



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



**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, 2001**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Disbursements</u>
<b>U.S. Department of Agriculture</b>			
(Passed through the State of Ohio Department of Education)			
Nutrition Cluster:			
School Breakfast Program	05-PU	10.553	\$21,296
National School Lunch Program	04-PU	10.555	<u>28,456</u>
Total U.S. Department of Agriculture - Nutrition Cluster			49,752
<b>U.S. Department of Housing and Urban Development</b>			
(Passed through the State of Ohio Department of Development)			
Community Development Block Grant/State's Program	B-F-00-027-1 B-M-99-027-1 B-N-99-027-1 B-F-99-027-1 B-C-00-027-1	14.228	128,958 34,195 99 21,079 <u>106,068</u>
Total Community Development Block Grant/State's Program			290,399
HOME Investment Partnerships	B-C-98-027-1 B-C-98-027-2 B-C-00-027-2	14.239	9,477 10,394 <u>20,312</u>
Total HOME Investment Partnerships			<u>40,183</u>
Total U.S. Department of Housing and Urban Development			330,582
<b>U.S. Department of Justice</b>			
(Direct)			
Federal Equitable Sharing	N/A	16.XXX	38,764
State Criminal Alien Assistance	1999APVX0711	16.606	63,181
(Passed through State of Ohio Department of Criminal Justice)			
Byrne Formula Grant Program	98-DG-A01-7129 99-DG-B01-7129 2000-DG-A01-7129	16.579	221 22,728 <u>168,304</u>
Total Byrne Formula Grant Program			191,253
Bulletproof Vest Partnership	BVP01007878	16.607	3,150
(Passed through the State of Ohio Attorney General)			
Crime Victim Assistance	2000VAGENE016 2000VAGENE016X 2001VACHAE481 2001VAGENE016 2001VAGENE528 2002VACHAE481 2002VAGENE016 2002VAGENE528	16.575	2,082 17,497 19,394 47,532 19,560 6,670 17,486 <u>7,210</u>
Total Crime Victim Assistance			<u>137,431</u>
(Passed through State of Ohio Department of Youth Services)			
Juvenile Accountability Incentive Block Grants	2001-JB-013-A066 1999-JB-013-A066	16.523	24,176 <u>26,988</u>
Total Juvenile Accountability Incentive Block Grants			<u>51,164</u>
Total U.S. Department of Justice			484,943

**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES FOR THE YEAR ENDED DECEMBER 31, 2001  
(Continued)**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Disbursements</u>
<b>U.S. Department of Labor</b>			
(Passed through the State of Ohio Department of Jobs and Family Services)			
Workforce Investment Act		17.255	202,057
Total U.S. Department of Labor			202,057
<b>U.S. Department of Treasury</b>			
(Direct)			
Federal Equitable Sharing	N/A	21.XXX	1,480
Total U.S. Department of Treasury			1,480
<b>U.S. Department of Education</b>			
(Passed through the State of Ohio Department of Education)			
Special Education Grants for Infants and Families with Disabilities		84.181	86,388
Total U.S. Department of Education			86,388
<b>U.S. Department of Health and Human Services</b>			
(Passed through the State of Ohio Department of Health)			
Preventative Health and Health Services Block Grant	29-1-02-PBS-387 29-1-004-2-BS-01	93.991	4,160
Total Preventative Health and Health Services Block Grant			33,755
Total Preventative Health and Health Services Block Grant			37,915
(Passed through the State of Ohio Department of Jobs and Family Services)			
Family Preservation and Support Services	N/A	93.556	58,974
Low-Income Home Energy Assistance	N/A	93.568	68,642
Independent Living	N/A	93.674	13,185
(Passed through the State of Ohio Department of Mental Retardation and Developmental Disabilities)			
Social Services Block Grant Title XX	N/A	93.667	82,469
Community Alternative Funding Source	N/A	93.778	673,108
Total U.S. Department of Health and Human Services			934,293
<b>Corporation for National and Community Services</b>			
(Passed through the State of Ohio Department of Youth Services)			
AmeriCorps	YCP-004-98	94.006	12,353
Total Corporation for National and Community Services			12,353
<b>Total Federal Assistance</b>			<b>\$2,101,848</b>

**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

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

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

**NOTE C - 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 - 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.

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND  
ON INTERNAL CONTROL 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 Greene County, (the County) as of and for the year ended December 31, 2001, and have issued our report thereon dated July 23, 2002, wherein we noted the County adopted Governmental Accounting Standards Board Statements No. 37 and No. 38, and restated the beginning net assets and fund balances of the Governmental Activities and as a result of corrections for Governmental Accounting Standards Board Statement No. 33 and reclassification of funds, and restated the beginning net assets of the Proprietary Funds as a result of fund reclassifications. We did not audit the financial statements of the component units, Greene, Inc. and Homecroft, Inc., which represent 78 percent and 88 percent, respectively, of the net assets and net revenues of the component unit column. Those financial statements were audited by other auditors whose report thereon was furnished to us, and our opinion, insofar as it relates to the amounts included for the component units, Greene, Inc. and Homecroft, Inc., is based 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. The financial statements of the component units, Greene, Inc. and Homecroft, Inc., were not audited by other auditors in accordance with *Government Auditing Standards* and accordingly this report does not extend to those component units.

**Compliance**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated July 23, 2002.

Honorable County Commission  
Honorable County Auditor  
Honorable County Treasurer  
Greene County  
Report of Independent Accountants on Compliance and on  
Internal Control Required By *Government Auditing Standards*  
Page 2

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated July 23, 2002.

This report is intended for the information and use of the fiscal report review committee, management, Board of Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



**Jim Petro**  
Auditor of State

July 23, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO MAJOR FEDERAL PROGRAMS AND 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 are applicable to its major federal program for the year ended December 31, 2001. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. 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 obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that 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 are applicable to its major federal program for the year ended December 31, 2001. We noted certain instances of noncompliance that do not require inclusion in this report that we have reported to the management of the County in a separate letter dated July 23, 2002.

**Internal Control Over Compliance**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

**Internal Control Over Compliance  
(Continued)**

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated July 23, 2002.

**Schedule of Federal Awards Expenditures**

We have audited the basic financial statements of the County, as of and for the year ended December 31, 2001, and have issued our report thereon dated July 23, 2002, wherein we noted that the County adopted Governmental Accounting Standards Board Statements No. 37 and No. 38 and the County restated the beginning net assets and fund balances of the Governmental Activities as a result of corrections for Governmental Accounting Standards Board Statement No. 33 and reclassifications of funds, and the beginning net assets of the Proprietary Funds as a result of fund reclassifications. Additionally, the financial statements of the component units, Greene Inc. and Homecroft, Inc. were audited by other auditors in accordance with auditing standards generally accepted in the United States of America, and not in accordance with *Government Auditing Standards*. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information and use of the fiscal report review committee, management, Board of Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



**Jim Petro**  
Auditor of State

July 23, 2002

**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
FOR THE YEAR ENDED DECEMBER 31, 2001**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	CFDA # 93.778- Community Alternative Funding Source
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

None.

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None.



# Greene County, Ohio Comprehensive Annual Financial Report For The Year Ended December 31, 2001



Defending Public Interest and Trust



Presented by  
Greene County Auditor  
Luwanna Delaney



I am the auditor and fiscal officer for Greene County. Being the County Auditor entails being the tax assessor, fiscal officer, sealer of weights and measures and other varied duties in the issuance of licenses for the County. As Auditor, I also serve as a member of the Budget Commission, Board of Revisions, Data Processing Board, Tax Incentive Review Board and Microfilm Board.

A resident of Greene County since 1939, I graduated from Xenia High School in 1957. I attended classes at Miami Jacobs Business College and Sinclair Community College focusing on real estate law, accounting and computer courses. In addition to these courses, I have attended numerous professional conferences, seminars and classes put on by the Auditor of State, Governmental Accounting Standards Board, State Department of Taxation, County Auditor's Association of Ohio and many others.

The following is a list of professional organizations and associations I belong to:

- Internal Association of Assessors
- County Auditor Association of Ohio (executive committee)
- Government Finance Officers Association (National and State)
- Business Professional Women Organization
- Republican Clubs of Greene County, Fairborn, Beavercreek and Xenia
- Chambers of Commerce of Beavercreek, Fairborn, Xenia, Bellbrook and Spring Valley
- Greene County Farm Bureau
- Farm Forum
- Charter Member of the Northside Christian Church
- Committee member of the Xenia Old Fashion Days for eight years
- Past Worthy Matron of the Ohio Eastern Star # 262
- State Auditor's Association Executive Committee
- Past President of the State of Ohio Council of County Officials
- Past President of the Southwest District Auditors Association

I have worked in the Greene County Auditors Office for 38 years, I was the Chief Deputy Auditor for 14 of those years and have spent the last ten years as the County Auditor. I was elected to my first term as County Auditor in 1990, and I pledge to continue to perform the duties of the Auditor diligently.

During my tenure as Auditor, the County has received an award for the Comprehensive Annual Financial Report each year from the Government Finance Officers Association (GFOA). In addition, the County has received an award for its Popular Annual Financial Report from GFOA every year since 1997.

As Auditor I have promoted a number of changes in the Auditor's Office. I continued to change the office to improve the manner in which the public is served. Changes have ranged from the office layout, the use of computers by staff to perform their functions and the development of a Greene County website. The website provides information about various County departments and forms and applications which can be accessed by the public. In addition to this, I developed and implemented the Geographic Information System (GIS) so you can access real estate information through the County website ([www.co.greene.oh.us](http://www.co.greene.oh.us)). The GIS system includes property tax information, assessments, surveys, maps, topography and other information pertinent to valuing and maintaining tax information related to real estate.

I will continue my commitment to ensure the public continues to be served in a professional and efficient manner with honesty and integrity.





# **Part 1**

## **Introduction**

**Praise and  
honor in  
security and  
protection of  
citizens**



**GREENE COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**



**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

Prepared by

The Greene County Auditor

**Luwanna A. Delaney**

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

**GREENE COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2001  
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MAKING A DIFFERENCE  
FOR GREENE COUNTY

## LUWANNA A. DELANEY

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

July 23, 2002

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

I am extremely pleased to present the Comprehensive Annual Financial Report (CAFR) of Greene County, Ohio for the year ended December 31, 2001. Under the guidance and leadership of all of the elected officials and the county administrator, Greene County is in sound financial position in 2001. The hard work and diligence of all County personnel is evident in this report.

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 the Greene County for the fiscal year ended December 31, 2001. Prepared in accordance with Generally Accepted Accounting Principles (GAAP) for governments, this report includes all disclosures required by GAAP in order to insure a fair presentation of the County's financial condition. This is the second year the County has prepared its CAFR in accordance with Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. By early implementing the new reporting model, Greene County has taken a leadership position in the area of governmental accounting, not only throughout Ohio, but also throughout the United States.

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

I would like to express my gratitude for all the effort set forth by the elected, department heads and all 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,  
Steve Tomcisin, GIS Manager and Richard Lemming,  
Marti Hill, Data Processing Director and staff,  
Charles Dressler,  
David Graham, Chief Deputy Auditor,  
Charles Kieninger and Teresa Swaim, Accounting Department,  
Robert Geyer, County Engineer and staff.

Sincerely,

Luwanne A. Delaney  
Greene County Auditor



**LUWANNA A. DELANEY**  
Greene County Auditor  
69 Greene Street  
Room 200  
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Main Office/License 937-562-5065  
Homestead Info 562-5039/5625  
Real Estate Valuations 562-5072/5073  
Budgetary 562-5077/5078  
Payroll 562-5076  
Transfers & Tax Info 562-5072  
Personal Property Tax 562-5074  
GIS 562-5080  
Or for any extension dial 937-427-2883

July 23, 2002

Honorable Ralph Harper  
Honorable W. Reed Madden  
Honorable Kathryn K. Hagler  
Greene County Commissioners

Honorable Stephen Stapleton, Greene County Administrator

Citizens of Greene County,

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2001. The CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. This report provides the taxpayers of Greene County with comprehensive financial data in a format that enables them to gain a thorough understanding of the County's financial status. It assists County Officials in management decisions and allows visitors and the general public to compare Greene County's financial position and its results of operations with those of similar governmental entities.

Responsibility for both the accuracy of the data, and the completeness and fairness of this report, including all disclosures, rests with the Greene County Auditor's Office. To the best of the Office's knowledge and belief, 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 letters 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 Report of Independent Accountants on the general purpose financial statements and Management's Discussion and Analysis of the results for the County's operations during 2001. This section also includes the general purpose financial statements and the combining and individual fund financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, the Management's Discussion and Analysis can be found on pages 17 - 25 of the financial section of this report.

## **REPORTING ENTITY**

Greene County was formed by an action of the Ohio General Assembly in 1803 and was named for Revolutionary War Hero, General Nathaniel Greene. Greene County is the sixteenth largest county in Ohio with a total area of 413 square miles. The County is divided into twelve townships and has four cities and six villages within its boundaries.

The County has only those powers, and powers incidental thereto, conferred upon it by Ohio statutes. A three-member Board of County Commissioners is elected at large in even-numbered years for four-year overlapping terms. The Board serves as the taxing authority, the contracting body, and the chief administrator of public services for the County. The Board adopts the annual operating budget and makes the annual appropriation measure for expenditure of all county monies. The Board appoints a County Administrator, who

directs and supervises activities of those departments directly under the oversight of the Board of County Commissioners. The administrator is the Commissioners' principal liaison for other county officials, boards and other political subdivisions.

The County Auditor is the chief fiscal officer for the County and the 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 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 must always balance 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 R of the note to the financial statements for more information.

## **ECONOMIC CONDITION AND OUTLOOK**

The first year of the twenty-first century was another year of continued economic development in Greene County. A well-educated population, available acreage along major thoroughfares and its convenient location between Cincinnati, Columbus and Dayton are often cited reasons as to the County's attractiveness for new business and industry.

Greene County is blessed with a well-educated population. While the State average is 75%, more than 82% of the citizens of the County have graduated from high school and more than one in seven of the citizens have attained a bachelor's degree. Few counties in Ohio offer its citizens the educational opportunities that Greene County affords its citizens. Wright State University, Cedarville University, Central State University, Wilberforce University and Antioch College, as well as the Greene County Career Center, all give every citizen the opportunity to improve themselves through higher education.

Greene County's geographic relationship to Dayton, Cincinnati and Columbus coupled with the easy access to major interstate highways continues to be an asset. The quick commute to these cities has boosted the residential housing market in the County. Development along the I-675 corridor continues to be strong as businesses realize the convenience of being located in an area with ready access to major highways such as I-75, I-71, and I-70.

With the residential and commercial growth has come growth in recreational activities within the County. Many local communities have festivals, such as the Sweet Corn Festival in Fairborn, Old Fashion Days in Xenia, the Potato Festival in Spring Valley, the Bean Festival in Jamestown, and Cedarfest in Cedarville. Tourist attractions included the U.S. Air Force Museum on Wright Patterson Air Force Base and the National Afro-American Museum in Wilberforce. Located just outside of Xenia, the outdoor drama "Blue Jacket" draws visitors from Western and Southern Ohio. Construction nears completion of the County's system of bicycle paths. The Nutter Center at Wright State University offers events ranging from major concerts to sporting events such as NCAA Division I Basketball and Dayton Bombers professional hockey. The County has several outdoors attractions such as John Bryan State Park in Yellow Springs and the Clifton Gorge State Nature Preserve in Clifton.

It is easy to get excited about Greene County's future economic development. With many businesses positioned in the high-tech industry and a decreased reliance on heavy manufacturing and Wright Patterson Air

Force Base for new job growth, the County seems prepared for the coming years. Quality commercial, residential and educational opportunities will continue to attract individuals and businesses to Greene County in the year 2002 and beyond.

## **MAJOR COUNTY INITIATIVES**

### **2001 Highlights**

**AUDITOR:** During 2001, the accounting department early implemented GASB Statement #34 for the 2000 Comprehensive Annual Financial Report that was prepared in 2001. Greene County was among the first counties in the State to early implement this accounting standard, reaffirming the Auditor's role as a leader in service to the taxpayers of the County. The Auditor's major projects included continued training of staff regarding the accounting system, the Current Agricultural Use Valuation program, the Homestead program, enterprise zones and weights and measures. The continuing education of staff enables the Auditor's office to serve the citizens of Greene County with a high degree of efficiency. Under the direction of the County Auditor, the data processing department enjoyed a productive year. The County payroll system was converted to an Oracle client server environment in 2001. Software developed for the Auditor's Office included a Weights and Measures and a real estate transfer program. Software was also developed to schedule and track equipment maintenance for County Services and to track visitations and provide statistical reporting for the Family and Children First Visitation Center. Support was provided as requested for the County Website and the related informational systems made available to the general public through the Internet. Also under the guidance of the County Auditor is the Geographic Information Systems Department (GIS). One of GIS' major goals for 2001 was to develop an application that would integrate information from multiple offices and make this information available 24 hours a day via the Internet. Using state of the art software products, the Auditor's staff has enabled users to access legal documents and public records from its on-line Real Estate Public Access System. These powerful software products allow the county to compress very large images and documents and make them available on the web. Using products such as these, aerial photography, legal documents, public records, surveys, maps and other county publications are now available through the county's government web site. By providing access to this information, residents are spared the time of driving into a county office and sifting through records or waiting at a counter.

**ENGINEER:** Maintenance and improvement of the County's infrastructure was the primary focus for the County Engineer in 2001. Major projects included the North Bickett Road Improvement, Valley Road at Dayton Xenia Reconstruction, the Shawnee Hills Storm Water-Silvercreek Township-Final Phase and the Old Stage Road Bridge Replacement Project. Six bridge projects were completed and forty-two culverts were replaced. Maintenance projects ranged from chip sealing roads to a mowing and weed control program covering more than 300 miles of County roads.

**PROSECUTOR:** In 1999 the Prosecutor's Office was appointed to investigate and/or prosecute the Fairfield County Sheriff. After years of investigation and weeks of trial, the Fairfield County Common Pleas trial jury returned a guilty verdict on thirty-two of the fifty counts that were submitted during this phase of litigation. The former Sheriff was convicted on numerous offenses and faces literally more than one hundred years in prison, should the judge decide to sentence consecutively on the various convictions. The Courtrooms to Classrooms program continues to be enjoyed by both area students and members of this office. The Community Outreach Division had great success with the KIDS Identification System. William F. Schenck was appointed to the Executive Committee of the Ohio Prosecuting Attorneys Association in December 2001.

**RECORDER / RECORDS AND INFORMATION:** During 2001 the Recorder's Office handled more than 114,000 documents, the large volume was due to the refinancing of many Greene County homeowners' loans. The Microfilm Department purchased a Kodak Archive Writer which scans documents, then puts the information on a CD. "A regular day's work can be done in almost half the time" stated Mary Morris, Greene County Recorder. Assistance in the recovery of the 1901 time capsule buried under the cornerstone of the Courthouse was another highlight for this department in 2001. An exhibit was created from the 1901 time capsule items for display in the courthouse lobby. An archival quality time capsule was ordered and items were collected for the 2001 time capsule which was placed under the courthouse cornerstone for future discovery. More shelving was installed as well as a chair lift to enable disabled researchers to reach the Archives on the second floor.

**SHERIFF:** The Sheriff's Office became a part of the local area computer network system in 2001. This system has greatly improved the internal communications of the department. The Adult Detention Center continues to run efficiently and effectively. The Court Security section is well established and is now in its third year of operation. The High Risk Warrant Entry Team developed in 2000 continue to train vigorously. The office



continues to maintain three accreditations set forth by the Commission of Accreditation for Law Enforcement Agencies (CALEA), the American Correctional Association Commission on Accreditation (ACA), and the National Commission on Correctional Health Care (NCCHC).

## **Future Projects**

**AUDITOR:** Working in conjunction with the GIS department, the Auditor plans to keep all real estate information on line in real time, eliminating the need for paper tax maps. Other plans include preparing for the Integrated Assessment System users 4.0 real estate computing system, the on line receipt and expenditures inquiry program and converting the budgetary system to an Oracle base language free environment. Data processing will oversee conversion from the MicroSoft Access 97 programs to MicroSoft Access 2000 and user support will be a major area of emphasis during 2002. User training and education as well as personal computer and printer replacement and upgrading will be in full force during the year.

**PROSECUTOR:** The Prosecutor's Explorer Program is expected to be added to the County web-site the winter of 2002.

**RECORDER / RECORDS AND INFORMATION:** A book based on the 1901 time capsule items will be prepared for the Greene County Bicentennial Committee. A disaster recovery plan for the Records Center and Archives will be completed in 2002. Plans have been made to update the database of records to an oracle system.

**SHERIFF:** The Sheriff's Office plans to maintain its accreditations and continue to develop advanced training for the High Risk Warrant Entry Team. It is the Sheriff's Office goal to ensure the agency meets the needs of the 21<sup>st</sup> Century with all that is required to handle the future demands of our fast growing community.

## **FINANCIAL INFORMATION**

### **Accounting System**

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

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

### **Internal Accounting Controls**

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

### **Budgetary Control**

The Board of County Commissioners adopts a temporary annual budget for the County in early January. A permanent annual budget is ratified by April 1. All disbursements and transfers of cash between funds require

appropriation authority. Budgets are controlled at the object level within a department and fund. Purchase orders are approved by the Auditor's Office and are encumbered prior to their release to vendors.

Those purchase orders which exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a certain account. Additional information on the County's budgetary accounting can be found in Note D of 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 statute.

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, the operation of 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 providers 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 \$10 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 \$5.00 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, 2001. 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, 2000. 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 fifteen consecutive years (fiscal years ended 1986 - 2000). 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 Board of County Commissioners, other elected officials and department heads including the Sanitary Engineer and staff, the Data Processing Staff, the Geographic Information Systems staff, and especially the staff of the County Auditor's Office.

Sincerely,



Luwanna A. Delaney  
Greene County Auditor

**GREENE COUNTY, OHIO  
ELECTED OFFICIALS  
AS OF DECEMBER 31, 2001**

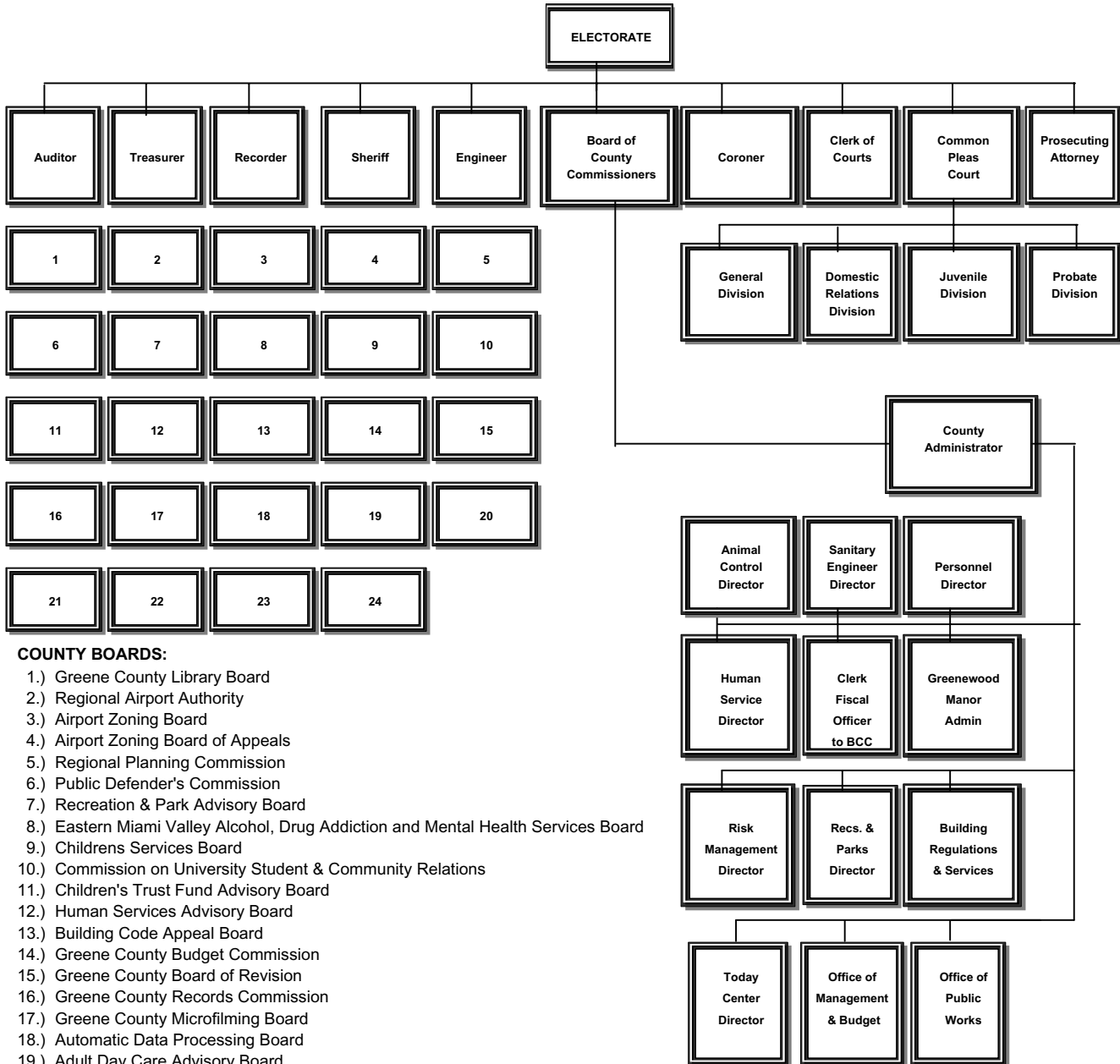
**County Elected Officials:**

W. Reed Madden . . . . . President  
Ralph C. Harper . . . . . Commissioner  
Kathryn K. Hagler . . . . . Commissioner  
Luwanna A. Delaney . . . . . Auditor  
James W. Schmidt . . . . . Treasurer  
William F. Schenck . . . . . Prosecutor  
Terri A. Mazur . . . . . Clerk of Courts  
Kevin L. Sharrett . . . . . Coroner  
Jerry Erwin . . . . . Sheriff  
Mary L. Morris . . . . . Recorder  
Robert N. Geyer . . . . . Engineer

**Common Pleas Court Judges:**

General Division	Hon. Thomas M. Rose . . . . . Presiding Judge
General Division	Hon. M. David Reid . . . . . Administrative Judge
Domestic Relations Division	Hon. Judson J. Shattuck, Jr. . . Judge
Probate Division	Hon. Robert A. Hagler . . . . . Judge
Juvenile Division	Hon. Robert W. Hutcheson . . . Judge

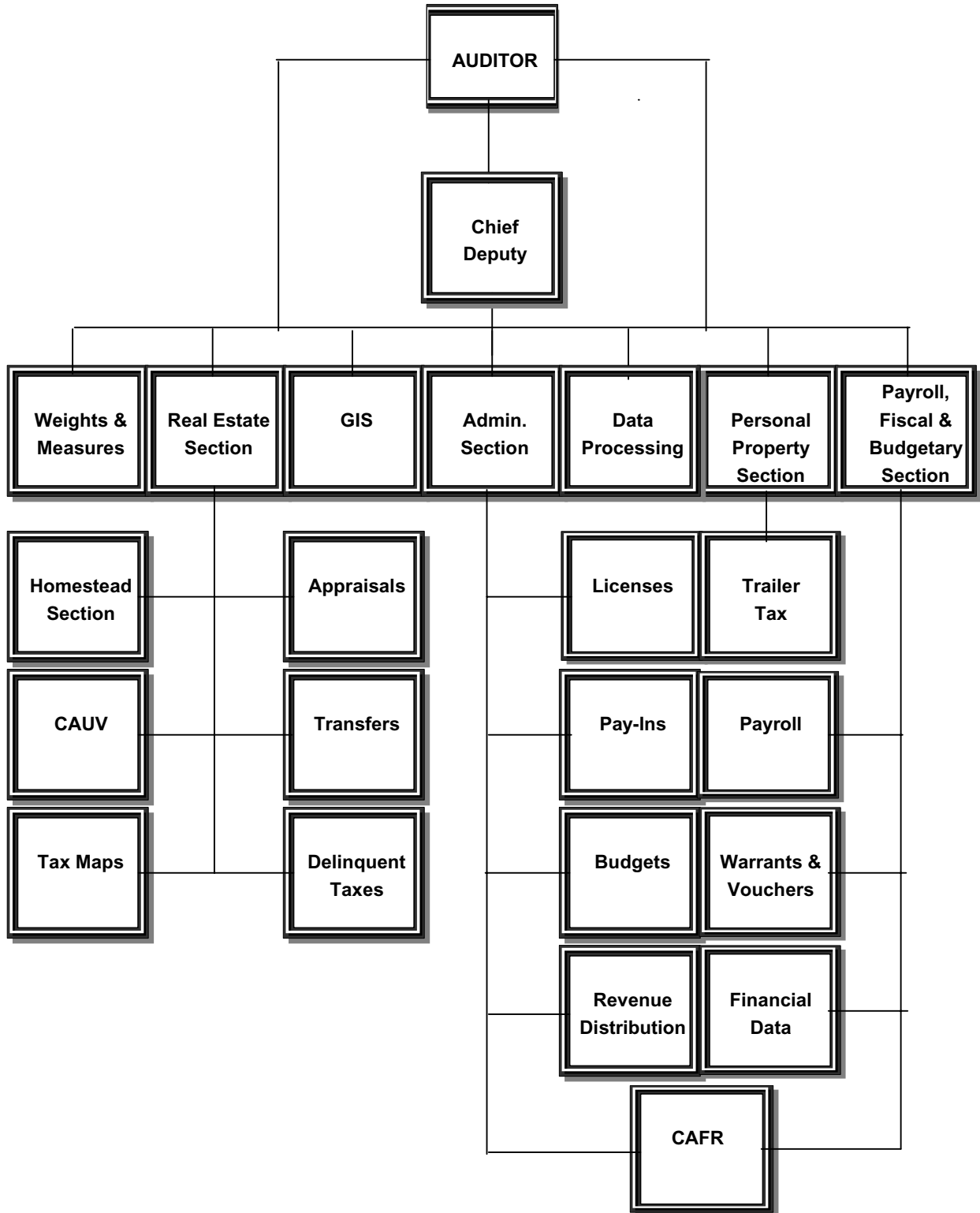
# GREENE COUNTY ORGANIZATIONAL CHART



**COUNTY BOARDS:**

- 1.) Greene County Library Board
- 2.) Regional Airport Authority
- 3.) Airport Zoning Board
- 4.) Airport Zoning Board of Appeals
- 5.) Regional Planning Commission
- 6.) Public Defender's Commission
- 7.) Recreation & Park Advisory Board
- 8.) Eastern Miami Valley Alcohol, Drug Addiction and Mental Health Services Board
- 9.) Childrens Services Board
- 10.) Commission on University Student & Community Relations
- 11.) Children's Trust Fund Advisory Board
- 12.) Human Services Advisory Board
- 13.) Building Code Appeal Board
- 14.) Greene County Budget Commission
- 15.) Greene County Board of Revision
- 16.) Greene County Records Commission
- 17.) Greene County Microfilming Board
- 18.) Automatic Data Processing Board
- 19.) Adult Day Care Advisory Board
- 20.) Private Industry Council
- 21.) Animal Claim Advisory Board
- 22.) Greene Metropolitan Housing
- 23.) WPAFB Joint Zoning Appeals
- 24.) Youth Services Advisory Board

# GREENE COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Greene County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2000

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.



*Imelda Drew*  
President

*Jeffrey L. Esser*  
Executive Director



## **Part 2 Financial**

**Commitment  
of Justice  
and Service**







STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One First National Plaza  
130 West Second Street  
Suite 2040  
Dayton, Ohio 45402  
Telephone 937-285-6677  
800-443-9274  
Facsimile 937-285-6688  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS

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

We have audited the accompanying basic financial statements of Greene County, (the County) as of and for the year ended December 31, 2001, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the component units, Greene, Inc. and Homecroft, Inc., which represent 78 percent and 88 percent, respectively, of the net assets and net revenues of the component unit column. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component units, Greene, Inc. and Homecroft, Inc., is based 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 obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the component units, Greene, Inc. and Homecroft, Inc., were audited by other auditors in accordance with auditing standards generally accepted in the United States of America, and not in accordance with *Government Auditing Standards*. 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 provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of Greene County, as of December 31, 2001, and the results of its operations and the cash flows of its proprietary funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note E, during the year ended December 31, 2001, the County adopted Governmental Accounting Standards Board Statements No. 37 and No. 38. Also, as discussed in Note E, the County restated the beginning net assets and fund balances of the Governmental Activities as a result of corrections for Governmental Accounting Standards Board Statement No. 33 and reclassification of funds, and the beginning net assets of the Proprietary Funds as a result of fund reclassifications.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 23, 2002 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis, and information regarding the County's infrastructure assets following the Notes to the Basic Financial Statements, are not required parts of the basic financial statements, but are supplementary information the Governmental Accounting Standards Board requires. We applied limited procedures, consisting principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. We did not audit the information and express no opinion thereon.

We performed our audit to form an opinion on the basic financial statements of the County, taken as a whole. The combining and individual fund statements and schedules listed in the table of contents are presented for additional analysis and are 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 and, in our opinion, is fairly presented in all material respects, in relation to the basic financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", with a stylized flourish at the end.

**JIM PETRO**  
Auditor of State

July 23, 2002

**GREENE COUNTY, OHIO  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2001**

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, 2001. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 5 - 10 of this report.

**Financial Highlights**

- The assets of the County exceeded its liabilities at December 31, 2001, by \$239,296,852. Of this amount, \$41,967,690 may be used to meet the County's ongoing obligations to citizens and creditors.
- The net assets of the governmental and business type activities increased 7.8% and 7.9% respectively.
- The revenue of the governmental activities increased \$10.1 million over the amounts reported in 2000. Of this \$10.1 million, \$4.6 million was from program revenue while \$5.5 million was from general revenues. During this same period governmental activities expenditures increased \$7.9 million or 9.8%.
- In the business-type activities revenues were down \$2.3 million with program revenue decreasing \$1 million and general revenues decreasing \$1.3 million.
- As of December 31, 2001, the County's governmental funds reported combined ending fund balances of \$21.4 million, an increase of \$6.3 million in comparison with the prior year. Of the ending fund balance \$18.4 million is available for spending at the County's discretion.
- At the end of the current fiscal year, unreserved/undesignated fund balance for the general fund was \$13.2 million or 36% of total general fund expenditures.
- Revenues in the County's governmental fund financial statements increased \$6.9 million or 7.7% more than they had been in the previous year, while expenditures increased \$3.9 million or 4.6% over what had been realized in 2000.
- The County's outstanding debt decreased by \$3.2 million or 14.2% in governmental activities and decreased \$8.6 million or 5.1% in business-type activities during the current fiscal year.
- The only significant new program added this year was the expansion of the Department of Health and Human Services to include grant monies from the Workforce Investment Act. This change actually occurred as of July 1, 2000 resulting in 2001 being the first complete year to include the Workforce Investment Act.
- In the general fund the actual revenues came in 9% higher than they were budgeted and expenditures were 92% of the amount budgeted. This resulted in a much-improved financial position for the County than had been budgeted for the year.

**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, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**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 on 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 items that will only result in cash flows in future fiscal 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,

GREENE COUNTY, OHIO  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2001  
(Continued)

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 non-profit 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 27 - 28 of this report.

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

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

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

The County maintains forty-three 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, Children Services Board, and Building and Road Construction, all of which are considered to be major funds. Data from the other thirty-seven 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 29 – 30 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 an accounting device 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 benefit 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 major fund even though it does not meet the criteria of a major fund established in Governmental Accounting Standards Board No. 34.

GREENE COUNTY, OHIO  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2001  
(Continued)

The basic proprietary fund financial statements can be found on pages 37 – 39 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 40 – 41 of this report.

**Notes to the financial statements** - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 45 – 79 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information required by Governmental Accounting Standards Board 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 schedule can be found on pages 87 – 155 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 \$239,296,852 as of December 31, 2001.

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

	Governmental Activities		Business-type Activities		Total	
	2001	2000	2001	2000	2001	2000
Current and Other Assets	\$ 68,342	\$ 65,594	\$ 39,671	\$ 51,489	\$ 108,013	\$ 117,083
Capital Assets	161,385	154,201	192,881	185,379	354,266	339,580
Total Assets	229,727	219,795	232,552	236,868	462,279	456,663
Long-term Liabilities	7,605	7,274	135,933	129,991	143,538	137,265
Other Liabilities	44,398	47,666	35,046	49,803	79,444	97,469
Total Liabilities	52,003	54,940	170,979	179,794	222,982	234,734
Invested in Capital Assets, Net of Related Debt	141,284	130,734	31,163	14,634	172,447	145,368
Restricted	23,520	23,992	1,363	1,625	24,883	25,617
Unrestricted	12,920	10,129	29,047	40,814	41,967	50,943
Total Net Assets	\$ 177,724	\$ 164,855	\$ 61,573	\$ 57,073	\$ 239,297	\$ 221,928

By far the largest portion of the County's net assets, 72.1%, reflects its investment in capital assets (e.g., land, buildings, equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

GREENE COUNTY, OHIO  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2001  
(Continued)

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 \$500,000 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, 2001, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The County's governmental activities had the following significant changes:

- Due from other governments increased just over one million dollars. This was a result of several factors including increased local government revenue and revenue assistance, increases in property tax rollback monies from the state and slight increases in state reimbursements for various county expenditures.
- Accrued wages and benefits increased approximately \$738,000 or 31%. This was also the result of several factors including one additional day of wages was required to be accrued in 2001, wage increases and an increase in the number of employees in the County also contributes to the increase in this number.
- Designated for budget stabilization is a newly created budget reserve. This was established in 2001 by the Board of County Commissioners in order to provide the County with additional resources in times of economic crisis.

The County's business-type activities had the following significant changes:

- Pooled cash and cash equivalents decreased by \$11.7 million. This decrease is the result of the County reducing the amount of notes being issued and paying down existing notes rather than maintaining a large cash reserve.
- The decrease in capital assets not being depreciated and the increase in capital assets being depreciated is the result of the completion of a water line at U.S. route 68 and Brush Row Road and the completion of the Ludlow Creek trunk sewer line. This allowed these assets to be moved from construction-in-progress to improvements other than buildings.
- Bond anticipation notes decreased \$15.9 million due to the issuance of water revenue bonds of \$11.8 million and the paying down or paying off of \$10.2 million of notes outstanding at January 1, 2001. During the year the County issued an additional \$6.1 million in bond anticipation notes related to the business-type activities.
- Significant changes in net assets at December 31 consisted of changes in capital assets net of related debt, which was the result of completion of the two construction projects noted above and the paying down of outstanding debt. Unrestricted net assets decreased due primarily to the County using available monies to pay down existing debt.

