilities.....	\$ 2,496,269	\$ 37,743,282	\$ 37,159,971	\$ 3,079,580
TOTALS				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 10,261,394	\$ 428,861,575	\$ 428,081,579	\$ 11,041,390
Deposits with Segregated Accounts.....	2,496,269	37,743,282	37,159,971	3,079,580
Taxes Levied for Other Governments.....	145,550,900	166,046,481	145,550,900	166,046,481
Total Assets.....	<u>\$ 158,308,563</u>	<u>\$ 632,651,338</u>	<u>\$ 610,792,450</u>	<u>\$ 180,167,451</u>
Liabilities				
Payroll Withholding.....	\$ 4,622	\$ 51,831,488	\$ 51,831,617	\$ 4,493
Due to Other Funds.....	-	37,408,041	37,408,041	-
Due to Other Governments.....	150,852,456	500,645,014	479,466,697	172,030,773
Other Liabilities.....	7,451,485	42,766,795	42,086,095	8,132,185
Total Liabilities.....	<u>\$ 158,308,563</u>	<u>\$ 632,651,338</u>	<u>\$ 610,792,450</u>	<u>\$ 180,167,451</u>

GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2006

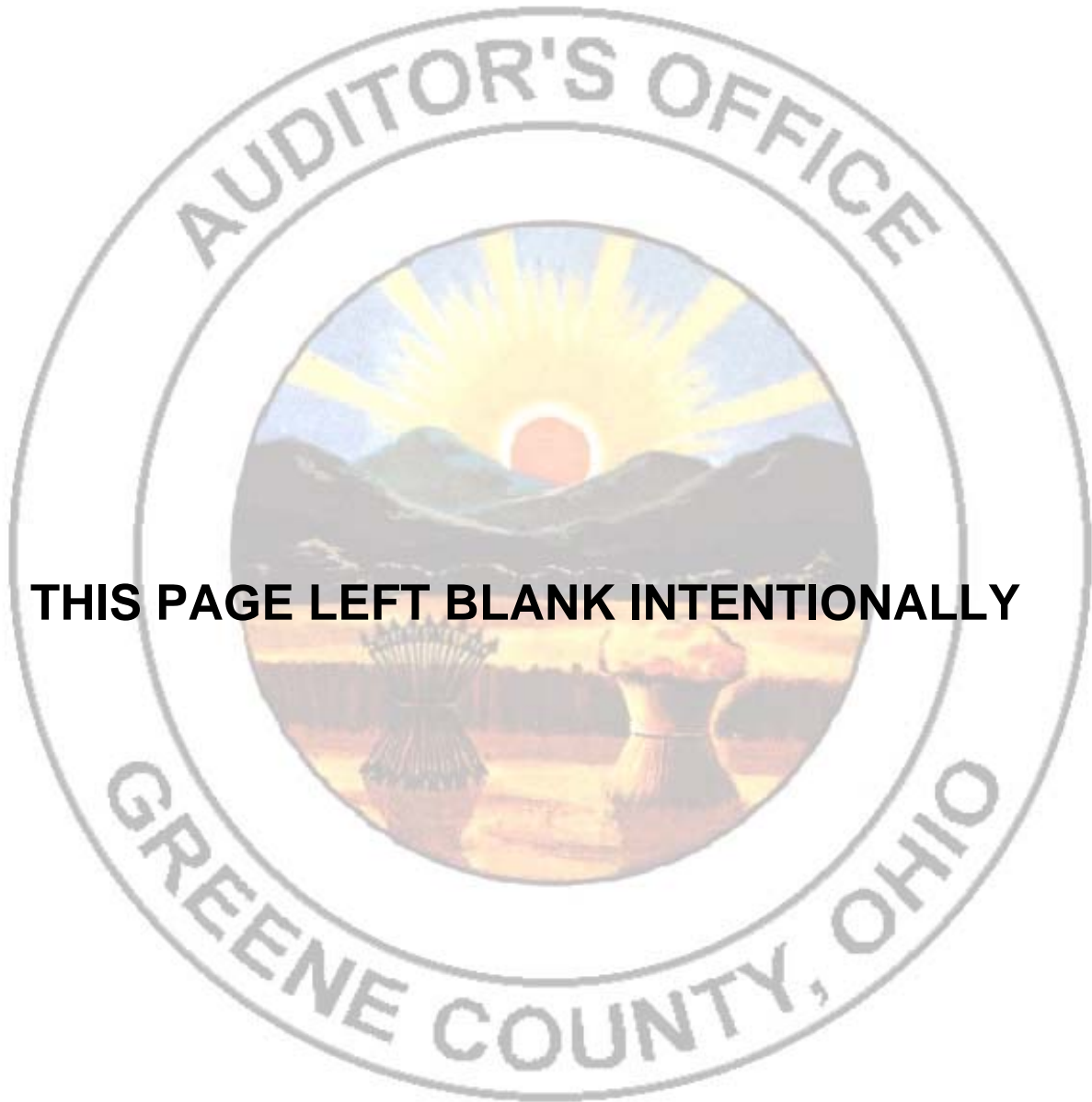
Governmental funds capital assets:	
Land.....	\$ 2,518,600
Buildings.....	36,984,511
Equipment, Furniture and Fixtures.....	9,388,486
Infrastructure.....	<u>127,178,981</u>
 Total governmental funds capital assets.....	 <u><u>\$ 176,070,578</u></u>
 Investment in governmental funds capital assets by source:	
General Fund.....	\$ 35,601,217
Special Revenue Funds.....	<u>140,469,361</u>
 Total governmental funds capital assets.....	 <u><u>\$ 176,070,578</u></u>

GREENE COUNTY, OHIO
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2006

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Infrastructure	Total
General Government					
Legislative and Executive					
Commissioners.....	\$ -	\$ -	\$ 43,340	\$ -	\$ 43,340
Auditor.....	-	-	238,013	-	238,013
Data Processing.....	-	-	364,522	-	364,522
Building Maintenance.....	-	-	385,567	-	385,567
Other Legislative and Executive.....	-	-	569,561	-	569,561
Land & Buildings.....	1,078,026	7,079,248	-	-	8,157,274
Judicial					
Common Pleas Court.....	-	-	135,206	-	135,206
Probate Court.....	-	-	60,407	-	60,407
Clerk of Courts.....	-	-	83,145	-	83,145
Juvenile Court.....	-	-	206,689	-	206,689
Other Judicial.....	-	-	203,495	-	203,495
Land & Buildings.....	25,920	6,176,782	-	-	6,202,702
Total General Government.....	1,103,946	13,256,030	2,289,945	-	16,649,921
Public Safety					
Coroner.....	-	-	54,156	-	54,156
Sheriff.....	-	-	1,176,328	-	1,176,328
Adult Probation.....	-	-	57,763	-	57,763
Building Inspection.....	-	-	67,820	-	67,820
Ace Task Force.....	-	-	16,200	-	16,200
Juvenile Detention.....	-	-	28,165	-	28,165
Emergency Management.....	-	-	56,521	-	56,521
Land & Buildings.....	5,910	15,558,422	-	-	15,564,332
Total Public Safety.....	5,910	15,558,422	1,456,953	-	17,021,285
Public Works					
Engineer and Highways.....	-	-	3,658,116	127,178,981	130,837,097
Garbage & Refuse.....	-	-	90,249	-	90,249
Department of Public Works.....	-	-	36,740	-	36,740
Land & Buildings.....	23,867	2,657,379	-	-	2,681,246
Total Public Works.....	23,867	2,657,379	3,785,105	127,178,981	133,645,332
Health					
Animal Control.....	-	-	117,692	-	117,692
Mental Retardation.....	-	-	366,229	-	366,229
Land & Buildings.....	51,270	1,557,600	-	-	1,608,870
Total Health.....	51,270	1,557,600	483,921	-	2,092,791
Human Services					
County Home.....	-	-	148,397	-	148,397
Children Services.....	-	-	258,343	-	258,343
Public Assistance.....	-	-	122,996	-	122,996
Veterans Service Commission.....	-	-	21,167	-	21,167
Land & Buildings.....	473,760	2,310,296	-	-	2,784,056
Total Human Services.....	473,760	2,310,296	550,903	-	3,334,959
Community and Economic Development					
Convention & Visitors Bureau.....	-	-	53,162	-	53,162
Department of Development.....	-	-	18,598	-	18,598
Land & Buildings.....	121,030	1,279,994	-	-	1,401,024
Total Community & Economic Development.....	121,030	1,279,994	71,760	-	1,472,784
Conservation & Recreation					
Recreation & Parks.....	-	-	749,899	-	749,899
Land & Buildings.....	738,817	364,790	-	-	1,103,607
Total Conservation & Recreation.....	738,817	364,790	749,899	-	1,853,506
Total General Capital Assets.....	\$ 2,518,600	\$ 36,984,511	\$ 9,388,486	\$ 127,178,981	\$ 176,070,578