**Analysis of the County's Operations** - The table below provides a summary of the County's operations for 2001. The County's financial position improved for both governmental-type and business type activities. The more significant changes were:

- General Revenues increased approximately \$5.9 million, of that property tax revenues increased almost \$3.5 million or 22%. Most of the increase occurred in Mental Retardation and Developmental Disabilities (\$1.9 million) and the Hospital Operating Levy (\$1.3 million) due to the passage of property tax levies which were applicable to taxes collected in 2001. Sales taxes increased approximately \$1 million showing there continues to be economic growth in the County.

GREENE COUNTY, OHIO  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2001  
(Continued)

- Overall expenses of the County's Governmental activities increased \$7.9 million. The areas of spending which resulted in the largest increases included: Public Safety (\$2.5 million) as a result of new detention facilities for both the juvenile and adult prisoners which require additional staff; Health (\$2,6 million) which increased due to the additional levy passed for Hospital Operating and additional expenditures made by the Board of Mental Retardation and Developmental Disabilities to increase their level of service related to their additional tax levy; Human Services (\$3.4 million) which increased as a result of certain grants which were previously provided directly to other agencies now being passed through the Department of Human Services including the Workforce Investment Act and the Help Me Grow Programs. Legislative and Executive expenditure decreased almost \$2 million due to constraints placed on the budget and the elimination of the Office of Management Budget.
- Program revenues saw an increase of almost \$4.6 million or 10% during the year. The increase was primarily a result of increased grants for Human Services due to the Workforce Investment Act and increases in other federal funding and increases in Public Works capital grants for a number of road and bridge projects taken on in 2001, including the donation of Old State Route 35 to the County from the State of Ohio. Public Safety grants decreased approximately \$2.5 million due to the completion of the Adult and Juvenile Detention Centers which received a considerable amount of state funding.

Business type activities also showed an increase in net assets resulting primarily from an increase in the rate charged to water and sewer customers which took effect during 2001. This resulted in charges for services increasing 6%, while holding operating expenses to a 3% increase. The number of customers receiving county water and sewer services also increased approximately 2% during the year. The rates were raised so the County would generate additional money in order to pay down outstanding debt. There was a \$2.2 million decrease in capital grants during 2001. This was due to a decrease in the water and sewer lines contributed by developers during the year and the fact that the County did not take over any village operated water or sewer systems during the year.

**GREENE COUNTY'S CHANGES IN NET ASSETS FOR 2001**  
**(Expressed in Thousands of Dollars)**

	Governmental		Business-type		Total	
	2001	2000	2001	2000	2001	2000
<b>REVENUES:</b>						
<b>Program Revenues:</b>						
Charges for Services	\$14,848	\$14,093	\$20,886	\$19,635	\$35,734	\$33,728
Operating	30,823	31,545	0	0	30,823	31,545
Capital Grants/Contributions	4,673	130	2,909	5,155	7,582	5,285
<b>General Revenues</b>						
Property Taxes	19,354	15,882	0	0	19,354	15,882
Sales Tax	17,722	16,663	0	0	17,722	16,663
Other Taxes	570	576	0	0	570	576
Unrestricted Grants	5,290	4,433	0	0	5,290	4,433
Interest	6,459	6,769	61	38	6,520	6,807
Other	3,151	2,710	295	1,637	3,446	4,347
<b>Total Revenues</b>	<b>102,890</b>	<b>92,801</b>	<b>24,151</b>	<b>26,465</b>	<b>127,041</b>	<b>119,266</b>
<b>EXPENSES:</b>						
General Government	20,298	21,768	0	0	20,298	21,768

GREENE COUNTY, OHIO  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2001  
(Continued)

**GREENE COUNTY'S CHANGES IN NET ASSETS FOR 2001**

(Expressed in Thousands of Dollars)

	Governmental		Business-type		Total	
	2001	2000	2001	2000	2001	2000
Public Safety	17,215	14,454	0	0	17,215	14,454
Public Works	5,951	5,858	0	0	5,951	5,858
Health	13,649	11,017	0	0	13,649	11,017
Human Services	25,443	22,012	0	0	25,443	22,012
Conservation and Recreation	2,683	2,568	0	0	2,683	2,568
Economic Development	1,646	1,584	0	0	1,646	1,584
Interest and Fiscal Charges	1,524	1,286	0	0	1,524	1,286
Water	0	0	6,960	6,807	6,960	6,807
Sewer	0	0	14,305	13,805	14,305	13,805
Total Expenses	<u>88,409</u>	<u>80,547</u>	<u>21,265</u>	<u>20,612</u>	<u>109,674</u>	<u>101,159</u>
Change in Net Assets Before Transfers	14,481	12,254	2,886	5,853	17,367	18,107
Transfers	<u>(1,614)</u>	<u>(2,035)</u>	<u>1,614</u>	<u>2,035</u>	<u>0</u>	<u>0</u>
Change in Net Assets	12,867	10,219	4,500	7,888	17,367	18,107
Net Assets January 1	<u>164,857</u>	<u>154,638</u>	<u>57,073</u>	<u>49,185</u>	<u>221,930</u>	<u>203,823</u>
Net Assets December 31	<u><u>\$177,724</u></u>	<u><u>\$164,857</u></u>	<u><u>\$ 61,573</u></u>	<u><u>\$ 57,073</u></u>	<u><u>\$ 239,297</u></u>	<u><u>\$221,930</u></u>

**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 \$21.4 million, an increase of \$6.3 million in comparison with the prior year. Of this, \$17.9 million, or 83.4%, 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 \$2.8 million committed to liquidate encumbrances of the prior period, \$87,641 to pay debt service and \$101,818 for restricted usage in the County's permanent fund. In addition, the County has designated \$500,000 for budget stabilization.

The general fund is the chief operating fund of the County. As of December 31, 2001, the unreserved balance of the general fund was \$13.2 million, while the total fund balance reached \$14.5 million. Unreserved fund balance represents 36.4% of total general fund expenditures, while the total fund balance represents 40.1% of the same amount.

The fund balance of the County's general fund increased by \$3.3 million during the current fiscal year, after having a decrease of \$592,987 in the previous year. Key factors in this \$3.9 million growth are as follows:



GREENE COUNTY, OHIO  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2001  
(Continued)

- Total general fund revenue increase \$3 million from the previous year. The two largest components of this increase are a \$1.1 million increase in sales tax receipts and a \$1.3 million growth in intergovernmental revenue.
- While revenues were increasing, expenditures of the general fund remained relatively flat for the year, increasing only 1.2%.
- Transfers out to other departments decreased \$1.4 million from the prior year. This can be attributed to other County funds becoming more self sufficient and less reliant upon general fund revenues.

Of the other five major governmental funds, only the Building and Road Construction fund has a deficit balance. This deficit is primarily due to \$13.4 million of bond anticipation notes that will eventually be eliminated through the issuance of long term bonds. The Board of Mental Retardation & Developmental Disabilities had an increase in fund balance of over \$1.1 million during due to increased tax revenues from a new levy. The Department of Health and Human Services had a fund balance increase of \$1.3 million that can be attributed to an increase in intergovernmental revenues from additional Federal and state grants. The Childrens Services Board and the Motor, Vehicle, Road and Bridge fund balances were basically unchanged during the year.

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 fund also comprise all of the County's business type activities. As mentioned earlier in this discussion, the water fund's fund balance increase of \$2.8 million and the sewer fund's increase of \$1.8 million can be attributed to an effort to reduce the overall debt level within these funds and rate increases for water and sewer service.

**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 of 4% or \$1,684,319. The majority of the increases occurred in the area of transfers out (\$1,000,222), public works (\$378,673), commissioners (\$204,656) and the airport (\$150,000). The increases in transfers out and the airport was the result of the County placing monies in debt service funds to reduce the principal of outstanding bond anticipation notes. The increase in public works expenditures were the result of construction projects around the County including moving the prosecutor's office and preserving the County Courthouse. The increase in the commissioners department was the result of money be appropriated for grants for local governments however, due to the economic climate these grants were never awarded. The County spent 92% of the amount appropriated in the general fund during 2001.

The County's budgeted revenue decreased 5.2% and was the result of revised revenue projections for interest income due to declining interest rates. Actual revenue came in 9% higher than the final budgeted amount. Revenue items that came in higher than projected consisted of taxes (property and sales), charges for services, and interest income. These factors resulted in the County's financial position being over \$7.1 million better than projected for the year in the general fund on the budgetary basis.

**Capital Assets:**

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

	Governmental		Business-type		Total	
	2001	2000	2001	2000	2001	2000
Land	\$ 2,599	\$ 2,599	\$ 2,096	\$ 2,096	\$ 4,695	\$ 4,695
Infrastructure	124,008	117,463	-	-	124,008	117,463
Construction in Progress	2,162	19,924	75,518	78,550	77,680	98,474
Buildings and Improvements	29,388	10,946	10,612	10,896	40,000	21,842

GREENE COUNTY, OHIO  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
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(Continued)

Improvement Other Than Building	-	-	102,534	91,402	102,534	91,402
Furniture, Fixtures and	<u>3,227</u>	<u>3,269</u>	<u>2,121</u>	<u>2,435</u>	<u>5,348</u>	<u>5,704</u>
Total	<u>\$161,384</u>	<u>\$154,201</u>	<u>\$192,881</u>	<u>\$185,379</u>	<u>\$354,265</u>	<u>\$339,580</u>

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 considers factors such as; time since the road had surface maintenance, surface condition (i.e., cracking) from visual observation, traffic volume, traffic type, and Financial Condition Rating. A committee meets and determines the physical condition rating of each County road. Both measurements use a scale of one to five, with five being excellent. It is the County Engineer's policy to maintain 90% of the County roadways at a Physical Condition Rating of three or better. The most recent assessment found that 100% of the County roads have a Physical Condition Rating of three or better, as was the case in the previous year's Physical Condition Rating.

For 2001, the County Engineer budgeted \$3,064,385 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$2,623,712.

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 95% 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 can not be removed or improved to increase the bridge rating.

For 2001, the County Engineer budgeted \$60,000 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$57,090.

During the year the County Engineer completed construction on a number of bridges and the State of Ohio donate Old State Route 35 to the County. These factors along with the fact that the County lost only one bridge due to annexation caused the increase in infrastructure reported in the governmental activities. Construction in progress and buildings and improvements saw significant changes due to the completion of the adult detention facility and the juvenile rehabilitation center/court system. In addition during the year the prosecutor's office moved to a new facility which required substantial renovations.

In the business-type activities, the County completed the U.S. Route 68 and Brush Row Road water line and the Ludlow Creek trunk sewer line. This resulted in the increase in improvement other than building. Construction in progress did not show a large decrease due to the County starting new projects in Cedarville, Beavercreek and Jamestown.

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

**Debt:**

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2001</u>	<u>2000</u>	<u>2001</u>	<u>2000</u>	<u>2001</u>	<u>2000</u>
General Obligation Bonds	\$ 990	\$ 1,025	\$ 220	\$ 340	\$ 1,210	\$ 1,365
Revenue Bonds	-	-	120,962	111,022	120,962	111,022
OWDA Loans	-	-	13,143	14,528	13,143	14,528

GREENE COUNTY, OHIO  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2001  
(Continued)

Bond Anticipation Notes	14,870	18,113	19,000	34,915	33,870	53,028
Special Assessment	715	365	4,373	5,061	5,088	5,426
Refunding Bonds	<u>2,999</u>	<u>3,307</u>	<u>2,669</u>	<u>3,124</u>	<u>5,668</u>	<u>6,431</u>
Total	<u>\$ 19,574</u>	<u>\$ 22,810</u>	<u>\$ 160,367</u>	<u>\$ 168,990</u>	<u>\$ 179,941</u>	<u>\$ 191,800</u>

In 2001, the County continued to reduce its outstanding debt for the year in its Governmental Activities. This was accomplished by paying down the principal of bond anticipation notes with monies available in various County funds. It has been a goal of the County to reduce the amount of debt it has outstanding over the past two years.

During 2001, the County issued water system revenue bonds of \$11,775,000. The decrease in bond anticipation notes outstanding in the Business-type activities was the result of the issuance of the revenue bonds and the paying off of bond anticipation notes with funds made available through a rate increase. The County continues to expand its water and sewer lines to serve more of the residents of the County not being served by other governments. The repayment of the business-type activity debt will be with monies generated from the operations of the County's water and sewer facilities and through monthly charges to water and sewer customers.

For more information regarding the County's debt, see footnote J of the Notes to the Basic Financial Statements.

**Economic Factors and Next Year's Budgets and Rates**

The County's budget for the general fund in 2002 is conservative. Revenues are projected to come in 8% less than what was actually received for 2001 and appropriations for 2002 are 4% larger than the actual expenditures for 2001. The general fund has a budgeted surplus of \$4.6 million in 2002. The budget in 2002 calls for a reduction in the ending fund balance of approximately \$5.2 million or 53%.

Much of the reason for the conservative budget centers on the slow down in economic growth and uncertainty of the future economic climate. The County continues to enjoy an unemployment rate that is less than the state and federal rate. However, all of these rates have increased since 1999. A part of the decline is expected to occur in sales tax revenue, since it is the most volatile and subject to decline if the economic slow down were to continue. A decrease in the amount of interest income earned by the County is also projected based on the lowering of the interest rates by the Federal Reserve. The state legislature has reduced the amounts for state based programs including local government, local government revenue assistance and state funded grant programs which may require more local support in order to maintain the current level of service.

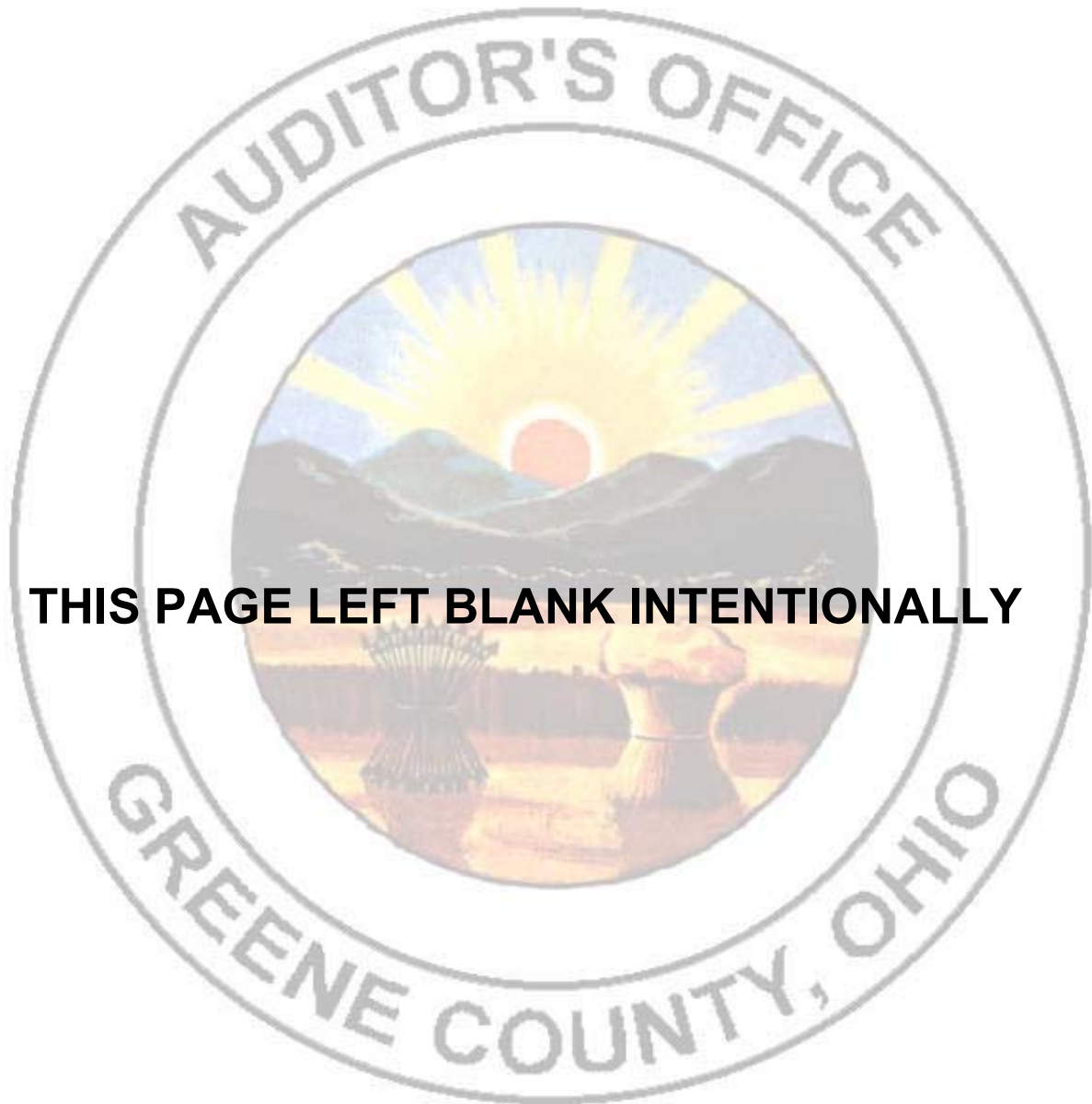
The County's business-type activities are projected to operate at a slight increase over that realized in 2001. The increase is projected based on a rate increase approved by the County Commissioners in 2001. The increase in revenues will be offset by an increase in expenditures, especially those related to debt service requirements, as the County continues to expand the operations of the water and sewer departments.

**Subsequent Events**

Since December 31, 2001, the County has issued additional debt. The County has issued \$14,070,000 in bond anticipation notes and issued \$13,360,000 in general obligation bonds. See Note M 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 general 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, Room 200, Xenia, Ohio 45385 or visiting County website at [www.co.greene.oh.us](http://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, 2001**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS:</b>				
Pooled Cash and Cash Equivalents.....	\$ 34,350,196	\$ 4,312,010	\$ 38,662,206	\$ 742,572
Deposits with Segregated Accounts.....	122,079	1,642,415	1,764,494	34,859
Investments.....	-	-	-	1,760,328
Receivables (Net Allowances for Uncollectibles):				
Taxes.....	21,941,310	-	21,941,310	-
Account.....	770,042	3,177,934	3,947,976	401,549
Special Assessments.....	905,510	7,429,077	8,334,587	-
Accrued Interest.....	591,524	-	591,524	-
Due From Component Unit.....	79,295	-	79,295	-
Internal Balances.....	63,471	(63,471)	-	-
Due From Agency Funds.....	478,600	51,459	530,059	-
Due From Other Governments.....	9,040,362	-	9,040,362	-
Prepaid Expenses.....	-	120,531	120,531	1,989
Inventory:				
Materials and Supplies.....	-	714,128	714,128	-
Items Held for Resale.....	-	-	-	10,802
Other Assets.....	-	-	-	2,291
Unamortized Bond Issue Costs.....	-	2,063,351	2,063,351	-
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	-	20,171,267	20,171,267	-
Deposits with Segregated Accounts.....	-	52,013	52,013	-
Capital Assets (Net of Accumulated Depreciation).....	32,615,250	115,266,838	147,882,088	2,483,514
Capital Assets Not Being Depreciated.....	128,769,679	77,614,733	206,384,412	447,086
<b>TOTAL ASSETS.....</b>	<b>229,727,318</b>	<b>232,552,285</b>	<b>462,279,603</b>	<b>5,884,990</b>
<b>LIABILITIES:</b>				
Accounts Payable.....	2,372,425	164,926	2,537,351	13,893
Accrued Wages and Benefits.....	3,120,279	350,545	3,470,824	53,144
Due To Primary Government.....	-	-	-	79,295
Due to Other Governments.....	30,000	-	30,000	-
Deferred Revenue.....	22,136,177	7,444,203	29,580,380	339,496
Accrued Interest Payable.....	493,273	398,854	892,127	-
Arbitrage Rebate Liability.....	621,019	793,501	1,414,520	-
Bond Anticipation Notes.....	14,870,000	19,000,000	33,870,000	150,000
Short Term Notes Payable.....	-	-	-	190,633
Other Liabilities.....	-	-	-	7,285
Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	-	3,280,000	3,280,000	-
Matured General Obligation Bonds.....	-	35,000	35,000	-
Matured General Obligation Bond Interest.....	-	13,988	13,988	-
Accrued Interest on Restricted Liabilities.....	-	535,654	535,654	-
Construction Contracts.....	-	256,885	256,885	-
Matured Special Assessment Bonds with Governmental Commitment.....	-	90,000	90,000	-
Matured Special Assessment Bond Interest with Governmental Commitment.....	-	21,909	21,909	-
Noncurrent Liabilities:				
Due Within One Year.....	755,022	2,661,318	3,416,340	-
Due in More Than One Year.....	7,605,269	135,932,504	143,537,773	790,042
<b>TOTAL LIABILITIES.....</b>	<b>52,003,464</b>	<b>170,979,287</b>	<b>222,982,751</b>	<b>1,623,788</b>
<b>NET ASSETS:</b>				
Invested in Capital Assets, Net of Related Debt.....	141,284,470	31,162,577	172,447,047	1,799,925
Restricted For:				
Health and Human Services.....	1,420,923	-	1,420,923	-
Mental Retardation and Developmental Disabilities.....	1,867,738	-	1,867,738	-
Motor, Vehicle, Road and Bridge.....	6,962,992	-	6,962,992	-
Children Services Board.....	3,129,668	-	3,129,668	-
Building and Road Construction.....	2,562,153	-	2,562,153	-
Debt Service.....	87,641	1,362,975	1,450,616	-
Permanent Fund Nonexpendable Restricted Net Assets.....	101,818	-	101,818	-
Other Purposes.....	7,386,207	-	7,386,207	-
Unrestricted.....	12,920,244	29,047,446	41,967,690	2,461,277
<b>TOTAL NET ASSETS.....</b>	<b>\$ 177,723,854</b>	<b>\$ 61,572,998</b>	<b>\$ 239,296,852</b>	<b>\$ 4,261,202</b>

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, 2001**

	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets			
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
				Governmental Activities	Business-type Activities	Total	Component Units
<b>Primary Government:</b>							
<b>Governmental Activities:</b>							
Legislative and Executive.....	14,275,889	1,651,198	16,241	(7,492,879)	-	(7,492,879)	-
Judicial.....	6,022,081	349,826	-	(4,711,286)	-	(4,711,286)	-
Public Safety.....	17,214,737	3,143,451	-	(12,805,083)	-	(12,805,083)	-
Public Works.....	5,951,123	6,102,270	4,657,025	5,766,676	-	5,766,676	-
Health.....	13,648,751	2,315,671	-	(10,716,198)	-	(10,716,198)	-
Human Services.....	25,443,421	16,832,600	-	(3,143,902)	-	(3,143,902)	-
Conservation and Recreation.....	2,683,431	44,720	-	(2,175,346)	-	(2,175,346)	-
Community and Economic Development.....	1,645,599	382,845	-	(1,262,754)	-	(1,262,754)	-
Interest and Fiscal Charges.....	1,523,618	-	-	(1,523,618)	-	(1,523,618)	-
<b>Total Governmental Activities.....</b>	<b>88,408,650</b>	<b>30,822,581</b>	<b>4,673,266</b>	<b>(38,064,390)</b>	<b>-</b>	<b>(38,064,390)</b>	<b>-</b>
<b>Business-type Activities:</b>							
Water.....	6,960,311	-	1,552,809	-	1,844,446	1,844,446	-
Sewer.....	14,304,731	-	1,356,252	-	685,562	685,562	-
<b>Total Business-type Activities.....</b>	<b>21,265,042</b>	<b>-</b>	<b>2,909,061</b>	<b>-</b>	<b>2,530,008</b>	<b>2,530,008</b>	<b>-</b>
<b>Total Primary Government.....</b>	<b>109,673,692</b>	<b>30,822,581</b>	<b>7,582,327</b>	<b>(38,064,390)</b>	<b>2,530,008</b>	<b>(35,534,382)</b>	<b>-</b>
<b>Component Units:</b>							
Homecroft, Inc.....	189,759	330,107	-	-	-	-	233,106
Greene, Inc.....	1,469,041	473,639	-	-	-	-	216,214
Airport Authority.....	332,909	281,434	-	-	-	-	60,393
<b>Total Component Units.....</b>	<b>1,991,709</b>	<b>1,085,180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>509,713</b>
<b>General Revenues:</b>							
<b>Taxes:</b>							
Property Taxes, Levied for General Purposes.....				4,549,587	-	4,549,587	-
Property Taxes, Levied for Road and Bridge Maintenance.....				631,908	-	631,908	-
Property Taxes, Levied for Community Mental Health Services.....				3,417,258	-	3,417,258	-
Property Taxes, Levied for Children Services.....				2,278,171	-	2,278,171	-
Property Taxes, Levied for Mental Retardation Services.....				5,350,030	-	5,350,030	-
Property Taxes, Levied for County Hospital Services.....				1,746,354	-	1,746,354	-
Property Taxes, Levied for Debt Retirement.....				1,380,579	-	1,380,579	-
County Hotel Lodging Taxes.....				570,138	-	570,138	-
Sales Taxes.....				17,721,787	-	17,721,787	-
Gain from Sale of Assets.....				-	-	-	21,690
Grants and Contributions Not Restricted to Specific Programs.....				5,290,263	-	5,290,263	-
Unrestricted Investment Earnings.....				6,459,494	60,863	6,520,357	91,905
Other Revenue.....				3,151,374	295,017	3,446,391	16,189
Transfers.....				(1,613,917)	1,613,917	-	-
Total General Revenues and Transfers.....				50,933,026	1,969,797	52,902,823	129,694
Change in Net Assets.....				12,868,636	4,499,805	17,368,441	639,407
Net Assets - Beginning.....				164,855,218	57,073,193	221,928,411	3,621,795
Net Assets - Ending.....				177,723,854	61,572,998	239,296,852	4,261,202

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

**GREENE COUNTY, OHIO  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2001**

	General	Department of Health and Human Services	Board of Mental Retardation & Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Building and Road Construction	Other Governmental Funds	Total Governmental Funds
<b>ASSETS:</b>								
Pooled Cash and Cash Equivalents.....	\$ 11,222,180	\$ 3,547,247	\$ 1,847,828	\$ 4,723,131	\$ 2,448,222	\$ 2,575,458	\$ 7,241,971	\$ 33,606,037
Deposits in Segregated Accounts.....	-	-	-	-	-	-	122,079	122,079
Receivables (Net of Allowances for Uncollectibles)								
Taxes.....	8,932,765	-	5,185,671	593,431	2,241,207	-	4,988,236	21,941,310
Accounts.....	211,219	22,805	19,584	25,827	12,685	-	477,355	769,475
Special Assessments.....	-	-	-	-	-	-	905,510	905,510
Accrued Interest.....	591,524	-	-	-	-	-	-	591,524
Due from Other Funds.....	216,881	-	132,947	13,512	57,093	-	163,265	583,698
Due from Component Unit.....	31	-	79,264	-	-	-	-	79,295
Interfund Receivable.....	312,561	-	-	-	-	-	5,421	317,982
Due from Other Governments.....	2,523,963	1,255	597,777	2,776,082	1,511,025	-	1,630,260	9,040,362
<b>Total Assets.....</b>	<b>\$ 24,011,124</b>	<b>\$ 3,571,307</b>	<b>\$ 7,863,071</b>	<b>\$ 8,131,983</b>	<b>\$ 6,270,232</b>	<b>\$ 2,575,458</b>	<b>\$ 15,534,097</b>	<b>\$ 67,957,272</b>

**LIABILITIES AND FUND BALANCES:**

<b>Liabilities:</b>								
Accounts Payable.....	\$ 620,522	\$ 578,632	\$ 140,006	\$ 11,917	\$ 135,091	\$ 13,174	\$ 298,083	\$ 1,797,425
Accrued Wages and Benefits.....	979,003	122,442	158,058	68,534	114,202	-	312,813	1,755,052
Due to Other Funds.....	-	10,300	12,468	13,340	2,068	-	62,513	100,689
Due to Other Governments.....	-	-	-	-	-	-	30,000	30,000
Deferred Revenue.....	7,717,911	1,089,874	5,584,811	2,694,670	3,398,399	-	6,763,972	27,249,637
Accrued Interest Payable.....	5,000	-	-	150,000	-	446,667	23,901	475,568
Interfund Payable.....	-	-	-	-	-	131	167,851	317,982
Bond Anticipation Notes.....	150,000	-	-	-	-	13,400,000	1,320,000	14,870,000
<b>Total Liabilities.....</b>	<b>9,472,436</b>	<b>1,801,248</b>	<b>5,895,343</b>	<b>2,938,461</b>	<b>3,649,760</b>	<b>13,859,972</b>	<b>8,979,133</b>	<b>46,596,353</b>

**Fund Balances:**

Reserved for:								
Encumbrances.....	837,837	377,183	81,861	225,015	246,019	121,091	907,392	2,796,398
Debt Service.....	-	-	-	-	-	-	87,641	87,641
Permanent Fund.....	-	-	-	-	-	-	101,818	101,818
Unreserved/Designated for Budget Stabilization	500,000	-	-	-	-	-	-	500,000
Unreserved/Undesignated reported in:								
General Fund.....	13,200,851	-	-	-	-	-	-	13,200,851
Special Revenue Funds.....	-	1,392,876	1,885,867	4,968,507	2,374,453	-	5,458,113	16,079,816
Capital Projects Funds.....	-	-	-	-	-	(11,405,605)	-	(11,405,605)
<b>Total Fund Balances.....</b>	<b>14,538,688</b>	<b>1,770,059</b>	<b>1,967,728</b>	<b>5,193,522</b>	<b>2,620,472</b>	<b>(11,284,514)</b>	<b>6,554,964</b>	<b>21,360,919</b>
<b>Total Liabilities and Fund Balances.....</b>	<b>\$ 24,011,124</b>	<b>\$ 3,571,307</b>	<b>\$ 7,863,071</b>	<b>\$ 8,131,983</b>	<b>\$ 6,270,232</b>	<b>\$ 2,575,458</b>	<b>\$ 15,534,097</b>	<b>\$ 67,957,272</b>

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

Internal service funds are used by management to charge the costs of provide 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.....	228,788
Long-term liabilities, including bonds payable, accrued interest on bonds and arbitrage rebate liability, are not due and payable in the current period and therefore are not reported as a fund liability.....	(10,364,242)
The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods.....	5,113,460
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.....	161,384,929
Net assets of governmental activities.....	<u>\$ 177,723,854</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, 2001**

	General	Department of Health and Human Services	Board of Mental Retardation & Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Building and Road Construction	Other Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>								
Taxes.....	\$ 23,651,953	\$ -	\$ 5,350,030	\$ 631,908	\$ 2,278,171	\$ -	\$ 5,733,750	\$ 37,645,812
Charges for Services.....	4,365,772	-	22,221	122,186	79,371	30,869	8,655,461	13,275,880
Licenses and Permits.....	673,148	-	-	-	-	-	-	673,148
Fines and Forfeitures.....	537,313	-	-	209,340	-	-	152,732	899,385
Intergovernmental Revenues.....	6,116,393	11,564,656	2,173,864	5,145,242	3,614,563	359,151	5,165,720	34,139,589
Special Assessments.....	16,241	-	-	26,154	-	11,223	65,521	119,139
Investment Earnings.....	6,333,336	-	-	-	-	120,933	5,225	6,459,494
Other Revenue.....	640,371	748,972	655,281	63,982	63,818	13,783	1,444,724	3,630,931
<b>Total Revenues.....</b>	<b>42,334,527</b>	<b>12,313,628</b>	<b>8,201,396</b>	<b>6,198,812</b>	<b>6,035,923</b>	<b>535,959</b>	<b>21,223,133</b>	<b>96,843,378</b>
<b>EXPENDITURES:</b>								
Current:								
General Government:								
Legislative and Executive.....	12,505,327	-	-	-	-	-	1,341,404	13,846,731
Judicial.....	5,746,223	-	-	-	-	-	6,732	5,752,955
Public Safety.....	13,691,210	-	-	-	-	-	3,385,278	17,076,488
Public Works.....	799,104	-	-	6,309,931	-	-	640,700	7,749,735
Health.....	248,377	-	7,140,361	-	-	-	5,962,353	13,351,091
Human Services.....	353,458	11,380,944	-	-	5,850,042	-	7,276,656	24,861,100
Conservation and Recreation.....	2,475,649	-	-	-	-	-	121,960	2,597,609
Community and Economic Development.....	450,082	-	-	-	-	-	1,134,306	1,584,388
Capital Outlay.....	-	-	-	-	-	770,861	-	770,861
Debt Service:								
Principal Retirement.....	9,018	-	6,878	-	-	-	905,000	920,896
Interest and Fiscal Charges.....	8,331	-	936	-	-	584,522	275,866	869,655
<b>Total Expenditures.....</b>	<b>36,286,779</b>	<b>11,380,944</b>	<b>7,148,175</b>	<b>6,309,931</b>	<b>5,850,042</b>	<b>1,355,363</b>	<b>21,050,255</b>	<b>89,381,509</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures.....</b>	<b>6,047,748</b>	<b>932,684</b>	<b>1,053,221</b>	<b>(111,119)</b>	<b>185,881</b>	<b>(819,424)</b>	<b>172,878</b>	<b>7,461,869</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Proceeds From Sale of Fixed Assets.....	-	-	-	-	-	-	20	20
Proceeds from Bonds.....	-	-	-	-	-	386,377	3,621	389,998
Proceeds from Capital Leases.....	-	-	17,481	-	-	-	-	17,481
Transfers In.....	530,533	381,759	2,133	167,266	-	232,543	1,007,630	2,321,864
Transfers Out.....	(3,264,915)	-	-	(57,071)	-	(98,630)	(518,175)	(3,938,791)
<b>Total Other Financing Sources (Uses).....</b>	<b>(2,734,382)</b>	<b>381,759</b>	<b>19,614</b>	<b>110,195</b>	<b>-</b>	<b>520,290</b>	<b>493,096</b>	<b>(1,209,428)</b>
<b>Net Change in Fund Balances.....</b>	<b>3,313,366</b>	<b>1,314,443</b>	<b>1,072,835</b>	<b>(924)</b>	<b>185,881</b>	<b>(299,134)</b>	<b>665,974</b>	<b>6,252,441</b>
<b>Fund Balance (Deficit) at the Beginning of the Year.....</b>	<b>11,225,322</b>	<b>455,616</b>	<b>894,893</b>	<b>5,194,446</b>	<b>2,434,591</b>	<b>(10,995,360)</b>	<b>5,888,990</b>	<b>15,108,478</b>
<b>Fund Balance (Deficit) at the End of the Year.....</b>	<b>\$ 14,538,688</b>	<b>\$ 1,770,059</b>	<b>\$ 1,967,728</b>	<b>\$ 5,193,522</b>	<b>\$ 2,620,472</b>	<b>\$ (11,284,514)</b>	<b>\$ 6,554,964</b>	<b>\$ 21,360,919</b>

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, 2001**

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

Net change in fund balances - total governmental funds (page 30).	\$	6,252,441
The net revenue of certain activities of the internal service fund is reported with governmental activities.....		(403,207)
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.....		(1,100,004)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to government funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of the differences in the treatment of long-term debt on the statement of activities.....		(7,819)
Accrued arbitrage rebate liability included as an expense on the entity wide statements not due and payable at year-end.....		(621,019)
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.....		(125)
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.....		1,566,319
The net effect of various transactions involving capital assets, (i.e.purchases, disposals, etc.) is to increase net assets.....		<u>7,182,050</u>
Change in net assets of governmental activites (page 28).	\$	<u><u>12,868,636</u></u>

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

**GREENE COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$ 21,733,342	\$ 21,733,342	\$ 23,298,988	\$ 1,565,646
Charges for Services.....	3,268,200	3,336,799	4,464,746	1,127,947
Licenses and Permits.....	520,000	520,000	673,512	153,512
Fines and Forfeitures.....	421,200	421,200	537,556	116,356
Intergovernmental.....	5,329,463	5,344,059	5,540,612	196,553
Special Assessments.....	6,000	8,472	16,241	7,769
Investment Earnings.....	4,835,500	2,736,028	4,798,288	2,062,260
Other.....	2,564,040	2,566,656	630,259	(1,936,397)
<b>Total Revenues.....</b>	<b>38,677,745</b>	<b>36,666,556</b>	<b>39,960,202</b>	<b>3,293,646</b>
<b>Expenditures:</b>				
<b>General Government:</b>				
Legislative and Executive.....	15,233,202	15,194,980	13,241,292	1,953,688
Judicial.....	5,846,651	5,941,766	5,829,016	112,750
Public Safety.....	14,463,300	14,517,192	13,814,115	703,077
Public Works.....	539,430	918,103	804,940	113,163
Health.....	298,037	298,037	236,353	61,684
Human Services.....	369,042	369,042	354,525	14,517
Conservations and Recreation.....	2,607,027	2,595,172	2,562,994	32,178
Community and Economic Development.....	696,195	694,671	459,831	234,840
<b>Debt Service:</b>				
Principal Retirement.....	50,000	200,000	200,000	-
Interest and Fiscal Charges.....	9,000	9,000	9,000	-
<b>Total Expenditures.....</b>	<b>40,111,884</b>	<b>40,737,963</b>	<b>37,512,066</b>	<b>3,225,897</b>
<b>Excess / (Deficiency) of Revenue over Expenditures.....</b>	<b>(1,434,139)</b>	<b>(4,071,407)</b>	<b>2,448,136</b>	<b>6,519,543</b>
<b>Other Financing Sources / (Uses):</b>				
Proceeds from Issue of Notes.....	-	150,000	150,000	-
Transfers In.....	295,651	116,864	530,533	413,669
Transfers Out.....	(2,182,693)	(3,182,915)	(3,264,915)	(82,000)
Advances In.....	300,000	22,424	277,093	254,669
Advances Out.....	(64,043)	(114,561)	(99,144)	15,417
Repayment of Loans to Other Governments.....	-	72,500	72,500	-
Loans to Other Governments.....	-	(7,500)	(7,500)	-
<b>Total Other Financing Sources / (Uses).....</b>	<b>(1,651,085)</b>	<b>(2,943,188)</b>	<b>(2,341,433)</b>	<b>601,755</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>	<b>(3,085,224)</b>	<b>(7,014,595)</b>	<b>106,703</b>	<b>7,121,298</b>
Fund Balance (Deficit) at Beginning of Year.....	6,651,749	6,651,749	6,651,749	-
Prior Year Encumbrances Appropriated.....	1,527,634	1,527,634	1,527,634	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 5,094,159</b>	<b>\$ 1,164,788</b>	<b>\$ 8,286,086</b>	<b>\$ 7,121,298</b>

**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, 2001**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 8,525,300	\$ 9,147,013	\$ 10,300,732	\$ 1,153,719
Other.....	511,000	732,410	797,186	64,776
Total Revenues.....	9,036,300	9,879,423	11,097,918	1,218,495
Expenditures:				
Human Services.....	9,996,635	12,696,635	12,001,804	694,831
Total Expenditures.....	9,996,635	12,696,635	12,001,804	694,831
Excess / (Deficiency) of Revenue over Expenditures.....	(960,335)	(2,817,212)	(903,886)	1,913,326
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	500	500	-	(500)
Transfers In.....	385,000	385,000	381,759	(3,241)
Total Other Financing Sources / (Uses).....	385,500	385,500	381,759	(3,741)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(574,835)	(2,431,712)	(522,127)	1,909,585
Fund Balance (Deficit) at Beginning of Year.....	2,800,087	2,800,087	2,800,087	-
Prior Year Encumbrances Appropriated.....	574,835	574,835	574,835	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 2,800,087</u>	<u>\$ 943,210</u>	<u>\$ 2,852,795</u>	<u>\$ 1,909,585</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, 2001**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 5,057,260	\$ 5,057,260	\$ 5,307,548	\$ 250,288
Charges for Services.....	305,000	265,000	22,801	(242,199)
Intergovernmental.....	2,120,642	2,042,406	2,047,398	4,992
Other.....	16,000	437,192	730,933	293,741
<b>Total Revenues.....</b>	<b>7,498,902</b>	<b>7,801,858</b>	<b>8,108,680</b>	<b>306,822</b>
Expenditures:				
Health.....	6,979,000	7,431,941	7,165,760	266,181
<b>Total Expenditures.....</b>	<b>6,979,000</b>	<b>7,431,941</b>	<b>7,165,760</b>	<b>266,181</b>
Excess / (Deficiency) of Revenue over Expenditures.....	519,902	369,917	942,920	573,003
Other Financing Sources / (Uses):				
Transfers In.....	7,000	7,000	2,133	(4,867)
Advances Out.....	(50,000)	(50,000)	(50,000)	-
<b>Total Other Financing Sources / (Uses).....</b>	<b>(43,000)</b>	<b>(43,000)</b>	<b>(47,867)</b>	<b>(4,867)</b>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	476,902	326,917	895,053	568,136
Fund Balance (Deficit) at Beginning of Year.....	750,724	750,724	750,724	-
Prior Year Encumbrances Appropriated.....	82,329	82,329	82,329	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 1,309,955</b>	<b>\$ 1,159,970</b>	<b>\$ 1,728,106</b>	<b>\$ 568,136</b>

**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, 2001**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$ 600,442	\$ 630,780	\$ 632,057	\$ 1,277
Charges for Services.....	115,000	110,000	169,158	59,158
Fines and Forfeitures.....	160,000	160,000	212,497	52,497
Intergovernmental.....	4,830,008	5,237,538	5,875,912	638,374
Special Assessments.....	25,789	26,469	26,469	-
Other.....	5,000	59,753	57,665	(2,088)
<b>Total Revenues.....</b>	<b>5,736,239</b>	<b>6,224,540</b>	<b>6,973,758</b>	<b>749,218</b>
<b>Expenditures:</b>				
Public Works.....	6,324,556	6,524,556	6,344,100	180,456
<b>Total Expenditures.....</b>	<b>6,324,556</b>	<b>6,524,556</b>	<b>6,344,100</b>	<b>180,456</b>
Excess / (Deficiency) of Revenue over Expenditures.....	(588,317)	(300,016)	629,658	929,674
<b>Other Financing Sources / (Uses):</b>				
Transfers In.....	50,000	174,058	167,266	(6,792)
Transfers Out.....	(100,000)	(100,000)	(57,071)	42,929
Advances Out.....	(150,000)	(150,000)	(150,000)	-
<b>Total Other Financing Sources / (Uses).....</b>	<b>(200,000)</b>	<b>(75,942)</b>	<b>(39,805)</b>	<b>36,137</b>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(788,317)	(375,958)	589,853	965,811
Fund Balance (Deficit) at Beginning of Year.....	3,481,493	3,481,493	3,481,493	-
Prior Year Encumbrances Appropriated.....	414,950	414,950	414,950	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 3,108,126</b>	<b>\$ 3,520,485</b>	<b>\$ 4,486,296</b>	<b>\$ 965,811</b>

**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**  
**CHILDRENS SERVICES BOARD**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,172,764	\$ 2,172,764	\$ 2,278,832	\$ 106,068
Charges for Services.....	75,000	75,000	78,175	3,175
Intergovernmental.....	1,239,806	3,239,806	3,372,812	133,006
Other.....	36,000	36,000	54,755	18,755
Total Revenues.....	3,523,570	5,523,570	5,784,574	261,004
Expenditures:				
Human Services.....	7,518,968	7,738,968	6,280,511	1,458,457
Total Expenditures.....	7,518,968	7,738,968	6,280,511	1,458,457
Excess / (Deficiency) of Revenue over Expenditures.....	(3,995,398)	(2,215,398)	(495,937)	1,719,461
Fund Balance (Deficit) at Beginning of Year.....	1,924,597	1,924,597	1,924,597	-
Prior Year Encumbrances Appropriated.....	677,427	677,427	677,427	-
Fund Balance (Deficit) at End of Year.....	<u>\$ (1,393,374)</u>	<u>\$ 386,626</u>	<u>\$ 2,106,087</u>	<u>\$ 1,719,461</u>

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

**GREENE COUNTY, OHIO**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2001**

	<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>
<b>ASSETS:</b>				
Current Assets:				
Pooled Cash and Cash Equivalents .....	\$ 2,205,717	\$ 2,106,293	\$ 4,312,010	\$ 744,158
Deposits with Segregated Accounts.....	669,693	972,722	1,642,415	-
Accounts Receivable (Net of Allowances for Uncollectibles).....	1,095,060	2,082,874	3,177,934	567
Special Assessments Receivable.....	4,210,141	3,218,936	7,429,077	-
Due From Other Funds.....	13,704	37,755	51,459	-
Prepaid Expenses.....	30,467	90,064	120,531	-
Inventory: Materials and Supplies.....	442,367	271,761	714,128	-
Total Current Assets.....	<u>8,667,149</u>	<u>8,780,405</u>	<u>17,447,554</u>	<u>744,725</u>
Noncurrent Assets:				
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	12,161,730	8,009,537	20,171,267	-
Deposits with Segregated Accounts.....	22,232	29,781	52,013	-
Total Restricted Assets.....	<u>12,183,962</u>	<u>8,039,318</u>	<u>20,223,280</u>	<u>-</u>
Unamortized Bond Issue Costs.....	643,082	1,420,269	2,063,351	-
Capital Assets (Net of Accumulated Depreciation).....	59,595,677	133,285,894	192,881,571	-
Total Noncurrent Assets.....	<u>72,422,721</u>	<u>142,745,481</u>	<u>215,168,202</u>	<u>-</u>
Total Assets.....	<u>81,089,870</u>	<u>151,525,886</u>	<u>232,615,756</u>	<u>744,725</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable.....	39,419	125,507	164,926	575,000
Accrued Wages & Benefits.....	321,113	536,550	857,663	-
Due to Other Funds.....	1,323	3,087	4,410	-
Deferred Revenue.....	4,205,183	3,239,020	7,444,203	-
Accrued Interest Payable.....	219,908	178,946	398,854	-
Arbitrage Rebate Liability.....	474,012	319,489	793,501	-
Current Portion of General Obligation Bonds.....	-	110,000	110,000	-
Current Portion of Refunding Bonds.....	475,567	-	475,567	-
Current Portion of OWDA Loans.....	271,908	1,217,269	1,489,177	-
Current Portion of Special Assessment Bonds with Governmental Commitment.....	267,145	275,855	543,000	-
Bond Anticipation Notes.....	11,350,000	7,650,000	19,000,000	-
Total Current Liabilities.....	<u>17,625,578</u>	<u>13,655,723</u>	<u>31,281,301</u>	<u>575,000</u>
Current Liabilities Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	980,000	2,300,000	3,280,000	-
Accrued Interest Payable.....	152,076	383,578	535,654	-
Matured General Obligation Bonds.....	-	35,000	35,000	-
Matured General Obligation Bond Interest.....	469	13,519	13,988	-
Matured Special Assessment Bonds with Governmental Commitment.....	75,000	15,000	90,000	-
Matured Special Assessment Bond Interest with Governmental Commitment.....	20,684	1,225	21,909	-
Construction Contracts.....	80,707	176,178	256,885	-
Total Current Liabilities Payable From Restricted Assets.....	<u>1,308,936</u>	<u>2,924,500</u>	<u>4,233,436</u>	<u>-</u>
Long-Term Liabilities: (Net of Current Portions)				
General Obligation Bonds.....	-	110,000	110,000	-
Revenue Bonds.....	32,175,000	85,506,720	117,681,720	-
Refunding Bonds.....	2,193,062	-	2,193,062	-
OWDA Loans.....	2,887,474	8,766,704	11,654,178	-
Special Assessment Bonds with Governmental Commitment.....	1,825,535	2,004,465	3,830,000	-
Total Long-Term Liabilities.....	<u>39,081,071</u>	<u>96,387,889</u>	<u>135,468,960</u>	<u>-</u>
Total Liabilities.....	<u>58,015,585</u>	<u>112,968,112</u>	<u>170,983,697</u>	<u>575,000</u>
<b>NET ASSETS:</b>				
Invested in Capital Assets, Net of Related Debt.....	6,620,772	24,541,805	31,162,577	-
Restricted for Debt Service.....	893,871	469,104	1,362,975	-
Unrestricted.....	15,559,642	13,546,865	29,106,507	169,725
Total Net Assets.....	<u>\$ 23,074,285</u>	<u>\$ 38,557,774</u>	<u>61,632,059</u>	<u>\$ 169,725</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			(59,061)	
Total Net Assets of Business-type Activities.....			<u>\$ 61,572,998</u>	

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

**GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET ASSETS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
<b>OPERATING REVENUES:</b>				
Charges for Services.....	\$ 7,251,948	\$ 13,634,041	\$ 20,885,989	\$ 5,326,314
Other Revenue.....	138,312	156,705	295,017	3,272
<b>Total Operating Revenues.....</b>	<b>7,390,260</b>	<b>13,790,746</b>	<b>21,181,006</b>	<b>5,329,586</b>
<b>OPERATING EXPENSES:</b>				
Personal Services.....	1,964,013	3,404,750	5,368,763	-
Materials and Supplies.....	597,567	1,379,880	1,977,447	-
Contractual Services.....	593,939	1,225,031	1,818,970	5,807,623
Depreciation.....	1,305,952	2,264,357	3,570,309	-
Other Expenses.....	78,406	141,795	220,201	-
<b>Total Operating Expenses.....</b>	<b>4,539,877</b>	<b>8,415,813</b>	<b>12,955,690</b>	<b>5,807,623</b>
<b>Operating Income / (Loss).....</b>	<b>2,850,383</b>	<b>5,374,933</b>	<b>8,225,316</b>	<b>(478,037)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Investment Income.....	27,934	32,929	60,863	-
Special Assessments.....	433,391	385,954	819,345	-
Interest Expense and Fiscal Charges.....	(2,382,512)	(5,839,399)	(8,221,911)	-
<b>Total Nonoperating Revenues (Expenses).....</b>	<b>(1,921,187)</b>	<b>(5,420,516)</b>	<b>(7,341,703)</b>	<b>-</b>
<b>Income (Loss) Before Contributions and Transfers.....</b>	<b>929,196</b>	<b>(45,583)</b>	<b>883,613</b>	<b>(478,037)</b>
Capital Contributions.....	1,119,418	970,298	2,089,716	-
Transfers In.....	753,106	865,832	1,618,938	10,155
Transfers Out.....	(2,451)	(2,570)	(5,021)	-
<b>Changes in Net Assets.....</b>	<b>2,799,269</b>	<b>1,787,977</b>	<b>4,587,246</b>	<b>(467,882)</b>
<b>Total Net Assets at the Beginning of the Year.....</b>	<b>20,275,016</b>	<b>36,769,797</b>	<b>57,044,813</b>	<b>637,607</b>
<b>Total Net Assets at the End of the Year.....</b>	<b>\$ 23,074,285</b>	<b>\$ 38,557,774</b>	<b>\$ 61,602,557</b>	<b>\$ 169,725</b>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			(87,441)	
<b>Change in Net Assets of Business-type Activities.....</b>			<b>4,499,805</b>	

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, 2001**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
<b>Cash flows from operating activities:</b>				
Cash received from charges for services.....	\$ 7,167,106	\$ 13,311,272	\$ 20,478,378	\$ 5,325,747
Cash received from other operating revenue.....	131,572	147,790	279,362	3,272
Cash payments for personal services.....	(1,904,460)	(3,305,004)	(5,209,464)	-
Cash payments for materials and supplies.....	(595,055)	(1,343,983)	(1,939,038)	-
Cash payments for contract services.....	(589,732)	(1,228,362)	(1,818,094)	(5,542,623)
Cash payments for other expenses.....	(94,995)	(189,604)	(284,599)	-
Net cash provided by operating activities.....	<u>4,114,436</u>	<u>7,392,109</u>	<u>11,506,545</u>	<u>(213,604)</u>
<b>Cash flows from noncapital financing activities:</b>				
Transfers in from other funds.....	753,106	865,832	1,618,938	10,155
Transfers out to other funds.....	(2,451)	(2,570)	(5,021)	-
Net cash provided by noncapital financing activities.....	<u>750,655</u>	<u>863,262</u>	<u>1,613,917</u>	<u>10,155</u>
<b>Cash flows from capital and related financing activities:</b>				
Proceeds of debt issuance.....	28,112,334	7,650,000	35,762,334	-
Special assessments received.....	437,341	375,049	812,390	-
Payment of bond issue costs.....	(308,973)	-	(308,973)	-
Interest payments on capital financing.....	(2,133,716)	(5,635,224)	(7,768,940)	-
Acquisition of capital assets.....	(7,042,629)	(1,848,352)	(8,890,981)	-
Note and bond retirement.....	(26,561,775)	(17,768,447)	(44,330,222)	-
Net cash used for capital and related financing activities.....	<u>(7,497,418)</u>	<u>(17,226,974)</u>	<u>(24,724,392)</u>	<u>-</u>
<b>Cash flows from investing activities:</b>				
Interest on cash equivalents.....	17,529	8,104	25,633	-
Net cash provided by investing activities.....	<u>17,529</u>	<u>8,104</u>	<u>25,633</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents.....	(2,614,798)	(8,963,499)	(11,578,297)	(203,449)
Cash and cash equivalents at beginning of year.....	17,674,170	20,081,832	37,756,002	947,607
Cash and cash equivalents at end of year.....	<u>\$ 15,059,372</u>	<u>\$ 11,118,333</u>	<u>\$ 26,177,705</u>	<u>\$ 744,158</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>				
Operating income (loss).....	\$ 2,850,383	\$ 5,374,933	\$ 8,225,316	\$ (478,037)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation.....	1,305,952	2,264,357	3,570,309	-
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	(91,582)	(331,684)	(423,266)	(567)
(Increase) decrease in prepayments.....	8,370	(7,538)	832	-
(Increase) decrease in inventory.....	(9,219)	(12,864)	(22,083)	-
(Increase) decrease in construction in progress.....	(18,904)	(20,000)	(38,904)	-
Increase (decrease) in accounts payable.....	10,148	25,778	35,926	265,000
Increase (decrease) in accrued wages and benefits.....	59,553	99,746	159,299	-
Increase (decrease) in due to other funds	(265)	(619)	(884)	-
Net cash provided by operating activities.....	<u>\$ 4,114,436</u>	<u>\$ 7,392,109</u>	<u>\$ 11,506,545</u>	<u>\$ (213,604)</u>
<b>Reconciliation of cash and cash equivalents:</b>				
Pooled Cash and Cash Equivalents.....	\$ 2,205,717	\$ 2,106,293	\$ 4,312,010	\$ 744,158
Deposits with Segregated Accounts.....	669,693	972,722	1,642,415	-
Restricted Pooled Cash and Cash Equivalents.....	12,161,730	8,009,537	20,171,267	-
Restricted Deposits with Segregated Accounts.....	22,232	29,781	52,013	-
Total Cash and Cash Equivalents.....	<u>\$ 15,059,372</u>	<u>\$ 11,118,333</u>	<u>\$ 26,177,705</u>	<u>\$ 744,158</u>
<b>Non-Cash Transactions:</b>				
Contributions from Developers.....	\$ 1,119,418	\$ 970,298	\$ 2,089,716	-

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, 2001**

	PRIVATE PURPOSE <u>TRUST</u> Unclaimed <u>Money</u>	AGENCY <u>FUNDS</u>
<b>Assets:</b>		
Pooled Cash and Cash Equivalents.....	\$ 133,254	\$ 14,475,154
Deposits with Segregated Accounts.....	-	2,431,350
Taxes Levied for Other Governments.....	-	103,686,330
Total Assets.....	<u>133,254</u>	<u>120,592,834</u>
<b>Liabilities:</b>		
Due to Other Funds.....	-	530,058
Due to Other Governments.....	-	114,555,638
Payroll Withholding.....	-	4,670
Other Liabilities.....	-	5,502,468
Total Liabilities.....	<u>-</u>	<u>120,592,834</u>
<b>Net Assets:</b>		
Held in Trust.....	<u>\$ 133,254</u>	<u>\$ -</u>

**The Notes to the Financial Statements are an integral part of this statement.**

**GREENE COUNTY, OHIO  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	PRIVATE PURPOSE <u>TRUST</u> Unclaimed <u>Money</u>
<b>Additions:</b>	
Additional Unclaimed Monies.....	\$ 54,835
Transfers In.....	25
<b>Total Additions.....</b>	<u>54,860</u>
 <b>Deductions:</b>	
Transfers Out.....	7,170
Monies Claimed.....	<u>31,315</u>
<b>Total Deductions.....</b>	<u>38,485</u>
<b>Changes in Net Assets.....</b>	16,375
<b>Net Assets at the Beginning of the Year.....</b>	<u>116,879</u>
<b>Net Assets at the End of the Year.....</b>	<u>\$ 133,254</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, 2001**

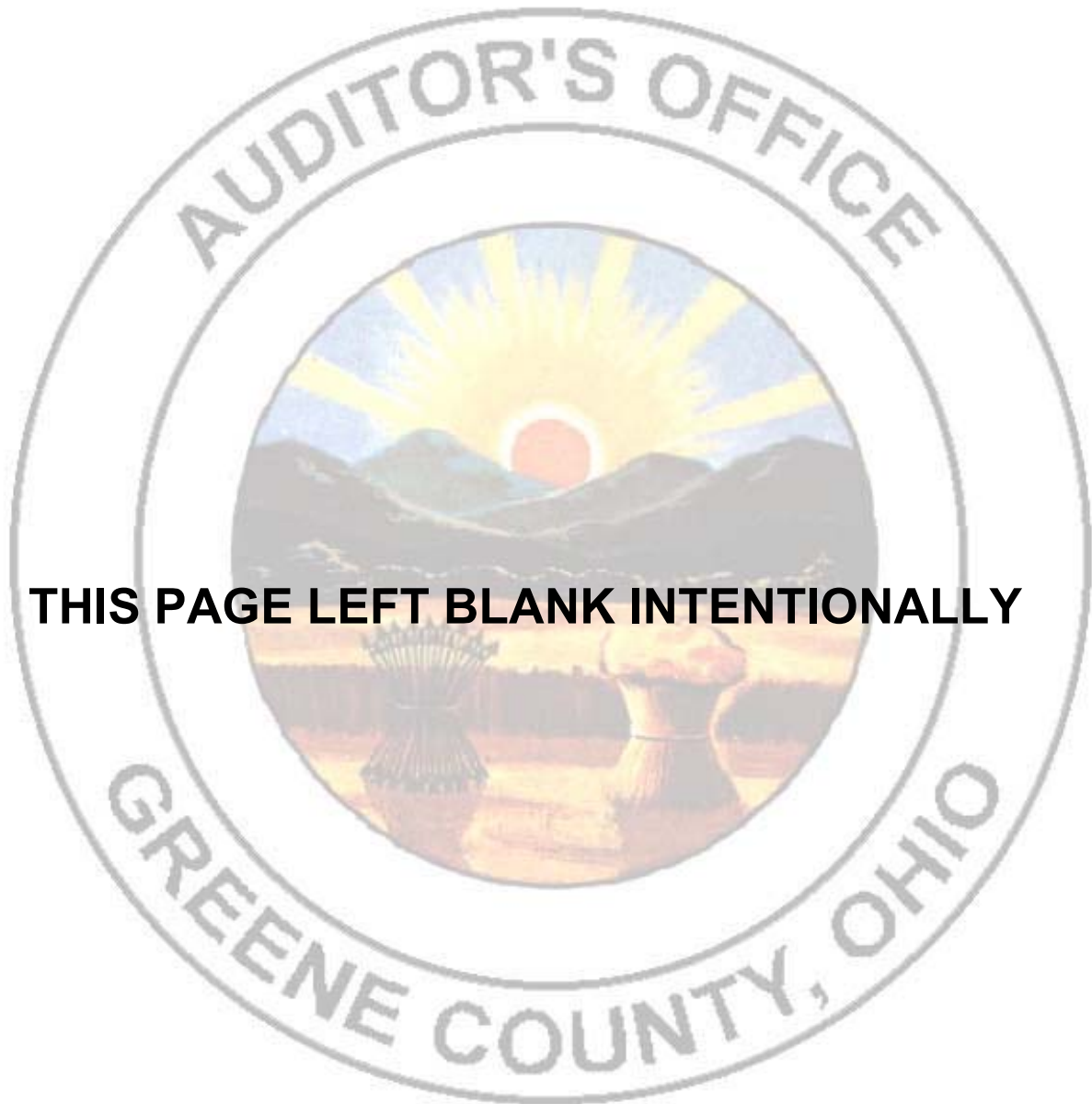
	Homecroft Inc.	Greene Inc.	Regional Airport Authority	Total
<b>Assets:</b>				
Cash and Cash Equivalents.....	\$ 69,340	\$ 387,268	\$ 285,964	\$ 742,572
Deposits with Segregated Accounts.....	34,859	-		34,859
Investments.....	-	1,760,328	-	1,760,328
Accounts Receivable.....	153,573	243,210	4,766	401,549
Inventory Held for Resale.....	-	10,802	-	10,802
Prepaid Expenses.....	-	1,989	-	1,989
Capital Assets (Net of Accumulated Depreciation).....	1,360,225	408,164	715,125	2,483,514
Capital Assets Not Being Depreciated....	295,202	-	151,884	447,086
Other Assets.....	291	2,000	-	2,291
<b>Total Assets.....</b>	<b>1,913,490</b>	<b>2,813,761</b>	<b>1,157,739</b>	<b>5,884,990</b>
<b>Liabilities:</b>				
Accounts Payable.....	559	11,462	1,872	13,893
Accrued Payroll.....	27,747	25,397	-	53,144
Due to Primary Government.....	40,000	39,264	31	79,295
Bond Anticipation Notes.....	-	-	150,000	150,000
Mortgage Notes Payable - Current.....	182,397	-	8,236	190,633
Mortgage Notes Payable - Net Current Portion.....	723,110	-	66,932	790,042
Deffered Revenue.....	339,496	-	-	339,496
Other Liabilities.....	7,285	-	-	7,285
<b>Total Liabilities.....</b>	<b>1,320,594</b>	<b>76,123</b>	<b>227,071</b>	<b>1,623,788</b>
<b>Net Assets:</b>				
Invested in Capital Assets Net of Related Debt.....	749,920	408,164	641,841	1,799,925
Unrestricted.....	(157,024)	2,329,474	288,827	2,461,277
<b>Total Net Assets.....</b>	<b>\$ 592,896</b>	<b>\$ 2,737,638</b>	<b>\$ 930,668</b>	<b>\$ 4,261,202</b>

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, 2001

	Program Revenues		Net <Expense> Revenue and Changes in Net Assets				
	Expenses	Charges for Services	Operating Grants and Contributions	Homecroft Inc.	Greene Inc.	Regional Airport Authority	Total
Homecroft, Inc.....	\$ 189,759	\$ 92,758	\$ 330,107	\$ 233,106	\$ -	\$ -	\$ 233,106
Greene, Inc.....	1,469,041	1,211,616	473,639	-	216,214	-	216,214
Regional Airport Authority.....	332,909	111,868	281,434	-	-	60,393	60,393
Total Component Units.....	\$ 1,991,709	\$ 1,416,242	\$ 1,085,180	233,106	216,214	60,393	509,713
General Revenues:							
Investment Earnings.....				432	91,473	-	91,905
Gain / <Loss> from sale of assets.....				21,600	-	-	21,600
Other Revenue.....				2,606	6,582	7,001	16,189
Total General Revenues.....				24,638	98,055	7,001	129,694
Change in Net Assets.....				257,744	314,269	67,394	639,407
Net assets - beginning.....				335,152	2,423,369	863,274	3,621,795
Net assets - ending.....				\$ 592,896	\$ 2,737,638	\$ 930,668	\$ 4,261,202

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



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2001**

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**NOTE A -- THE 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 R. 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:

**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 the Greene, Inc.'s premises and other locations. Greene, Inc. has a fiscal year ending December 31.

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

**Greene 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 Regional Airport Authority. The Authority has a fiscal year ending December 31.

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

**NOTE B -- 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.

**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.

**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.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2001**  
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The County Commissioners do not appoint any members to the boards of the Greene County Agriculture Society or Greene Memorial Hospital. However, the County is related financially with each entity in that the County acts 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.

**NOTE C -- 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 legally separate 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 properly 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.

**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 property tax levies 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.



**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2001**  
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Children Services Board - This fund accounts for state and federal grants and a property tax levy used for County child care programs.

Building and Road Construction - This fund accounts for the financing and construction of buildings and road improvements. Its sources of revenue are primarily grant monies, interest earnings, proceeds from debt issuance and transfers from other funds.

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 water services provided to residents of the County not already served by other local water operations. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing collection.

Sewer - This fund is used to account for sewer services provided to residents of the County not already served by other local water operations. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing collection.

Additionally, the government reports the following fund types:

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

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

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

**NOTE D -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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 accounts, 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.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2001**  
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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.

**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. Budgets are legally required for each organizational unit by major expenditure/expense object. 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 2001 are included in the final budget amounts presented in the budget-to-actual comparisons.

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

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

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

The actual results of operations compared to the original and revised appropriation as approved by the Board of County Commissioners for the General Fund and all major Special Revenue Funds by expenditure function and revenue source are presented in the Combined Schedule of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual All Governmental Fund Types (Non-GAAP Budgetary Basis).

**Pooled Cash and Cash Equivalents and Related Investments:** Cash resources of a majority of 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 consisted of U.S. Government securities, federal agency instruments, municipal bonds, STAR Ohio, and County Bonds. 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 Ohio Revised Code utilizing a formula based on the average daily balance of cash and cash equivalents of all

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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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 2001. 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, 2001.

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

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

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

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

**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 and common stocks at fair 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.

Infrastructure assets are reported in the business-type and governmental activities columns. Infrastructure in the business-type activities columns is classified as improvements other than buildings and consists of water and sewer lines. Infrastructure reported in the governmental activities column consists of County roads and bridges.

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

County roads and bridges (infrastructure reported in the Governmental activities column of the statement of net assets) are presented using the modified approach and therefore these assets are not depreciated. In addition, expenditures made by the County to preserve existing roads or bridges are expensed rather than capitalized. Only expenditure 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.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**Capital Assets and Depreciation - Component Units:** The component units record assets at cost. The assets are depreciated on the straight-line method using 5 to 30 year 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 2001, net interest cost capitalized on construction projects for Enterprise Funds was \$1,672,230.

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

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

**Special Assessments:** The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the government-wide financial statements as Matured Special Assessment with Governmental Commitment Bonds and Current and Noncurrent Liabilities in the appropriate column for governmental and business-type activities based on the purpose of the assessment. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds for governmental activities and in the water and sewer funds as appropriate. Capital improvements financed by special assessments are accounted for and reported in the governmental or business-type activities column based on the purpose of the assessments. Service type special assessments are accounted for and reported in the fund that best reflects the nature of the transactions and are treated like user fees. The amount of delinquent special assessments receivable as of December 31, 2001 is \$140,583.

**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 available. 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 Ohio Revised Code, 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.

**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 receivable or payables represent the current portion of a loan made by one fund to another fund. Advances

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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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".

Advances between funds, as reported in the governmental fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

**Compensated Absences:** Effective January 1, 1994, the County adopted GASB 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. The long term portion of compensated absences will be paid from the fund from which the employee is paid.

Ohio law requires that vacation time not be accumulated for more than three years. Normally, all vacation time is to be taken in the year available unless administrative written approval for carry-over is obtained. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Unused vacation is payable upon termination of employment. Unused sick time may be accumulated until retirement. Employees with a minimum of ten years of service are paid in cash for twenty-five percent of accrued sick leave, up to a maximum of sixty (60) days, upon retirement. In general, employees are eligible to be paid for unused compensation time upon termination of employment. All sick, vacation and compensation payments are paid at employees current wage rate.

**Self Insurance:** As of September 1, 1994, the County is self-insured for employee health care benefits. See Note S 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 funds 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 \$500,000 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 E -- CHANGES IN ACCOUNTING PRINCIPLES AND PRIOR PERIOD ADJUSTMENTS**

For 2001, the County has implemented GASB Statement No. 37, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus", and Statement No. 38, "Certain Financial Statement Note Disclosures". GASB Statement No. 37 clarifies certain provisions of GASB Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", including the required content of the MD&A, the classification of program revenues and the criteria for determining major funds. GASB Statement No. 38 modifies, establishes and rescinds certain financial statement note disclosures.

As a result of corrections made to the implementation of GASB Statement 33, "Accounting and Financial Reporting for Nonexchange Transactions", the beginning net assets for Governmental Activities on the Statement of Activities and beginning fund balances on the Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental and Proprietary funds were restated.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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In 2001, several non-major Capital Project and Debt Service funds were reclassified to Enterprise funds since the construction and debt activity accounted for in these funds related to the special assessment projects which reverted to the County's Water and Sewer Funds. These special assessments are backed by the full faith and credit of the County. However, the Water and Sewer Funds made up any deficits in these funds. These funds were reported as business-type funds on the entity wide statements for 2000, but were reported as Governmental Funds on the fund level financial statements for 2000. Therefore, no restatements were made to the entity wide statements. However, the beginning fund balances were restated for Non-Major Funds on the Statement of Revenues, Expenditures and Changes in Fund Balances and for the Water and Sewer funds on the Proprietary Funds Statement of Revenues, Expenses and Changes in Fund Net Assets.

The effect of the above adjustments on the Statement of Activities for Governmental funds is as follows:

	Governmental Activities
Ending Net Assets, December 31, 2000	\$ 159,319,941
Effect of GASB 33	5,535,277
Beginning Net Assets, January 1, 2001	\$ 164,855,218

Changes in net assets reported for the year ended December 31, 2000 were \$4,681,803, the effect of the above adjustment for GASB 33 would increase the amount reported to \$10,217,080.

The effect of the above adjustments on the Statement of Revenues, Expenditures and Changes in Fund Balance for Governmental Funds is as follows:

	General	Department of Health and Human Services	Board of Mental Retard. / Develop. Disabilities	Motor Vehicle Road and Bridge	Children Services Board	Other Non-major Funds
Fund Balance, December 31, 2000	\$11,029,529	\$ 2,808,159	\$ 832,722	\$3,481,317	\$ 2,393,451	\$ 6,837,891
Effect of Fund Reclassification	0	0	0	0	0	(1,320,516)
Effect of GASB 33	195,793	(2,352,543)	62,171	1,713,129	41,140	371,615
Fund Balance January 1, 2001	\$11,225,322	\$ 455,616	\$ 894,893	\$5,194,446	\$ 2,434,591	\$ 5,888,990

These changes also had the following impact on the excess of revenues over expenditures reported for the year ended December 31, 2000:

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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	General	Department of Health and Human Services	Board of Mental Retard. / Develop. Disabilities	Motor Vehicle Road and Bridge	Children Services Board	Other Non-major Funds
Excess of Revenues Over Expenditures previously reported	\$ 3,308,376	\$ 1,952,990	\$ (31,806)	\$ 696,783	\$ 406,217	\$ (821,272)
Effect of Fund Reclassification	0	0	0	0	0	20,599
Effect of GASB 33	195,793	(2,352,543)	62,171	1,713,129	41,140	371,615
Excess of Revenues Over Expenditures, restated	<u>\$ 3,504,169</u>	<u>\$ (399,553)</u>	<u>\$ 30,365</u>	<u>\$ 2,409,912</u>	<u>\$ 447,357</u>	<u>\$ (429,058)</u>

The effect of the above adjustments on the Statement of Net Assets for Proprietary Funds is as follows:

	Water	Sewer
Net Assets, December 31, 2000	\$ 21,808,895	\$ 38,893,288
Effect of Fund Reclassification	(1,533,879)	(2,123,491)
Net Assets, January 1, 2001	<u>\$ 20,275,016</u>	<u>\$ 36,769,797</u>

The fund reclassification resulted in Changes in Net Assets on the Statement of Revenues, Expenses and Changes in Fund Net Assets reported for the year ended December 31, 2000, in the Water and Sewer Funds to change from \$3,051,047 to \$3,105,893 and \$4,042,736 to \$4,026,578, respectively.

**NOTE F -- CASH AND CASH EQUIVALENTS, INVESTMENTS AND DEPOSITS**

Monies held by the County are classified by State Statute into three 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.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposits maturing not more than one year from the date of deposit or by savings accounts, including passbook accounts.

Monies held by the County which are not considered active or interim are classified as inactive. Inactive monies may be deposited or invested in the following securities:

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

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

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation or by single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

GASB has established the following credit risk categories for deposits and investments:

- Deposits:
- (1) Insured or collateralized with securities held by the entity or by its agent in the entity's name
  - (2) Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.
  - (3) Uncollateralized. (This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the entity's name.)
- Investments:
- (1) Insured or registered, or securities held by the entity or its agent in the entity's name
  - (2) Uninsured and unregistered, with securities held by the counter party's trust department or agent in the entity's name
  - (3) Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the entity's name.

Per the ORC, the County has specified the funds to receive an allocation of interest earnings. In 2001, interest revenue credited to the General Fund amounted to \$6,333,336, including \$1,812,318 assigned from other County funds. The Building and Road Construction Fund earned \$120,933 of interest and other non-major governmental funds earned \$5,225.



**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**PRIMARY GOVERNMENT:** The amount available for pooled deposits and investments follows:

Pooled Cash and Cash Equivalents:	
Unrestricted:	
Governmental Activities	\$ 34,350,196
Business-type Activities	4,312,010
Private Purpose Trust	133,254
Agency Funds	14,475,154
Restricted:	
Business-type Activities	20,171,267
Deposits in Segregated Accounts	
Unrestricted	
Governmental Activities	122,079
Business-type Activities	1,642,415
Agency Funds	2,431,350
Restricted:	
Business-type Activities	<u>52,013</u>
Book Balance of Deposits and Investments	77,689,738
Net Reconciling Items to arrive at Amount Available for Deposit	<u>2,074,354</u>
Bank Balance Deposits and Investments	<u><u>\$ 79,764,092</u></u>

Deposits at December 31, 2001 (carried at cost) consisted of the following:

	Carrying Amount	Bank Balance
Category 1 - Insured (FDIC)	\$ 740,814	\$ 919,051
Category 3 - Covered by collateral held in the pledging financial institution's trust department	10,613,857	12,509,974
Total Deposits	<u><u>\$ 11,354,671</u></u>	<u><u>\$ 13,429,025</u></u>

Although all state statutory requirements for the deposit of money has been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments at December 31, 2001 were made up of:

	Category 2	Category 3	Carrying Amount	Fair Value
Federal Agency Instruments	\$ 57,288,256	\$ 0	\$ 57,288,256	\$ 57,288,256
Greene County Bonds	38,366	0	38,366	38,366
Sweep Account	0	1,131,222	1,131,222	1,131,222
Total Categorized Investments	<u><u>\$ 57,326,622</u></u>	<u><u>\$ 1,131,222</u></u>	58,457,844	58,457,844

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

	Category 2	Category 3	Carrying Amount	Fair Value
Star Ohio			7,877,223	7,877,223
Total Investments			\$ 66,335,067	\$ 66,335,067

The investment in Star Ohio is not categorized because it is not evidenced by entries that exist in physical or book form.