GREENE COUNTY, OHIO
CAPITAL ASSETS USED IN THE OPERATIONS OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2006

Function and Activity	Governmental Fund Capital Assets January 1, 2006	Additions	Deductions	Governmental Fund Capital Assets December 31, 2006
General Government				
Legislative and Executive				
Commissioners.....	\$ 43,340	\$ -	\$ -	\$ 43,340
Auditor.....	227,364	33,133	22,484	238,013
Data Processing.....	626,875	-	262,353	364,522
Building Maintenance.....	337,527	103,848	55,808	385,567
Other Legislative and Executive.....	562,754	48,541	41,734	569,561
Land & Buildings.....	8,157,274	-	-	8,157,274
Judicial				
Common Pleas Court.....	109,617	25,589	-	135,206
Probate Court.....	60,407	-	-	60,407
Clerk of Courts.....	83,145	-	-	83,145
Juvenile Court.....	198,060	18,036	9,407	206,689
Other Judicial.....	157,540	55,910	9,955	203,495
Land & Buildings.....	6,202,702	-	-	6,202,702
Total General Government.....	16,766,605	285,057	401,741	16,649,921
Public Safety				
Coroner.....	47,083	34,625	27,552	54,156
Sheriff.....	1,105,755	155,672	85,099	1,176,328
Adult Probation.....	48,508	20,500	11,245	57,763
Building Inspection.....	58,697	47,176	38,053	67,820
Ace Task Force.....	16,200	-	-	16,200
Juvenile Detention.....	28,165	-	-	28,165
Emergency Management.....	56,521	-	-	56,521
Land & Buildings.....	15,320,173	244,159	-	15,564,332
Total Public Safety.....	16,681,102	502,132	161,949	17,021,285
Public Works				
Engineer and Highways.....	132,816,455	457,113	2,436,471	130,837,097
Department of Public Works.....	24,766	11,974	-	36,740
Garbage and Refuse.....	74,275	26,723	10,749	90,249
Land & Buildings.....	2,681,246	-	-	2,681,246
Total Public Works.....	135,596,742	495,810	2,447,220	133,645,332
Health				
Animal Control.....	122,692	-	5,000	117,692
Mental Retardation.....	366,229	-	-	366,229
Land & Buildings.....	1,462,809	146,061	-	1,608,870
Total Health.....	1,951,730	146,061	5,000	2,092,791
Human Services				
County Home.....	140,654	21,173	13,430	148,397
Children Services.....	288,423	15,420	45,500	258,343
Public Assistance.....	122,996	-	-	122,996
Veterans Service Commission.....	21,167	-	-	21,167
Land & Buildings.....	2,784,056	-	-	2,784,056
Total Human Services.....	3,357,296	36,593	58,930	3,334,959
Community and Economic Development				
Convention & Visitor's Bureau.....	53,162	-	-	53,162
Department of Development.....	18,598	-	-	18,598
Land & Buildings.....	1,401,024	-	-	1,401,024
Total Community & Economic Development.....	1,472,784	-	-	1,472,784
Conservation & Recreation				
Recreation & Parks.....	663,946	97,182	11,229	749,899
Land & Buildings.....	1,103,607	-	-	1,103,607
Total Conservation & Recreation.....	1,767,553	97,182	11,229	1,853,506
Total General Capital Assets.....	\$ 177,593,812	\$ 1,562,835	\$ 3,086,069	\$ 176,070,578



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

STATISTICS



Bellbrook Middle School



Advanced Manufacturing -
Apple Valley



Computer Science Corporation



Medical Facility - Sugarcreek



Hilton Garden Inn

**GREENE COUNTY, OHIO
STATISTICAL SECTION
DECEMBER 31, 2006**

This part of the Greene County Ohio's 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 These schedules contain trend information to help the reader understand how the county's financial position has changed over time.	154 - 156
Revenue Capacity 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.	157 - 160
Debt Capacity 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.	161 - 165
Economic and Demographic Information 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.	166
Operating Information 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.	167 - 171

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

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

	2000	2001	2002	2003	2004	2005	2006
Governmental Activities							
Invested in capital assets, net of related debt.....	\$ 124,934,019	\$ 141,284,470	\$ 140,531,198	\$ 145,643,988	\$ 144,674,270	\$ 145,667,142	\$ 143,363,963
Restricted.....	6,934,924	23,519,140	24,810,707	26,923,071	26,013,999	34,048,895	36,562,571
Unrestricted.....	27,450,998	12,920,244	13,973,149	11,807,292	11,609,029	7,718,757	(1,260,361)
Total Governmental Activities Net Assets.....	\$ 159,319,941	\$ 177,723,854	\$ 179,315,054	\$ 184,374,351	\$ 182,297,298	\$ 187,434,794	\$ 178,666,173
Business-type Activities							
Invested in capital assets, net of related debt.....	\$ 12,517,357	\$ 31,162,577	\$ 47,547,016	\$ 54,070,673	\$ 60,846,539	\$ 67,586,876	\$ 73,937,004
Restricted.....	1,315,800	1,362,975	1,250,361	1,227,955	1,191,025	2,626,479	1,209,674
Unrestricted.....	43,240,036	29,047,446	17,859,436	16,676,352	16,492,893	19,109,003	20,251,946
Total Business-type Activities Net Assets.....	\$ 57,073,193	\$ 61,572,998	\$ 66,656,813	\$ 71,974,980	\$ 78,530,457	\$ 89,322,358	\$ 95,398,624
Primary Government							
Invested in capital assets, net of related debt.....	\$ 137,451,376	\$ 172,447,047	\$ 188,078,214	\$ 199,714,661	\$ 205,520,809	\$ 213,254,018	\$ 217,300,967
Restricted.....	8,250,724	24,882,115	26,061,068	28,151,026	27,205,024	36,675,374	37,772,245
Unrestricted.....	70,691,034	41,967,690	31,832,585	28,483,644	28,101,922	26,827,760	18,991,585
Total Primary Government Net Assets.....	\$ 216,393,134	\$ 239,296,852	\$ 245,971,867	\$ 256,349,331	\$ 260,827,755	\$ 276,757,152	\$ 274,064,797

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

	1997	1998	1999	2000*	2001	2002	2003	2004	2005	2006
General Fund										
Reserved.....	\$ 2,364,038	\$ 1,542,610	\$ 1,606,569	\$ 1,452,837	\$ 837,837	\$ 856,042	\$ 955,386	\$ 404,343	\$ 283,089	\$ 1,927,119
Unreserved.....	8,083,567	10,018,035	10,200,743	9,576,692	13,700,851	11,022,488	9,689,772	11,107,251	7,800,924	(3,143,323)
Total Governmental Activities Net Assets.....	\$ 10,447,605	\$ 11,560,645	\$ 11,807,312	\$ 11,029,529	\$ 14,538,688	\$ 11,878,530	\$ 10,645,158	\$ 11,511,594	\$ 8,084,013	\$ (1,216,204)
All Other Governmental Funds										
Reserved.....	\$ 1,131,121	\$ 7,961,960	\$ 4,870,687	\$ 3,864,097	\$ 2,148,020	\$ 2,205,205	\$ 2,830,960	\$ 2,890,277	\$ 4,411,321	\$ 4,264,105
Unreserved, Reported In:										
Special Revenue Funds.....	8,993,295	8,746,586	8,132,405	12,895,407	16,079,816	16,807,295	17,415,732	19,082,663	26,620,499	31,390,070
Capital Project Funds.....	(693,805)	(11,444,901)	(12,179,429)	(11,391,344)	(11,405,605)	(617,028)	497,378	445,311	370,573	595,279
Debt Service Funds.....	1,284,749	1,246,720	1,251,955	-	-	-	-	-	-	-
Total All Other Governmental Funds.....	\$ 10,715,360	\$ 6,510,365	\$ 2,075,618	\$ 5,368,160	\$ 6,822,231	\$ 18,395,472	\$ 20,744,070	\$ 22,418,251	\$ 31,402,393	\$ 36,249,454