A reconciliation between the classifications of cash and investments on the combined financial statements and classifications per GASB #3 follows:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$ 77,689,738	\$ 0
Investments		
Federal Agency Instruments	(57,288,256)	57,288,256
Greene County Bonds	(38,366)	38,366
STAR Ohio	(7,877,223)	7,877,223
Sweep Account	(1,131,222)	1,131,222
GASB Statement No. 3	\$ 11,354,671	\$ 66,335,067

**DISCRETELY PRESENTED COMPONENT UNITS:**

The amount available for pooled deposits and investments follows:

Cash and Cash Equivalents	\$ 742,572
Deposits with Segregated Accounts	34,859
Investments	1,760,328
Net reconciling items to arrive at amount available for deposit and investment	27,028
Available for pooled deposits and investments	\$ 2,564,787

Deposits at December 31, 2001 (carried at cost) consisted of the following:

	Carrying Amount	Bank Balance
Category 1 - Insured (FDIC)	\$ 300,000	\$ 300,000
Category 3 - Covered by collateral held in pledging financial institutions trust department	477,431	504,459
Total Deposits	\$ 777,431	\$ 804,459

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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Investments at December 31, 2001 (carried at cost) were made up of:

	Category 1	Category 2	Carrying Amount	Fair Value
U.S. Government Securities	\$ 0	\$ 511,887	\$ 511,887	\$ 511,887
Certificate of Deposit	0	843,879	843,879	843,879
Common Stock	22,849	0	22,849	22,849
Mutual Funds	0	309,730	309,730	309,730
Total Categorized Investments	<u>\$ 22,849</u>	<u>\$1,665,496</u>	1,688,345	1,688,345
Annuities			71,983	71,983
Total Investments			<u>\$ 1,760,328</u>	<u>\$ 1,760,328</u>

**NOTE G -- INTERFUND RECEIVABLES AND PAYABLES**

Interfund receivables and payables balances on the fund financial statements as of December 31, 2001 follow:

	Due From Other Funds	Due To Other Funds
<b>Governmental Funds</b>		
General	\$ 216,881	\$ 0
Department of Health and Human Services	0	10,300
Board of Mental Retardation and Developmental Disabilities	132,947	12,468
Motor Vehicle, Road and Bridge	13,512	13,340
Children Services Board	57,093	2,068
Other Governmental Funds	163,265	62,513
Total Governmental Activities	583,698	100,689
<b>Proprietary Funds</b>		
Water	13,704	1,323
Sewer	37,755	3,087
Total Proprietary Funds	51,459	4,410
<b>Agency Funds</b>	0	530,058
<b>Total Due To/From Other Funds - All Funds</b>	<u>\$ 635,157</u>	<u>\$ 635,157</u>

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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	Interfund Receivable	Interfund Payable
Governmental Funds		
General	\$ 312,561	\$ 0
Board of Mental Retardation and Developmental Disabilities		
Motor Vehicle, Road and Bridge	0	150,000
Building and Road Construction	0	131
Other Governmental Funds	5,421	167,851
Total Governmental Funds	317,982	317,982
Total Interfund Receivable/Payable	\$ 317,982	\$ 317,982

**NOTE H -- CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2001 was as follows:

**Governmental Activities:**

	Balance Jan. 1, 2001	Additions	Deductions	Balance Dec. 31, 2001
Capital Assets, Not Being Depreciated:				
Land	\$ 2,599,207	\$ 0	\$ 0	\$ 2,599,207
Construction in progress	19,923,728	\$ 1,177,286	\$ (18,938,685)	2,162,329
Infrastructure	117,463,241	8,822,103	(2,277,201)	124,008,143
Total capital assets, not being depreciated	139,986,176	9,999,389	(21,215,886)	128,769,679
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	16,098,260	18,938,685	0	35,036,945
Capitalized leases	40,244	17,479	0	57,723
Equipment, furniture and fixtures	7,872,506	745,311	(79,051)	8,538,766
Total capital assets being depreciated	24,011,010	19,701,475	(79,051)	43,633,434
Accumulated Depreciation:				
Buildings, structures and improvements	(5,152,103)	(496,470)	0	(5,648,573)
Capitalized leases	(6,998)	(15,841)	0	(22,839)
Equipment, furniture and fixtures	(4,636,791)	(782,328)	72,347	(5,346,772)
Total accumulated depreciation	(9,795,892)	(1,294,639)	72,347	(11,018,184)

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

	Balance Jan. 1, 2001	Additions	Deductions	Balance Dec. 31, 2001
Total Capital Assets, Being Depreciated, Net	14,215,118	18,406,836	(6,704)	32,615,250
Governmental Activities Capital Assets, Net	<u>\$ 154,201,294</u>	<u>\$ 28,406,225</u>	<u>\$ (21,222,590)</u>	<u>\$ 161,384,929</u>
<b>Business-type Activities:</b>				
	Balance Jan. 1, 2001	Additions	Deductions	Balance Dec. 31, 2001
Capital Assets, Not Being Depreciated:				
Land	\$ 2,096,412	\$ 0	\$ 0	\$ 2,096,412
Construction in progress	78,550,361	8,953,348	(11,985,388)	75,518,321
Total capital assets, not being depreciated	80,646,773	8,953,348	(11,985,388)	77,614,733
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	14,218,410	0	0	14,218,410
Improvements other than buildings	122,225,320	14,062,678	0	136,287,998
Equipment, furniture and fixtures	11,480,235	41,904	0	11,522,139
Total capital assets being depreciated	147,923,965	14,104,582	0	162,028,547
Accumulated Depreciation:				
Buildings, structures and improvements	(3,322,331)	(284,368)	0	(3,606,699)
Improvements other than buildings	(30,823,686)	(2,929,853)	0	(33,753,539)
Equipment, furniture and fixtures	(9,045,383)	(356,088)	0	(9,401,471)
Total accumulated depreciation	(43,191,400)	(3,570,309)	0	(46,761,709)
Total Capital Assets, being Depreciated, Net	104,732,565	10,534,273	0	115,266,838
Business-type Activities Capital Assets, Net	<u>\$ 185,379,338</u>	<u>\$ 19,487,621</u>	<u>\$ (11,985,388)</u>	<u>\$ 192,881,571</u>

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

**Governmental Activities:**

Legislative and Executive	\$ 354,711
Judicial	95,564
Public Safety	385,297
Public Works	226,493

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

Health	58,965
Human Services	77,348
Conservation and Recreation	31,812
Community and Economic Development	64,449
Total Depreciation Expense - Governmental Activities	\$ 1,294,639

**Business-type Activities:**

Water	\$ 1,305,952
Sewer	2,264,357
Total Depreciation Expense - Business-type Activities	\$ 3,570,309

**DISCRETELY PRESENTED COMPONENT UNITS:**

Summaries of the Component Units' fixed assets as of December 31, 2001 follow:

	Balance Jan. 1, 2001	Additions	Deductions	Balance Dec. 31, 2001
<b>Homecroft, Inc.:</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 182,744	\$ 147,600	\$ (35,142)	\$ 295,202
Capital Assets, Being Depreciated:				
Houses	764,957	208,239	(71,349)	901,847
Equipment, furniture and fixtures	7,828	470	(950)	7,348
Buildings - Commercial	0	604,661	0	604,661
Total Capital Assets, Being Depreciated	772,785	813,370	(72,299)	1,513,856
Accumulated Depreciation	(137,396)	(32,984)	16,749	(153,631)
Total Capital Assets, Being Depreciated, Net	635,389	780,386	(55,550)	1,360,225
Total Capital Assets, Net	\$ 818,133	\$ 927,986	\$ (90,692)	\$ 1,655,427
	Balance Jan. 1, 2001	Additions	Deductions	Balance Dec. 31, 2001
<b>Greene, Inc.:</b>				
Capital Assets, Being Depreciated				
Equipment, furniture and fixtures	\$ 875,313	\$ 112,078	\$ (3,650)	\$ 983,741
Accumulated depreciation	(487,000)	(92,227)	3,650	(575,577)
Total Capital Assets	\$ 388,313	\$ 19,851	\$ 0	\$ 408,164

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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<b>Airport Authority:</b>	Balance Jan. 1, 2001	Additions	Deductions	Balance Dec. 31, 2001
Capital Assets, Not Being Depreciated				
Land	\$ 151,884	\$ 0	\$ 0	\$ 151,884
Capital Assets, Being Depreciated				
Buildings, structures and improvements	756,688	0	0	756,688
Improvements other than buildings	596,259	0	0	596,259
Equipment, furniture and fixtures	309,693	0	0	309,693
Total capital assets, being depreciated	1,662,640	0	0	1,662,640
Accumulated Depreciation	(882,824)	(64,691)	0	(947,515)
Total Capital Assets, Being Depreciated, Net	779,816	(64,691)	0	715,125
Total Capital Assets, Net	<u>\$ 931,700</u>	<u>\$ (64,691)</u>	<u>\$ 0</u>	<u>\$ 867,009</u>

**NOTE I -- BOND ANTICIPATION NOTES**

During the year, the County issued bonds anticipation notes to finance various construction projects throughout the County. Bond anticipation notes in governmental funds were used primarily to finance the construction of buildings and roads, improvements to the County airport and to purchase new equipment. 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 when long term bonds are issued at the completion of the project. Short term activity for the year ended December 31, 2001, follows:

	Interest	Outstanding	Issued	Retired	Outstanding
<b>Governmental Funds:</b>					
Adult Detention Center	4.00%	\$ 4,300,000	\$ 2,000,000	\$ (4,300,000)	\$ 2,000,000
Master Plan - Parking	4.00%	3,000,000	3,000,000	(3,000,000)	3,000,000
Juvenile Justice Center	4.00%	7,300,000	7,300,000	(7,300,000)	7,300,000
Juvenile Justice Center	4.00%	700,000	700,000	(700,000)	700,000
General Capital Improvements	4.00%	600,000	400,000	(600,000)	400,000
Feedwire/Wilmington Pike Imp	4.55%	400,000	0	(400,000)	0
Hussey/Hargrave Ditch	4.50%	38,000	0	(38,000)	0
Communication Equipment #1	4.00%	515,000	430,000	(515,000)	430,000
Communication Equipment #2	3.00%	815,000	680,000	(815,000)	680,000
Garbage & Refuse Equipment	4.61%	245,000	210,000	(245,000)	210,000
Airport Improvement	4.00%	200,000	150,000	(200,000)	150,000
Governmental Funds Subtotal		18,113,000	14,870,000	(18,113,000)	14,870,000

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

	Interest	Outstanding	Issued	Retired	Outstanding
<b>Business Type Funds:</b>					
Darst Road Tank	3.20%	0	2,300,000	0	2,300,000
Cedarville Fire Hydrants	5.50%	140,000	0	(140,000)	0
NW Elevated Storage Tank	2.39%	0	800,000	0	800,000
Routzong Road Water Line	4.00%	1,500,000	1,500,000	(3,000,000)	0
SR 235 & US 68 Water Line #1	5.50%	150,000	0	(150,000)	0
SR 235 & US 68 Water Line #2	3.20%	5,250,000	5,250,000	(5,250,000)	5,250,000
Cedarville Water Line #1	5.50%	150,000	0	(150,000)	0
Cedarville Water Line #2	4.00%	2,650,000	2,650,000	(5,300,000)	0
Beaver Valley Rd. Water Line	4.00%	825,000	825,000	(1,650,000)	0
Shawnee Hills Water Line	3.20%	0	3,000,000	0	3,000,000
Raw Water Line	4.55%	5,000,000	0	(5,000,000)	0
Treatment Plant Improvements	4.55%	880,000	0	(880,000)	0
Wellfield Land Acquisition	4.55%	435,000	0	(435,000)	0
Wellfield Development	5.50%	375,000	0	(375,000)	0
New Germany Trebein Water	5.50%	180,000	0	(180,000)	0
Treatment Plant Painting	5.50%	450,000	0	(450,000)	0
Stonehill Village Water Line	4.55%	300,000	0	(300,000)	0
SCADA Engineering	4.55%	200,000	0	(200,000)	0
SCADA System Construction	5.50%	830,000	0	(830,000)	0
Alternative Disinfection Const.	4.55%	560,000	0	(560,000)	0
Treatment Plant 2015 Design	4.55%	1,500,000	0	(1,500,000)	0
WWTP Contract #1	4.00%	2,300,000	2,300,000	(2,300,000)	2,300,000
Extension S95-4, Phase 2	5.50%	3,040,000	0	(3,040,000)	0
Beavercreek Trunk Sewer, #1	3.00%	1,350,000	1,350,000	(1,350,000)	1,350,000
Extension S94-2, Phase 4	3.20%	5,600,000	4,000,000	(5,600,000)	4,000,000
Shawnee Hill Sewer Line	4.61%	800,000	0	(800,000)	0
Cedarville WWTP Imp.	4.61%	450,000	0	(450,000)	0
Business Type Funds Subtotal		<u>34,915,000</u>	<u>23,975,000</u>	<u>(39,890,000)</u>	<u>19,000,000</u>
Grand Totals		<u>\$ 53,028,000</u>	<u>\$ 38,845,000</u>	<u>\$ (58,003,000)</u>	<u>\$ 33,870,000</u>



**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**DISCRETELY PRESENTED COMPONENT UNITS:**

Regional Airport Authority: At December 31, 2001, 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. The Authority has not, however, issued long term obligations subsequent to year end for the purpose of refinancing this short term obligations, nor has it entered into a financing agreement for refinancing this short term obligations on a long term basis.

**NOTE J -- 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 \$3,617,000, with \$1,025,000 issued for governmental activities and \$2,592,000 issued for business-type activities. During 2001, no such bonds were issued. 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
Business-type Activities				
Sugarcreek Sewer	1977	5.25%		2,592,000

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

Year	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2002	\$ 40,000	\$ 45,762	\$ 110,000	\$ 11,550
2003	40,000	44,263	110,000	5,775
2004	40,000	42,722	0	0
2005	40,000	41,163	0	0
2006	45,000	39,562	0	0
2007 - 2011	250,000	167,953	0	0
2012 - 2016	310,000	104,500	0	0
2017 & After	225,000	23,000	0	0
Total	\$ 990,000	\$ 508,925	\$ 220,000	\$ 17,325

**Special Assessment Bonds:** The County issues special assessment bonds to provide funds for the construction of major capital facilities. 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

**GREENE COUNTY, OHIO**  
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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 \$14,215,985, with \$465,000 issued for governmental activities and \$13,750,985 issued for business-type activities. During 2001, \$390,000 of governmental activity special assessment bonds were issued. 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>
<b>Governmental Activities</b>			
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
<b>Business-type Activities</b>			
North Beavercreek Water	1980	8.500%	3,295,000
North Beavercreek Water	1981	13.000%	465,000
Grange Hall Sewer	1981	13.000%	150,000
Wilberforce/Amlin Heights	1982	12.250%	860,000
North Beavercreek Water	1982	12.250%	511,000
North Beavercreek Water	1983	9.375%	500,000
Water and Sewer Improvement	1983	9.625%	512,000
Water and Sewer Improvement	1984	10.250%	65,985
North Beavercreek Water	1985	9.125%	83,000
Water and Sewer Improvement	1986	7.250%	307,000
Water and Sewer Improvement	1987	7.500%	354,000
Water and Sewer Improvement	1988	7.580%	338,000
Water and Sewer Improvement	1989	7.000%	1,745,000
Water Improvements	1990	7.200%	185,000
Water and Sewer Improvements	1991	6.500%	275,000
Water and Sewer Improvements	1992	7.000%	1,480,000
Water and Sewer Improvements	1993	5.000%	950,000
Water and Sewer Improvements	1994	5.625% - 5.75%	350,000
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

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

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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Year	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2002	\$ 80,000	\$ 34,475	\$ 543,000	\$ 276,280
2003	85,000	30,520	428,000	233,265
2004	80,000	26,345	383,000	204,807
2005	85,000	22,390	379,000	175,317
2006	90,000	18,215	380,000	156,593
2007 - 2011	295,000	34,980	1,575,000	448,466
2012 - 2016	0	0	620,000	95,115
2017 & After	0	0	65,000	5,925
Total	<u>\$ 715,000</u>	<u>\$ 166,925</u>	<u>\$ 4,373,000</u>	<u>\$ 1,595,768</u>

**Revenue Bonds:** The County issues revenue bonds where the County pledges income derived from the constructed asset 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 \$116,126,720. During 2001, \$11,775,000 of revenue bonds were issued to finance construction projects to expand water lines. Revenue bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Sewer System	1993	3.20% - 5.50%	17,191,720
Water System	1996	4.40% - 6.125%	23,535,000
Sewer System	1998	4.25% - 5.375%	38,670,000
Sewer System	2000	5.125% - 5.625%	36,730,000
Water System	2001	4.00% - 5.25%	11,775,000

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

Year	Principal	Interest
2002	\$ 3,280,000	\$ 6,427,849
2003	3,435,000	6,271,259
2004	3,605,000	6,104,679
2005	3,790,000	5,927,920
2006	3,542,064	6,153,309
2007 - 2011	21,044,656	27,465,519
2012 - 2016	28,870,000	19,718,555

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Year	Principal	Interest
2017 & After	53,395,000	13,750,239
Total	\$ 120,961,720	\$ 91,819,329

**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 \$25,535,729, all of which relates to business-type activities. During 2001, no such loans were obtained. OWDA loans currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Cedarville Station	1983	9.880%	\$ 83,848
Wastewater Treatment	1984	5.250%	2,073,921
Wastewater Treatment	1986	7.650%	21,702,992
Wastewater Treatment Plant	1989	7.510%	1,421,849
Wastewater Treatment	1997	4.800%	253,119

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

Year	Principal	Interest
2002	\$ 1,489,177	\$ 960,534
2003	1,584,917	848,424
2004	1,703,900	729,442
2005	1,831,859	601,483
2006	1,969,473	463,869
2007 - 2011	3,823,237	723,201
2012 - 2016	608,981	129,276
2017 & After	131,811	5,065
Total	\$ 13,143,355	\$ 4,461,294

**Advanced Refunding:** On April 9, 1999, the County issued \$9,810,000 in Various Purpose Limited Tax General Obligation Refunding and Improvement Bonds with interest rates ranging from 3.15% to 5.00%. The purpose of this issue was to advance refund the 1991 Water System Revenue Bonds and the 1992 Various Purpose Bonds, to pay off a \$1,105,000 Convention and Visitor's Bureau construction note and to pay certain costs of issuance of the bonds.

On the date of refunding, the Water System Revenue Bond had an outstanding principal balance and net carrying value of \$4,680,000. The proceeds of the new issue were used to fund cash and investments in an irrevocable trust account with an escrow agent, which is pledged solely to the payment of principal and interest on the defeased bond. As a result of advance refunding this, 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)

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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 advance refunding this, 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. Advance refunding bonds currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Governmental Activities: Various Purpose	1999	3.150 - 5.000%	\$ 4,285,000
Business-type Activities: Water System	1999	3.150 - 5.000%	4,500,000

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

Year	<u>Governmental Activities</u>			<u>Business-type Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Loss</u>	<u>Principal</u>	<u>Interest</u>	<u>Loss</u>
2002	\$ 355,000	\$ 132,230	\$ 32,819	\$ 510,000	\$ 122,530	\$ 34,433
2003	365,000	118,918	32,819	530,000	103,405	34,433
2004	380,000	104,865	32,819	215,000	83,000	34,433
2005	395,000	90,045	32,819	220,000	74,615	34,433
2006	415,000	74,245	32,819	225,000	65,815	34,433
2007 - 2011	1,330,000	117,070	76,581	1,290,000	176,570	149,206
Total	<u>\$ 3,240,000</u>	<u>\$ 637,373</u>	<u>\$ 240,676</u>	<u>\$ 2,990,000</u>	<u>\$ 625,935</u>	<u>\$ 321,371</u>

Long term debt and other obligations of the county at December 31, 2001 consist of the following:

<b>Governmental Activities:</b>		<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
General Obligation Bond:						
1999	Various Purpose	\$ 1,025,000	\$ 0	\$ (35,000)	\$ 990,000	\$ 40,000
Refunding Bond:						
1999	Various Purpose	3,580,000	0	(340,000)	3,240,000	355,000
	Deferred Loss	(273,495)	0	32,819	(240,676)	(32,819)
	Net Refunding Bond	3,306,505	0	(307,181)	2,999,324	322,181
Special Assessment Bonds with Governmental Commitment:						
1996	Ditch Improvement	65,000	0	(10,000)	55,000	10,000
1997	Road Improvement	75,000	0	(10,000)	65,000	10,000
1998	Road Improvement	80,000	0	(10,000)	70,000	10,000

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<b>Governmental Activities:</b>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
1999 Ditch Improvement	145,000	0	(10,000)	135,000	15,000
2001 Ditch Improvement	<u>0</u>	<u>390,000</u>	<u>0</u>	<u>390,000</u>	<u>35,000</u>
Total Special Assessment Bonds	<u>365,000</u>	<u>390,000</u>	<u>(40,000)</u>	<u>715,000</u>	<u>80,000</u>
Total Bonds Payable	4,696,505	390,000	(382,181)	4,704,324	442,181
Capital Leases	31,277	17,481	(15,896)	32,862	15,742
Compensated Absences	<u>3,201,082</u>	<u>676,415</u>	<u>(254,392)</u>	<u>3,623,105</u>	<u>297,099</u>
Total Long-term Liabilities	<u>\$ 7,928,864</u>	<u>\$ 1,083,896</u>	<u>\$ (652,469)</u>	<u>\$ 8,360,291</u>	<u>\$ 755,022</u>

<b>Business-type Activities:</b>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
<b>General Obligation Bonds:</b>					
1977 Sugarcreek Sewer	\$ 330,000	\$ 0	\$ (110,000)	\$ 220,000	\$ 110,000
1981 Beavercreek Water	10,000	0	(10,000)	0	0
Total General Obligation Bonds	340,000	0	(120,000)	220,000	110,000
<b>Refunding Bond:</b>					
1999 Various Purpose	3,480,000	0	(490,000)	2,990,000	510,000
Deferred Loss	<u>(355,804)</u>	<u>0</u>	<u>34,433</u>	<u>(321,371)</u>	<u>(34,433)</u>
Net Refunding Bond	3,124,196	0	(455,567)	2,668,629	475,567
<b>O.W.D.A. Loans:</b>					
1983 Cedarville Station	28,452	0	(13,556)	14,896	14,896
1984 Wastewater Treatment	1,515,560	0	(57,313)	1,458,247	60,322
1986 Wastewater Treatment	9,388,519	0	(1,063,534)	8,324,985	1,144,897
1989 Water Treatment Plant	3,383,541	0	(239,059)	3,144,482	257,012
1997 Wastewater Treatment	<u>212,236</u>	<u>0</u>	<u>(11,491)</u>	<u>200,745</u>	<u>12,050</u>
Total O.W.D.A. Loans	14,528,308	0	(1,384,953)	13,143,355	1,489,177

**Special Assessment Bonds with Governmental Commitment:**

1980 N Beavercreek Water	165,000	0	(165,000)	0	0
1981 N Beavercreek Water	50,000	0	(25,000)	25,000	25,000
1981 Grange Hall Sewer	15,000	0	(5,000)	10,000	10,000
1982 Wilberforce/Amlin Hts	90,000	0	(45,000)	45,000	45,000
1982 N Beavercreek Water	55,000	0	(25,000)	30,000	30,000
1983 N Beavercreek Water	75,000	0	(25,000)	50,000	25,000

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<b>Business-type Activities:</b>	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
1983 Water & Sewer Improv.	75,000	0	(25,000)	50,000	25,000
1984 Water & Sewer Improv.	16,000	0	(4,000)	12,000	4,000
1985 N Beaver creek Water	20,000	0	(4,000)	16,000	4,000
1986 Water & Sewer Improv.	90,000	0	(15,000)	75,000	15,000
1987 Water & Sewer Improv.	140,000	0	(20,000)	120,000	20,000
1988 Water & Sewer Improv.	135,000	0	(15,000)	120,000	20,000
1989 Water & Sewer Improv.	790,000	0	(90,000)	700,000	85,000
1990 Water Improvements	125,000	0	(10,000)	115,000	10,000
1991 Water & Sewer Improv.	150,000	0	(10,000)	140,000	15,000
1992 Water & Sewer Improv.	890,000	0	(75,000)	815,000	75,000
1993 Water & Sewer Improv.	715,000	0	(40,000)	675,000	40,000
1994 Sewer Improvements	350,000	0	(25,000)	325,000	25,000
1995 Water & Sewer Improv.	225,000	0	(15,000)	210,000	15,000
1996 Water & Sewer Improv.	200,000	0	(10,000)	190,000	15,000
1997 Water & Sewer Improv.	490,000	0	(30,000)	460,000	30,000
1999 Water & Sewer Improv.	200,000	0	(10,000)	190,000	10,000
Special Assessment Bonds	5,061,000	0	(688,000)	4,373,000	543,000
Compensated Absences	435,687	97,658	(26,227)	507,118	43,574
Subtotal for Non-Current Liabilities Due Within One Year					2,661,318
Revenue Bonds:					
1993 Sewer System	14,161,720	0	(635,000)	13,526,720	665,000
1996 Water System	21,955,000	0	(575,000)	21,380,000	605,000
1998 Sewer System	38,175,000	0	(625,000)	37,550,000	845,000
2000 Sewer System	36,730,000	0	0	36,730,000	790,000
2001 Water System	0	11,775,000	0	11,775,000	375,000
Total Revenue Bonds	111,021,720	11,775,000	(1,835,000)	120,961,720	3,280,000
Total Long-term Liabilities	<u>\$134,510,911</u>	<u>\$ 11,872,658</u>	<u>\$ (4,509,747)</u>	<u>\$ 141,873,822</u>	<u>\$ 5,941,318</u>

**Accrued Wages and Benefits:** Upon retirement after ten (10) or more years service, employees are paid twenty-five percent (25%) of their accrued sick leave up to a maximum of 60 days. 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

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the portion of contractually required pension contributions not paid with current expendable available financial resources.

At December 31, 2001, liabilities totaling \$4,988,332 for Governmental activities and \$682,947 for Business-type activities for total unpaid vacation leave, sick leave, and required employer pension contributions were recorded. For Governmental activities, a liability of \$1,365,227 was recorded as accrued wages and benefits with the remaining \$3,623,105 recorded as a noncurrent liability, with \$297,099 being due with one year and the balance of \$3,326,006 being due in more than one year. For Business-type activities, a liability of \$175,829 was recorded as accrued wages and benefits with the remaining \$507,118 recorded as a noncurrent liability, with \$43,574 being due with one year and the balance of \$463,544 being due in more than one year. The total liability as of December 31, 2001, stated as both a dollar amount and in hours, follows:

	Governmental Activities		Business-type Activities	
	Dollars	Hours	Dollars	Hours
Vacation	\$ 2,372,105	123,913	\$ 253,218	13,501
Sick	920,300	72,256	219,600	17,981
PERS Obligation	1,695,927	N/A	210,129	N/A
<b>Total</b>	<b>\$ 4,988,332</b>		<b>\$ 682,947</b>	

**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, 2001, the County had four capital leases and twelve operating leases, all of which were payable from governmental activities. The capital lease agreements range in length from one year to three years. 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. The cost for operating leases for 2001 was \$29,807 for governmental activities.

The County's future minimum lease payments under lease obligations which have been capitalized and operating leases as of December 31, 2001, are as follows:

Year	Capital Leases	Governmental Operating Leases
2002	\$ 17,735	\$ 69,503
2003	14,682	58,791
2004	3,265	8,590
2005	0	928
Total Minimum Lease Payments	35,682	<u>\$ 137,812</u>
Less: Interest	2,820	
Present Value of Net Minimum Lease Payments	<u>\$ 32,862</u>	

The County's Governmental Activities reported equipment, furniture and fixtures of \$57,723 with accumulated depreciation of \$22,839.

**Legal Debt Limit:** The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$65,674,737. With total exempt debt of \$19,100,000, the County is has an unvoted legal debt margin of \$46,574,737.



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**Defeased Debt:** In 1982, \$3,208,000 of then outstanding sewer 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, 2001, the amount of defeased debt outstanding but removed from the Sewer Fund amounted to \$406,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

In 1991, \$1,950,000 of then outstanding water 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, 2001, the amount of defeased debt outstanding but removed from the Water Fund amounted to \$300,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

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, 2001, the amount of defeased debt outstanding but removed from the Water Fund amounted to \$3,360,000. 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, 2001, the amount of defeased debt outstanding but removed from the governmental activities financial statements amounted to \$3,045,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

**Industrial Development Bonds:** The County is a party to issuance of industrial development bonds pursuant to Ohio law. However, these bonds are 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, they are not included in the general purpose financial statements.

As of December 31, 2000, there were twenty-seven series of industrial development bonds outstanding. The aggregate principal amount payable as of December 31, 2001 for the five series issued after July 1, 1995, was \$32,850,000. These five issues had an original issue amount of \$35,875,000. The aggregate principal amount payable for the twenty-two series issued prior to July 1, 1995, could not be determined; however, their original issue amount totaled \$37.6 million.

In 1979, \$9,010,000 of then outstanding hospital 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, 2001, the amount of defeased conduit debt outstanding amounted to \$1,960,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

**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, 2001 follows:

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Year	Principal	Interest
2002	\$ 31,189	\$ 54,861
2003	33,562	52,461
2004	36,233	38,920
2005	40,308	40,901
2006	43,377	41,693
2007 & After	569,630	474,185
Total	<u>\$ 754,299</u>	<u>\$ 703,021</u>

Regional Airport Authority: The long-term debt of the Authority consists of the Authority's portion of a County bond issue. The Authority makes a monthly payment to the County for its portion of the bond. The interest rate on the bond varies from 3.00% to 6.25%. The due date of the final monthly payment is in 2009. A summary of the Authority's future long-term debt funding requirements, including interest, as of December 31, 2001 follows:

Year	Amount	Interest
2002	\$ 8,236	\$ 3,068
2003	8,468	2,759
2004	8,816	2,433
2005	9,164	2,089
2006	9,628	1,722
2007 - 2009	30,856	1,328
Total	<u>\$ 75,168</u>	<u>\$ 13,399</u>

**NOTE K -- PENSION OBLIGATIONS**

All Greene County full-time employees participate in the Public Employees Retirement System of Ohio (PERS), a cost sharing multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates for 2000 was 8.5% for employees other than law enforcement. In January 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. All other members of the PERS law enforcement program were placed in a newly named public safety division and continued to contribute at 9%.

The 2001 employer contribution rate for local government employer units was 13.55% of covered payroll. The 2001 employer contribution rate for both law enforcement and public safety divisions 16.70% of covered payroll. Required

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employer contributions are equal to 100% of the dollar amount billed to each employer and must be extracted from the employer's records.

The County's contributions for pension obligations to PERS for the years ended December 31, 2001, 2000, and 1999 were \$5,517,524, \$4,949,793, and \$4,947,023, respectively; 72.1% has been contributed for 2001 and 100% for 2000 and 1999. Of the unpaid contributions for 2001, \$1,365,227 is recorded as a liability within governmental activities and \$175,829 is recorded as a liability within business-type activities.

**POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS:** In addition to pension benefits, PERS provides postretirement health care coverage to age and service retirees with ten (10) or more years qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The PERS law enforcement program was separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The 2001 employer contribution rate for local government employer units was 13.55% of covered payroll; 4.30% was the portion used to fund health care for the year. The 2001 employer rate was 16.70% and 4.30% was used to fund health care for both the law enforcement and public safety divisions. The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS.

The following is a summary of PERS' accounting and actuarial assumptions. The assumptions and calculations below were based on the System's latest actuarial review performed as of December 31, 2000. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2000 was 7.75%. An annual increase of 4.75%, compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from 0.54% to 5.1%. Health care costs were assumed to increase 4.75% annually.

OPEB are advanced-funded on an actuarially determined basis. The number of active contributing participants was 411,076. The rates stated above are the actuarially determined contribution requirements for PERS. The County's employer contributions actually made to fund postemployment benefits were \$1,417,555 for non-law enforcement employees and \$270,367 for law enforcement employees. The actuarial value of the retirement system's net assets available for OPEB at December 31, 2000 is \$11,735.9 million. The actuarial accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$14,364.6 million and \$2,628.7 million, respectively.

In January 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. All other members of the PERS law enforcement program were placed in a newly named public safety division and continued to contribute at 9%. The employer contribution rate for both the law enforcement and public safety divisions is 16.70%. Law enforcement officer benefits permit age and service retirement at an earlier age with a different formula than for PERS members not covered under this division.

**NOTE L -- SUBSEQUENT EVENT**

Subsequent to December 31, 2001, the County issued several sets of bond anticipation notes. Details of these issues, by group of notes, follows:

<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Amount</u>
02/28/2002	09/12/2002	1.75%	\$ 2,300,000

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<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Amount</u>
02/28/2002	02/28/2003	2.00%	1,870,000
05/16/2002	09/12/2002	2.20%	4,300,000
05/16/2002	05/30/2003	2.10%	5,600,000

The County also issued various purpose general obligation bonds on February 2, 2002. The bonds are for a total of \$13,360,000 and has varying interest rate ranging from 3.00% to 5.00%, and will mature in 2028.

**NOTE M -- 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 2000 are as follows:

	<u>Assessed Values</u>
Real Property	\$ 2,335,866,880
Tangible Personal Property	186,438,395
Public Utility Personal	141,948,790
Total Assessed Value	<u>\$ 2,664,254,065</u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.50 mills of the 10 mill limit for the General Fund. In addition to the 2.50 mills, 6.23 mills have been levied for voted millage. A summary of voted millage follows:

<u>Purpose</u>	<u>Rate Levied for Current Year Collection (b)</u>			<u>Final Levy Year</u>	<u>Final Collection Year</u>
	<u>Voter Authorized Rate (a)</u>	<u>Effective Tax Rate</u>			
		<u>Agricultural/ Residential</u>	<u>Other</u>		
Mental Retardation	1.50	1.226553	1.361516	2004	2005
Mental Retardation	0.26	0.193152	0.214323	2002	2003
Mental Retardation	0.75	0.745758	0.749599	2004	2005
Hospital Operating	0.52	0.156205	0.200136	2003	2004
Hospital Operating	0.50	0.497172	0.499733	2004	2005
Community Mental Health	1.50	1.424748	1.468139	2008	2009
Road and Bridges	0.65	0.195257	0.250169	2005	2006
Children Services	1.00	0.949832	0.978759	2003	2004
Council on Aging	0.80	0.759866	0.783007	2003	2004

(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

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2001**  
**(CONTINUED)**

For taxes collected in 2001, real property taxes were levied in October 2000 on the assessed values as of January 1, 2000, 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 revaluation was completed in 1996. Real estate taxes were due and payable February and July personal property April and September respectively. Collections and distribution were done in a timely fashion and in accordance with the Ohio Revised Code. Tangible personal property tax is assessed on equipment and inventory held by businesses. Tangible property is assessed at 25% of true value. In 2001, each business was eligible to receive a \$10,000 exemption in assessed value which was reimbursed by the State.

The County Auditor remits portions of 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 2001 operations (collected within 60 days after the fiscal year end) were recorded as 2001 revenue, with the remaining taxes receivable being offset by deferred revenue in the governmental funds financial statements.

**NOTE N -- RECONCILIATION OF GAAP BASIS TO BUDGET BASIS**

A reconciliation of the results of operations for the year ended December 31, 2001 on the GAAP basis to the budget basis follows:

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

	General	Depart. of Health and Human Services	Board of Mental Retardation and Develop. Disabilities	Motor Vehicle Road and Bridge	Children Services Board
GAAP Basis	\$ 3,313,366	\$ 1,314,443	\$ 1,072,835	\$ (924)	\$ 185,881
Net Adjustment For:					
Revenue Accruals	(2,374,325)	(1,215,710)	(92,716)	774,946	(251,349)
Expenditure Accruals	(2,445,889)	(1,315,311)	(137,306)	(271,004)	(772,603)
Encumbrances	1,220,602	694,451	119,721	236,835	342,134
Other Financing Sources/Uses	392,949	0	(67,481)	(150,000)	0
Budget Basis	<u>\$ 106,703</u>	<u>\$ (522,127)</u>	<u>\$ 895,053</u>	<u>\$ 589,853</u>	<u>\$ (495,937)</u>

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2001**  
**(CONTINUED)**

**NOTE O -- INTERFUND TRANSFERS**

The following is a schedule of transfers made during 2001:

Transfers In To:	Transfer Out Of:								Total
	General	Motor Vehicle Road and Bridge	Building and Road Const.	Water	Sewer	Private Purpose Trust	Non-major Funds		
General	\$ 0	\$ 0	\$ 5,227	\$ 0	\$ 0	\$ 7,170	\$ 518,136	\$ 530,533	
Department of Health and Human Services	381,759	0	0	0	0	0	0	381,759	
Mental Retardation and Developmental Disabilities	2,133	0	0	0	0	0	0	2,133	
Motor Vehicle Road and Bridge	163,766	0	3,500	0	0	0	0	167,266	
Building and Road Construction	232,543	0	0	0	0	0	0	232,543	
Water	750,536	0	0	0	2,570	0	0	753,106	
Sewer	863,381	0	0	2,451	0	0	0	865,832	
Internal Service	10,155	0	0	0	0	0	0	10,155	
Private Purpose Trust	25	0	0	0	0	0	0	25	
Non-major Funds	860,617	57,071	89,903	0	0	0	39	1,007,630	
<b>Total - All Funds</b>	<b>\$ 3,264,915</b>	<b>\$ 57,071</b>	<b>\$ 98,630</b>	<b>\$ 2,451</b>	<b>\$ 2,570</b>	<b>\$ 7,170</b>	<b>\$ 518,175</b>	<b>\$ 3,950,982</b>	

Transfers are used to move revenues 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 placing monies that are unclaimed in the Private Purpose Trust Fund.

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 P -- DEFICIT FUND BALANCES**

At December 31, 2001, the following funds had a fund balance deficit:

	<u>Deficit</u>
Special Revenue:	
Equipment Acquisition	\$ (689,016)
Capital Projects:	
Building and Road Construction	\$ (11,284,514)

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2001**  
**(CONTINUED)**

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The Equipment Acquisition Fund had a deficit balance of \$689,016. This deficit is the result of the application generally accepted accounting principles and will be eliminated through future operating revenues or transfers in.

The \$11,284,514 deficit in the Building & Road Construction Fund is due to bond anticipation notes. The deficit will be eliminated in future years with bond proceeds.

**NOTE Q -- 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 2001 for litigation settled were not material.

The County participates in a number of Federal and State assisted grant programs. The major ones are 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.

As of December 31, 2001, the County estimates that its arbitrage rebate liability on bond anticipation notes to be \$1,414,520. This liability is based upon an estimate and the actual liability could vary from this estimate. This liability has been reported in the appropriate columns on the Entity Wide and Proprietary Funds Statement of Net Assets.

**NOTE R -- RELATED PARTY TRANSACTIONS**

**Homecroft, Inc.:** During 2001, the County furnished Homecroft with office space and equipment and also donated salaries and the related benefits. Homecroft reported \$74,065 of donated salaries and benefits as both an income and an expense on its Statement of Support, Revenue, Expenses and Changes in Fund Balances. As of December 31, 2001, Homecroft owes MRDD \$40,000, which is presented on Homecroft's balance sheet as a Due To Primary Government and as a Due From Component Unit on MRDD's balance sheet.

**Greene, Inc.:** During 2001, the County furnished Greene with staffing, office space, some equipment and paid the expenses relating to upkeep of the facilities. Greene reported \$473,639 of contributed salary and benefits as an In Kind Contribution and an In Kind Service on its Statement of Support, Revenue, Expenses and Changes in Fund Balances. As of December 31, 2001, Greene owes MRDD \$39,264, which is presented on Greene's balance sheet as a Due To Primary Government and as a Due From Component Unit on MRDD's balance sheet.

**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 \$176,002. During 2001, the County furnished the Airport Authority with administrative staffing. The Airport Authority reported \$39,870 of contributed salary and benefits as an In Kind Contribution and an In Kind Service on its Statement of Support, Revenue, Expenses and Changes in Fund Balances. As of December 31, 2001, the Airport Authority owes the County \$31, which is presented on the Airport Authority's balance sheet as a Due To Primary Government and as a Due From Component Unit on the General Fund's balance sheet.

**NOTE S - 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.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2001**  
**(CONTINUED)**

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

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

PEP retains general liability insurance with no aggregate and police professional and public official's liability risks up to \$2,000,000 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 Assure Care. 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
1997	\$ 255,000	\$ 4,863,996	\$ (4,412,567)	\$ 706,429
1998	706,429	1,998,948	(2,253,377)	452,000
1999	452,000	3,958,582	(3,948,582)	462,000
2000	462,000	4,360,252	(4,512,252)	310,000
2001	310,000	5,807,623	(5,542,623)	575,000

**NOTE T - 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, 2001**  
**(CONTINUED)**

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**NOTE U - 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 Board. During 2001, Greene County made \$48,000 in grants to the Council.

**Montgomery Greene County Local Response Committee (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 Montgomery Greene County Emergency Response Commission (MGCERC). The MGCERC 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 MGCERC 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 2001. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.