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

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

	2000	2001	2002	2003	2004	2005	2006
Expenses							
Governmental Activities							
Legislative and Executive.....	\$ 16,219,409	\$ 14,275,889	\$ 14,780,899	\$ 14,383,312	\$ 18,147,358	\$ 15,156,726	\$ 17,510,061
Judicial.....	5,548,569	6,022,081	6,111,622	6,401,886	6,597,266	6,776,673	7,330,377
Public Safety.....	14,453,567	17,214,737	18,085,795	20,896,072	20,854,054	21,675,297	20,837,574
Public Works.....	5,858,267	5,951,123	6,905,094	4,565,713	7,789,351	8,154,614	11,776,246
Health.....	11,017,055	13,648,751	14,159,338	14,393,768	14,558,145	16,608,515	17,821,835
Human Services.....	24,364,635	25,443,421	25,446,143	24,871,582	27,116,807	29,289,859	30,887,776
Conservation and Recreation.....	2,568,222	2,683,431	2,702,877	2,876,940	3,991,966	3,033,045	2,895,514
Community and Economic Development.....	1,584,284	1,645,599	1,581,188	1,493,063	2,034,479	6,174,493	11,901,352
Interest and Fiscal Charges.....	1,286,427	1,523,618	235,794	899,470	1,040,533	1,040,957	1,640,815
Total Governmental Activities Expenses.....	82,900,435	88,408,650	90,008,750	90,781,806	102,129,959	107,910,179	122,601,550
Business-type Activities							
Water.....	6,806,805	6,960,311	6,613,447	7,159,056	8,466,927	8,102,315	8,189,920
Sewer.....	13,805,325	14,304,731	14,373,278	13,649,131	14,086,844	14,592,560	14,810,659
Total Business-type Activities Expenses.....	20,612,130	21,265,042	20,986,725	20,808,187	22,553,771	22,694,875	23,000,579
Total Primary Government Expenses.....	\$ 103,512,565	\$ 109,673,692	\$ 110,995,475	\$ 111,589,993	\$ 124,683,730	\$ 130,605,054	\$ 145,602,129
Program Revenues							
Governmental Activities							
Charges for Services							
Legislative and Executive.....	\$ 4,307,725	\$ 5,115,571	\$ 4,660,919	\$ 5,699,400	\$ 6,264,801	\$ 6,079,486	\$ 5,689,552
Judicial.....	1,031,950	960,969	959,793	1,500,382	1,438,062	1,334,159	1,560,526
Public Safety.....	1,226,016	1,266,203	1,834,274	1,823,285	2,289,208	2,700,545	2,221,774
Public Works.....	952,986	958,504	1,061,285	1,255,940	1,345,501	1,801,089	1,466,723
Health.....	1,292,976	616,882	825,643	684,164	526,181	661,718	945,123
Human Services.....	4,851,031	5,466,919	5,049,164	5,931,069	5,722,333	6,240,624	6,256,500
Conservation and Recreation.....	430,748	463,365	418,426	411,574	399,425	445,842	404,895
Community and Economic Development.....	-	-	-	-	-	2,185	-
Operating Grants and Contributions.....	28,705,831	30,822,581	29,739,972	30,850,229	30,798,440	34,745,216	29,985,769
Capital Grants and Contributions.....	129,885	4,673,266	153,538	150,818	140,400	139,414	134,274
Total Governmental Activities Program Revenues.....	42,929,148	50,344,260	44,703,014	48,306,861	48,924,351	54,150,278	48,665,136
Business-type Activities							
Charges for Services							
Water.....	6,873,186	7,251,948	8,176,375	8,249,512	8,462,868	9,054,573	9,126,740
Sewer.....	12,762,118	13,634,041	15,072,752	15,289,894	15,556,575	17,102,297	16,007,692
Capital Grants and Contributions.....	5,154,860	2,909,061	2,032,318	1,771,969	2,636,828	6,023,718	3,527,432
Total Business-type Activities Program Revenues.....	24,790,164	23,795,050	25,281,445	25,311,375	26,656,271	32,180,588	28,661,864
Total Primary Government Program Revenues.....	\$ 67,719,312	\$ 74,139,310	\$ 69,984,459	\$ 73,618,236	\$ 75,580,622	\$ 86,330,866	\$ 77,327,000
Net <Expense>/Revenue							
Governmental Activities.....	\$ (39,971,287)	\$ (38,064,390)	\$ (45,305,736)	\$ (42,474,945)	\$ (53,205,608)	\$ (53,759,901)	\$ (73,936,414)
Business-type Activities.....	4,178,034	2,530,008	4,294,720	4,503,188	4,102,500	9,485,713	5,661,285
Total Primary Government Net <Expense>/Revenue.....	\$ (35,793,253)	\$ (35,534,382)	\$ (41,011,016)	\$ (37,971,757)	\$ (49,103,108)	\$ (44,274,188)	\$ (68,275,129)
General Revenues and Other Changes in Net Assets							
Governmental Activities							
Taxes							
Real and Personal Property Taxes.....	\$ 15,881,854	\$ 19,353,887	\$ 19,114,414	\$ 20,220,447	\$ 22,075,613	\$ 28,904,340	\$ 30,125,302
County Hotel Lodging Taxes.....	575,674	570,138	660,151	694,163	721,907	731,669	782,937
Sales Taxes.....	16,663,041	17,721,787	18,222,214	18,393,495	19,554,923	19,258,567	20,408,305
Unrestricted Grants.....	4,088,975	5,290,263	5,638,495	4,197,650	4,947,710	4,842,854	5,026,916
Investment Earnings.....	6,769,196	6,459,494	1,881,489	2,067,309	1,645,789	2,397,712	4,315,400
Other Revenue.....	2,709,810	3,151,374	1,970,947	2,229,130	2,366,103	3,055,174	5,993,148
Transfers.....	(2,035,460)	(1,613,917)	(590,774)	(267,952)	(183,490)	(314,607)	(409,585)
Total Governmental Activities.....	44,653,090	50,933,026	46,896,936	47,534,242	51,128,555	58,875,709	66,242,423
Business-type Activities							
Investment Earnings.....	37,881	60,863	108,765	136,528	803,377	28,612	43,834
Other Revenue.....	1,636,544	295,017	89,556	410,499	1,466,110	943,506	200,161
Transfers.....	2,035,460	1,613,917	590,774	267,952	183,490	314,607	409,585
Total Business-type Activities.....	3,709,885	1,969,797	789,095	814,979	2,452,977	1,286,725	653,580
Total Primary Government.....	\$ 48,362,975	\$ 52,902,823	\$ 47,686,031	\$ 48,349,221	\$ 53,581,532	\$ 60,162,434	\$ 66,896,003
Change in Net Assets							
Governmental Activities.....	\$ 4,681,803	\$ 12,868,636	\$ 1,591,200	\$ 5,059,297	\$ (2,077,053)	\$ 5,115,808	\$ (7,693,991)
Business-type Activities.....	7,887,919	4,499,805	5,083,815	5,318,167	6,555,477	10,772,438	6,314,865
Total Primary Government.....	\$ 12,569,722	\$ 17,368,441	\$ 6,675,015	\$ 10,377,464	\$ 4,478,424	\$ 15,888,246	\$ (1,379,126)

Table 4
Greene County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	1997	1998	1999	2000*	2001	2002	2003	2004	2005	2006
Revenues										
Taxes.....	\$ 26,984,916	\$ 28,204,264	\$ 29,949,838	\$ 33,120,569	\$ 37,645,812	\$ 37,996,779	\$ 39,308,105	\$ 42,352,443	\$ 48,894,576	\$ 51,316,544
Charges for Services.....	12,280,925	12,049,790	12,103,398	12,690,514	13,275,880	13,291,674	15,598,852	15,925,356	17,265,256	16,795,754
Licenses & Permits.....	15,579	837,294	528,591	568,104	673,148	724,396	999,644	1,150,530	1,432,937	1,050,009
Fines & Forfeitures.....	465,732	638,370	832,886	834,814	899,385	793,434	884,483	884,483	585,102	743,611
Intergovernmental Revenues.....	23,250,560	23,958,187	33,193,994	32,794,808	34,139,589	34,340,201	34,038,143	37,037,846	40,208,332	37,199,680
Special Assessments.....	1,718,579	1,234,215	2,837,201	1,179,006	119,139	153,538	150,818	140,400	139,414	134,274
Investment Earnings.....	3,681,584	3,160,695	4,149,224	6,769,196	6,459,494	1,881,489	2,067,310	1,645,789	2,397,712	4,315,400
Other Revenues.....	4,712,449	1,515,146	2,443,969	3,004,064	3,630,931	1,767,825	2,200,821	2,573,047	3,202,155	6,183,211
Total Revenues	73,110,324	71,587,961	86,039,101	90,961,075	96,843,378	90,949,336	94,954,726	101,709,894	114,125,484	117,738,483
Expenditures										
Legislative and Executive.....	15,818,613	19,418,282	15,423,549	15,853,833	13,846,731	14,811,043	14,254,333	15,421,204	15,066,352	17,464,660
Judicial.....	6,159,820	6,238,954	5,481,142	5,387,022	5,752,955	6,155,177	6,538,988	6,427,722	6,513,033	7,382,233
Public Safety.....	8,227,181	9,147,027	13,381,229	15,064,913	17,076,488	17,729,799	19,778,182	20,323,055	21,221,779	20,913,405
Public Works.....	7,311,395	6,609,019	6,525,909	6,980,366	7,749,735	7,648,011	8,578,513	8,242,122	8,242,122	9,620,896
Health.....	8,753,660	8,699,453	9,182,732	10,963,803	13,351,091	13,631,516	14,011,329	14,478,759	16,301,344	18,072,358
Human Services.....	17,887,770	13,389,367	19,826,823	21,948,128	24,861,100	25,903,593	25,000,966	27,071,136	28,996,623	30,639,488
Conservation and Recreation.....	2,228,560	2,226,918	2,448,164	2,508,178	2,597,609	2,808,892	2,787,712	4,050,328	2,849,492	2,930,039
Community and Economic Development.....	1,717,236	1,356,255	1,542,418	1,516,889	1,584,388	1,539,497	1,565,931	1,948,540	6,100,614	11,841,192
Capital Outlay.....	2,940,628	5,626,526	14,680,627	3,120,685	770,861	3,215,548	1,768,697	230,512	104,252	266,682
Debt Service:										
Interest.....	908,676	1,074,220	1,433,310	1,649,824	869,655	892,044	914,602	1,010,334	1,013,544	2,155,000
Principal.....	1,021,040	982,919	1,120,797	1,568,898	920,896	490,742	803,926	1,083,194	3,030,000	1,612,099
Total Expenditures	72,974,579	74,768,940	91,046,700	86,562,539	89,381,509	94,825,862	95,993,179	100,952,795	109,439,155	122,898,052
Excess Revenue over Expenditures	135,745	(3,170,979)	(5,007,599)	4,398,536	7,461,869	(3,876,526)	(1,038,453)	757,099	4,686,329	(5,159,569)
Other Financing Sources/(Uses)										
Proceeds from Sale of Assets.....	15,000	128,606	1,801,956	77,420	20	115,900	-	64,790	165,427	34,908
Proceeds from Borrowing.....	678,472	100,000	1,402,988	28,814	407,479	13,259,980	2,360,000	1,905,000	990,000	1,050,000
Proceeds from Refunding.....	-	-	4,291,519	-	-	-	-	-	-	-
Payments to Escrow Agent.....	-	-	(4,203,194)	-	-	-	-	-	-	-
Transfers In.....	4,605,015	2,796,607	3,755,063	3,050,429	2,321,864	3,371,214	3,828,892	3,389,177	3,093,675	2,481,604
Transfers Out.....	(6,217,922)	(2,831,873)	(6,207,804)	(5,373,076)	(3,938,791)	(3,957,486)	(4,081,940)	(3,575,449)	(3,378,870)	(2,859,177)
Total Other Financing Sources/(Uses)	(919,435)	193,340	840,528	(2,216,413)	(1,209,428)	12,789,608	2,106,952	1,783,518	870,232	707,335
Net Change in Fund Balance.....	\$ (783,690)	\$ (2,977,639)	\$ (4,167,071)	\$ 2,182,123	\$ 6,252,441	\$ 8,913,082	\$ 1,068,499	\$ 2,540,617	\$ 5,556,561	\$ (4,452,234)
Debt Service as a percentage of noncapital expenditures.....	2.8%	3.0%	3.3%	3.9%	2.0%	1.5%	1.8%	2.1%	3.7%	3.1%

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

Table 5

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

Year	Tangible Personal			County Hotel Lodging Tax	Total
	General Property Tax	Property Tax	Sales Tax		
1997	\$11,550,303	\$1,421,730	\$13,516,983	\$495,900	\$26,984,916
1998	11,871,815	1,477,659	14,311,747	543,043	28,204,264
1999	12,164,120	1,471,426	15,771,384	542,908	29,949,838
2000	14,423,588	1,458,266	16,663,041	575,674	33,120,569
2001	17,805,576	1,548,311	17,721,787	570,138	37,645,812
2002	17,634,385	1,480,029	18,222,214	660,151	37,996,779
2003	18,706,449	1,513,998	18,393,495	694,163	39,308,105
2004	20,447,296	1,628,317	19,554,923	721,907	42,352,443
2005	27,242,357	1,661,983	19,258,567	731,669	48,894,576
2006	28,673,713	1,451,589	20,408,305	782,937	51,316,544

% Change

1997 to					
2006	148.3%	2.1%	51.0%	57.9%	90.2%

Table 6

Greene County, Ohio
Real and Personal Property Tax Revenues by Program, Governmental Funds
Last Seven Fiscal Years (Accrual Basis of Accounting)

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

% Change

2000 to									
2006	41.0%	2.0%	9.9%	29.8%	193.4%	482.7%	15.2%	11.8%	68.4%

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 Value
		Agricultural & Residential	Commercial & Industrial	Public Utility	Tangible Personal	Public Utility					
1997	1998	\$ 1,684,106,850	\$ 393,307,710	\$ 176,930	\$ 166,747,670	\$ 143,676,450	\$ 2,388,015,610	8.43	\$ 7,013,470,509	34.05%	
1998	1999	1,725,085,610	397,199,610	166,430	172,100,347	151,000,600	2,445,552,597	8.43	7,183,979,245	34.04%	
1999	2000	1,849,459,750	420,550,940	189,890	173,812,961	157,884,810	2,601,898,351	8.73	7,632,638,672	34.09%	
2000	2001	1,890,291,400	445,380,330	195,150	186,438,395	141,948,790	2,664,254,065	9.98	7,825,226,922	34.05%	
2001	2002	1,934,650,400	480,011,000	152,610	174,545,442	104,310,670	2,693,670,122	9.98	7,895,680,854	34.12%	
2002	2003	2,250,255,640	533,275,260	147,920	168,163,491	111,695,670	3,063,537,981	9.98	8,945,152,507	34.25%	
2003	2004	2,310,063,120	540,324,770	154,540	166,370,014	107,535,290	3,124,447,734	9.72	9,117,130,685	34.27%	
2004	2005	2,373,705,460	551,384,750	153,950	165,190,986	107,872,130	3,198,307,276	10.95	9,326,810,487	34.29%	
2005	2006	2,604,089,520	584,253,720	148,520	164,331,898	100,967,550	3,453,791,208	10.95	10,055,782,763	34.35%	
2006	2007	2,684,548,530	589,213,980	109,540	123,370,153	96,011,820	3,493,254,023	10.55	10,615,200,795	32.91%	