**GREENE COUNTY, OHIO  
REQUIRED SUPPLEMENTARY INFORMATION  
CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE  
REPORTED USING THE MODIFIED APPROACH  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2001**

The County reports its roads and bridges infrastructure assets using 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:

<b>Numeric Ranking</b>	<b>Condition Ranking</b>	<b>Criteria</b>
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:

<b>Numeric Ranking</b>	<b>Condition Ranking</b>	<b>Condition Description</b>
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, 2001 and 2000:

	<b>2001</b>		<b>2000</b>	
	<b>Lane Miles</b>	<b>% of Lane Miles</b>	<b>Lane Miles</b>	<b>% of Lane Miles</b>
Condition Assessment of Fair or Better	327	100%	306	100%
Condition Assessment of Less than Fair	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, 2001  
 (Continued)**

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

<b>Year</b>	<b>Budgeted Expenditures</b>	<b>Actual Expenditures</b>	<b>Difference</b>
2000	\$2,687,590	\$2,676,940	\$10,650
2001	3,064,385	2,623,712	440,673

**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:

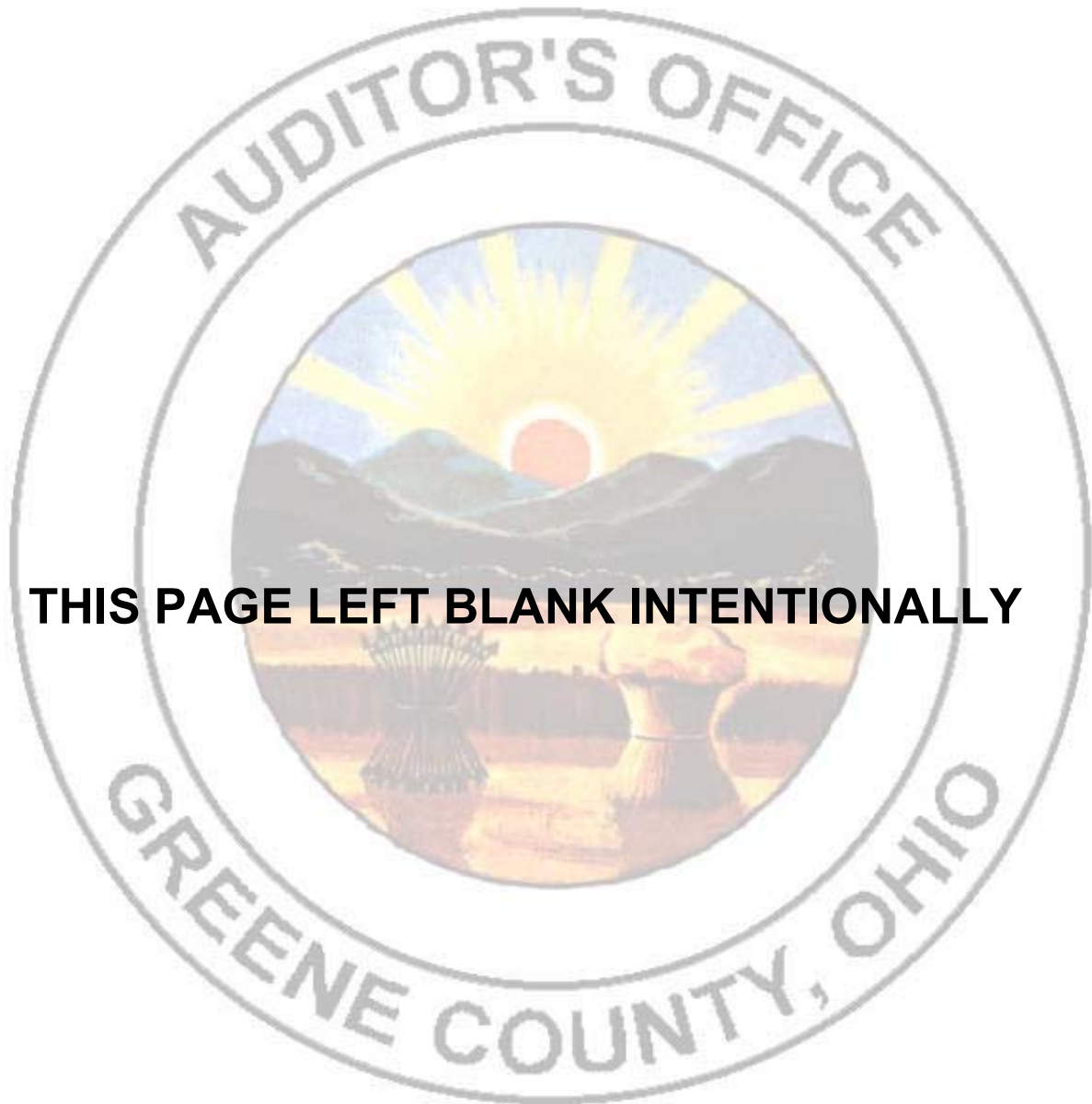
<b>Numerical Ranking</b>	<b>Condition Ranking</b>
7 to 9	Good
5 to 6	Fair
3 to 4	Poor
0 to 2	Critical

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, 2001 and 2000:

	<b>2001</b>		<b>2000</b>	
	<b>Number of Bridges</b>	<b>Percentage of Bridges</b>	<b>Number of Bridges</b>	<b>Percentage of Bridges</b>
Condition Assessment of Fair or Better	260	95%	260	95%
Condition Assessment of Less than Fair	13	5%	13	5%

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

<b>Year</b>	<b>Budgeted Expenditures</b>	<b>Actual Expenditures</b>	<b>Difference</b>
2000	\$65,000	\$68,223	(\$3,223)
2001	60,000	57,090	2,910



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

**COMBINING FINANCIAL  
STATEMENTS  
AND SCHEDULES**

**GREENE COUNTY, OHIO  
NONMAJOR FUNDS**

The following are the County's nonmajor funds, for the year ending December 31, 2000:

**SPECIAL REVENUE FUNDS**

The Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trust or for 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 taxable valuation of properties 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 Operating Levy - To account for a County-wide property tax levy which provides Greene Memorial Hospital, a non-profit organization, with resources to provide health care services.

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

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

Additional Special Revenue Funds presented in this report include:

Adult Day Care	Drug Law Enforcement
Home Arrest	Garbage and Refuse Disposal
Indigent Drivers	Indigent Guardianship
Childrens Trust	Victim Witness Grants
Drug Consortium	Spring Lakes Park
Recreation & Parks Donations	Equipment Acquisition
D.A.R.E. Donations	Greene Tree Trust
Building Regulations	Inmate Fees - Medical
Common Pleas Grants	Traffic Law Enforcement
Court Security Grants	

## **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 reported in the County's General Long-Term Debt Account Group.

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.

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

## **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).

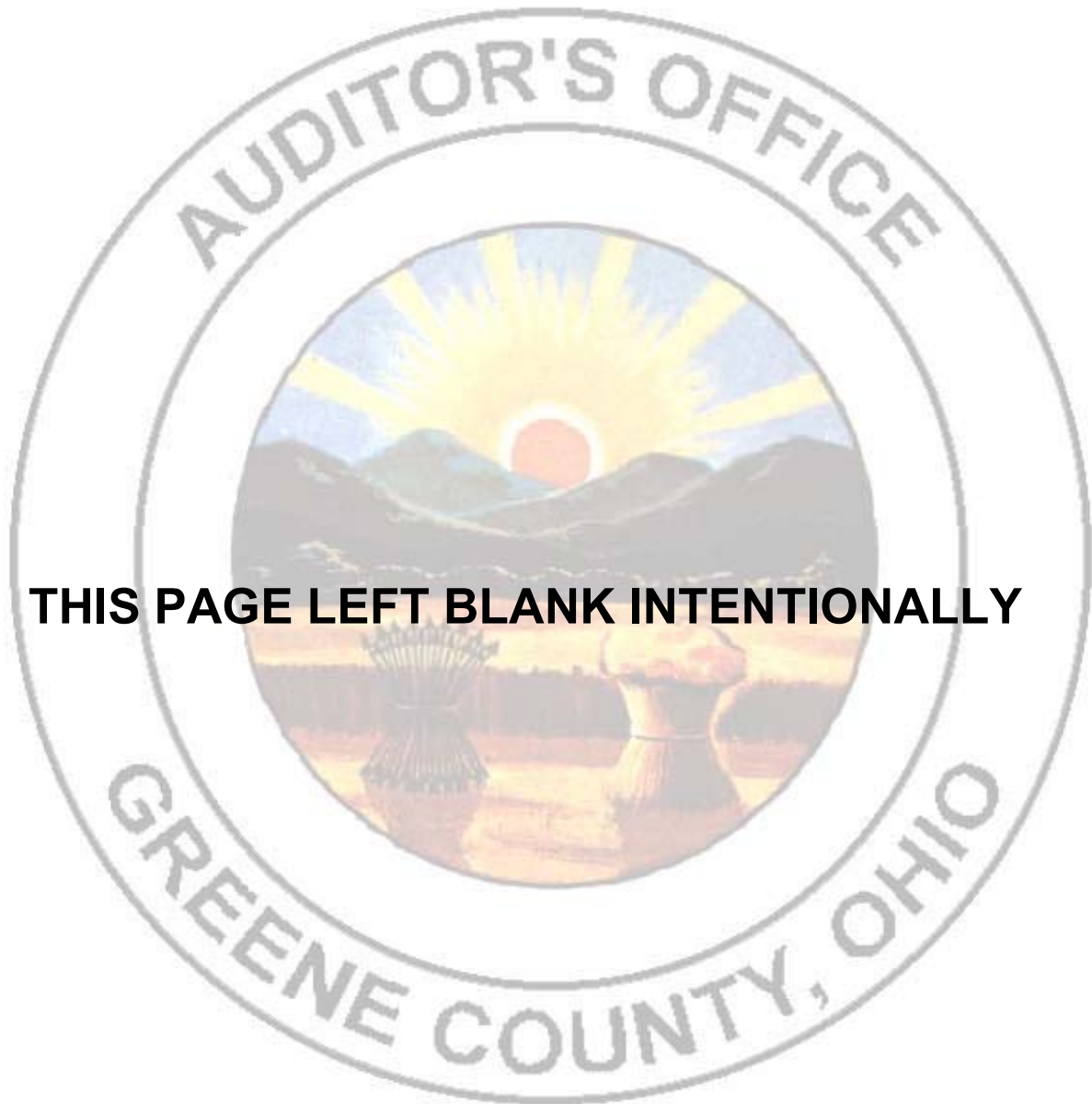
Payroll Agency Fund - To account for the net payroll, payroll taxes, and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to employees, other governmental units, and private organizations.

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  
 DECEMBER 31, 2001

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Permanent Fund Chase Stewart	Total Nonmajor Governmental Funds
<b>ASSETS:</b>				
Pooled Cash and Cash Equivalents.....	\$ 7,053,848	\$ 86,305	\$ 101,818	\$ 7,241,971
Deposits in Segregated Accounts.....	122,079	-	-	122,079
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	4,988,236	-	-	4,988,236
Accounts.....	477,355	-	-	477,355
Special Assessments.....	-	905,510	-	905,510
Due from Other Funds.....	161,938	1,327	-	163,265
Interfund Receivable.....	5,421	-	-	5,421
Due from Other Governments.....	1,630,260	-	-	1,630,260
<b>Total Assets.....</b>	<b>\$ 14,439,137</b>	<b>\$ 993,142</b>	<b>\$ 101,818</b>	<b>\$ 15,534,097</b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>Liabilities:</b>				
Accounts Payable.....	298,083	-	-	298,083
Accrued Wages and Benefits.....	312,813	-	-	312,813
Due to Other Funds.....	62,513	-	-	62,513
Due to Other Governments.....	30,000	-	-	30,000
Advances from Other Funds.....	-	-	-	-
Deferred Revenue.....	5,858,471	905,501	-	6,763,972
Accrued Interest Payable.....	23,901	-	-	23,901
Interfund Payable.....	167,851	-	-	167,851
Bond Anticipation Notes.....	1,320,000	-	-	1,320,000
<b>Total Liabilities.....</b>	<b>8,073,632</b>	<b>905,501</b>	<b>-</b>	<b>8,979,133</b>
<b>Fund Balances:</b>				
Reserved for:				
Encumbrances.....	907,392	-	-	907,392
Debt Service.....	-	87,641	-	87,641
Permanent Fund.....	-	-	101,818	101,818
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	5,458,113	-	-	5,458,113
<b>Total Fund Balances.....</b>	<b>6,365,505</b>	<b>87,641</b>	<b>101,818</b>	<b>6,554,964</b>
<b>Total Liabilities and Fund Balances.....</b>	<b>\$ 14,439,137</b>	<b>\$ 993,142</b>	<b>\$ 101,818</b>	<b>\$ 15,534,097</b>

GREENE COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 DECEMBER 31, 2001

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
<b>ASSETS:</b>				
Pooled Cash and Cash Equivalents.....	\$ 139,879	\$ 1,897,771	\$ 786,384	\$ 12,286
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	3,481	865	1,262	-
Due from Other Funds.....	-	-	-	-
Interfund Receivable.....	-	-	-	-
Due from Other Governments.....	-	-	65,105	-
	<b>Total Assets.....</b>	<b>\$ 1,898,636</b>	<b>\$ 852,751</b>	<b>\$ 12,286</b>
	<b>\$ 143,360</b>	<b>\$ 1,898,636</b>	<b>\$ 852,751</b>	<b>\$ 12,286</b>
 <b>LIABILITIES AND FUND BALANCES:</b>				
<b>Liabilities:</b>				
Accounts Payable.....	2,675	3,287	1,908	-
Accrued Wages and Benefits.....	18,878	9,167	14,663	-
Due to Other Funds.....	313	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	13,845	-
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	5,421
Bond Anticipation Notes.....	-	-	-	-
	<b>Total Liabilities.....</b>	<b>12,454</b>	<b>30,416</b>	<b>5,421</b>
	<b>21,866</b>	<b>12,454</b>	<b>30,416</b>	<b>5,421</b>
 <b>Fund Balances:</b>				
Reserved for:				
Encumbrances.....	11,156	403,941	4,268	-
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	110,338	1,482,241	818,067	6,865
	<b>Total Fund Balances.....</b>	<b>1,886,182</b>	<b>822,335</b>	<b>6,865</b>
	<b>\$ 143,360</b>	<b>\$ 1,898,636</b>	<b>\$ 852,751</b>	<b>\$ 12,286</b>
	<b>Total Liabilities and Fund Balances.....</b>	<b>\$ 1,898,636</b>	<b>\$ 852,751</b>	<b>\$ 12,286</b>

Community Mental Health	Community Development Block Grant	Child Support Enforcement Agency	County Home	Hospital Levy	County Hotel Lodging	Residential Treatment Center
\$ -	\$ 214,883	\$ 1,325,097	\$ 51,441	\$ -	\$ 436,901	\$ 413,882
-	-	-	-	-	-	-
3,361,812	-	-	-	1,603,079	23,345	-
-	4,013	3,370	387,014	-	1,512	1,932
85,640	-	-	1,237	40,061	-	-
-	-	-	-	-	-	-
-	579,350	22,418	-	93,776	-	500,358
<u>\$ 3,447,452</u>	<u>\$ 798,246</u>	<u>\$ 1,350,885</u>	<u>\$ 439,692</u>	<u>\$ 1,736,916</u>	<u>\$ 461,758</u>	<u>\$ 916,172</u>
-	14,087	32,751	180,716	-	7,021	10,822
-	-	38,488	134,673	-	6,761	51,991
-	-	24,879	-	-	1,084	-
-	-	-	-	-	-	-
3,363,291	539,890	-	-	1,697,549	-	114,833
-	-	-	-	-	-	-
-	-	-	50,000	-	-	-
-	-	-	-	-	-	-
3,363,291	553,977	96,118	365,389	1,697,549	14,866	177,646
-	3,369	339,431	24,612	-	10,513	17,739
84,161	240,900	915,336	49,691	39,367	436,379	720,787
84,161	244,269	1,254,767	74,303	39,367	446,892	738,526
<u>\$ 3,447,452</u>	<u>\$ 798,246</u>	<u>\$ 1,350,885</u>	<u>\$ 439,692</u>	<u>\$ 1,736,916</u>	<u>\$ 461,758</u>	<u>\$ 916,172</u>

GREENE COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 DECEMBER 31, 2001

	Adult Day Care	Drug Law Enforcement	Home Arrest	Garbage & Refuse Disposal
<b>ASSETS:</b>				
Pooled Cash and Cash Equivalents.....	\$ 28,740	\$ 18,693	\$ 40,315	\$ 223,021
Deposits in Segregated Accounts.....	-	-	-	122,079
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	10,503	47	343	1,029
Due from Other Funds.....	-	-	-	35,000
Interfund Receivable.....	-	-	-	5,421
Due from Other Governments.....	7,003	-	-	-
<b>Total Assets.....</b>	<b>\$ 46,246</b>	<b>\$ 18,740</b>	<b>\$ 40,658</b>	<b>\$ 386,550</b>
 <b>LIABILITIES AND FUND BALANCES:</b>				
<b>Liabilities:</b>				
Accounts Payable.....	1,351	-	60	8,866
Accrued Wages and Benefits.....	12,145	-	-	10,459
Due to Other Funds.....	1,237	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	-	-
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	-
Bond Anticipation Notes.....	-	-	-	-
<b>Total Liabilities.....</b>	<b>14,733</b>	<b>-</b>	<b>60</b>	<b>19,325</b>
 <b>Fund Balances:</b>				
Reserved for:				
Encumbrances.....	1,450	-	12	14,257
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	30,063	18,740	40,586	352,968
<b>Total Fund Balances.....</b>	<b>31,513</b>	<b>18,740</b>	<b>40,598</b>	<b>367,225</b>
<b>Total Liabilities and Fund Balances.....</b>	<b>\$ 46,246</b>	<b>\$ 18,740</b>	<b>\$ 40,658</b>	<b>\$ 386,550</b>

Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Drug Consortium	Spring Lakes Park	Recreation & Parks Donations	Equipment Acquisition
\$ 9,298	\$ 25,789	\$ 83,945	\$ 42,590	\$ 1,439	\$ 404,864	\$ 649,210
-	-	-	-	-	-	-
-	-	-	-	-	-	-
81	34	1,819	693	-	-	43,221
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	118,830	-	-	-	-
<u>\$ 9,379</u>	<u>\$ 25,823</u>	<u>\$ 204,594</u>	<u>\$ 43,283</u>	<u>\$ 1,439</u>	<u>\$ 404,864</u>	<u>\$ 692,431</u>
-	150	19,360	6,565	-	2,812	2,546
-	-	8,319	260	-	-	-
-	-	-	-	-	-	35,000
-	-	-	-	-	30,000	-
-	-	86,998	-	-	-	-
-	-	-	-	-	-	23,901
-	-	52,430	15,000	-	25,000	-
-	-	-	-	-	-	1,320,000
-	150	167,107	21,825	-	57,812	1,381,447
-	-	-	193	-	4,960	47,488
9,379	25,673	37,487	21,265	1,439	342,092	(736,504)
9,379	25,673	37,487	21,458	1,439	347,052	(689,016)
<u>\$ 9,379</u>	<u>\$ 25,823</u>	<u>\$ 204,594</u>	<u>\$ 43,283</u>	<u>\$ 1,439</u>	<u>\$ 404,864</u>	<u>\$ 692,431</u>

GREENE COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 DECEMBER 31, 2001

	D.A.R.E Donations	Green Tree Trust	Inmate Fees Medical	Common Pleas Grants
<b>ASSETS:</b>				
Pooled Cash and Cash Equivalents.....	\$ 11,805	\$ 3,606	\$ 128,176	\$ 101,747
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	-	-	12,948	3,188
Due from Other Funds.....	-	-	-	-
Interfund Receivable.....	-	-	-	-
Due from Other Governments.....	-	-	-	243,420
<b>Total Assets.....</b>	<b>\$ 11,805</b>	<b>\$ 3,606</b>	<b>\$ 141,124</b>	<b>\$ 348,355</b>
 <b>LIABILITIES AND FUND BALANCES:</b>				
<b>Liabilities:</b>				
Accounts Payable.....	2,679	-	77	350
Accrued Wages and Benefits.....	-	-	-	7,009
Due to Other Funds.....	-	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	-	42,065
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	20,000
Bond Anticipation Notes.....	-	-	-	-
<b>Total Liabilities.....</b>	<b>2,679</b>	<b>-</b>	<b>77</b>	<b>69,424</b>
 <b>Fund Balances:</b>				
Reserved for:				
Encumbrances.....	4,097	-	19,541	365
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	5,029	3,606	121,506	278,566
<b>Total Fund Balances.....</b>	<b>9,126</b>	<b>3,606</b>	<b>141,047</b>	<b>278,931</b>
<b>Total Liabilities and Fund Balances.....</b>	<b>\$ 11,805</b>	<b>\$ 3,606</b>	<b>\$ 141,124</b>	<b>\$ 348,355</b>

Court Security Grants	Total
\$ 2,086	\$ 7,053,848
-	122,079
-	4,988,236
-	477,355
-	161,938
-	5,421
-	1,630,260
<u>\$ 2,086</u>	<u>\$ 14,439,137</u>
-	298,083
-	312,813
-	62,513
-	30,000
-	5,858,471
-	23,901
-	167,851
-	1,320,000
-	8,073,632
-	907,392
<u>2,086</u>	<u>5,458,113</u>
2,086	6,365,505
<u>\$ 2,086</u>	<u>\$ 14,439,137</u>

GREENE COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 NONMAJOR DEBT SERVICE FUNDS  
 DECEMBER 31, 2001

	<u>Road Assessment Debt Service</u>	<u>Various Purpose Long-Term Obligation Bonds</u>	<u>Total</u>
<b>ASSETS:</b>			
Pooled Cash and Cash Equivalents.....	36,361	49,944	86,305
Receivables (Net of Allowances for Uncollectibles)			
Special Assessments.....	522,751	382,759	905,510
Due from Other Funds.....	-	1,327	1,327
<b>Total Assets.....</b>	<b><u>\$ 559,112</u></b>	<b><u>\$ 434,030</u></b>	<b><u>\$ 993,142</u></b>
 <b>LIABILITIES AND FUND BALANCES:</b>			
<b>Liabilities:</b>			
Deferred Revenue.....	522,751	382,750	905,501
<b>Total Liabilities.....</b>	<b>522,751</b>	<b>382,750</b>	<b>905,501</b>
 <b>Fund Balances:</b>			
Reserved for:			
Debt Service.....	36,361	51,280	87,641
<b>Total Fund Balances.....</b>	<b>36,361</b>	<b>51,280</b>	<b>87,641</b>
<b>Total Liabilities and Fund Balances.....</b>	<b><u>\$ 559,112</u></b>	<b><u>\$ 434,030</u></b>	<b><u>\$ 993,142</u></b>



GREENE COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Permanent Fund Chase Stewart	Total Nonmajor Governmental Funds
<b>REVENUES:</b>				
Taxes.....	\$ 5,733,750	\$ -	\$ -	\$ 5,733,750
Charges for Services.....	8,655,461	-	-	8,655,461
Fines and Forfeitures.....	152,732	-	-	152,732
Intergovernmental Revenues.....	5,165,720	-	-	5,165,720
Special Assessments.....	-	65,521	-	65,521
Investment Earnings.....	5,225	-	-	5,225
Other Revenue.....	954,716	490,008	-	1,444,724
<b>Total Revenues.....</b>	<b>20,667,604</b>	<b>555,529</b>	<b>-</b>	<b>21,223,133</b>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive.....	1,341,404	-	-	1,341,404
Judicial.....	6,732	-	-	6,732
Public Safety.....	3,385,278	-	-	3,385,278
Public Works.....	640,700	-	-	640,700
Health.....	5,962,353	-	-	5,962,353
Human Services.....	7,276,656	-	-	7,276,656
Conservation and Recreation.....	121,960	-	-	121,960
Community and Economic Development.....	1,134,306	-	-	1,134,306
Debt Service:				
Principal Retirement.....	-	905,000	-	905,000
Interest and Fiscal Charges.....	59,183	216,683	-	275,866
<b>Total Expenditures.....</b>	<b>19,928,572</b>	<b>1,121,683</b>	<b>-</b>	<b>21,050,255</b>
<b>Excess (Deficiency) of Revenues Over (Under)</b>				
<b>Expenditures.....</b>	739,032	(566,154)	-	172,878
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds From Sale of Fixed Assets.....	20	-	-	20
Proceeds from Bonds.....	-	3,621	-	3,621
Transfers In.....	433,256	574,374	-	1,007,630
Transfers Out.....	(518,175)	-	-	(518,175)
<b>Total Other Financing Sources (Uses).....</b>	<b>(84,899)</b>	<b>577,995</b>	<b>-</b>	<b>493,096</b>
<b>Net Change in Fund Balances.....</b>	<b>654,133</b>	<b>11,841</b>	<b>-</b>	<b>665,974</b>
<b>Fund Balance (Deficit) at the Beginning of the Year.....</b>	<b>5,711,372</b>	<b>75,800</b>	<b>101,818</b>	<b>5,888,990</b>
<b>Fund Balance (Deficit) at the End of the Year.....</b>	<b>\$ 6,365,505</b>	<b>\$ 87,641</b>	<b>\$ 101,818</b>	<b>\$ 6,554,964</b>

GREENE COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
<b>REVENUES:</b>				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	584,341	1,199,210	-	-
Fines and Forfeitures.....	41,709	1,500	-	-
Intergovernmental Revenues.....	-	-	490,348	21,684
Investment Earnings.....	-	-	-	-
Other Revenue.....	13,372	4,017	5,627	-
<b>Total Revenues.....</b>	<b>639,422</b>	<b>1,204,727</b>	<b>495,975</b>	<b>21,684</b>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive.....	41,073	847,307	28,235	-
Judicial.....	-	-	-	-
Public Safety.....	-	-	408,454	-
Public Works.....	-	-	-	-
Health.....	676,630	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	-	24,970
Community and Economic Development.....	-	-	-	-
Debt Service:				
Interest and Fiscal Charges.....	-	-	-	-
<b>Total Expenditures.....</b>	<b>717,703</b>	<b>847,307</b>	<b>436,689</b>	<b>24,970</b>
<b>Excess (Deficiency) of Revenues Over (Under)</b>				
<b>Expenditures.....</b>	<b>(78,281)</b>	<b>357,420</b>	<b>59,286</b>	<b>(3,286)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds From Sale of Fixed Assets.....	-	-	-	-
Transfers In.....	259	-	11,767	-
Transfers Out.....	-	-	(426)	-
<b>Total Other Financing Sources (Uses).....</b>	<b>259</b>	<b>-</b>	<b>11,341</b>	<b>-</b>
<b>Net Change in Fund Balances.....</b>	<b>(78,022)</b>	<b>357,420</b>	<b>70,627</b>	<b>(3,286)</b>
<b>Fund Balance (Deficit) at the Beginning of the Year.....</b>	<b>199,516</b>	<b>1,528,762</b>	<b>751,708</b>	<b>10,151</b>
<b>Fund Balance (Deficit) at the End of the Year.....</b>	<b>\$ 121,494</b>	<b>\$ 1,886,182</b>	<b>\$ 822,335</b>	<b>\$ 6,865</b>

Community Mental Health	Community Development Block Grant	Support Enforcement Agency	County Home	Hospital Levy	County Hotel Lodging	Residential Treatment Center
\$ 3,417,258	\$ -	\$ -	\$ -	\$ 1,746,354	\$ 570,138	\$ -
-	-	440,713	4,687,334	-	-	-
-	-	-	-	-	-	-
-	316,825	1,597,767	-	150,000	-	1,537,536
-	-	-	-	-	-	-
-	258,315	15,875	89,702	-	5,669	94,630
<u>3,417,258</u>	<u>575,140</u>	<u>2,054,355</u>	<u>4,777,036</u>	<u>1,896,354</u>	<u>575,807</u>	<u>1,632,166</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,851,740
-	-	-	-	-	-	-
3,418,249	-	-	-	1,867,474	-	-
-	-	1,993,246	4,872,336	-	-	-
-	-	-	-	-	-	-
-	576,710	-	-	-	557,596	-
-	-	-	-	-	-	-
<u>3,418,249</u>	<u>576,710</u>	<u>1,993,246</u>	<u>4,872,336</u>	<u>1,867,474</u>	<u>557,596</u>	<u>1,851,740</u>
(991)	(1,570)	61,109	(95,300)	28,880	18,211	(219,574)
-	-	-	-	-	20	-
-	1,521	-	-	-	-	-
-	-	-	-	-	-	-
-	1,521	-	-	-	20	-
(991)	(49)	61,109	(95,300)	28,880	18,231	(219,574)
<u>85,152</u>	<u>244,318</u>	<u>1,193,658</u>	<u>169,603</u>	<u>10,487</u>	<u>428,661</u>	<u>958,100</u>
<u>\$ 84,161</u>	<u>\$ 244,269</u>	<u>\$ 1,254,767</u>	<u>\$ 74,303</u>	<u>\$ 39,367</u>	<u>\$ 446,892</u>	<u>\$ 738,526</u>

GREENE COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Adult Day Care	Drug Law Enforcement	Home Arrest	Garbage & Refuse Disposal
<b>REVENUES:</b>				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	259,501	-	1,410	604,988
Fines and Forfeitures.....	-	6,188	-	-
Intergovernmental Revenues.....	95,284	-	43,818	-
Investment Earnings.....	-	-	-	-
Other Revenue.....	14,038	-	1,528	10,787
<b>Total Revenues.....</b>	<b>368,823</b>	<b>6,188</b>	<b>46,756</b>	<b>615,775</b>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	35,676	109,167	-
Public Works.....	-	-	-	640,700
Health.....	-	-	-	-
Human Services.....	411,074	-	-	-
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Interest and Fiscal Charges.....	-	-	-	8,502
<b>Total Expenditures.....</b>	<b>411,074</b>	<b>35,676</b>	<b>109,167</b>	<b>649,202</b>
<b>Excess (Deficiency) of Revenues Over (Under)</b>				
<b>Expenditures.....</b>	<b>(42,251)</b>	<b>(29,488)</b>	<b>(62,411)</b>	<b>(33,427)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds From Sale of Fixed Assets.....	-	-	-	-
Transfers In.....	-	-	-	17,910
Transfers Out.....	-	-	-	-
<b>Total Other Financing Sources (Uses).....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,910</b>
<b>Net Change in Fund Balances.....</b>	<b>(42,251)</b>	<b>(29,488)</b>	<b>(62,411)</b>	<b>(15,517)</b>
<b>Fund Balance (Deficit) at the Beginning of the Year.....</b>	<b>73,764</b>	<b>48,228</b>	<b>103,009</b>	<b>382,742</b>
<b>Fund Balance (Deficit) at the End of the Year.....</b>	<b>\$ 31,513</b>	<b>\$ 18,740</b>	<b>\$ 40,598</b>	<b>\$ 367,225</b>

Indigent Drivers	Indigent Guardianship	Childrens Trust	Victim Witness Grants	Drug Consortium	Spring Lakes Park	Recreation & Parks Donations
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	18,080	-	36,097	-	-	45,345
1,802	-	-	-	44,922	-	-
463	-	-	249,653	167,761	-	20,536
-	-	-	-	-	-	3,710
-	154	-	2,834	187	-	311,332
2,265	18,234	-	288,584	212,870	-	380,923
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	26,941	936	325,015	218,245	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	92,426
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	26,941	936	325,015	218,245	-	92,426
2,265	(8,707)	(936)	(36,431)	(5,375)	-	288,497
-	-	-	-	-	-	-
-	-	-	125,341	-	-	5,000
-	-	-	(16,415)	-	-	-
-	-	-	108,926	-	-	5,000
2,265	(8,707)	(936)	72,495	(5,375)	-	293,497
7,114	34,380	936	(35,008)	26,833	1,439	53,555
<u>\$ 9,379</u>	<u>\$ 25,673</u>	<u>\$ -</u>	<u>\$ 37,487</u>	<u>\$ 21,458</u>	<u>\$ 1,439</u>	<u>\$ 347,052</u>

GREENE COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Equipment Acquisition	D.A.R.E. Donations	Green Tree Trust	Building Regulations
<b>REVENUES:</b>				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	732,979	-	-	-
Fines and Forfeitures.....	56,611	-	-	-
Intergovernmental Revenues.....	-	10,834	-	-
Investment Earnings.....	1,515	-	-	-
Other Revenue.....	36,758	17,972	3,010	-
<b>Total Revenues.....</b>	<b>827,863</b>	<b>28,806</b>	<b>3,010</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive.....	424,789	-	-	-
Judicial.....	5,415	-	-	-
Public Safety.....	31,463	25,804	-	-
Public Works.....	-	-	-	-
Health.....	-	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	4,564	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Interest and Fiscal Charges.....	50,681	-	-	-
<b>Total Expenditures.....</b>	<b>512,348</b>	<b>25,804</b>	<b>4,564</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under)</b>				
<b>Expenditures.....</b>	315,515	3,002	(1,554)	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds From Sale of Fixed Assets.....	-	-	-	-
Transfers In.....	271,458	-	-	-
Transfers Out.....	(499,060)	-	-	(2,274)
<b>Total Other Financing Sources (Uses).....</b>	<b>(227,602)</b>	<b>-</b>	<b>-</b>	<b>(2,274)</b>
<b>Net Change in Fund Balances.....</b>	<b>87,913</b>	<b>3,002</b>	<b>(1,554)</b>	<b>(2,274)</b>
<b>Fund Balance (Deficit) at the Beginning of the Year.....</b>	<b>(776,929)</b>	<b>6,124</b>	<b>5,160</b>	<b>2,274</b>
<b>Fund Balance (Deficit) at the End of the Year.....</b>	<b>\$ (689,016)</b>	<b>\$ 9,126</b>	<b>\$ 3,606</b>	<b>\$ -</b>

Inmate Fees Medical	Common Pleas Grants	Traffic Law Enforcement	Court Security Grants	Total
\$ -	\$ -	\$ -	\$ -	\$ 5,733,750
8,067	37,396	-	-	8,655,461
-	-	-	-	152,732
-	440,086	23,125	-	5,165,720
-	-	-	-	5,225
<u>68,427</u>	<u>482</u>	<u>-</u>	<u>-</u>	<u>954,716</u>
76,494	477,964	23,125	-	20,667,604
-	-	-	-	1,341,404
-	-	-	1,317	6,732
41,825	296,114	13,898	-	3,385,278
-	-	-	-	640,700
-	-	-	-	5,962,353
-	-	-	-	7,276,656
-	-	-	-	121,960
-	-	-	-	1,134,306
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,183</u>
<u>41,825</u>	<u>296,114</u>	<u>13,898</u>	<u>1,317</u>	<u>19,928,572</u>
34,669	181,850	9,227	(1,317)	739,032
-	-	-	-	20
-	-	-	-	433,256
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(518,175)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(84,899)</u>
34,669	181,850	9,227	(1,317)	654,133
<u>106,378</u>	<u>97,081</u>	<u>(9,227)</u>	<u>3,403</u>	<u>5,711,372</u>
<u>\$ 141,047</u>	<u>\$ 278,931</u>	<u>\$ -</u>	<u>\$ 2,086</u>	<u>\$ 6,365,505</u>

GREENE COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR DEBT SERVICE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Road Improvement Debt Service	Greene County Various Purpose Long Term Obligation Bond	Total Nonmajor Debt Service Funds
<b>REVENUES:</b>			
Special Assessments.....	\$ 14,262	\$ 51,259	\$ 65,521
Other Revenue.....	8	490,000	490,008
<b>Total Revenues.....</b>	<b>14,270</b>	<b>541,259</b>	<b>555,529</b>
<b>EXPENDITURES:</b>			
Current:			
Debt Service:			
Principal Retirement.....	10,000	895,000	905,000
Interest and Fiscal Charges.....	9,329	207,354	216,683
<b>Total Expenditures.....</b>	<b>19,329</b>	<b>1,102,354</b>	<b>1,121,683</b>
<b>Excess (Deficiency) of Revenues Over (Under)</b>			
<b>Expenditures.....</b>	(5,059)	(561,095)	(566,154)
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from Bonds.....	3,391	230	3,621
Transfers In.....	7,375	566,999	574,374
<b>Total Other Financing Sources (Uses).....</b>	<b>10,766</b>	<b>567,229</b>	<b>577,995</b>
<b>Net Change in Fund Balances.....</b>	<b>5,707</b>	<b>6,134</b>	<b>11,841</b>
<b>Fund Balance (Deficit) at the Beginning of the Year.....</b>	<b>30,654</b>	<b>45,146</b>	<b>75,800</b>
<b>Fund Balance (Deficit) at the End of the Year.....</b>	<b>\$ 36,361</b>	<b>\$ 51,280</b>	<b>\$ 87,641</b>



GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$ 21,733,342	\$ 21,733,342	\$ 23,298,988	\$ 1,565,646
Charges for Services.....	3,268,200	3,336,799	4,464,746	1,127,947
Licenses and Permits.....	520,000	520,000	673,512	153,512
Fines and Forfeitures.....	421,200	421,200	537,556	116,356
Intergovernmental.....	5,329,463	5,344,059	5,540,612	196,553
Special Assessments.....	6,000	8,472	16,241	7,769
Investment Earnings.....	4,835,500	2,736,028	4,798,288	2,062,260
Other.....	2,564,040	2,566,656	630,259	(1,936,397)
<b>Total Revenues.....</b>	<b>38,677,745</b>	<b>36,666,556</b>	<b>39,960,202</b>	<b>3,293,646</b>
<b>Expenditures:</b>				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services.....	643,578	643,682	570,865	72,817
Materials and Supplies.....	24,250	24,250	17,043	7,207
Contractual Services.....	421,250	446,928	433,708	13,220
Other.....	1,360,055	1,538,429	623,620	914,809
Capital Outlay.....	6,500	7,000	1,740	5,260
<b>Total Commissioners.....</b>	<b>2,455,633</b>	<b>2,660,289</b>	<b>1,646,976</b>	<b>1,013,313</b>
Auditor:				
Personal Services.....	1,011,322	1,010,661	994,951	15,710
Materials and Supplies.....	38,000	39,624	39,587	37
Contractual Services.....	40,631	41,309	41,190	119
Other.....	44,170	43,909	43,487	422
Capital Outlay.....	18,500	17,037	17,007	30
<b>Total Auditor.....</b>	<b>1,152,623</b>	<b>1,152,540</b>	<b>1,136,222</b>	<b>16,318</b>
Treasurer:				
Personal Services.....	472,084	473,292	427,063	46,229
Materials and Supplies.....	16,103	16,103	15,822	281
Contractual Services.....	56,346	51,346	38,672	12,674
Other.....	18,825	19,619	15,099	4,520
Capital Outlay.....	13,620	16,620	16,006	614
<b>Total Treasurer.....</b>	<b>576,978</b>	<b>576,980</b>	<b>512,662</b>	<b>64,318</b>
Prosecuting Attorney:				
Personal Services.....	1,662,198	1,718,636	1,674,115	44,521
Materials and Supplies.....	25,114	35,802	30,105	5,697
Contractual Services.....	185,764	179,669	81,796	97,873
Other.....	221,797	203,920	187,310	16,610
Capital Outlay.....	89,643	69,807	51,828	17,979
<b>Total Prosecuting Attorney.....</b>	<b>2,184,516</b>	<b>2,207,834</b>	<b>2,025,154</b>	<b>182,680</b>
Budget Commission:				
Other.....	2,483	2,823	2,540	283
<b>Total Budget Commission.....</b>	<b>2,483</b>	<b>2,823</b>	<b>2,540</b>	<b>283</b>
Bureau of Inspection:				
Contractual Services.....	64,698	64,698	57,201	7,497
<b>Total Bureau of Inspection.....</b>	<b>64,698</b>	<b>64,698</b>	<b>57,201</b>	<b>7,497</b>
Data Processing:				
Personal Services.....	595,086	602,642	565,570	37,072
Materials and Supplies.....	17,322	15,600	15,600	-
Contractual Services.....	348,886	331,513	331,513	-
Other.....	2,556	1,950	1,950	-
Capital Outlay.....	60,789	72,934	72,934	-
<b>Total Data Processing.....</b>	<b>1,024,639</b>	<b>1,024,639</b>	<b>987,567</b>	<b>37,072</b>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 2001

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Personnel:</b>				
Personal Services.....	398,772	399,139	358,616	40,523
Materials and Supplies.....	2,562	2,562	1,402	1,160
Contractual Services.....	46,663	45,781	43,755	2,026
Other.....	17,730	21,745	20,719	1,026
Capital Outlay.....	3,500	-	-	-
<b>Total Personnel.....</b>	<b>469,227</b>	<b>469,227</b>	<b>424,492</b>	<b>44,735</b>
<b>Risk Management:</b>				
Personal Services.....	171,936	170,810	170,356	454
Materials and Supplies.....	5,652	5,652	4,694	958
Contractual Services.....	23,543	25,003	21,970	3,033
Other.....	5,754	5,754	3,488	2,266
Capital Outlay.....	800	466	466	-
<b>Total Risk Management.....</b>	<b>207,685</b>	<b>207,685</b>	<b>200,974</b>	<b>6,711</b>
<b>Office of Management and Budget</b>				
Personal Services.....	576,230	450,708	319,425	131,283
Materials and Supplies.....	3,350	1,335	1,162	173
Contractual Services.....	5,164	1,924	690	1,234
Other.....	16,486	7,010	6,180	830
Capital Outlay.....	9,666	3,896	2,795	1,101
<b>Total Office of Management and Budget.....</b>	<b>610,896</b>	<b>464,873</b>	<b>330,252</b>	<b>134,621</b>
<b>Special Projects:</b>				
Other.....	5	-	-	-
<b>Total Special Projects.....</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Microfilming:</b>				
Personal Services.....	115,375	121,244	119,883	1,361
Materials and Supplies.....	253	253	100	153
Contractual Services.....	17	1,298	1,236	62
<b>Total Microfilming.....</b>	<b>115,645</b>	<b>122,795</b>	<b>121,219</b>	<b>1,576</b>
<b>Service Garage:</b>				
Personal Services.....	181,298	182,558	178,829	3,729
Materials and Supplies.....	522,543	467,968	274,367	193,601
Contractual Services.....	13,098	18,598	18,592	6
Other.....	1,000	-	-	-
Capital Outlay.....	14,931	16,046	15,131	915
<b>Total Service Garage.....</b>	<b>732,870</b>	<b>685,170</b>	<b>486,919</b>	<b>198,251</b>
<b>Board of Elections:</b>				
Personal Services.....	356,706	344,579	340,904	3,675
Materials and Supplies.....	30,041	30,041	14,092	15,949
Contractual Services.....	87,084	115,718	114,354	1,364
Other.....	36,174	37,167	32,190	4,977
Capital Outlay.....	17,276	3,776	2,050	1,726
<b>Total Board of Elections.....</b>	<b>527,281</b>	<b>531,281</b>	<b>503,590</b>	<b>27,691</b>
<b>Maintenance and Operations:</b>				
Personal Services.....	1,444,701	1,439,682	1,429,698	9,984
Materials and Supplies.....	1,219,111	1,580,775	1,427,029	153,746
Contractual Services.....	1,072,448	747,313	744,933	2,380
Other.....	14,524	6,814	6,591	223
Capital Outlay.....	311,156	320,344	318,557	1,787
<b>Total Maintenance and Operations.....</b>	<b>4,061,940</b>	<b>4,094,928</b>	<b>3,926,808</b>	<b>168,120</b>
<b>Recorder:</b>				
Personal Services.....	356,888	351,955	338,295	13,660
Materials and Supplies.....	2,262	4,476	4,476	-
Contractual Services.....	4,401	15,623	5,312	10,311
Other.....	7,858	4,324	3,461	863
Capital Outlay.....	1,435	2,835	2,456	379
<b>Total Recorder.....</b>	<b>372,844</b>	<b>379,213</b>	<b>354,000</b>	<b>25,213</b>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 2001

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Insurance:</b>				
Contractual Services.....	410,178	410,178	395,348	14,830
Total Insurance.....	410,178	410,178	395,348	14,830
<b>Office of Finance:</b>				
Personal Services.....	90,091	95,508	93,739	1,769
Materials and Supplies.....	3,300	1,500	1,099	401
Contractual Services.....	1,500	1,800	232	1,568
Other.....	1,500	2,000	-	2,000
Capital Outlay.....	14,200	9,783	6,243	3,540
Total Office of Finance.....	110,591	110,591	101,313	9,278
<b>Miscellaneous:</b>				
Contractual Services.....	-	13,790	13,712	78
Other.....	152,470	15,446	14,343	1,103
Total Miscellaneous.....	152,470	29,236	28,055	1,181
Total Legislative and Executive.....	15,233,202	15,194,980	13,241,292	1,953,688
<b>Judicial:</b>				
<b>Public Defender:</b>				
Personal Services.....	256,798	254,740	254,732	8
Materials and Supplies.....	993	1,353	1,353	-
Contractual Services.....	24,866	60,145	59,941	204
Other.....	7,523	4,879	4,879	-
Capital Outlay.....	8,039	1,512	1,512	-
Total Public Defender.....	298,219	322,629	322,417	212
<b>Court of Appeals:</b>				
Other.....	32,059	32,986	32,986	-
Total Court of Appeals.....	32,059	32,986	32,986	-
<b>Common Pleas Court:</b>				
Personal Services.....	1,097,151	1,079,731	1,071,420	8,311
Materials and Supplies.....	15,987	15,587	15,245	342
Contractual Services.....	63,156	89,907	85,627	4,280
Other.....	81,213	90,498	84,224	6,274
Capital Outlay.....	2,700	2,584	2,584	-
Total Common Pleas Court.....	1,260,207	1,278,307	1,259,100	19,207
<b>Juvenile Court:</b>				
Personal Services.....	1,585,978	1,592,855	1,592,854	1
Materials and Supplies.....	26,947	41,099	41,099	-
Contractual Services.....	275,220	240,798	240,756	42
Other.....	46,308	44,210	41,877	2,333
Capital Outlay.....	9,250	12,250	12,250	-
Total Juvenile Court.....	1,943,703	1,931,212	1,928,836	2,376
<b>Probate Court:</b>				
Personal Services.....	232,661	232,661	229,870	2,791
Materials and Supplies.....	6,886	6,886	5,356	1,530
Contractual Services.....	3,452	5,012	2,318	2,694
Other.....	26,001	24,441	13,642	10,799
Capital Outlay.....	2,186	2,186	-	2,186
Total Probate Court.....	271,186	271,186	251,186	20,000
<b>Clerk of Courts:</b>				
Personal Services.....	901,437	901,437	854,371	47,066
Materials and Supplies.....	12,399	15,899	15,120	779
Contractual Services.....	76,724	76,724	68,689	8,035
Other.....	14,380	14,380	11,689	2,691
Capital Outlay.....	19,124	15,624	15,184	440
Total Clerk of Courts.....	1,024,064	1,024,064	965,053	59,011

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 2001

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Xenia Municipal Court:</b>				
Personal Services.....	98,166	106,247	105,410	837
Contractual Services.....	65,100	65,725	65,725	-
Other.....	9,052	11,875	11,167	708
<b>Total Xenia Municipal Court.....</b>	<b>172,318</b>	<b>183,847</b>	<b>182,302</b>	<b>1,545</b>
<b>Fairborn Municipal Court:</b>				
Personal Services.....	121,822	121,479	116,329	5,150
Contractual Services.....	28,000	28,000	28,000	-
Other.....	12,995	14,948	14,104	844
<b>Total Fairborn Municipal Court.....</b>	<b>162,817</b>	<b>164,427</b>	<b>158,433</b>	<b>5,994</b>
<b>Domestic Relations Court:</b>				
Personal Services.....	608,589	669,064	666,792	2,272
Materials and Supplies.....	4,495	3,765	3,762	3
Contractual Services.....	24,500	30,185	28,676	1,509
Other.....	34,050	22,388	21,768	620
Capital Outlay.....	10,444	7,706	7,705	1
<b>Total Domestic Relations Court.....</b>	<b>682,078</b>	<b>733,108</b>	<b>728,703</b>	<b>4,405</b>
<b>Total Judicial.....</b>	<b>5,846,651</b>	<b>5,941,766</b>	<b>5,829,016</b>	<b>112,750</b>
<b>Total General Government.....</b>	<b>21,079,853</b>	<b>21,136,746</b>	<b>19,070,308</b>	<b>2,066,438</b>
<b>Public Safety:</b>				
<b>Coroner:</b>				
Personal Services.....	249,875	249,015	248,496	519
Materials and Supplies.....	1,650	2,750	2,723	27
Contractual Services.....	66,397	78,540	77,978	562
Other.....	5,248	2,187	2,187	-
Capital Outlay.....	450	2,128	2,128	-
<b>Total Coroner.....</b>	<b>323,620</b>	<b>334,620</b>	<b>333,512</b>	<b>1,108</b>
<b>Sheriff:</b>				
Personal Services.....	9,673,608	9,704,009	9,161,613	542,396
Materials and Supplies.....	974,081	974,081	962,153	11,928
Contractual Services.....	1,168,945	1,208,945	1,140,456	68,489
Other.....	287,697	247,697	204,930	42,767
Capital Outlay.....	487,911	487,911	478,676	9,235
<b>Total Sheriff.....</b>	<b>12,592,242</b>	<b>12,622,643</b>	<b>11,947,828</b>	<b>674,815</b>
<b>Building Regulations:</b>				
Personal Services.....	542,387	521,254	501,713	19,541
Materials and Supplies.....	4,530	4,530	3,131	1,399
Contractual Services.....	22,010	51,453	47,487	3,966
Other.....	10,518	7,018	4,971	2,047
Capital Outlay.....	4,963	153	153	-
<b>Total Building Regulations.....</b>	<b>584,408</b>	<b>584,408</b>	<b>557,455</b>	<b>26,953</b>
<b>Juvenile Detention:</b>				
Personal Services.....	926,754	941,066	940,865	201
Materials and Supplies.....	14,022	12,880	12,880	-
Contractual Services.....	18,784	19,910	19,910	-
Other.....	3,270	1,665	1,665	-
Capital Outlay.....	200	-	-	-
<b>Total Juvenile Detention.....</b>	<b>963,030</b>	<b>975,521</b>	<b>975,320</b>	<b>201</b>
<b>Total Public Safety.....</b>	<b>14,463,300</b>	<b>14,517,192</b>	<b>13,814,115</b>	<b>703,077</b>
<b>Public Works:</b>				
<b>County Engineer - Tax Maps:</b>				
Personal Services.....	99,801	99,801	98,793	1,008
Other.....	3,854	3,854	3,799	55
Capital Outlay.....	7,544	7,544	7,073	471
<b>Total County Engineer - Tax Maps.....</b>	<b>111,199</b>	<b>111,199</b>	<b>109,665</b>	<b>1,534</b>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 2001

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Department of Public Works:</b>				
Personal Services.....	312,392	350,498	348,679	1,819
Materials and Supplies.....	500	1,790	1,758	32
Contractual Services.....	7,444	345,076	259,716	85,360
Other.....	5,656	5,775	4,858	917
Capital Outlay.....	6,575	8,101	6,656	1,445
<b>Total Department of Public Works.....</b>	<b>332,567</b>	<b>711,240</b>	<b>621,667</b>	<b>89,573</b>
<b>Buildings and Grounds:</b>				
Contractual Services.....	93,500	94,000	71,944	22,056
Other.....	500	-	-	-
Capital Outlay.....	1,664	1,664	1,664	-
<b>Total Buildings and Grounds.....</b>	<b>95,664</b>	<b>95,664</b>	<b>73,608</b>	<b>22,056</b>
<b>Total Public Works.....</b>	<b>539,430</b>	<b>918,103</b>	<b>804,940</b>	<b>113,163</b>
<b>Health:</b>				
<b>Tuberculosis:</b>				
Personal Services.....	35,129	40,746	40,036	710
Materials and Supplies.....	8,528	6,348	5,465	883
Contractual Services.....	7,559	7,034	6,093	941
Other.....	5,923	3,536	1,838	1,698
Capital Outlay.....	525	-	-	-
<b>Total Tuberculosis.....</b>	<b>57,664</b>	<b>57,664</b>	<b>53,432</b>	<b>4,232</b>
<b>Vital Statistics:</b>				
Other.....	2,700	2,700	1,655	1,045
<b>Total Vital Statistics.....</b>	<b>2,700</b>	<b>2,700</b>	<b>1,655</b>	<b>1,045</b>
<b>Miscellaneous:</b>				
Other.....	237,673	237,673	181,266	56,407
<b>Total Miscellaneous.....</b>	<b>237,673</b>	<b>237,673</b>	<b>181,266</b>	<b>56,407</b>
<b>Total Health.....</b>	<b>298,037</b>	<b>298,037</b>	<b>236,353</b>	<b>61,684</b>
<b>Human Services:</b>				
<b>Veteran's Service Commission:</b>				
Personal Services.....	265,111	265,121	259,119	6,002
Materials and Supplies.....	2,864	2,864	2,752	112
Contractual Services.....	69,891	75,591	73,978	1,613
Other.....	26,115	20,405	13,935	6,470
Capital Outlay.....	5,061	5,061	4,741	320
<b>Total Veteran's Service Commission.....</b>	<b>369,042</b>	<b>369,042</b>	<b>354,525</b>	<b>14,517</b>
<b>Total Human Services.....</b>	<b>369,042</b>	<b>369,042</b>	<b>354,525</b>	<b>14,517</b>
<b>Conservations and Recreation:</b>				
<b>Agriculture:</b>				
Personal Services.....	977	821	821	-
Contractual Services.....	7,000	23,443	23,442	1
Other.....	512,403	511,123	511,113	10
<b>Total Agriculture.....</b>	<b>520,380</b>	<b>535,387</b>	<b>535,376</b>	<b>11</b>
<b>Parks and Recreation:</b>				
Personal Services.....	1,661,127	1,706,720	1,685,078	21,642
Materials and Supplies.....	193,132	170,903	164,306	6,597
Contractual Services.....	121,349	76,238	73,468	2,770
Other.....	55,387	42,839	42,169	670
Capital Outlay.....	55,652	63,085	62,597	488
<b>Total Parks and Recreation.....</b>	<b>2,086,647</b>	<b>2,059,785</b>	<b>2,027,618</b>	<b>32,167</b>
<b>Total Conservation and Recreation.....</b>	<b>2,607,027</b>	<b>2,595,172</b>	<b>2,562,994</b>	<b>32,178</b>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 2001

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Community and Economic Development:				
Department of Development:				
Personal Services.....	456,497	452,497	241,287	211,210
Materials and Supplies.....	3,599	3,599	3,084	515
Contractual Services.....	119,539	117,893	107,753	10,140
Other.....	63,823	67,945	61,484	6,461
Capital Outlay.....	100	100	74	26
Total Department of Development.....	<u>643,558</u>	<u>642,034</u>	<u>413,682</u>	<u>228,352</u>
Airport Authority:				
Personal Services.....	52,637	52,637	46,149	6,488
Principal Retirement.....	50,000	200,000	200,000	-
Interest and Fiscal Charges.....	9,000	9,000	9,000	-
Total Airport Authority.....	<u>111,637</u>	<u>261,637</u>	<u>255,149</u>	<u>6,488</u>
Total Community and Economic Development.....	<u>755,195</u>	<u>903,671</u>	<u>668,831</u>	<u>234,840</u>
Total Expenditures.....	<u>40,111,884</u>	<u>40,737,963</u>	<u>37,512,066</u>	<u>3,225,897</u>
Excess / (Deficiency) of Revenue over Expenditures.....	(1,434,139)	(4,071,407)	2,448,136	6,519,543
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	-	150,000	150,000	-
Transfers In.....	295,651	116,864	530,533	413,669
Transfers Out.....	(2,182,693)	(3,182,915)	(3,264,915)	(82,000)
Advances In.....	300,000	22,424	277,093	254,669
Advances Out.....	(64,043)	(114,561)	(99,144)	15,417
Repayment of Loans to Other Governments.....	-	72,500	72,500	-
Loans to Other Governments.....	-	(7,500)	(7,500)	-
Total Other Financing Sources / (Uses).....	<u>(1,651,085)</u>	<u>(2,943,188)</u>	<u>(2,341,433)</u>	<u>601,755</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,085,224)	(7,014,595)	106,703	7,121,298
Fund Balance (Deficit) at Beginning of Year.....	6,651,749	6,651,749	6,651,749	-
Prior Year Encumbrances Appropriated.....	1,527,634	1,527,634	1,527,634	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 5,094,159</u>	<u>\$ 1,164,788</u>	<u>\$ 8,286,086</u>	<u>\$ 7,121,298</u>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

DEPARTMENT OF HEALTH AND HUMAN SERVICES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 8,525,300	\$ 9,147,013	\$ 10,300,732	\$ 1,153,719
Other.....	511,000	732,410	797,186	64,776
Total Revenues.....	9,036,300	9,879,423	11,097,918	1,218,495
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services.....	3,685,300	3,793,727	3,547,550	246,177
Materials and Supplies.....	288,435	228,435	218,294	10,141
Contractual Services.....	5,217,637	7,773,637	7,651,232	122,405
Other.....	57,659	144,159	83,712	60,447
Capital Outlay.....	110,979	120,052	69,643	50,409
Total Public Assistance.....	9,360,010	12,060,010	11,570,431	489,579
Work Force Investment:				
Materials and Supplies.....	50,000	50,000	10,923	39,077
Contractual Services.....	569,125	569,125	410,010	159,115
Other.....	7,500	7,500	1,043	6,457
Capital Outlay.....	10,000	10,000	9,397	603
Total Work Force Investment.....	636,625	636,625	431,373	205,252
Total Expenditures.....	9,996,635	12,696,635	12,001,804	694,831
Excess / (Deficiency) of Revenue over Expenditures.....	(960,335)	(2,817,212)	(903,886)	1,913,326
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	500	500	-	(500)
Transfers In.....	385,000	385,000	381,759	(3,241)
Total Other Financing Sources / (Uses).....	385,500	385,500	381,759	(3,741)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(574,835)	(2,431,712)	(522,127)	1,909,585
Fund Balance (Deficit) at Beginning of Year.....	2,800,087	2,800,087	2,800,087	-
Prior Year Encumbrances Appropriated.....	574,835	574,835	574,835	-
Fund Balance (Deficit) at End of Year.....	\$ 2,800,087	\$ 943,210	\$ 2,852,795	\$ 1,909,585

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$ 5,057,260	\$ 5,057,260	\$ 5,307,548	\$ 250,288
Charges for Services.....	305,000	265,000	22,801	(242,199)
Intergovernmental.....	2,120,642	2,042,406	2,047,398	4,992
Other.....	16,000	437,192	730,933	293,741
<b>Total Revenues.....</b>	<b>7,498,902</b>	<b>7,801,858</b>	<b>8,108,680</b>	<b>306,822</b>
<b>Expenditures:</b>				
Health:				
Mental Retardation Services:				
Personal Services.....	4,490,533	4,480,299	4,465,961	14,338
Materials and Supplies.....	277,872	335,607	317,864	17,743
Contractual Services.....	1,967,840	1,987,102	1,811,852	175,250
Other.....	120,223	538,509	507,002	31,507
Capital Outlay.....	122,532	90,424	63,081	27,343
<b>Total Mental Retardation Services.....</b>	<b>6,979,000</b>	<b>7,431,941</b>	<b>7,165,760</b>	<b>266,181</b>
<b>Total Expenditures.....</b>	<b>6,979,000</b>	<b>7,431,941</b>	<b>7,165,760</b>	<b>266,181</b>
<b>Excess / (Deficiency) of Revenue over Expenditures.....</b>	<b>519,902</b>	<b>369,917</b>	<b>942,920</b>	<b>573,003</b>
<b>Other Financing Sources / (Uses):</b>				
Transfers In.....	7,000	7,000	2,133	(4,867)
Advances Out.....	(50,000)	(50,000)	(50,000)	-
<b>Total Other Financing Sources / (Uses).....</b>	<b>(43,000)</b>	<b>(43,000)</b>	<b>(47,867)</b>	<b>(4,867)</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>	<b>476,902</b>	<b>326,917</b>	<b>895,053</b>	<b>568,136</b>
Fund Balance (Deficit) at Beginning of Year.....	750,724	750,724	750,724	-
Prior Year Encumbrances Appropriated.....	82,329	82,329	82,329	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 1,309,955</b>	<b>\$ 1,159,970</b>	<b>\$ 1,728,106</b>	<b>\$ 568,136</b>



GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

MOTOR VEHICLE, ROAD AND BRIDGE

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$ 600,442	\$ 630,780	\$ 632,057	\$ 1,277
Charges for Services.....	115,000	110,000	169,158	59,158
Fines and Forfeitures.....	160,000	160,000	212,497	52,497
Intergovernmental.....	4,830,008	5,237,538	5,875,912	638,374
Special Assessments.....	25,789	26,469	26,469	-
Other.....	5,000	59,753	57,665	(2,088)
<b>Total Revenues.....</b>	<b>5,736,239</b>	<b>6,224,540</b>	<b>6,973,758</b>	<b>749,218</b>
<b>Expenditures:</b>				
<b>Public Works:</b>				
<b>County Engineer - MVGT:</b>				
Personal Services.....	2,029,195	2,078,895	2,034,119	44,776
Materials and Supplies.....	1,155,099	1,255,099	1,098,510	156,589
Contractual Services.....	543,956	552,117	377,876	174,241
Other.....	218,295	255,291	710,704	(455,413)
Capital Outlay.....	1,537,953	1,543,096	1,371,933	171,163
<b>Total County Engineer - MVGT.....</b>	<b>5,484,498</b>	<b>5,684,498</b>	<b>5,593,142</b>	<b>91,356</b>
<b>County Engineer - Bridge:</b>				
Personal Services.....	206,198	236,203	214,271	21,932
Materials and Supplies.....	289,950	295,437	247,529	47,908
Contractual Services.....	138,310	178,543	177,289	1,254
Other.....	23,500	7,180	3,786	3,394
Capital Outlay.....	122,500	63,095	62,278	817
<b>Total County Engineer - Bridge.....</b>	<b>780,458</b>	<b>780,458</b>	<b>705,153</b>	<b>75,305</b>
<b>County Engineer - Ditches:</b>				
Materials and Supplies.....	6,000	6,000	3,561	2,439
Contractual Services.....	12,000	12,000	2,500	9,500
Other.....	41,100	41,100	39,348	1,752
Capital Outlay.....	500	500	396	104
<b>Total County Engineer - Ditches.....</b>	<b>59,600</b>	<b>59,600</b>	<b>45,805</b>	<b>13,795</b>
<b>Total Expenditures.....</b>	<b>6,324,556</b>	<b>6,524,556</b>	<b>6,344,100</b>	<b>180,456</b>
<b>Excess / (Deficiency) of Revenue over Expenditures.....</b>	<b>(588,317)</b>	<b>(300,016)</b>	<b>629,658</b>	<b>929,674</b>
<b>Other Financing Sources / (Uses):</b>				
Transfers In.....	50,000	174,058	167,266	(6,792)
Transfers Out.....	(100,000)	(100,000)	(57,071)	42,929
Advances Out.....	(150,000)	(150,000)	(150,000)	-
<b>Total Other Financing Sources / (Uses).....</b>	<b>(200,000)</b>	<b>(75,942)</b>	<b>(39,805)</b>	<b>36,137</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>	<b>(788,317)</b>	<b>(375,958)</b>	<b>589,853</b>	<b>965,811</b>
Fund Balance (Deficit) at Beginning of Year.....	3,481,493	3,481,493	3,481,493	-
Prior Year Encumbrances Appropriated.....	414,950	414,950	414,950	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 3,108,126</b>	<b>\$ 3,520,485</b>	<b>\$ 4,486,296</b>	<b>\$ 965,811</b>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

CHILDRENS SERVICES BOARD

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$ 2,172,764	\$ 2,172,764	\$ 2,278,832	\$ 106,068
Charges for Services.....	75,000	75,000	78,175	3,175
Intergovernmental.....	1,239,806	3,239,806	3,372,812	133,006
Other.....	36,000	36,000	54,755	18,755
<b>Total Revenues.....</b>	<b>3,523,570</b>	<b>5,523,570</b>	<b>5,784,574</b>	<b>261,004</b>
<b>Expenditures:</b>				
Human Services:				
Childrens' Home:				
Materials and Supplies.....	169,478	155,478	102,844	52,634
Contractual Services.....	139,369	144,369	75,947	68,422
Other.....	74,887	80,887	31,455	49,432
Capital Outlay.....	9,004	12,004	9,113	2,891
<b>Total Childrens' Home.....</b>	<b>392,738</b>	<b>392,738</b>	<b>219,359</b>	<b>173,379</b>
Childrens Services Board:				
Personal Services.....	3,465,191	3,465,191	3,207,952	257,239
Materials and Supplies.....	117,315	117,315	64,249	53,066
Contractual Services.....	2,614,593	2,834,593	2,449,632	384,961
Other.....	418,664	418,664	319,866	98,798
Capital Outlay.....	510,467	510,467	19,453	491,014
<b>Total Childrens Services Board.....</b>	<b>7,126,230</b>	<b>7,346,230</b>	<b>6,061,152</b>	<b>1,285,078</b>
<b>Total Expenditures.....</b>	<b>7,518,968</b>	<b>7,738,968</b>	<b>6,280,511</b>	<b>1,458,457</b>
<b>Excess / (Deficiency) of Revenue over Expenditures.....</b>	<b>(3,995,398)</b>	<b>(2,215,398)</b>	<b>(495,937)</b>	<b>1,719,461</b>
Fund Balance (Deficit) at Beginning of Year.....	1,924,597	1,924,597	1,924,597	-
Prior Year Encumbrances Appropriated.....	677,427	677,427	677,427	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ (1,393,374)</b>	<b>\$ 386,626</b>	<b>\$ 2,106,087</b>	<b>\$ 1,719,461</b>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

DOG AND KENNEL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$ 495,000	\$ 522,389	\$ 598,646	\$ 76,257
Fines and Forfeitures.....	25,000	38,299	41,186	2,887
Other.....	21,500	11,653	11,903	250
<b>Total Revenues.....</b>	<b>541,500</b>	<b>572,341</b>	<b>651,735</b>	<b>79,394</b>
<b>Expenditures:</b>				
<b>Health:</b>				
<b>Animal Control:</b>				
Personal Services.....	538,171	539,873	538,043	1,830
Materials and Supplies.....	14,633	14,475	14,002	473
Contractual Services.....	15,917	24,123	20,591	3,532
Other.....	15,385	103,118	101,901	1,217
Capital Outlay.....	9,712	10,700	10,344	356
<b>Total Animal Control.....</b>	<b>593,818</b>	<b>692,289</b>	<b>684,881</b>	<b>7,408</b>
<b>Legislative and Executive:</b>				
<b>Auditor:</b>				
Personal Services.....	31,228	31,248	30,190	1,058
Materials and Supplies.....	11,612	11,592	10,161	1,431
Other.....	88,171	700	600	100
Capital Outlay.....	3,636	3,636	3,573	63
<b>Total Auditor.....</b>	<b>134,647</b>	<b>47,176</b>	<b>44,524</b>	<b>2,652</b>
<b>Total Expenditures.....</b>	<b>728,465</b>	<b>739,465</b>	<b>729,405</b>	<b>10,060</b>
<b>Excess / (Deficiency) of Revenue over Expenditures.....</b>	<b>(186,965)</b>	<b>(167,124)</b>	<b>(77,670)</b>	<b>89,454</b>
<b>Other Financing Sources / (Uses):</b>				
Transfers In.....	77,865	252	259	7
<b>Total Other Financing Sources / (Uses).....</b>	<b>77,865</b>	<b>252</b>	<b>259</b>	<b>7</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>	<b>(109,100)</b>	<b>(166,872)</b>	<b>(77,411)</b>	<b>89,461</b>
Fund Balance (Deficit) at Beginning of Year.....	192,488	192,488	192,488	-
Prior Year Encumbrances Appropriated.....	10,846	10,846	10,846	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 94,234</b>	<b>\$ 36,462</b>	<b>\$ 125,923</b>	<b>\$ 89,461</b>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

REAL ESTATE ASSESSMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$ 1,100,000	\$ 1,186,290	\$ 1,199,135	\$ 12,845
Licenses and Permits.....	-	-	75	75
Fines and Forfeitures.....	-	-	1,500	1,500
Other.....	2,000	2,000	3,152	1,152
<b>Total Revenues.....</b>	<b>1,102,000</b>	<b>1,188,290</b>	<b>1,203,862</b>	<b>15,572</b>
<b>Expenditures:</b>				
Legislative and Executive:				
Auditor:				
Personal Services.....	95,327	96,210	53,808	42,402
Materials and Supplies.....	500	500	100	400
Contractual Services.....	940,402	941,502	929,152	12,350
Other.....	4,143	3,743	1,050	2,693
Capital Outlay.....	-	400	374	26
<b>Total Auditor.....</b>	<b>1,040,372</b>	<b>1,042,355</b>	<b>984,484</b>	<b>57,871</b>
Board of Revisions:				
Contractual Services.....	300	300	114	186
Other.....	1,200	1,200	962	238
<b>Total Board of Revisions.....</b>	<b>1,500</b>	<b>1,500</b>	<b>1,076</b>	<b>424</b>
Geographic Information Systems:				
Personal Services.....	272,886	270,030	214,629	55,401
Materials and Supplies.....	1,000	1,000	952	48
Contractual Services.....	61,025	62,997	62,011	986
Other.....	3,200	3,200	1,581	1,619
Capital Outlay.....	8,500	8,500	7,530	970
<b>Total Geographic Information Systems.....</b>	<b>346,611</b>	<b>345,727</b>	<b>286,703</b>	<b>59,024</b>
<b>Total Expenditures.....</b>	<b>1,388,483</b>	<b>1,389,582</b>	<b>1,272,263</b>	<b>117,319</b>
Excess / (Deficiency) of Revenue over Expenditures.....	(286,483)	(201,292)	(68,401)	132,891
Fund Balance (Deficit) at Beginning of Year.....	1,251,175	1,251,175	1,251,175	-
Prior Year Encumbrances Appropriated.....	307,769	307,769	307,769	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 1,272,461</b>	<b>\$ 1,357,652</b>	<b>\$ 1,490,543</b>	<b>\$ 132,891</b>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

YOUTH SERVICE SUBSIDY				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$ -	\$ 2,888	\$ -	\$ (2,888)
Intergovernmental.....	568,927	538,831	497,961	(40,870)
Other.....	-	917	4,365	3,448
<b>Total Revenues.....</b>	<b>568,927</b>	<b>542,636</b>	<b>502,326</b>	<b>(40,310)</b>
<b>Expenditures:</b>				
Public Safety:				
Juvenile Court:				
Personal Services.....	402,777	379,147	366,131	13,016
Materials and Supplies.....	31,618	39,003	14,874	24,129
Contractual Services.....	68,679	97,701	18,786	78,915
Other.....	682,850	667,636	16,086	651,550
Capital Outlay.....	15,000	15,780	73	15,707
<b>Total Juvenile Court.....</b>	<b>1,200,924</b>	<b>1,199,267</b>	<b>415,950</b>	<b>783,317</b>
Legislative and Executive:				
Prosecutor:				
Personal Services.....	30,580	28,762	28,235	527
Materials and Supplies.....	7,385	-	-	-
Contractual Services.....	29,022	-	-	-
Other.....	17,485	-	-	-
Capital Outlay.....	780	-	-	-
<b>Total Prosecutor.....</b>	<b>85,252</b>	<b>28,762</b>	<b>28,235</b>	<b>527</b>
<b>Total Expenditures.....</b>	<b>1,286,176</b>	<b>1,228,029</b>	<b>444,185</b>	<b>783,844</b>
Excess / (Deficiency) of Revenue over Expenditures.....	(717,249)	(685,393)	58,141	743,534
<b>Other Financing Sources / (Uses):</b>				
Transfers In.....	-	-	11,767	11,767
Transfers Out.....	(986)	(426)	(426)	-
Advances In.....	-	-	3,740	3,740
Advances Out.....	-	(11,240)	(11,240)	-
<b>Total Other Financing Sources / (Uses).....</b>	<b>(986)</b>	<b>(11,666)</b>	<b>3,841</b>	<b>15,507</b>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(718,235)	(697,059)	61,982	759,041
Fund Balance (Deficit) at Beginning of Year.....	702,901	702,901	702,901	-
Prior Year Encumbrances Appropriated.....	15,334	15,334	15,334	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ -</b>	<b>\$ 21,176</b>	<b>\$ 780,217</b>	<b>\$ 759,041</b>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

LITTER CONTROL AND RECYCLING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ -	\$ 21,684	\$ 21,684	\$ -
Total Revenues.....	-	21,684	21,684	-
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Materials and Supplies.....	3,500	3,500	-	3,500
Contractual Services.....	6,236	5,200	530	4,670
Other.....	17,981	17,981	15,440	2,541
Capital Outlay.....	3,579	9,000	9,000	-
Total Sanitary Engineer.....	31,296	35,681	24,970	10,711
Total Expenditures.....	31,296	35,681	24,970	10,711
Excess / (Deficiency) of Revenue over Expenditures.....	(31,296)	(13,997)	(3,286)	10,711
Other Financing Sources / (Uses):				
Transfers Out.....	(1,575)	(1,575)	-	1,575
Advances In.....	-	5,421	5,421	-
Advances Out.....	(1,615)	(1,615)	(1,615)	-
Total Other Financing Sources / (Uses).....	(3,190)	2,231	3,806	1,575
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(34,486)	(11,766)	520	12,286
Fund Balance (Deficit) at Beginning of Year.....	11,766	11,766	11,766	-
Fund Balance (Deficit) at End of Year.....	<u>\$ (22,720)</u>	<u>\$ -</u>	<u>\$ 12,286</u>	<u>\$ 12,286</u>

GREENE COUNTY, OHIO  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 SPECIAL REVENUE FUNDS  
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COMMUNITY MENTAL HEALTH				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,728,740	\$ 3,418,249	\$ 3,418,249	\$ -
Total Revenues.....	3,728,740	3,418,249	3,418,249	-
Expenditures:				
Health:				
Community Mental Health:				
Other.....	3,728,740	3,418,249	3,418,249	-
Total Community Mental Health:.....	3,728,740	3,418,249	3,418,249	-
Total Expenditures.....	3,728,740	3,418,249	3,418,249	-
Excess / (Deficiency) of Revenue over Expenditures.....	-	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ -	\$ -

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

COMMUNITY BLOCK GRANT DEVELOPMENT

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental.....	\$ 714,400	\$ 733,295	\$ 296,260	\$ (437,035)
Other.....	40,352	218,512	254,302	35,790
<b>Total Revenues.....</b>	<b>754,752</b>	<b>951,807</b>	<b>550,562</b>	<b>(401,245)</b>
<b>Expenditures:</b>				
Community and Economic Development:				
Department of Development:				
Materials and Supplies.....	14,213	11,378	4,150	7,228
Contractual Services.....	587,881	696,897	359,527	337,370
Other.....	189,111	233,448	217,468	15,980
Capital Outlay.....	4,697	9,624	2,882	6,742
<b>Total Department of Development.....</b>	<b>795,902</b>	<b>951,347</b>	<b>584,027</b>	<b>367,320</b>
<b>Total Expenditures.....</b>	<b>795,902</b>	<b>951,347</b>	<b>584,027</b>	<b>367,320</b>
Excess / (Deficiency) of Revenue over Expenditures.....	(41,150)	460	(33,465)	(33,925)
<b>Other Financing Sources / (Uses):</b>				
Transfers In.....	-	1,016	1,521	505
Advances Out.....	(12,550)	(4,400)	-	4,400
<b>Total Other Financing Sources / (Uses).....</b>	<b>(12,550)</b>	<b>(3,384)</b>	<b>1,521</b>	<b>4,905</b>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(53,700)	(2,924)	(31,944)	(29,020)
Fund Balance (Deficit) at Beginning of Year.....	227,357	227,357	227,357	-
Prior Year Encumbrances Appropriated.....	7,578	7,578	7,578	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 181,235</b>	<b>\$ 232,011</b>	<b>\$ 202,991</b>	<b>\$ (29,020)</b>



GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
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CHILD SUPPORT ENFORCEMENT AGENCY

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$ 441,000	\$ 441,000	\$ 472,365	\$ 31,365
Intergovernmental.....	2,169,800	2,169,800	1,597,767	(572,033)
Other.....	1,000	1,000	12,505	11,505
<b>Total Revenues.....</b>	<b>2,611,800</b>	<b>2,611,800</b>	<b>2,082,637</b>	<b>(529,163)</b>
<b>Expenditures:</b>				
<b>Human Services:</b>				
Bureau of Support:				
Personal Services.....	1,185,800	1,276,800	1,223,841	52,959
Materials and Supplies.....	5,000	5,000	554	4,446
Contractual Services.....	1,776,657	1,730,657	1,288,117	442,540
Other.....	43,891	45,891	24,054	21,837
Capital Outlay.....	77,773	30,773	-	30,773
<b>Total Bureau of Support.....</b>	<b>3,089,121</b>	<b>3,089,121</b>	<b>2,536,566</b>	<b>552,555</b>
<b>Total Expenditures.....</b>	<b>3,089,121</b>	<b>3,089,121</b>	<b>2,536,566</b>	<b>552,555</b>
Excess / (Deficiency) of Revenue over Expenditures.....	(477,321)	(477,321)	(453,929)	23,392
Fund Balance (Deficit) at Beginning of Year.....	911,174	911,174	911,174	-
Prior Year Encumbrances Appropriated.....	477,321	477,321	477,321	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 911,174</b>	<b>\$ 911,174</b>	<b>\$ 934,566</b>	<b>\$ 23,392</b>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