Source: Greene County Auditor's Office

Real property is reappraised every six years with a 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 18.75% for 2006, 12.5% for 2007, by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

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

Tax Year	Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Taxes Levied	Delinquent Taxes Collected	Total Taxes Collected	Delinquent Taxes Collected as a Percent of Total Taxes Collected	Total Collections as a % of Current Taxes Levied	Accumulated Delinquencies
1996	1997	\$ 14,742,157	\$ 14,387,592	97.59%	\$ 391,438	\$ 14,779,030	2.65%	100.25%	\$ 698,826
1997	1998	14,973,975	14,581,409	97.38%	343,065	14,924,474	2.30%	99.67%	759,446
1998	1999	15,417,492	14,958,192	97.02%	374,377	15,332,569	2.44%	99.45%	800,138
1999	2000	20,683,724	20,094,909	97.15%	541,432	20,636,341	2.62%	99.77%	1,280,623
2000	2001	24,704,712	23,901,731	96.75%	795,512	24,697,243	3.22%	99.97%	1,434,732
2001	2002	24,613,733	23,930,743	97.23%	776,657	24,707,400	3.14%	100.38%	1,326,033
2002	2003	27,097,390	25,039,292	92.40%	723,328	25,762,620	2.81%	95.07%	1,449,326
2003	2004	27,500,805	25,296,030	91.98%	801,349	26,097,379	3.07%	94.90%	1,697,354
2004	2005	31,691,770	30,805,633	97.20%	878,177	31,683,810	2.77%	99.97%	1,570,268
2005	2006	36,088,079	35,140,965	97.38%	886,378	36,027,343	2.46%	99.83%	1,755,180

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:	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Bridge.....	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.25
Children Services.....	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Mental Health.....	2.00	2.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
General.....	2.43	1.95	1.79	1.87	1.37	2.25	2.24	2.39	1.91	1.87
Hospital Operating.....	0.52	0.52	0.52	1.02	1.02	1.02	1.02	1.00	1.00	1.00
Mental Retardation.....	1.76	1.76	1.76	2.51	2.51	2.51	2.25	3.50	3.50	3.50
Note Retirement.....	0.07	0.55	0.71	0.63	1.13	0.25	0.26	0.11	0.59	0.63
Senior Council on Aging.....	-	-	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Total Rates.....	8.43	8.43	8.73	9.98	9.98	9.98	9.72	10.95	10.95	10.55
School Districts:										
Beavercreek City.....	42.90	42.00	42.60	42.12	45.40	43.50	49.00	48.40	47.10	47.10
Cedar Cliff Local.....	33.70	33.60	33.50	32.10	32.10	32.10	32.10	32.10	35.90	35.90
Fairborn City.....	41.80	41.80	44.70	44.64	44.70	44.70	44.40	44.40	44.20	44.20
Greene County Career Center.....	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45
Greeneview Local.....	31.95	36.05	36.05	35.45	35.45	34.35	34.55	34.45	34.15	34.45
Sugarcreek Local.....	63.35	64.70	64.24	63.58	63.50	62.80	69.80	69.80	69.30	69.30
Xenia Community.....	39.30	39.10	38.70	38.50	38.60	37.70	37.60	45.00	44.10	44.00
Yellow Springs Exempted.....	71.00	69.00	71.50	74.90	69.60	67.00	66.10	65.80	64.60	64.70
Out-of-County School Districts:										
Clark County JVS.....	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Clinton Massie Local.....	31.80	31.80	30.20	30.00	38.21	37.91	37.11	37.11	36.91	36.81
Great Oaks Vocational.....	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Southeastern Local.....	36.80	36.80	36.80	36.80	36.80	42.68	43.10	42.40	42.30	42.35
Warren County JVS.....	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Wayne Local.....	51.00	50.75	50.40	48.85	48.75	47.95	53.40	53.40	50.40	47.15
Wilmington City.....	35.70	35.35	31.63	32.05	31.99	31.10	30.89	30.89	28.30	27.90
Corporations:										
Beavercreek City.....	12.00	12.00	12.00	12.00	12.50	12.95	13.10	13.10	13.04	13.10
Bellbrook City.....	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50
Bowersville Village.....	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Cedarville Village.....	5.05	5.05	5.05	5.05	5.05	5.05	2.90	5.05	5.05	5.05
Clifton Village.....	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Fairborn City.....	10.00	9.90	9.71	9.73	9.60	9.40	9.50	9.50	9.50	9.50
Huber Height City.....	-	-	-	-	-	-	-	-	-	10.92
Jamestown Village.....	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40
Kettering City.....	7.00	6.98	6.92	6.92	6.81	6.75	6.75	6.75	6.80	6.80
Spring Valley Village.....	12.70	12.70	12.70	12.70	13.70	13.70	13.70	13.70	13.70	13.70
Xenia City.....	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Yellow Spring Village.....	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	11.00
Townships:										
Bath.....	10.60	10.60	10.60	10.60	10.60	10.60	8.60	10.60	10.60	10.60
Beavercreek.....	16.35	19.35	19.35	19.05	19.05	16.05	16.05	16.05	16.05	16.05
Caesarcreek.....	5.80	5.10	5.10	5.10	5.10	4.10	4.10	4.60	4.60	4.60
Cedarville.....	9.35	9.90	9.90	8.45	9.35	9.35	9.90	9.90	9.35	9.90
Jefferson.....	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Miami.....	6.70	6.70	6.70	5.90	5.90	5.90	5.90	5.90	5.90	6.80
New Jasper.....	8.20	7.30	7.30	6.80	6.20	6.20	6.20	6.20	6.20	7.70
Ross.....	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Silvercreek.....	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Spring Valley.....	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50
Sugarcreek.....	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	21.10
Xenia.....	9.00	9.00	9.00	9.00	8.00	9.00	9.00	9.00	12.00	12.00
Other Units:										
Bellbrook-Sugarcreek Park District.....	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	1.10	1.10
District Health Fund.....	0.30	0.30	0.30	0.30	0.30	0.50	0.50	0.50	0.50	0.50
Greene County Library.....	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	1.35	1.00

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	2006			1997		
	Taxable Assessed Value	County Taxable Assessed Value	Rank	Taxable Assessed Value	County Taxable Assessed Value	Rank
Dayton Power & Light	\$ 76,321,470	2.18%	1	\$ 96,698,980	4.05%	1
MFC Beaver Creek LLC	36,329,430	1.04%	2	30,524,430	1.28%	3
Ohio Bell Telephone Co.	17,208,650	0.49%	3	33,834,900	1.42%	2
Cemex (formerly Southdown)	14,523,150	0.42%	4	11,592,190	0.49%	6
Vectren Energy Delivery	8,093,120	0.23%	5			
George Kontogiannis	6,828,930	0.20%	6			
MV-RG II	6,431,870	0.18%	7	7,756,830	0.32%	8
Continental 44 Fund	5,847,860	0.17%	8			
Unison Industries, LLC (formerly Elano)	5,831,260	0.17%	9	8,041,730	0.34%	7
Wares Delaware Corporation	5,743,310	0.16%	10			
Wright Executive Partners				17,182,330	0.72%	4
Super Value Stores, Inc.				15,301,570	0.64%	5
Meijer				7,354,430	0.31%	9
NBL Development Group LP				7,057,520	0.30%	10
Total	\$ 183,159,050	5.24%		\$ 235,344,910	12.27%	

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.
1997	\$ 10.37	\$ 3.54	\$ 11.71	\$ 3.65
1998	10.78	3.68	13.82	4.31
1999	11.21	3.83	15.48	4.83
2000	11.43	3.91	16.87	5.26
2001	11.54	3.95	18.05	5.63
2002	11.66	3.99	18.60	5.80
2003	11.66	3.99	18.97	5.92
2004	11.66	3.99	18.97	5.92
2005	11.66	3.99	18.97	5.92
2006	11.66	3.99	18.97	5.92