COUNTY HOME				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 4,223,000	\$ 4,223,000	\$ 4,557,322	\$ 334,322
Other.....	15,000	20,506	79,507	59,001
Total Revenues.....	4,238,000	4,243,506	4,636,829	393,323
Expenditures:				
Human Services:				
County Home:				
Personal Services.....	3,637,519	3,706,954	3,675,870	31,084
Materials and Supplies.....	496,205	471,005	464,928	6,077
Contractual Services.....	585,496	697,400	670,885	26,515
Other.....	20,000	23,662	20,444	3,218
Capital Outlay.....	10,000	15,150	15,108	42
Total County Home:.....	4,749,220	4,914,171	4,847,235	66,936
Total Expenditures.....	4,749,220	4,914,171	4,847,235	66,936
Excess / (Deficiency) of Revenue over Expenditures.....	(511,220)	(670,665)	(210,406)	460,259
Other Financing Sources / (Uses):				
Transfers In.....	500,000	500,000	-	(500,000)
Advances In.....	-	-	50,000	50,000
Total Other Financing Sources / (Uses).....	500,000	500,000	50,000	(450,000)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(11,220)	(170,665)	(160,406)	10,259
Fund Balance (Deficit) at Beginning of Year.....	164,442	164,442	164,442	-
Prior Year Encumbrances Appropriated.....	10,753	10,753	10,753	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 163,975</u>	<u>\$ 4,530</u>	<u>\$ 14,789</u>	<u>\$ 10,259</u>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

HOSPITAL LEVY				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 1,676,567	\$ 1,717,474	\$ 1,717,474	\$ -
Intergovernmental.....	150,000	150,000	150,000	-
Total Revenues.....	1,826,567	1,867,474	1,867,474	-
Expenditures:				
Health:				
Commissioners - Hospital Operating:				
Other.....	1,826,567	1,867,474	1,867,474	-
Total Commissioners - Hospital Operating.....	1,826,567	1,867,474	1,867,474	-
Total Expenditures.....	1,826,567	1,867,474	1,867,474	-
Excess / (Deficiency) of Revenue over Expenditures.....	-	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ -	\$ -

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
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COUNTY HOTEL LODGING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$ 600,000	\$ 600,000	\$ 546,793	\$ (53,207)
Other.....	3,500	3,500	4,630	1,130
<b>Total Revenues.....</b>	<b>603,500</b>	<b>603,500</b>	<b>551,423</b>	<b>(52,077)</b>
<b>Expenditures:</b>				
Community and Economic Development:				
Convention and Visitor's Bureau:				
Personal Services.....	269,650	269,660	221,984	47,676
Materials and Supplies.....	30,569	30,569	27,388	3,181
Contractual Services.....	110,067	112,567	102,851	9,716
Other.....	202,598	207,298	201,294	6,004
Capital Outlay.....	12,332	20,332	16,142	4,190
<b>Total Convention and Visitor's Bureau.....</b>	<b>625,216</b>	<b>640,426</b>	<b>569,659</b>	<b>70,767</b>
<b>Total Expenditures.....</b>	<b>625,216</b>	<b>640,426</b>	<b>569,659</b>	<b>70,767</b>
<b>Excess / (Deficiency) of Revenue over Expenditures.....</b>	<b>(21,716)</b>	<b>(36,926)</b>	<b>(18,236)</b>	<b>18,690</b>
<b>Other Financing Sources / (Uses):</b>				
Proceeds from Sale of Fixed Assets.....	-	-	20	20
<b>Total Other Financing Sources / (Uses).....</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>20</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>	<b>(21,716)</b>	<b>(36,926)</b>	<b>(18,216)</b>	<b>18,710</b>
Fund Balance (Deficit) at Beginning of Year.....	395,764	395,764	395,764	-
Prior Year Encumbrances Appropriated.....	42,037	42,037	42,037	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 416,085</b>	<b>\$ 400,875</b>	<b>\$ 419,585</b>	<b>\$ 18,710</b>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
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RESIDENTIAL TREATMENT CENTER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 1,391,440	\$ 1,516,373	\$ 1,439,342	\$ (77,031)
Other.....	626	1,016	101,079	100,063
Total Revenues.....	1,392,066	1,517,389	1,540,421	23,032
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	1,301,036	1,525,226	1,495,176	30,050
Materials and Supplies.....	210,249	232,263	200,413	31,850
Contractual Services.....	338,808	247,764	85,851	161,913
Other.....	125,603	192,206	80,560	111,646
Capital Outlay.....	112,400	23,424	2,425	20,999
Total Juvenile Court.....	2,088,096	2,220,883	1,864,425	356,458
Total Expenditures.....	2,088,096	2,220,883	1,864,425	356,458
Excess / (Deficiency) of Revenue over Expenditures.....	(696,030)	(703,494)	(324,004)	379,490
Other Financing Sources / (Uses):				
Advances In.....	-	18,168	18,168	-
Advances Out.....	-	(18,168)	(18,168)	-
Total Other Financing Sources / (Uses).....	-	-	-	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(696,030)	(703,494)	(324,004)	379,490
Fund Balance (Deficit) at Beginning of Year.....	698,542	698,542	698,542	-
Prior Year Encumbrances Appropriated.....	17,213	17,213	17,213	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 19,725</u>	<u>\$ 12,261</u>	<u>\$ 391,751</u>	<u>\$ 379,490</u>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

	ADULT DAY CARE			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 222,500	\$ 246,062	\$ 265,182	\$ 19,120
Intergovernmental.....	95,000	95,000	93,584	(1,416)
Other.....	16,000	16,225	12,913	(3,312)
<b>Total Revenues.....</b>	<b>333,500</b>	<b>357,287</b>	<b>371,679</b>	<b>14,392</b>
Expenditures:				
Human Services:				
County Home Adult Day Care:				
Personal Services.....	368,270	352,049	346,664	5,385
Materials and Supplies.....	26,499	27,199	23,066	4,133
Contractual Services.....	32,502	44,453	42,057	2,396
Other.....	17,864	12,413	6,034	6,379
<b>Total County Home Adult Day Care.....</b>	<b>445,135</b>	<b>436,114</b>	<b>417,821</b>	<b>18,293</b>
<b>Total Expenditures.....</b>	<b>445,135</b>	<b>436,114</b>	<b>417,821</b>	<b>18,293</b>
Excess / (Deficiency) of Revenue over Expenditures.....	(111,635)	(78,827)	(46,142)	32,685
Other Financing Sources / (Uses):				
Transfers In.....	91,339	13,700	-	(13,700)
<b>Total Other Financing Sources / (Uses).....</b>	<b>91,339</b>	<b>13,700</b>	<b>-</b>	<b>(13,700)</b>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(20,296)	(65,127)	(46,142)	18,985
Fund Balance (Deficit) at Beginning of Year.....	59,351	59,351	59,351	-
Prior Year Encumbrances Appropriated.....	13,876	13,876	13,876	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 52,931</b>	<b>\$ 8,100</b>	<b>\$ 27,085</b>	<b>\$ 18,985</b>

GREENE COUNTY, OHIO  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001

DRUG LAW ENFORCEMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures.....	\$ 2,700	\$ 4,467	\$ 6,531	\$ 2,064
Total Revenues.....	2,700	4,467	6,531	2,064
Expenditures:				
Public Safety:				
Prosecutor:				
Materials and Supplies.....	1,526	10,742	10,130	612
Contractual Services.....	-	4,000	4,000	-
Other.....	4,565	4,565	2,338	2,227
Capital Outlay.....	41,747	32,681	19,208	13,473
Total Prosecutor.....	47,838	51,988	35,676	16,312
Total Expenditures.....	47,838	51,988	35,676	16,312
Excess / (Deficiency) of Revenue over Expenditures.....	(45,138)	(47,521)	(29,145)	18,376
Fund Balance (Deficit) at Beginning of Year.....	47,838	47,838	47,838	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 2,700</u>	<u>\$ 317</u>	<u>\$ 18,693</u>	<u>\$ 18,376</u>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
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HOME ARREST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 4,500	\$ 1,060	\$ 1,410	\$ 350
Intergovernmental.....	87,636	87,636	87,636	-
Other.....	-	1,185	1,185	-
<b>Total Revenues.....</b>	<b>92,136</b>	<b>89,881</b>	<b>90,231</b>	<b>350</b>
Expenditures:				
Public Safety:				
Common Pleas Court:				
Personal Services.....	41,227	80,840	71,168	9,672
Materials and Supplies.....	649	1,710	1,710	-
Contractual Services.....	9,369	10,258	7,939	2,319
Other.....	29,826	58,383	32,667	25,716
Capital Outlay.....	590	-	-	-
<b>Total Common Pleas Court.....</b>	<b>81,661</b>	<b>151,191</b>	<b>113,484</b>	<b>37,707</b>
<b>Total Expenditures.....</b>	<b>81,661</b>	<b>151,191</b>	<b>113,484</b>	<b>37,707</b>
Excess / (Deficiency) of Revenue over Expenditures.....	10,475	(61,310)	(23,253)	38,057
Fund Balance (Deficit) at Beginning of Year.....	81,333	81,333	81,333	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 91,808</b>	<b>\$ 20,023</b>	<b>\$ 58,080</b>	<b>\$ 38,057</b>



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SPECIAL REVENUE FUNDS  
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GARBAGE AND REFUSE DISPOSAL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$ 570,000	\$ 570,000	\$ 535,663	\$ (34,337)
Other.....	5,000	5,236	8,967	3,731
<b>Total Revenues.....</b>	<b>575,000</b>	<b>575,236</b>	<b>544,630</b>	<b>(30,606)</b>
<b>Expenditures:</b>				
Public Works:				
Sanitary Engineer:				
Personal Services.....	353,937	363,283	361,840	1,443
Materials and Supplies.....	41,070	49,520	42,712	6,808
Contractual Services.....	214,425	231,679	214,810	16,869
Other.....	7,201	12,351	9,662	2,689
Capital Outlay.....	27,610	37,410	22,370	15,040
Debt Service:				
Principal retirement.....	35,000	245,000	245,000	-
Interest and Fiscal Charges.....	11,025	11,025	8,502	2,523
<b>Total Sanitary Engineer.....</b>	<b>690,268</b>	<b>950,268</b>	<b>904,896</b>	<b>45,372</b>
<b>Total Expenditures.....</b>	<b>690,268</b>	<b>950,268</b>	<b>904,896</b>	<b>45,372</b>
<b>Excess / (Deficiency) of Revenue over Expenditures.....</b>	<b>(115,268)</b>	<b>(375,032)</b>	<b>(360,266)</b>	<b>14,766</b>
<b>Other Financing Sources / (Uses):</b>				
Proceeds from Issue of Notes.....	-	210,000	210,000	-
Transfers In.....	15,000	15,000	17,910	2,910
Transfers Out.....	-	-	-	-
Advances In.....	-	-	1,615	1,615
Advances Out.....	(5,421)	(5,421)	(5,421)	-
<b>Total Other Financing Sources / (Uses).....</b>	<b>9,579</b>	<b>219,579</b>	<b>224,104</b>	<b>4,525</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>	<b>(105,689)</b>	<b>(155,453)</b>	<b>(136,162)</b>	<b>19,291</b>
Fund Balance (Deficit) at Beginning of Year.....	284,294	284,294	284,294	-
Prior Year Encumbrances Appropriated.....	57,186	57,186	57,186	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 235,791</b>	<b>\$ 186,027</b>	<b>\$ 205,318</b>	<b>\$ 19,291</b>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

	INDIGENT DRIVERS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures.....	\$ 900	\$ 1,846	\$ 1,746	\$ (100)
Intergovernmental.....	500	500	463	(37)
Total Revenues.....	1,400	2,346	2,209	(137)
Expenditures:				
Public Safety:				
Xenia Municipal Court:				
Capital Outlay.....	3,946	3,946	-	3,946
Total Xenia Municipal Court.....	3,946	3,946	-	3,946
Fairborn Municipal Court:				
Capital Outlay.....	768	768	-	768
Total Fairborn Municipal Court.....	768	768	-	768
Juvenile Court:				
Other.....	2,875	2,875	-	2,875
Total Juvenile Court.....	2,875	2,875	-	2,875
Total Expenditures.....	7,589	7,589	-	7,589
Excess / (Deficiency) of Revenue over Expenditures.....	(6,189)	(5,243)	2,209	7,452
Fund Balance (Deficit) at Beginning of Year.....	7,089	7,089	7,089	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 900</u>	<u>\$ 1,846</u>	<u>\$ 9,298</u>	<u>\$ 7,452</u>

GREENE COUNTY, OHIO  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001

INDIGENT GUARDIANSHIP				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 19,000	\$ 19,000	\$ 19,330	\$ 330
Other.....	-	-	120	120
Total Revenues.....	19,000	19,000	19,450	450
Expenditures:				
Public Safety:				
Probate Court:				
Personal Services.....	-	24,199	23,197	1,002
Contractual Services.....	25,955	25,955	2,854	23,101
Other.....	26,175	1,976	740	1,236
Total Probate Court.....	52,130	52,130	26,791	25,339
Total Expenditures.....	52,130	52,130	26,791	25,339
Excess / (Deficiency) of Revenue over Expenditures.....	(33,130)	(33,130)	(7,341)	25,789
Fund Balance (Deficit) at Beginning of Year.....	32,910	32,910	32,910	-
Prior Year Encumbrances Appropriated.....	220	220	220	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,789</u>	<u>\$ 25,789</u>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

CHILDRENS TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Total Revenues.....	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Public Safety:				
Common Pleas Court:				
Other.....	936	936	936	-
Total Common Pleas Court.....	936	936	936	-
Total Expenditures.....	936	936	936	-
Excess / (Deficiency) of Revenue over Expenditures.....	(936)	(936)	(936)	-
Fund Balance (Deficit) at Beginning of Year.....	936	936	936	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ -	\$ -

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

VICTIM WITNESS GRANTS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$ 37,500	\$ 37,500	\$ 37,409	\$ (91)
Intergovernmental.....	352,614	217,475	218,537	1,062
Other.....	-	1,889	2,199	310
<b>Total Revenues.....</b>	<b>390,114</b>	<b>256,864</b>	<b>258,145</b>	<b>1,281</b>
<b>Expenditures:</b>				
Public Safety:				
Prosecutor:				
Personal Services.....	423,971	285,768	239,289	46,479
Materials and Supplies.....	490	490	490	-
Other.....	60,068	76,462	76,461	1
Capital Outlay.....	8,259	8,252	8,252	-
<b>Total Prosecutor.....</b>	<b>492,788</b>	<b>370,972</b>	<b>324,492</b>	<b>46,480</b>
<b>Total Expenditures.....</b>	<b>492,788</b>	<b>370,972</b>	<b>324,492</b>	<b>46,480</b>
<b>Excess / (Deficiency) of Revenue over Expenditures.....</b>	<b>(102,674)</b>	<b>(114,108)</b>	<b>(66,347)</b>	<b>47,761</b>
<b>Other Financing Sources / (Uses):</b>				
Transfers In.....	36,499	123,491	125,341	1,850
Transfers Out.....	(2,275)	(16,415)	(16,415)	-
Advances In.....	-	-	2,236	2,236
Advances Out.....	(12,100)	(18,380)	(18,380)	-
<b>Total Other Financing Sources / (Uses).....</b>	<b>22,124</b>	<b>88,696</b>	<b>92,782</b>	<b>4,086</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>	<b>(80,550)</b>	<b>(25,412)</b>	<b>26,435</b>	<b>51,847</b>
<b>Fund Balance (Deficit) at Beginning of Year.....</b>	<b>38,149</b>	<b>38,149</b>	<b>38,149</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ (42,401)</b>	<b>\$ 12,737</b>	<b>\$ 64,584</b>	<b>\$ 51,847</b>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

DRUG CONSORTIUM				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures.....	\$ 18,261	\$ 31,777	\$ 45,844	\$ 14,067
Intergovernmental.....	-	177,230	167,761	(9,469)
Other.....	40,000	36,489	8,364	(28,125)
<b>Total Revenues.....</b>	<b>58,261</b>	<b>245,496</b>	<b>221,969</b>	<b>(23,527)</b>
<b>Expenditures:</b>				
<b>Public Safety:</b>				
<b>Commissioners:</b>				
Personal Services.....	-	221	221	-
Materials and Supplies.....	4,440	4,440	4,440	-
Contractual Services.....	148,588	148,588	148,588	-
Other.....	16,335	35,332	35,332	-
Capital Outlay.....	-	4,870	4,110	760
<b>Total Commissioners.....</b>	<b>169,363</b>	<b>193,451</b>	<b>192,691</b>	<b>760</b>
<b>Sheriff:</b>				
Materials and Supplies.....	1,047	956	956	-
Contractual Services.....	23,685	23,976	16,629	7,347
Other.....	4,000	4,000	1,232	2,768
Capital Outlay.....	11,300	11,100	7,711	3,389
<b>Total Sheriff.....</b>	<b>40,032</b>	<b>40,032</b>	<b>26,528</b>	<b>13,504</b>
<b>Total Expenditures.....</b>	<b>209,395</b>	<b>233,483</b>	<b>219,219</b>	<b>14,264</b>
<b>Excess / (Deficiency) of Revenue over Expenditures.....</b>	<b>(151,134)</b>	<b>12,013</b>	<b>2,750</b>	<b>(9,263)</b>
<b>Other Financing Sources / (Uses):</b>				
Proceeds from Sale of Fixed Assets.....	3,000	3,000	-	(3,000)
<b>Total Other Financing Sources / (Uses).....</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>(3,000)</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>	<b>(148,134)</b>	<b>15,013</b>	<b>2,750</b>	<b>(12,263)</b>
Fund Balance (Deficit) at Beginning of Year.....	32,034	32,034	32,034	-
Prior Year Encumbrances Appropriated.....	1,595	1,595	1,595	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ (114,505)</b>	<b>\$ 48,642</b>	<b>\$ 36,379</b>	<b>\$ (12,263)</b>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

SPRING LAKES PARK				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 29,139	\$ -	\$ -	\$ -
Total Revenues.....	29,139	-	-	-
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Materials and Supplies.....	202	202	-	202
Capital Outlay.....	1,237	1,237	-	1,237
Total Parks and Recreation.....	1,439	1,439	-	1,439
Total Expenditures.....	1,439	1,439	-	1,439
Excess / (Deficiency) of Revenue over Expenditures.....	27,700	(1,439)	-	1,439
Fund Balance (Deficit) at Beginning of Year.....	202	202	202	-
Prior Year Encumbrances Appropriated.....	1,237	1,237	1,237	-
Fund Balance (Deficit) at End of Year.....	\$ 29,139	\$ -	\$ 1,439	\$ 1,439

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

RECREATION AND PARKS DONATIONS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$ 64,483	\$ 64,483	\$ 45,345	\$ (19,138)
Intergovernmental.....	-	-	20,536	20,536
Investment Earnings.....	-	4,263	303,710	299,447
Other.....	5,500	304,481	11,332	(293,149)
<b>Total Revenues.....</b>	<b>69,983</b>	<b>373,227</b>	<b>380,923</b>	<b>7,696</b>
<b>Expenditures:</b>				
Conservation and Recreation:				
Parks and Recreation:				
Materials and Supplies.....	18,125	19,107	4,127	14,980
Contractual Services.....	75,982	72,091	55,679	16,412
Other.....	21,465	20,393	15,392	5,001
Capital Outlay.....	50,000	50,391	20,000	30,391
<b>Total Parks and Recreation.....</b>	<b>165,572</b>	<b>161,982</b>	<b>95,198</b>	<b>66,784</b>
<b>Total Expenditures.....</b>	<b>165,572</b>	<b>161,982</b>	<b>95,198</b>	<b>66,784</b>
<b>Excess / (Deficiency) of Revenue over Expenditures.....</b>	<b>(95,589)</b>	<b>211,245</b>	<b>285,725</b>	<b>74,480</b>
<b>Other Financing Sources / (Uses):</b>				
Transfers In.....	5,000	5,000	5,000	-
Transfers Out.....	(864)	(864)	-	864
Advances In.....	25,000	25,000	25,000	-
Loans from Other Governments.....	30,000	30,000	30,000	-
<b>Total Other Financing Sources / (Uses).....</b>	<b>59,136</b>	<b>59,136</b>	<b>60,000</b>	<b>864</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>	<b>(36,453)</b>	<b>270,381</b>	<b>345,725</b>	<b>75,344</b>
Fund Balance (Deficit) at Beginning of Year.....	52,463	52,463	52,463	-
Prior Year Encumbrances Appropriated.....	1,290	1,290	1,290	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 17,300</b>	<b>\$ 324,134</b>	<b>\$ 399,478</b>	<b>\$ 75,344</b>



GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

	EQUIPMENT ACQUISITION			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$ 603,500	\$ 634,676	\$ 695,274	\$ 60,598
Fines and Forfeitures.....	39,500	61,811	61,463	(348)
Intergovernmental.....	56,198	-	-	-
Investment Earnings.....	-	1,515	1,515	-
Other.....	25	36,758	36,758	-
<b>Total Revenues.....</b>	<b>699,223</b>	<b>734,760</b>	<b>795,010</b>	<b>60,250</b>
<b>Expenditures:</b>				
<b>Legislative and Executive:</b>				
<b>Commissioners:</b>				
Materials and Supplies.....	35,000	35,000	-	35,000
Contractual Services.....	11,000	11,000	3,668	7,332
Other.....	2,000	2,000	-	2,000
Capital Outlay.....	340,215	340,214	272,327	67,887
<b>Total Commissioners.....</b>	<b>388,215</b>	<b>388,214</b>	<b>275,995</b>	<b>112,219</b>
<b>Recorder:</b>				
Materials and Supplies.....	35,865	35,865	16,988	18,877
Contractual Services.....	41,590	41,590	32,613	8,977
Other.....	-	-	-	-
Capital Outlay.....	49,700	137,700	122,009	15,691
<b>Total Recorder.....</b>	<b>127,155</b>	<b>215,155</b>	<b>171,610</b>	<b>43,545</b>
<b>Geographic Information Systems:</b>				
Materials and Supplies.....	12,000	12,000	11,983	17
Contractual Services.....	1,000	1,000	-	1,000
Other.....	9,300	20,080	3,557	16,523
Capital Outlay.....	7,000	7,000	6,766	234
<b>Total Geographic Information Systems.....</b>	<b>29,300</b>	<b>40,080</b>	<b>22,306</b>	<b>17,774</b>
<b>Total Legislative and Executive.....</b>	<b>544,670</b>	<b>643,449</b>	<b>469,911</b>	<b>173,538</b>
<b>Domestic Relations Court:</b>				
Capital Outlay.....	-	800	715	85
<b>Total Domestic Relations Court.....</b>	<b>-</b>	<b>800</b>	<b>715</b>	<b>85</b>
<b>Juvenile Court:</b>				
Capital Outlay.....	31,265	31,265	5,316	25,949
<b>Total Juvenile Court.....</b>	<b>31,265</b>	<b>31,265</b>	<b>5,316</b>	<b>25,949</b>
<b>Probate Court:</b>				
Contractual Services.....	550	550	550	-
Capital Outlay.....	70,757	70,757	75	70,682
<b>Total Probate Court.....</b>	<b>71,307</b>	<b>71,307</b>	<b>625</b>	<b>70,682</b>
<b>Total Judicial.....</b>	<b>102,572</b>	<b>103,372</b>	<b>6,656</b>	<b>96,716</b>
<b>Public Safety:</b>				
<b>Sheriff:</b>				
Contractual Services.....	-	2,850	2,540	310
Other.....	2,896	2,896	587	2,309
Capital Outlay.....	25,247	64,709	29,565	35,144
<b>Total Sheriff.....</b>	<b>28,143</b>	<b>70,455</b>	<b>32,692</b>	<b>37,763</b>
<b>Total Public Safety.....</b>	<b>28,143</b>	<b>70,455</b>	<b>32,692</b>	<b>37,763</b>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

EQUIPMENT ACQUISITION (Continued)				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Debt Service:				
Principal Retirement.....	220,000	1,330,000	1,330,000	-
Interest and Fiscal Charges.....	51,488	51,488	51,458	30
Total Debt Service.....	271,488	1,381,488	1,381,458	30
Total Expenditures.....	946,873	2,198,764	1,890,717	308,047
Excess / (Deficiency) of Revenue over Expenditures.....	(247,650)	(1,464,004)	(1,095,707)	368,297
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	-	1,110,000	1,110,000	-
Transfers In.....	-	271,458	271,458	-
Transfers Out.....	(39)	(499,060)	(499,060)	-
Total Other Financing Sources / (Uses).....	(39)	882,398	882,398	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(247,689)	(581,606)	(213,309)	368,297
Fund Balance (Deficit) at Beginning of Year.....	780,504	780,504	780,504	-
Prior Year Encumbrances Appropriated.....	31,980	31,980	31,980	-
Fund Balance (Deficit) at End of Year.....	\$ 564,795	\$ 230,878	\$ 599,175	\$ 368,297

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

D.A.R.E. DONATIONS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 13,543	\$ 10,834	\$ 10,834	\$ -
Other.....	17,500	18,510	18,022	(488)
Total Revenues.....	31,043	29,344	28,856	(488)
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	-	6,452	6,452	-
Materials and Supplies.....	2,425	4,856	4,346	510
Other.....	8,642	28,616	23,211	5,405
Total Sheriff.....	11,067	39,924	34,009	5,915
Total Expenditures.....	11,067	39,924	34,009	5,915
Excess / (Deficiency) of Revenue over Expenditures.....	19,976	(10,580)	(5,153)	5,427
Fund Balance (Deficit) at Beginning of Year.....	5,991	5,991	5,991	-
Prior Year Encumbrances Appropriated.....	5,077	5,077	5,077	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 31,044</u>	<u>\$ 488</u>	<u>\$ 5,915</u>	<u>\$ 5,427</u>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

GREEN TREE TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ 2,500	\$ 5,510	\$ 5,510	\$ -
Total Revenues.....	2,500	5,510	5,510	-
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Materials and Supplies.....	5,160	5,160	4,564	596
Total Sanitary Engineer.....	5,160	5,160	4,564	596
Total Expenditures.....	5,160	5,160	4,564	596
Excess / (Deficiency) of Revenue over Expenditures.....	(2,660)	350	946	596
Fund Balance (Deficit) at Beginning of Year.....	2,660	2,660	2,660	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 3,010	\$ 3,606	\$ 596

GREENE COUNTY, OHIO  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001

BUILDING REGULATIONS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ 5,500	\$ -	\$ -	\$ -
Total Revenues.....	5,500	-	-	-
Total Expenditures.....	-	-	-	-
Excess / (Deficiency) of Revenue over Expenditures.....	5,500	-	-	-
Other Financing Sources / (Uses):				
Transfers Out.....	-	(2,274)	(2,274)	-
Total Other Financing Sources / (Uses).....	-	(2,274)	(2,274)	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	5,500	(2,274)	(2,274)	-
Fund Balance (Deficit) at Beginning of Year.....	2,274	2,274	2,274	-
Fund Balance (Deficit) at End of Year.....	\$ 7,774	\$ -	\$ -	\$ -

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

INMATE FEES / MEDICAL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 4,000	\$ 4,000	\$ 9,968	\$ 5,968
Other.....	75,000	75,000	61,922	(13,078)
Total Revenues.....	79,000	79,000	71,890	(7,110)
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	-	34,925	13,251	21,674
Contractual Services.....	-	36,674	25,879	10,795
Capital Outlay.....	-	98,855	22,767	76,088
Total Sheriff.....	-	170,454	61,897	108,557
Total Expenditures.....	-	170,454	61,897	108,557
Excess / (Deficiency) of Revenue over Expenditures.....	79,000	(91,454)	9,993	101,447
Fund Balance (Deficit) at Beginning of Year.....	96,926	96,926	96,926	-
Prior Year Encumbrances Appropriated.....	1,639	1,639	1,639	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 177,565</u>	<u>\$ 7,111</u>	<u>\$ 108,558</u>	<u>\$ 101,447</u>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

COMMON PLEAS COURT GRANTS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$ 7,350	\$ 33,475	\$ 36,697	\$ 3,222
Intergovernmental.....	202,070	344,248	269,977	(74,271)
Other.....	12,125	374	374	-
<b>Total Revenues.....</b>	<b>221,545</b>	<b>378,097</b>	<b>307,048</b>	<b>(71,049)</b>
<b>Expenditures:</b>				
Public Safety:				
Common Pleas Court:				
Personal Services.....	55,522	84,732	80,719	4,013
Contractual Services.....	2,864	-	-	-
Other.....	115,548	179,883	81,071	98,812
<b>Total Common Pleas Court.....</b>	<b>173,934</b>	<b>264,615</b>	<b>161,790</b>	<b>102,825</b>
Probate Court:				
Capital Outlay.....	898	898	350	548
<b>Total Probate Court.....</b>	<b>898</b>	<b>898</b>	<b>350</b>	<b>548</b>
Commissioners:				
Personal Services.....	71,447	78,286	57,036	21,250
Materials and Supplies.....	1,000	1,200	1,048	152
Contractual Services.....	2,481	3,881	3,454	427
Other.....	763	763	369	394
<b>Total Commissioners.....</b>	<b>75,691</b>	<b>84,130</b>	<b>61,907</b>	<b>22,223</b>
Sheriff:				
Other.....	-	62,595	62,595	-
Capital Outlay.....	10,903	10,903	6,752	4,151
<b>Total Sheriff.....</b>	<b>10,903</b>	<b>73,498</b>	<b>69,347</b>	<b>4,151</b>
<b>Total Expenditures.....</b>	<b>261,426</b>	<b>423,141</b>	<b>293,394</b>	<b>129,747</b>
Excess / (Deficiency) of Revenue over Expenditures.....	(39,881)	(45,044)	13,654	58,698
Other Financing Sources / (Uses):				
Transfers Out.....	(9,469)	-	-	-
Advances Out.....	(18,706)	-	-	-
<b>Total Other Financing Sources / (Uses).....</b>	<b>(28,175)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(68,056)	(45,044)	13,654	58,698
Fund Balance (Deficit) at Beginning of Year.....	68,225	68,225	68,225	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 169</b>	<b>\$ 23,181</b>	<b>\$ 81,879</b>	<b>\$ 58,698</b>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

TRAFFIC LAW ENFORCEMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ -	\$ 23,125	\$ 23,125	\$ -
Total Revenues.....	-	23,125	23,125	-
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	1,063	13,899	13,899	-
Other.....	9,686	-	-	-
Total Sheriff.....	10,749	13,899	13,899	-
Total Expenditures.....	10,749	13,899	13,899	-
Excess / (Deficiency) of Revenue over Expenditures.....	(10,749)	9,226	9,226	-
Other Financing Sources / (Uses):				
Advances In.....	-	(19,975)	(19,975)	-
Total Other Financing Sources / (Uses).....	-	(19,975)	(19,975)	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(10,749)	(10,749)	(10,749)	-
Fund Balance (Deficit) at Beginning of Year.....	10,749	10,749	10,749	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ -	\$ -



GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

COURT SECURITY GRANTS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Total Revenues.....	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Judicial:				
Common Pleas Court:				
Capital Outlay.....	3,403	3,403	1,317	2,086
Total Common Pleas Court.....	3,403	3,403	1,317	2,086
Total Expenditures.....	3,403	3,403	1,317	2,086
Excess / (Deficiency) of Revenue over Expenditures.....	(3,403)	(3,403)	(1,317)	2,086
Fund Balance (Deficit) at Beginning of Year.....	3,403	3,403	3,403	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ 2,086	\$ 2,086

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
DEBT SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

ROAD ASSESSMENT DEBT SERVICE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 36,976	\$ 14,262	\$ 14,262	\$ -
Other.....	-	8	8	-
Total Revenues.....	36,976	14,270	14,270	-
Expenditures:				
Debt Service:				
Principal Retirement.....	40,000	10,000	10,000	-
Interest and Fiscal Charges.....	74,771	9,329	9,329	-
Total Expenditures.....	114,771	19,329	19,329	-
Excess / (Deficiency) of Revenue over Expenditures.....	(77,795)	(5,059)	(5,059)	-
Other Financing Sources / (Uses):				
Proceeds from Issue of Bonds.....	-	3,391	3,391	-
Transfers In.....	-	7,375	7,375	-
Total Other Financing Sources / (Uses).....	-	10,766	10,766	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(77,795)	5,707	5,707	-
Fund Balance (Deficit) at Beginning of Year.....	30,654	30,654	30,654	-
Fund Balance (Deficit) at End of Year.....	<u>\$ (47,141)</u>	<u>\$ 36,361</u>	<u>\$ 36,361</u>	<u>\$ -</u>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
DEBT SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

GREENE COUNTY VARIOUS PURPOSE LONG TERM OBLIGATION BONDS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 49,671	\$ 50,685	\$ 50,446	\$ (239)
Other.....	-	672,278	630,170	(42,108)
Total Revenues.....	49,671	722,963	680,616	(42,347)
Expenditures:				
Debt Service:				
Principal Retirement.....	790,000	895,000	895,000	-
Interest and Fiscal Charges.....	483,876	368,249	347,524	20,725
Total Expenditures.....	1,273,876	1,263,249	1,242,524	20,725
Excess / (Deficiency) of Revenue over Expenditures.....	(1,224,205)	(540,286)	(561,908)	(21,622)
Other Financing Sources / (Uses):				
Proceeds from Issue of Bonds.....	-	232	232	-
Transfers In.....	600,000	524,889	566,997	42,108
Total Other Financing Sources / (Uses).....	600,000	525,121	567,229	42,108
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(624,205)	(15,165)	5,321	20,486
Fund Balance (Deficit) at Beginning of Year.....	44,623	44,623	44,623	-
Fund Balance (Deficit) at End of Year.....	<u>\$ (579,582)</u>	<u>\$ 29,458</u>	<u>\$ 49,944</u>	<u>\$ 20,486</u>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

	BUILDING AND ROAD CONSTRUCTION			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ -	\$ 344,151	\$ 359,151	\$ 15,000
Special Assessments.....	-	11,223	11,223	-
Investment Earnings.....	-	80,636	123,186	42,550
Other.....	477,500	58,152	44,652	(13,500)
<b>Total Revenues.....</b>	<b>477,500</b>	<b>494,162</b>	<b>538,212</b>	<b>44,050</b>
Expenditures:				
County Engineer Miscellaneous Improvements:				
Capital Outlay.....	75	15,309	15,309	-
Total County Engineer Miscellaneous Improvements.....	75	15,309	15,309	-
Commissioners Equipment:				
Capital Outlay.....	253,616	266,216	194,280	71,936
Total Commissioners Equipment.....	253,616	266,216	194,280	71,936
Commioners Land and Buildings:				
Capital Outlay.....	1,976,218	1,976,218	541,162	1,435,056
Total Commioners Land and Buildings.....	1,976,218	1,976,218	541,162	1,435,056
Parks and Recreation:				
Capital Outlay.....	181,631	181,631	1,650	179,981
Total Parks and Recreation.....	181,631	181,631	1,650	179,981
Juvenile Court Youth Service:				
Capital Outlay.....	23,807	51,993	48,879	3,114
Total Juvenile Court Youth Service.....	23,807	51,993	48,879	3,114
Sheriff Adult Detention:				
Capital Outlay.....	371,104	365,876	151,293	214,583
Total Sheriff Adult Detention.....	371,104	365,876	151,293	214,583
Debt Service:				
Principal Retirement.....	2,500,000	16,338,000	16,338,000	-
Interest and Fiscal Charges.....	701,434	716,698	714,326	2,372
Total Debt Service.....	3,201,434	17,054,698	17,052,326	2,372
<b>Total Expenditures.....</b>	<b>6,007,885</b>	<b>19,911,941</b>	<b>18,004,899</b>	<b>1,907,042</b>
Excess / (Deficiency) of Revenue over Expenditures.....	(5,530,385)	(19,417,779)	(17,466,687)	1,951,092
Other Financing Soures / (Uses):				
Proceeds from Issue of Notes.....	-	13,400,000	13,400,000	-
Proceeds from Issue of Bonds.....	-	386,377	386,377	-
Transfers In.....	-	273,258	232,543	(40,715)
Transfers Out.....	(160,155)	(175,968)	(98,630)	77,338
Advances Out.....	(9,329)	(9,329)	(9,329)	-
Total Other Financing Soures / (Uses).....	(169,484)	13,874,338	13,910,961	36,623
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(5,699,869)	(5,543,441)	(3,555,726)	1,987,715
Fund Balance (Deficit) at Beginning of Year.....	5,543,312	5,543,312	5,543,312	-
Prior Year Encumbrances Appropriated.....	463,839	463,839	463,839	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 307,282</b>	<b>\$ 463,710</b>	<b>\$ 2,451,425</b>	<b>\$ 1,987,715</b>

GREENE COUNTY, OHIO  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 PERMANENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2001

CHASE STEWART TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Total Revenues.....	\$ -	\$ -	\$ -	\$ -
Total Expenditures.....	-	-	-	-
Excess / (Deficiency) of Revenue over Expenditures.....	-	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	101,818	101,818	101,818	-
Fund Balance (Deficit) at End of Year.....	\$ 101,818	\$ 101,818	\$ 101,818	\$ -

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
PRIVATE PURPOSE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

	UNCLAIMED FUNDS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ -	\$ 54,742	\$ 54,835	\$ 93
Total Revenues.....	-	54,742	54,835	93
Expenditures:				
Other.....	115,382	146,722	31,315	115,407
Total Expenditures.....	115,382	146,722	31,315	115,407
Excess / (Deficiency) of Revenue over Expenditures.....	(115,382)	(91,980)	23,520	115,500
Other Financing Sources / (Uses):				
Transfers In.....	-	25	25	-
Transfers Out.....	-	-	(7,170)	(7,170)
Total Other Financing Sources / (Uses).....	-	25	(7,145)	(7,170)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(115,382)	(91,955)	16,375	108,330
Fund Balance (Deficit) at Beginning of Year.....	116,879	116,879	116,879	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 1,497</u>	<u>\$ 24,924</u>	<u>\$ 133,254</u>	<u>\$ 108,330</u>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