Source: Greene County Sanitary Engineer

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

Fiscal Year	General Bonded Debt		Various Purpose Long Term Bonds Debt Service Fund Balance	Net Bonded Debt	% of Actual Taxable Value of Property	(B) Net Bonded Debt Per Capita	Other Governmental Activites Debt	
	General Obligation Bonds	Gross Refunding Bonds					Special Assessment Bonds	Capital Leases
1997	\$ 4,125,000	\$ -	\$ 2,956	\$ 4,122,044	0.06%	\$ 28.51	\$ 265,000	\$ 38,558
1998	3,875,000	-	7,842	3,867,158	0.05%	26.44	325,000	15,728
1999	1,025,000	3,905,000	23,694	4,906,306	0.06%	33.27	430,000	8,359
2000	1,025,000	3,580,000	45,146	4,559,854	0.06%	30.83	365,000	31,277
2001	990,000	3,240,000	51,280	4,178,720	0.05%	28.19	715,000	32,862
2002	14,310,000	2,885,000	50,955	17,144,045	0.19%	115.19	635,000	17,121
2003	16,330,000	2,520,000	371,530	18,478,470	0.20%	123.00	550,000	3,194
2004	15,925,000	2,140,000	302,501	17,762,499	0.19%	117.43	470,000	-
2005	15,500,000	1,745,000	107,996	17,137,004	0.17%	112.57	385,000	-
2006	15,065,000	1,330,000	46,219	16,348,781	0.15%	105.27	295,000	-

Source: Personal Income from the Ohio Bureau of Employment Statistics

Business-type Activities					Personal Income			(B)
General Obligation Bonds	Gross Refunding Bonds	OWDA Loans	Special Assessment Bonds	Revenue Bonds	Total Primary Government	Total (in thousands)	Percentage	Total Debt Per Capita
\$ 700,000	\$ -	\$ 18,128,617	\$ 6,898,000	\$ 44,567,720	\$ 74,722,895	\$ 3,734,046	2.00%	\$ 516.83
580,000	-	17,014,368	6,226,000	81,765,720	109,801,816	4,050,634	2.71%	750.70
460,000	3,950,000	15,816,375	5,764,000	75,963,720	107,322,454	4,074,296	2.63%	727.71
340,000	3,480,000	14,528,310	5,061,000	111,021,720	139,432,307	4,272,286	3.26%	942.84
220,000	2,990,000	13,143,355	4,373,000	120,961,720	146,665,937	4,352,395	3.37%	989.55
110,000	2,480,000	11,654,182	3,830,000	124,576,720	160,498,023	4,519,917	3.55%	1,078.37
4,875,000	18,095,000	10,069,265	4,042,000	106,146,720	162,631,179	4,693,132	3.47%	1,082.55
7,005,000	38,450,000	8,365,363	3,629,000	83,626,720	159,611,083	4,812,637	3.32%	1,055.23
6,785,000	95,375,000	6,533,506	4,650,000	22,401,720	153,375,226	4,976,768	3.08%	1,007.50
6,540,000	93,915,000	4,564,033	4,170,000	21,384,656	147,263,689	Unavailable	Unavailable	948.27

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Total of All County Bonded Debt (A)	\$ 56,555,720	\$ 92,771,720	\$ 91,497,720	\$ 124,872,720	\$ 133,489,720	\$ 148,826,720	\$ 152,558,720	\$ 151,245,720	\$ 146,841,720	\$ 142,699,656
Total of All County Bond Anticipation Notes	84,916,800	77,141,000	87,268,600	53,028,000	33,870,000	11,786,750	4,960,000	4,695,000	20,899,000	22,910,000
Total of All County Debt Outstanding	141,472,520	169,912,720	178,766,320	177,900,720	167,359,720	160,613,470	157,518,720	155,940,720	167,740,720	165,609,656
Debt Exempt From Computation:										
Governmental Activities:										
Special Assessment Bonds	265,000	325,000	430,000	365,000	715,000	635,000	550,000	470,000	385,000	295,000
Business-type Activities:										
Special Assessment Bonds	6,898,000	6,226,000	5,764,000	5,061,000	4,373,000	3,830,000	4,042,000	3,629,000	4,650,000	4,170,000
Advanced Refunding Bonds	-	-	3,950,000	3,480,000	2,990,000	2,480,000	18,095,000	38,450,000	95,375,000	93,915,000
Revenue Bonds	44,567,720	81,765,720	75,963,720	111,021,720	120,961,720	124,576,720	106,146,720	83,626,720	22,401,720	21,384,656
General Obligation Bonds	700,000	580,000	460,000	340,000	220,000	110,000	4,875,000	7,005,000	6,785,000	6,540,000
Bond Anticipation Notes	82,650,600	61,769,600	64,918,600	34,915,000	19,000,000	6,705,000	2,560,000	2,450,000	4,655,000	6,360,000
Total Exempt Debt	135,081,320	150,666,320	151,486,320	155,182,720	148,259,720	138,336,720	136,268,720	135,630,720	134,251,720	132,664,656
Net Debt	6,391,200	19,246,400	27,280,000	22,718,000	19,100,000	22,276,750	21,250,000	20,310,000	33,489,000	32,945,000
County Valuation	2,331,614,990	2,388,015,610	2,445,552,597	2,601,898,351	2,664,254,065	2,693,670,122	3,063,537,981	3,124,447,734	3,453,791,208	3,493,254,023
Direct Debt Limitation (Per O.R.C. Sections 133.02 & 133.05)										
Range	Rate									
\$0 - \$100,000,000	3.00%	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
\$100,000,000 - \$3,000,000	1.50%	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
More than \$300,000,000	2.50%	50,790,375	52,200,390	53,638,815	57,547,459	59,841,753	69,088,450	70,611,193	78,844,780	79,831,351
Total Direct Debt Limitation		56,790,375	58,200,390	63,547,459	65,106,352	65,841,753	75,088,450	76,611,193	84,844,780	85,831,351
Net Debt		6,391,200	27,280,000	22,718,000	19,100,000	22,276,750	21,250,000	20,310,000	33,489,000	32,945,000
Unvoted Legal Debt Margin		\$ 50,399,175	\$ 32,358,815	\$ 40,829,459	\$ 46,006,352	\$ 43,565,003	\$ 53,838,450	\$ 56,301,193	\$ 51,355,780	\$ 52,886,351
Net Debt as a Percentage of the Direct Debt Limit		11.25%	33.07%	45.74%	35.75%	33.83%	28.30%	26.51%	39.47%	38.38%

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

Table 14

Greene County, Ohio

Pledged Revenue Coverage - Revenue Bonds

Last Ten Fiscal Years

Water Revenue Bonds						
Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service (1)		Coverage
				Principal	Interest	
1997	\$ 5,750,473	\$ 4,116,609	\$ 1,633,864	\$ 387,000	\$ 1,716,354	0.78
1998	6,380,297	4,535,222	1,845,075	912,000	1,693,859	0.71
1999	7,813,951	3,993,671	3,820,280	542,000	1,339,859	2.03
2000	6,942,477	4,679,471	2,263,006	567,000	1,314,859	1.20
2001	7,390,260	4,539,877	2,850,383	575,000	1,287,884	1.53
2002	8,171,597	4,230,244	3,941,353	1,490,000	1,947,444	1.15
2003	8,321,188	5,729,867	2,591,321	1,555,000	1,883,069	0.75
2004	9,174,656	5,792,630	3,382,026	1,575,000	2,096,012	0.92
2005	9,143,719	5,918,410	3,225,309	1,600,000	1,453,938	1.06
2006	9,216,392	6,215,498	3,000,894	445,000	497,155	3.19

Sewer Revenue Bonds						
Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service (1)		Coverage
				Principal	Interest	
1997	\$ 10,568,478	\$ 7,764,569	\$ 2,803,909	\$ 540,000	\$ 788,900	2.11
1998	11,340,113	7,789,632	3,550,481	560,000	2,165,937	1.30
1999	13,470,864	7,699,937	5,770,927	580,000	2,717,153	1.75
2000	14,270,991	7,783,789	6,487,202	1,105,000	4,037,754	1.26
2001	13,790,746	8,415,813	5,374,933	1,260,000	4,661,238	0.91
2002	14,991,741	8,425,758	6,565,983	2,300,000	4,689,232	0.94
2003	15,641,280	8,901,692	6,739,588	2,705,000	4,833,231	0.89
2004	16,655,096	8,585,670	8,069,426	2,610,000	4,662,767	1.11
2005	17,956,657	10,071,876	7,884,781	4,925,000	6,675,033	0.68
2006	16,118,201	9,290,362	6,827,839	677,064	1,333,451	3.40

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

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

Sewer Special Assessment Bonds				
Fiscal Year	(1)	Debt Service (2)		Coverage
	Special			
	Assessment Collections	Principal	Interest	
1997	\$ 578,294	\$ 351,947	\$ 263,296	0.94
1998	477,705	284,351	239,349	0.91
1999	483,453	279,440	217,738	0.97
2000	491,436	293,884	196,686	1.00
2001	375,049	270,988	161,897	0.87
2002	376,266	275,849	141,389	0.90
2003	330,585	225,990	123,447	0.95
2004	309,134	211,744	115,981	0.94
2005	1,162,506	216,988	103,141	3.63
2006	595,579	285,406	159,786	1.34

Water Special Assessment Bonds				
Fiscal Year	(1)	Debt Service (2)		Coverage
	Special			
	Assessment Collections	Principal	Interest	
1997	\$ 624,883	\$ 360,053	\$ 252,808	1.02
1998	613,052	387,649	244,207	0.97
1999	560,404	392,560	214,656	0.92
2000	556,112	409,116	190,629	0.93
2001	437,341	417,012	169,204	0.75
2002	345,705	267,151	134,891	0.86
2003	310,066	202,010	119,106	0.97
2004	293,476	201,256	116,691	0.92
2005	295,917	197,012	98,811	1.00
2006	266,864	194,594	91,757	0.93

Road & Ditch Special Assessment Bonds				
Fiscal Year	(1)	Debt Service (2)		Coverage
	Special			
	Assessment Collections	Principal	Interest	
1997	\$ 36,376	\$ 30,000	\$ 12,188	0.86
1998	67,254	40,000	18,290	1.15
1999	70,546	50,000	20,231	1.00
2000	95,685	65,000	23,388	1.08
2001	64,708	40,000	25,190	0.99
2002	117,083	80,000	34,475	1.02
2003	114,206	85,000	30,520	0.99
2004	90,670	80,000	26,345	0.85
2005	109,645	85,000	22,390	1.02
2006	110,280	90,000	18,215	1.02

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

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

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

Year	Population	Total Personal Income	Per Capita Income	Unemployment Rate
1997	144,580	\$ 3,734,067,660	\$ 25,827	3.5%
1998	146,266	4,050,690,604	27,694	3.0%
1999	147,479	4,074,254,854	27,626	3.1%
2000	147,886	4,263,997,038	28,833	4.5%
2001	148,215	4,339,883,415	29,281	3.6%
2002	148,834	Not Available	30,090	3.9%
2003	150,230	Not Available	31,014	4.6%
2004	151,257	Not Available	32,497	4.7%
2005	152,233	Not Available	Not Available	5.4%
2006	152,298	Not Available	Not Available	5.9%

Source: Ohio Bureau of Labor Statistics

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

	2006			1997		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
Private Employers						
Cedarville University	751	1.02%	1			
Krogers	670	0.91%	2			
Unison Industries (formerly Elano)	645	0.88%	3	600	0.86%	1
Super Value Stores, Inc	453	0.62%	4	563	0.80%	2
Antioch College	347	0.47%	5			
Twist	321	0.44%	6			
Kohl's	290	0.39%	7			
Target	270	0.37%	8			
Wilberforce University	240	0.33%	9			
Home Depot	227	0.31%	10			
Computer Science Corporation				500	0.71%	3
EDS				450	0.64%	4
Elder Beerman				447	0.64%	5
Vernay Labs				431	0.61%	6
Roberds				390	0.56%	7
Yellow Springs Instrument				240	0.34%	8
Morris Bean & Co.				175	0.25%	9
Southdown Corporation				111	0.16%	10
Total Private Employers	4,214	5.73%		3,907	5.57%	
Public Employers						
Wright-Patterson Air Force Base	19,471	26.49%	1	18,800	26.82%	1
Wright State University	2,584	3.52%	2	2,200	3.14%	2
Greene County	1,151	1.57%	3	1,172	1.67%	3
Greene Memorial Hospital	1,020	1.39%	4	860	1.23%	5
Beavercreek City Schools	726	0.99%	5	1,134	1.62%	4
Xenia Community Schools	724	0.99%	6	645	0.92%	6
Fairborn City Schools	594	0.81%	7	627	0.89%	7
Central State University	428	0.58%	8	303	0.43%	9
Sugarcreek Local Schools	320	0.44%	9			
City of Fairborn	275	0.37%	10	258	0.37%	10
Cedarville College				400	0.57%	8
Total Public Employers	27,293	37.13%		26,399	37.66%	

Source: Greene County Auditor's Office

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

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

Source: Greene County Auditor's Office

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Elected Officials										
Commissioners (3).....	\$ 45,495	\$ 47,342	\$ 49,714	\$ 51,205	\$ 54,382	\$ 55,352	\$ 58,172	\$ 59,510	\$ 60,822	\$ 62,766
Auditor.....	58,346	57,623	59,702	57,951	59,690	61,481	66,979	72,606	71,277	73,415
Clerk of Courts.....	43,902	45,847	47,334	48,640	58,770	53,598	54,295	62,487	56,877	58,583
Coroner.....	36,022	37,618	38,747	39,909	43,676	44,811	45,395	49,439	47,554	48,981
Engineer.....	71,310	72,736	75,629	77,166	81,193	83,304	84,387	86,328	88,400	91,052
Prosecutor.....	87,683	90,314	93,023	95,815	98,689	101,255	102,571	104,930	107,448	110,671
Recorder.....	41,088	42,321	43,590	44,899	48,815	50,084	50,735	51,902	53,148	54,742
Sheriff.....	57,279	58,997	60,767	62,590	72,092	73,967	74,928	76,652	78,491	80,846
Treasurer.....	43,648	45,848	47,223	48,640	49,804	53,598	54,295	55,544	56,877	58,583
Appointed Officials										
County Administrator.....	94,192	101,705	101,426	104,972	108,644	111,937	68,250	95,860	100,876	107,881
Sanitary Engineer / Director of Public Works.....	85,900	93,189	93,261	96,199	100,263	102,574	72,426	83,240	85,295	87,794
MRDD Superintendent.....	74,692	81,334	83,142	87,532	93,217	100,940	106,023	108,270	112,577	116,455
Asst County Administrator.....	N/A	74,068	75,307	77,124	79,830	82,252	88,524	N/A	N/A	N/A
Childrens Services Executive Secretary.....	58,102	73,444	75,790	78,465	81,936	86,892	90,795	94,259	96,637	100,475
Health and Human Services Director.....	63,495	69,435	70,753	72,901	75,453	77,742	80,067	64,878	69,580	70,934
Director of Greenwood Manor.....	63,544	68,689	68,557	66,189	69,156	70,580	72,700	73,872	75,694	77,907
Maintenance Director.....	57,840	62,482	64,246	66,361	71,328	74,335	77,018	77,568	79,482	81,810
Court Administrator.....	N/A	N/A	N/A	N/A	N/A	44,836	50,680	51,954	53,274	54,226
Director of Personnel.....	66,775	72,087	71,623	75,013	77,018	79,355	83,647	87,212	89,350	91,971
Director of Emergency Management.....	N/A	N/A	N/A	N/A	N/A	N/A	54,723	52,434	58,613	58,198
Director of Information Technology.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	78,830	81,091	83,288

N/A - Position either did not exist or was unfilled for the year.
* - Active director retired and was replace in 2003

Source: Greene County Auditor's Office

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Elected Officials										
Commissioners (3).....	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Auditor.....	20,000	20,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Clerk of Courts.....	10,000	10,000	10,000	10,000	40,000	40,000	40,000	40,000	40,000	40,000
Coroner.....	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Engineer.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Prosecutor.....	97,683	97,683	97,683	97,683	108,689	108,689	108,689	108,689	122,000	122,000
Recorder.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sheriff.....	67,279	67,279	67,279	67,279	82,092	82,092	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
Operating Indicators By Function
Last Ten Fiscal Years

		1997	1998	1999	2000	2001
Adult Probation	Average yearly case load	NA	NA	NA	NA	NA
Auditor	Vendor's licenses sold	NA	NA	NA	NA	370
	Vouchers processed	NA	NA	NA	NA	33,170
	Real estate transfers	NA	NA	NA	NA	5,994
	Homestead applications	NA	NA	NA	NA	1,602
	Payroll checks, excluding direct deposit	NA	NA	NA	NA	18,136
Board of Elections	Number of registered voters	91,006	92,994	94,855	98,261	91,292
	Number of voters in last general election	41,770	46,084	30,283	66,524	31,163
	Percentage of registered voters who voted	45.90%	49.56%	31.93%	67.70%	34.14%
Building Regulations	Number of permits issued	NA	NA	NA	5,068	5,917
	Number of inspections performed	NA	NA	NA	24,859	30,223
Childrens Services	Total referrals	NA	NA	1,036	1,350	1,348
	Total children in placement	NA	NA	212	233	192
	Children terminated from custody	NA	NA	101	120	87
	Adoptions finalized	NA	NA	7	15	13
Clerk of Courts	Titles Issued	NA	NA	223,643	306,252	322,291
	Passports Processed	NA	NA	NA	NA	NA
	New Cases Filed	2,862	2,667	3,183	3,368	3,627
Commissioners	Number of resolutions	NA	NA	NA	NA	1,015
	Number of meetings	NA	NA	NA	NA	92
Common Pleas Court	Number of civil cases filed	NA	NA	NA	NA	930
	Number of criminal cases filed	NA	NA	NA	NA	735
	Number of domestic cases filed	NA	NA	NA	NA	NA
Convention & Visitor's Bureau	Room nights generated	17,998	19,670	23,000	22,817	24,035
Coroner	Cases investigated	314	330	325	328	331
	Autopsies conducted	94	75	51	72	73
County Engineer & Bridge	Bridges inspected	283	282	281	285	288
	Centerline Miles Painted	168	205	165	170	260
	Edgeline miles	100	280	100	90	158
Domestic Relations Court	Divorces	NA	NA	NA	NA	NA
	Dissolutions	NA	NA	NA	NA	NA
	Domestic Violence orders	NA	NA	NA	NA	NA
Fairborn Municipal Court	Traffic/Criminal Cases	16,394	19,836	20,726	20,951	18,026
	Civil Cases	1,303	988	978	1,035	1,074
	Small Claims Cases	547	622	596	578	390
Greenwood Manor	Inpatient Days	34,005	35,457	32,515	32,003	32,015
Juvenile Court	Diversion cases	689	755	691	627	647
	Delinquency cases	1,766	1,596	1,640	1,497	1,172
	Unruly child cases	334	311	279	209	187
MRDD	Client services provided	959	1,125	1,237	1,379	1,746
Prosecutor	Number of cases - criminal	582	524	683	779	814
	Number of cases - civil	NA	NA	NA	145	147
	Requests for opinion	NA	NA	NA	10	16
Recorder	Number of deeds recorded	4,755	5,366	5,401	5,090	5,434
	Number of mortgages recorded	9,424	13,806	10,830	8,466	12,811
	Number of military discharges recorded	131	119	130	147	120
Records & Information	Information requests processed	351	672	1,010	1,063	1,308
	Boxes transferred in	1,591	1,660	410	283	547
	Boxes transferred out	-	-	22	99	308
Sanitary Engineer	Water connections	NA	NA	NA	NA	13,244
	Water consumption (Million gallons)	NA	NA	NA	NA	NA
	Sewer connections	NA	NA	NA	NA	18,906
	Wastewater treated (Million gallons)	NA	NA	NA	NA	4,225
Treasurer	Number of parcels	NA	NA	NA	NA	NA
	Real Estate Rax Collections	NA	NA	101,888,574	111,279,560	117,675,229
Xenia Municipal Court	Traffic/Criminal Cases	12,728	14,723	15,061	15,972	16,885
	Civil Cases	927	1,117	1,229	1,095	1,092
	Small Claims Cases	353	338	360	336	234

2002	2003	2004	2005	2006
NA	NA	NA	NA	830
419	536	432	445	330
32,809	32,338	32,547	32,551	33,134
6,366	6,911	6,824	7,001	6,250
1,607	1,602	1,664	1,624	1,596
16,300	14,887	13,455	8,588	7,877
93,742	88,696	105,079	103,505	107,484
44,119	38,605	80,602	42,275	59,657
47.06%	43.53%	76.71%	40.84%	55.50%
5,821	5,846	6,205	5,804	5,985
27,034	24,962	27,346	26,189	25,987
1,457	1,427	1,405	1,384	1,157
193	205	224	219	242
79	93	98	100	105
12	12	14	12	9
366,704	369,502	346,205	309,710	300,402
583	1,229	951	847	937
3,927	4,110	4,285	4,340	4,280
947	1,011	970	1,018	973
85	93	80	84	73
1,028	1,105	1,137	1,041	1,200
873	911	943	1,008	879
NA	NA	NA	NA	790
28,379	16,618	20,346	24,450	25,819
320	338	344	380	314
76	68	68	92	64
275	278	278	278	279
275	265	235	260	275
185	365	230	180	330
402	412	444	403	392
276	242	258	231	208
236	249	253	207	173
192,247	16,163	13,666	16,072	19,043
1,203	1,542	1,419	1,440	1,662
340	614	391	543	410
29,889	30,321	31,791	30,815	27,727
862	7,020	736	637	670
946	936	911	842	845
134	122	118	102	89
1,998	2,100	2,284	2,364	2,449
915	916	959	1,010	963
79	100	91	111	102
15	53	19	20	21
5,877	6,234	6,298	6,347	5,638
15,757	19,058	12,839	11,583	9,860
41	24	24	23	29
1,395	1,133	1,070	1,409	1,504
199	117	260	236	579
99	79	104	283	611
14,092	14,516	15,002	15,434	15,923
1,610	1,561	1,631	1,768	1,430
19,361	19,797	20,387	21,660	21,951
4,928	5,144	4,813	5,051	5,652
67,780	68,992	69,349	70,625	71,642
120,664,010	130,327,129	141,859,873	154,403,861	172,993,200
16,440	15,522	14,815	15,665	13,774
1,140	1,356	1,443	1,516	1,400
241	290	293	251	290

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
County Engineer										
Roads (Miles).....	-	-	-	306	327	325	325	331	331	326
Bridges.....	-	-	-	275	273	275	277	265	268	269
Parks & Recreation										
Parks/Reserves.....	127	127	127	127	28 a	28	28	30	38	39
Public Pools.....	3	3	3	3	2 a	2	2	2	2	2
Bike Path (Miles).....	50	50	50	50	46 a	46	46	52	60	60
Water System										
Water Lines (Miles).....	259	271	280	290	297	302	303	310	310	318
Water Customers.....	11,658	12,265	12,836	13,244	13,658	14,160	14,543	15,052	15,513	16,017
Elevated Storage Tanks.....	15	15	15	15	15	15	15	15	15	15
Sewer System										
Sewer Lines (Miles).....	331	341	348	358	363	366	367	373	373	395
Sewer Customers.....	17,352	17,852	18,330	18,703	18,906	19,444	19,827	20,644	21,746	22,054

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



Yellow Springs Downtown



Cedarville University - Biblical Studies Center



Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

GREENE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 27, 2007**