WATER

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$ 7,877,729	\$ 7,485,000	\$ 7,098,470	\$ (386,530)
Special Assessments.....	-	445,748	437,341	(8,407)
Investment Earnings.....	389,050	-	17,529	17,529
Other.....	80,809	124,452	109,557	(14,895)
<b>Total Revenues.....</b>	<b>8,347,588</b>	<b>8,055,200</b>	<b>7,662,897</b>	<b>(392,303)</b>
<b>Expenditures:</b>				
Public Works:				
Sanitary Engineer:				
Personal Services.....	1,820,353	1,925,495	1,904,460	21,035
Materials and Supplies.....	918,442	945,142	634,091	311,051
Contractual Services.....	2,558,579	2,818,042	1,336,877	1,481,165
Other.....	931,640	953,652	198,035	755,617
Capital Outlay.....	5,922,260	10,534,703	5,523,716	5,010,987
Debt Service:				
Principal Retirement.....	1,596,340	26,609,620	26,561,775	47,845
Interest and Fiscal Charges.....	3,322,764	4,309,279	3,072,381	1,236,898
<b>Total Sanitary Engineer.....</b>	<b>17,070,378</b>	<b>48,095,933</b>	<b>39,231,335</b>	<b>8,864,598</b>
<b>Total Expenditures.....</b>	<b>17,070,378</b>	<b>48,095,933</b>	<b>39,231,335</b>	<b>8,864,598</b>
<b>Excess / (Deficiency) of Revenue over Expenditures.....</b>	<b>(8,722,790)</b>	<b>(40,040,733)</b>	<b>(31,568,438)</b>	<b>8,472,295</b>
<b>Other Financing Sources / (Uses):</b>				
Proceeds from Issue of Notes.....	-	16,325,000	16,325,000	-
Proceeds from Issue of Bonds.....	-	11,787,334	11,787,334	-
Transfers In.....	4,187	750,246	753,106	2,860
Transfers Out.....	(813,211)	(22,435)	(2,451)	19,984
<b>Total Other Financing Sources / (Uses).....</b>	<b>(809,024)</b>	<b>28,840,145</b>	<b>28,862,989</b>	<b>22,844</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>	<b>(9,531,814)</b>	<b>(11,200,588)</b>	<b>(2,705,449)</b>	<b>8,495,139</b>
Fund Balance (Deficit) at Beginning of Year.....	14,501,637	14,501,637	14,501,637	-
Prior Year Encumbrances Appropriated.....	2,572,612	2,572,612	2,572,612	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 7,542,435</b>	<b>\$ 5,873,661</b>	<b>\$ 14,368,800</b>	<b>\$ 8,495,139</b>

GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

SEWER

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$ 14,320,700	\$ 14,358,650	\$ 13,323,278	\$ (1,035,372)
Special Assessments.....	385,588	375,712	375,049	(663)
Investment Earnings.....	604,600	807,151	8,104	(799,047)
Other.....	117,704	125,244	117,907	(7,337)
<b>Total Revenues.....</b>	<b>15,428,592</b>	<b>15,666,757</b>	<b>13,824,338</b>	<b>(1,842,419)</b>
<b>Expenditures:</b>				
Public Works:				
Sanitary Engineer:				
Personal Services.....	3,199,902	3,338,047	3,305,004	33,043
Materials and Supplies.....	1,866,745	1,780,727	1,365,077	415,650
Contractual Services.....	3,979,990	4,145,104	1,968,213	2,176,891
Other.....	580,130	297,035	165,768	131,267
Capital Outlay.....	4,836,899	2,181,035	364,893	1,816,142
Debt Service:				
Principal Retirement.....	2,767,615	17,806,155	17,768,447	37,708
Interest and Fiscal Charges.....	6,440,918	6,487,309	6,381,574	105,735
<b>Total Sanitary Engineer.....</b>	<b>23,672,199</b>	<b>36,035,412</b>	<b>31,318,976</b>	<b>4,716,436</b>
<b>Total Expenditures.....</b>	<b>23,672,199</b>	<b>36,035,412</b>	<b>31,318,976</b>	<b>4,716,436</b>
<b>Excess / (Deficiency) of Revenue over Expenditures.....</b>	<b>(8,243,607)</b>	<b>(20,368,655)</b>	<b>(17,494,638)</b>	<b>2,874,017</b>
<b>Other Financing Sources / (Uses):</b>				
Proceeds from Issue of Notes.....	-	7,650,000	7,650,000	-
Transfers In.....	605,000	395,176	865,832	470,656
Transfers Out.....	(172,277)	(2,570)	(2,570)	-
Advances In.....	-	94,137	94,137	-
Advances Out.....	-	(94,137)	(94,137)	-
<b>Total Other Financing Sources / (Uses).....</b>	<b>432,723</b>	<b>8,042,606</b>	<b>8,513,262</b>	<b>470,656</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>	<b>(7,810,884)</b>	<b>(12,326,049)</b>	<b>(8,981,376)</b>	<b>3,344,673</b>
Fund Balance (Deficit) at Beginning of Year.....	17,960,307	17,960,307	17,960,307	-
Prior Year Encumbrances Appropriated.....	1,134,144	1,134,144	1,134,144	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 11,283,567</b>	<b>\$ 6,768,402</b>	<b>\$ 10,113,075</b>	<b>\$ 3,344,673</b>



GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

	COUNTY HEALTH CARE			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 4,451,800	\$ 4,451,800	\$ 5,325,747	\$ 873,947
Other.....	-	-	3,272	3,272
Total Revenues.....	4,451,800	4,451,800	5,329,019	877,219
Expenditures:				
Contractual Services.....	5,317,350	5,573,039	5,542,623	30,416
Other.....	250	250	1	249
Total Expenditures.....	5,317,600	5,573,289	5,542,624	30,665
Excess / (Deficiency) of Revenue over Expenditures.....	(865,800)	(1,121,489)	(213,605)	907,884
Other Financing Sources / (Uses):				
Transfers In.....	330,000	330,000	10,155	(319,845)
Total Other Financing Sources / (Uses).....	330,000	330,000	10,155	(319,845)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(535,800)	(791,489)	(203,450)	588,039
Fund Balance (Deficit) at Beginning of Year.....	947,608	947,608	947,608	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 411,808</u>	<u>\$ 156,119</u>	<u>\$ 744,158</u>	<u>\$ 588,039</u>

**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
<b>PAYROLL AGENCY</b>				
Assets				
Pooled Cash and Cash Equivalents	\$ 4,442	\$ 46,179,168	\$ 46,178,940	\$ 4,670
Liabilities				
Payroll Withholding.....	\$ 4,442	\$ 46,179,168	\$ 46,178,940	\$ 4,670
<b>UNDIVIDED TAX AGENCY</b>				
Assets				
Pooled Cash and Cash Equivalents	\$ 9,066,802	\$ 156,799,085	\$ 153,325,990	\$ 12,539,897
Taxes Levied for Other Governments.....	100,621,039	103,686,330	100,621,039	\$ 103,686,330
Total Assets.....	\$ 109,687,841	\$ 260,485,415	\$ 253,947,029	\$ 116,226,227
Liabilities				
Due to Other Funds.....	\$ 446,938	\$ 29,006,566	\$ 28,923,445	\$ 530,059
Due to Other Governments.....	106,102,993	228,398,415	221,876,356	112,625,052
Other Liabilities.....	3,137,910	3,080,434	3,147,228	3,071,116
Total Liabilities.....	\$ 109,687,841	\$ 260,485,415	\$ 253,947,029	\$ 116,226,227
<b>POLITICAL SUBDIVISION AGENCY</b>				
Assets				
Pooled Cash and Cash Equivalents	\$ 1,751,565	\$ 133,711,162	\$ 133,532,139	\$ 1,930,588
Liabilities				
Due to Other Governments.....	\$ 1,751,565	\$ 133,711,162	\$ 133,532,139	\$ 1,930,588
<b>OTHER AGENCY</b>				
Assets				
Deposits with Segregated Accounts.....	\$ 2,064,323	\$ 31,607,002	\$ 31,239,974	\$ 2,431,351
Liabilities				
Other Liabilities.....	\$ 2,064,323	\$ 31,607,002	\$ 31,239,974	\$ 2,431,351
<b>TOTALS</b>				
Assets				
Pooled Cash and Cash Equivalents	\$ 10,822,809	\$ 336,689,415	\$ 333,037,069	\$ 14,475,155
Deposits with Segregated Accounts.....	2,064,323	31,607,002	31,239,974	2,431,351
Taxes Levied for Other Governments.....	100,621,039	103,686,330	100,621,039	103,686,330
Total Assets.....	\$ 113,508,171	\$ 471,982,747	\$ 464,898,082	\$ 120,592,836
Liabilities				
Payroll Withholding.....	\$ 4,442	\$ 46,179,168	\$ 46,178,940	\$ 4,670
Due to Other Funds.....	446,938	29,006,566	28,923,445	530,059
Due to Other Governments.....	107,854,558	362,109,577	355,408,495	114,555,640
Other Liabilities.....	5,202,233	34,687,436	34,387,202	5,502,467
Total Liabilities.....	\$ 113,508,171	\$ 471,982,747	\$ 464,898,082	\$ 120,592,836

GREENE COUNTY, OHIO  
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 COMPARATIVE SCHEDULES BY SOURCE  
 DECEMBER 31, 2001

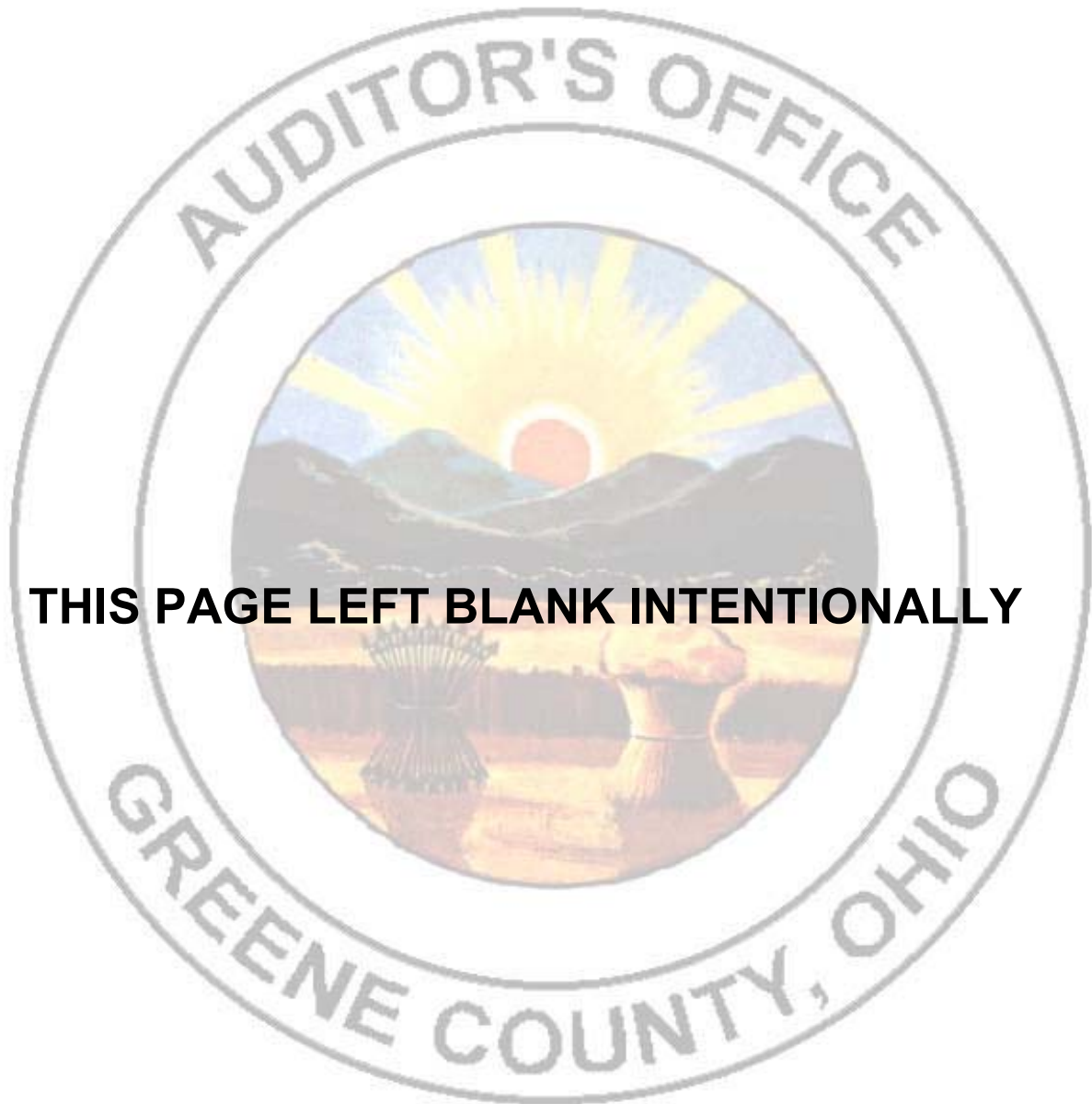
Governmental funds capital assets:	
Land.....	\$ 2,599,207
Buildings.....	35,036,945
Equipment, Furniture and Fixtures.....	8,538,766
Capitalized Leases.....	57,723
Infrastructure.....	124,008,143
Construction in Progress.....	<u>2,162,329</u>
 Total governmental funds capital assets.....	 <u><u>\$ 172,403,113</u></u>
 Investment in governmental funds capital assets by source:	
General Fund.....	35,572,537
Special Revenue Funds.....	5,636,823
Capital Project Funds.....	<u>131,193,753</u>
 Total governmental funds capital assets.....	 <u><u>\$ 172,403,113</u></u>

GREENE COUNTY, OHIO  
Capital Assets Used in the Operations of Governmental Funds  
Schedule by Function and Activity  
December 31, 2001

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Equipment under Capitalized Leases	Infrastructure	Construction in Progress	Total
<b>Legislative and Executive</b>							
Commissioners.....	\$ -	\$ -	\$ 85,452	\$ -	\$ -	\$ -	\$ 85,452
Auditor.....	-	-	264,774	-	-	-	264,774
Data Processing.....	-	-	833,655	-	-	-	833,655
Other Legislative and Executive.....	-	-	946,451	28,814	-	-	975,265
Land & Buildings.....	1,138,492	8,060,206	-	-	-	1,991,484	11,190,182
<b>Judicial</b>							
Common Pleas Court.....	-	-	10,880	-	-	-	10,880
Probate Court.....	-	-	66,389	-	-	-	66,389
Clerk of Courts.....	-	-	137,198	-	-	-	137,198
Other Judicial.....	-	-	186,744	-	-	-	186,744
Land & Buildings.....	31,210	852,949	-	-	-	-	884,159
<b>Total General Government.....</b>	<b>1,169,702</b>	<b>8,913,155</b>	<b>2,531,543</b>	<b>28,814</b>	<b>-</b>	<b>1,991,484</b>	<b>14,634,698</b>
<b>Public Safety</b>							
Coroner.....	-	-	47,192	-	-	-	47,192
Sheriff.....	-	-	1,140,305	-	-	-	1,140,305
Adult Probation.....	-	-	50,051	-	-	-	50,051
Building Inspection.....	-	-	91,175	-	-	-	91,175
Land & Buildings.....	5,910	20,901,397	-	-	-	-	20,907,307
<b>Total Public Safety.....</b>	<b>5,910</b>	<b>20,901,397</b>	<b>1,328,723</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,236,030</b>
<b>Public Works</b>							
Engineer and Highways.....	-	-	3,072,806	-	-	-	3,072,806
Department of Public Works.....	-	-	36,373	-	124,008,143	-	124,044,516
Land & Buildings.....	23,868	46,257	-	-	-	-	70,125
<b>Total Public Works.....</b>	<b>23,868</b>	<b>46,257</b>	<b>3,109,179</b>	<b>-</b>	<b>124,008,143</b>	<b>-</b>	<b>127,187,447</b>
<b>Health</b>							
Animal Control.....	-	-	110,259	-	-	-	110,259
Mental Retardation.....	-	-	273,681	28,909	-	-	302,590
Land & Buildings.....	51,270	1,411,540	-	-	-	-	1,462,810
<b>Total Health.....</b>	<b>51,270</b>	<b>1,411,540</b>	<b>383,940</b>	<b>28,909</b>	<b>-</b>	<b>-</b>	<b>1,875,659</b>
<b>Human Services</b>							
County Home.....	-	-	153,555	-	-	-	153,555
Children Services.....	-	-	235,236	-	-	-	235,236
Public Assistance.....	-	-	106,996	-	-	-	106,996
Other Human Services.....	-	-	39,090	-	-	-	39,090
Land & Buildings.....	473,760	2,290,660	-	-	-	-	2,764,420
<b>Total Human Services.....</b>	<b>473,760</b>	<b>2,290,660</b>	<b>534,877</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,299,297</b>
<b>Community and Economic Development</b>							
Convention & Visitors Bureau.....	-	-	46,261	-	-	-	46,261
Department of Development.....	-	-	26,637	-	-	-	26,637
Land & Buildings.....	121,030	1,109,146	-	-	-	170,845	1,401,021
<b>Total Community &amp; Economic Development.....</b>	<b>121,030</b>	<b>1,109,146</b>	<b>72,898</b>	<b>-</b>	<b>-</b>	<b>170,845</b>	<b>1,473,919</b>
<b>Conservation &amp; Recreation</b>							
Recreation & Parks.....	-	-	571,816	-	-	-	571,816
Land & Buildings.....	753,667	364,790	5,790	-	-	-	1,124,247
<b>Total Conservation &amp; Recreation.....</b>	<b>753,667</b>	<b>364,790</b>	<b>577,606</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,696,063</b>
<b>Total General Capital Assets.....</b>	<b>\$ 2,599,207</b>	<b>\$ 35,036,945</b>	<b>\$ 8,538,766</b>	<b>\$ 57,723</b>	<b>\$ 124,008,143</b>	<b>\$ 2,162,329</b>	<b>\$ 172,403,113</b>

GREENE COUNTY, OHIO  
SCHEDULE OF CHANGES IN CAPITAL ASSETS USED IN THE OPERATIONS OF GOVERNMENTAL FUNDS  
BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2001

Function and Activity	Governmental Fund Capital Assets January 1, 2001	Additions	Deductions	Governmental Fund Capital Assets December 31, 2001
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners.....	\$ 85,452	\$ -	\$ -	\$ 85,452
Auditor.....	264,774	-	-	264,774
Data Processing.....	859,109	-	25,454	833,655
Other Legislative and Executive.....	838,661	165,713	29,109	975,265
Land & Buildings.....	10,627,831	562,351	-	11,190,182
<b>Judicial</b>				
Common Pleas Court.....	10,880	-	-	10,880
Probate Court.....	66,389	-	-	66,389
Clerk of Courts.....	137,198	-	-	137,198
Other Judicial.....	186,744	-	-	186,744
Land & Buildings.....	696,457	187,702	-	884,159
<b>Total General Government.....</b>	<b>13,773,495</b>	<b>915,766</b>	<b>54,563</b>	<b>14,634,698</b>
<b>Public Safety</b>				
Coroner.....	34,600	12,592	-	47,192
Sheriff.....	801,557	351,340	12,592	1,140,305
Adult Probation.....	50,051	-	-	50,051
Building Inspection.....	91,175	-	-	91,175
Land & Buildings.....	20,480,074	427,233	-	20,907,307
<b>Total Public Safety.....</b>	<b>21,457,457</b>	<b>791,165</b>	<b>12,592</b>	<b>22,236,030</b>
<b>Public Works</b>				
Engineer and Highways.....	2,903,768	174,421	5,383	3,072,806
Department of Public Works.....	117,499,614	8,822,103	2,277,201	124,044,516
Land & Buildings.....	70,125	-	-	70,125
<b>Total Public Works.....</b>	<b>120,473,507</b>	<b>8,996,524</b>	<b>2,282,584</b>	<b>127,187,447</b>
<b>Health</b>				
Animal Control.....	110,259	-	-	110,259
Mental Retardation.....	285,111	17,479	-	302,590
Land & Buildings.....	1,462,810	-	-	1,462,810
<b>Total Health.....</b>	<b>1,858,180</b>	<b>17,479</b>	<b>-</b>	<b>1,875,659</b>
<b>Human Services</b>				
County Home.....	142,402	11,153	-	153,555
Children Services.....	235,236	-	-	235,236
Public Assistance.....	107,805	5,704	6,513	106,996
Other Human Services.....	39,090	-	-	39,090
Land & Buildings.....	2,764,420	-	-	2,764,420
<b>Total Human Services.....</b>	<b>3,288,953</b>	<b>16,857</b>	<b>6,513</b>	<b>3,299,297</b>
<b>Community and Economic Development</b>				
Convention & Visitor's Bureau.....	46,261	-	-	46,261
Department of Development.....	8,039	18,598	-	26,637
Land & Buildings.....	1,401,021	-	-	1,401,021
<b>Total Community &amp; Economic Development.....</b>	<b>1,455,321</b>	<b>18,598</b>	<b>-</b>	<b>1,473,919</b>
<b>Conservation &amp; Recreation</b>				
Recreation & Parks.....	571,816	-	-	571,816
Land & Buildings.....	1,118,457	5,790	-	1,124,247
<b>Total Conservation &amp; Recreation.....</b>	<b>1,690,273</b>	<b>5,790</b>	<b>-</b>	<b>1,696,063</b>
<b>Total General Capital Assets.....</b>	<b>\$ 163,997,186</b>	<b>\$ 10,762,179</b>	<b>\$ 2,356,252</b>	<b>\$ 172,403,113</b>



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**



## **Part 3 Statistical**

**Preserving  
history and  
financial  
commitment**



**Table 1**  
 GREENE COUNTY, OHIO  
 GOVERNMENT-WIDE EXPENDITURES BY FUNCTION  
 LAST TEN FISCAL YEARS

Fiscal Year	Legislative & Executive	Judicial	Public Safety	Public Works	Health	Human Services	Conservation and Recreation	Community and Economic Development	Interest and Fiscal Charges	Water	Sewer	Total
2000	\$ 16,219,409	\$ 5,548,569	\$ 14,453,566	\$ 5,858,267	\$ 11,017,055	\$ 22,012,092	\$ 2,568,222	\$ 1,584,284	\$ 1,286,426	\$ 6,806,805	\$ 13,805,325	\$ 101,160,020
2001	14,275,889	6,022,081	17,214,737	5,951,123	13,648,751	25,443,421	2,683,431	1,645,599	1,523,618	6,960,311	14,304,731	109,673,692

Source: Greene County Auditor's Office

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

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

Fiscal Year	PROGRAM REVENUES				GENERAL REVENUES			
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Grants and Contributions Not Restricted to Specific Programs	Taxes	Unrestricted Earnings	Miscellaneous	Total
2000	\$ 33,728,736	\$ 31,544,769	\$ 5,284,745	\$ 4,432,771	\$ 33,120,569	\$ 6,807,077	\$ 4,346,354	\$ 119,265,021
2001	35,734,402	30,822,581	7,582,327	5,290,263	37,645,812	6,520,357	3,446,391	127,042,133

Source: Greene County Auditor's Office

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



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

Fiscal Year	General Government			Public Safety	Public Works	Health	Human Services	Conservation and Recreation		Community and Economic Development		Total
	Taxes	Charges for Services	Licenses and Permits					Recreation	Capital Outlay	Debt Service		
1992	\$ 13,694,166	\$ 5,260,020	\$ 5,125,817	\$ 9,493,576	\$ 12,371,549	\$ 1,688,582	\$ 93,607	\$ 3,655,880	\$ 1,634,047	\$ 53,017,244		
1993	14,325,108	5,143,082	5,263,916	9,051,471	13,107,929	2,242,817	99,829	2,225,276	1,968,163	53,427,591		
1994	15,201,079	5,848,937	5,789,747	10,373,141	13,516,203	1,777,430	483,719	3,216,350	2,056,907	58,263,513		
1995	16,852,435	6,222,659	6,114,446	13,373,875	15,399,195	1,804,071	984,576	1,859,714	2,082,183	64,693,154		
1996	17,974,996	6,720,183	6,050,927	8,095,420	16,977,953	1,902,564	923,281	1,688,253	1,950,742	62,284,319		
1997	21,981,389	8,227,181	7,311,395	8,765,302	17,903,040	2,256,798	1,717,236	2,940,628	1,929,716	73,032,685		
1998	25,660,126	9,147,027	6,609,019	8,709,612	13,399,158	2,226,918	1,356,255	5,626,526	2,057,139	74,791,780		
1999	20,908,878	13,381,229	6,525,909	9,253,203	19,833,181	2,448,164	1,542,418	14,680,627	2,554,107	91,127,716		
2000	21,240,855	15,064,913	6,980,366	10,963,803	21,948,128	2,508,178	1,516,889	3,120,351	2,120,765	85,464,248		
2001	19,599,686	17,076,488	7,749,735	13,351,091	24,861,100	2,597,609	1,584,388	770,861	1,790,551	89,381,509		

Source: Greene County Auditor's Office

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

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

Fiscal Year	Taxes	Charges for Services		Licenses and Permits		Fines and Forfeitures		Intergovernmental		Special Assessments		Investment Earnings		Total
		Taxes	Other	Permits	Other	Forfeitures	Other	Assessments	Earnings	Other				
1992	\$ 17,507,533	\$ 9,125,439	\$ 15,850	\$ 324,396	\$ 17,197,205	\$ 1,273,822	\$ 2,242,955	\$ 3,567,722	\$ 51,254,922					
1993	17,618,803	9,745,175	18,844	353,159	20,796,860	1,582,072	1,817,083	3,820,602	55,752,598					
1994	21,326,474	11,190,436	16,032	394,819	19,513,055	1,468,581	1,933,512	3,942,207	59,785,116					
1995	24,016,305	11,079,628	16,156	390,848	21,019,255	1,477,445	2,292,775	3,824,657	64,117,069					
1996	24,554,490	11,766,513	15,671	466,081	21,824,870	1,968,540	3,021,869	2,946,741	66,564,775					
1997	26,984,916	12,281,159	15,579	465,732	23,251,244	1,718,579	3,686,219	4,778,536	73,181,964					
1998	28,204,264	12,052,529	837,294	638,370	23,968,871	1,234,215	3,161,143	1,562,652	71,649,338					
1999	29,949,838	12,106,237	528,591	832,886	33,194,888	2,837,201	4,149,224	2,499,534	86,098,399					
2000	33,120,569	12,690,514	588,104	834,814	32,826,112	129,885	6,769,196	2,975,495	89,914,689					
2001	37,645,812	13,275,880	673,148	899,385	34,139,589	119,139	6,459,494	3,630,931	96,843,378					

Source: Greene County Auditor's Office

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

**TABLE 5**  
GREENE COUNTY, OHIO  
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS

Tax Year	REAL PROPERTY			PERSONAL PROPERTY			PUBLIC UTILITY			TOTALS			Assessed Value as a Percent of Estimated Actual Value
	Collection Year	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual		
1992		\$ 1,419,771,240	\$ 4,056,489,257	\$ 112,023,619	\$ 448,094,476	\$ 138,162,820	\$ 394,750,914	\$ 1,669,957,679	\$ 4,899,334,647			34.09%	
1993		1,564,277,280	4,469,363,657	95,902,624	383,610,496	143,864,690	411,041,971	1,804,044,594	5,264,016,124			34.27%	
1994		1,666,584,810	4,761,670,886	113,139,486	452,557,944	148,865,220	425,329,200	1,928,589,516	5,639,558,030			34.20%	
1995		1,733,673,340	4,953,352,400	138,404,969	553,619,876	128,825,360	368,072,457	2,000,903,669	5,875,044,733			34.06%	
1996		2,041,054,140	5,831,583,257	151,617,240	606,468,960	138,943,610	396,981,743	2,331,614,990	6,835,033,960			34.11%	
1997		2,077,591,490	5,935,975,686	166,747,670	666,990,680	143,676,450	410,504,143	2,388,015,610	7,013,470,509			34.05%	
1998		2,122,451,650	6,064,147,571	172,100,347	688,401,388	151,000,600	431,430,286	2,445,552,597	7,183,979,245			34.04%	
1999		2,270,200,580	6,486,287,371	173,812,961	695,251,844	157,884,810	451,099,457	2,601,898,351	7,632,638,672			34.09%	
2000		2,335,866,880	6,673,905,371	186,438,395	745,753,980	141,948,790	405,567,971	2,664,254,065	7,825,226,922			34.05%	
2001		2,414,814,010	6,899,468,600	174,545,442	698,181,768	104,310,670	298,030,486	2,693,670,122	7,895,680,854			34.12%	

Source: Greene County Auditor's Office

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

Tax Year	Current Taxes			Current Taxes Collected as a Percent of Taxes			Delinquent Taxes			Total Collections			Total Delinquencies
	Collection Year	Taxes Levied	Taxes Collected	Levied	Collected	Percent of Taxes	Taxes Collected	Collected as a Percent of Total Taxes	Taxes Levied	Collected	as a % of Current Taxes Levied	Accumulated Delinquencies	
1991		\$ 10,684,071	\$ 10,317,568	96.57%	295,594	10,613,162	2.79%	99.34%	535,621				
1992		10,689,677	10,449,991	97.76%	273,574	10,723,565	2.55%	100.32%	536,765				
1993		11,644,759	11,319,158	97.20%	324,852	11,644,010	2.79%	99.99%	521,172				
1994		12,953,926	12,691,700	97.98%	302,209	12,993,909	2.33%	100.31%	575,146				
1995		13,094,263	12,614,035	96.33%	309,069	12,923,104	2.39%	98.69%	630,210				
1996		14,742,157	14,387,592	97.59%	391,438	14,779,030	2.65%	100.25%	698,826				
1997		14,973,975	14,581,409	97.38%	343,065	14,924,474	2.30%	99.67%	759,446				
1998		15,417,492	14,958,192	97.02%	374,377	15,332,569	2.44%	99.45%	800,138				
1999		20,683,724	20,094,909	97.15%	541,432	20,636,341	2.62%	99.77%	1,280,623				
2000		24,704,712	23,901,731	96.75%	795,512	24,697,243	3.22%	99.97%	1,434,732				

Source: Greene County Auditor's Office

**TABLE 7**  
 GREENE COUNTY, OHIO  
 TAX REVENUE BY SOURCE  
 LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>General Property Tax</u>	<u>Tangible Personal Property Tax</u>	<u>County Sales Tax</u>	<u>County Hotel/Lodging Tax</u>	<u>Total</u>
1992	\$ 9,199,617	\$ 991,391	\$ 6,979,792	\$ 336,733	\$ 17,507,533
1993	8,510,443	816,442	7,935,096	356,822	17,618,803
1994	9,325,063	970,585	10,387,507	643,319	21,326,474
1995	10,270,684	1,245,947	12,054,992	444,682	24,016,305
1996	9,852,692	1,325,591	12,910,887	465,320	24,554,490
1997	11,550,303	1,421,730	13,516,983	495,900	26,984,916
1998	11,871,815	1,477,659	14,311,747	543,043	28,204,264
1999	12,164,120	1,471,426	15,771,384	542,908	29,949,838
2000	14,423,588	1,458,266	16,663,041	575,674	33,120,569
2001	17,805,576	1,548,311	17,721,787	570,138	37,645,812

Note: (1) Starting in 1993, rollbacks are not included in General Property Tax.

Source: Greene County Auditor's Office

**TABLE 8**  
 GREENE COUNTY, OHIO  
 SPECIAL ASSESSMENT COLLECTIONS  
 LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Total Assessments Levied</u>	<u>Current Assessments Receivable</u>	<u>Current Assessments Collected</u>	<u>Outstanding Assessments Receivable</u>
1992	\$ 1,310,826	\$ 1,137,763	\$ 1,056,810	\$ 175,330
1993	1,443,917	1,220,614	1,201,902	137,803
1994	1,460,728	1,318,283	1,267,170	94,674
1995	1,389,597	1,324,317	1,274,806	73,740
1996	1,333,726	1,251,433	1,217,479	90,250
1997	1,404,822	1,305,383	1,215,362	111,764
1998	1,373,909	1,250,296	1,171,348	117,108
1999	1,306,370	1,520,832	1,326,291	80,427
2000	1,365,801	1,224,754	1,137,329	144,941
2001	1,100,443	941,194	936,978	140,583

Source: Greene County Auditor's Office

**TABLE 9**  
**GREENE COUNTY, OHIO**  
**RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND**  
**NET BONDED DEBT PER CAPITA**  
**LAST TEN FISCAL YEARS**

Fiscal Year	(1)	(2)	(3)	Various Purpose Long-term Obligation Bonds Fund Balance	Net Bonded Debt	Net Bonded Debt to Assessed Value (%)	Net Bonded Debt Per Capita
	Population	Assessed Value	Gross General Bonded Debt				
1992	136,731	1,628,636,609	5,230,000	4,328,678	901,322	0.06%	6.59
1993	136,731	1,669,957,679	5,025,000	4,001,518	1,023,482	0.06%	7.49
1994	136,731	1,804,344,594	4,815,000	3,751,867	1,063,133	0.06%	7.78
1995	136,731	1,928,589,516	4,595,000	3,468,008	1,126,992	0.06%	8.24
1996	139,936	2,000,903,669	4,365,000	3,205,693	1,159,307	0.06%	8.28
1997	144,129	2,331,614,990	4,125,000	2,840,251	1,284,749	0.06%	8.91
1998	145,187	2,388,015,610	3,875,000	2,628,280	1,246,720	0.05%	8.59
1999	146,935	2,445,552,597	1,025,000	(226,955)	1,251,955	0.05%	8.52
2000	147,886	2,601,898,351	1,025,000	45,146	979,854	0.04%	6.63
2001	148,426	2,664,254,065	990,000	51,280	938,720	0.04%	6.32

Sources: (1) U.S. Census Bureau  
(2) Greene County Auditor's Office  
(3) Gross general bonded debt excludes revenue bonds and general obligation bonds payable from Enterprise Funds, and special assessment bonds with governmental commitment

**TABLE 10**  
**GREENE COUNTY, OHIO**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**DECEMBER 31, 2001**

Total of All County Debt Outstanding.....		\$167,359,720	(1)
Debt Exempt From Computation:			
Special Assessment Bonds.....		5,088,000	
Advanced Refunding Bonds From Water Fund.....		2,990,000	
Revenue Bonds Payable From Water Fund.....		33,155,000	
Revenue Bonds Payable From Sewer Fund.....		87,806,720	
General Obligation Bonds Paid From Sewer Revenue.....		220,000	
Bond Anticipation Notes Paid From Water Revenue.....		6,100,000	
Bond Anticipation Notes Paid From Sewer Revenue.....		<u>12,900,000</u>	
Total Exempt Debt.....		<u>148,259,720</u>	
Net Debt.....		19,100,000	
Direct Debt Limitation (Per O.R.C. sections 133.02 & 133.05)			
Range (Per Assessed Value)	Rate		
\$0 - \$100,000,000.....	3.00%	3,000,000	
\$100,000,000 - \$300,000,000.....	1.50%	3,000,000	
Over \$300,000,000.....	2.50%	<u>59,674,737</u>	
Total Direct Debt Limitation.....		65,674,737	
Net Debt.....		<u>19,100,000</u>	
Unvoted Legal Debt Margin.....		<u><u>\$46,574,737</u></u>	

(1) Total debt outstanding excludes Enterprise Fund long term note obligations payable to the Ohio Water Development Authority. These obligations are disclosed in Note J and appear in the financial statements as follows:

	<u>Water</u>	<u>Sewer</u>
Current Portion of O.W.D.A. Loans.....	\$ 271,908	\$ 1,217,269
O.W.D.A. Loans (Net of Current Portion).....	<u>2,887,470</u>	<u>8,766,708</u>
Total O.W.D.A. Debt.....	<u><u>\$ 3,159,378</u></u>	<u><u>\$ 9,983,977</u></u>

**TABLE 11**  
**GREENE COUNTY, OHIO**  
**PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS**  
**(PER \$1000 OF ASSESSED VALUE)**  
**LAST TEN FISCAL YEARS**

<b>County Units:</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>
Bridge.....	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65
Children Services.....	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Mental Health.....	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.50	1.50	1.50
General.....	2.38	2.43	2.30	2.40	2.43	2.43	1.95	1.79	1.87	1.37
Hospital Operating.....	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	1.02	1.02
Mental Retardation.....	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	2.51	2.51
Note Retirement.....	0.12	0.07	0.20	0.10	0.07	0.07	0.55	0.71	0.63	1.13
Senior Council on Aging.....	-	-	-	-	-	-	-	0.80	0.80	0.80
<b>Total Rates.....</b>	<b>8.43</b>	<b>8.43</b>	<b>8.43</b>	<b>8.43</b>	<b>8.43</b>	<b>8.43</b>	<b>8.43</b>	<b>8.73</b>	<b>9.98</b>	<b>9.98</b>
<b>School Districts:</b>										
Beavercreek City.....	40.70	40.10	39.00	42.50	43.00	42.90	42.00	42.60	42.12	45.40
Cedar Cliff Local.....	37.70	34.50	34.40	34.00	33.90	33.70	33.60	33.50	32.10	32.10
Fairborn City.....	42.20	41.80	41.80	41.80	41.80	41.80	41.80	44.70	44.64	44.70
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.....	32.80	32.30	32.40	31.80	31.95	31.95	36.05	36.05	35.45	35.45
Sugarcreek Local.....	58.50	63.20	63.50	64.30	63.35	63.35	64.70	64.24	63.58	63.50
Xenia Community.....	41.10	41.10	40.80	40.40	39.50	39.30	39.10	38.70	38.50	38.60
Yellow Springs Exempted.....	67.30	68.20	74.10	73.70	71.50	71.00	69.00	71.50	74.90	69.60
<b>Out-of-County Districts:</b>										
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.....	34.50	32.70	32.55	32.50	31.80	31.80	31.80	30.20	30.00	38.21
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.....	37.80	37.80	37.60	37.60	36.80	36.80	36.80	36.80	36.80	36.80
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.....	44.26	44.15	47.90	53.50	52.46	51.00	50.75	50.40	48.85	48.75
Wilmington City.....	34.65	34.25	33.70	33.60	33.20	35.70	35.35	31.63	32.05	31.99
<b>Corporations:</b>										
Beavercreek City.....	12.70	12.70	12.70	12.70	12.00	12.00	12.00	12.00	12.00	12.50
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	7.10	7.10	8.40	8.40	8.40	8.40	8.40
Cedarville Village.....	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05
Clifton Village.....	11.40	11.40	11.40	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Fairborn City.....	10.30	10.20	10.10	10.10	10.00	10.00	9.90	9.71	9.73	9.60
Jamestown Village.....	15.40	15.40	15.40	13.90	13.90	15.40	15.40	15.40	15.40	15.40
Kettering City.....	7.17	7.17	7.17	7.17	7.00	7.00	6.98	6.92	6.92	6.81
Spring Valley Village.....	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	13.70
Xenia City.....	6.60	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Yellow Spring Village.....	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
<b>Townships:</b>										
Bath.....	10.60	10.60	10.60	10.40	10.60	10.60	10.60	10.60	10.60	10.60
Beavercreek.....	14.35	16.35	16.35	16.35	16.35	16.35	19.35	19.35	19.05	19.05
Caesarcreek.....	3.80	3.80	4.80	4.80	4.80	5.80	5.10	5.10	5.10	5.10
Cedarville.....	9.90	9.35	9.35	9.35	9.35	9.35	9.90	9.90	8.45	9.35
Jefferson.....	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Miami.....	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	5.90	5.90
New Jasper.....	5.20	6.70	6.70	6.70	8.20	8.20	7.30	7.30	6.80	6.20
Ross.....	5.20	5.20	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Silvercreek.....	6.40	6.40	6.40	6.10	6.40	6.40	6.40	6.40	6.40	6.40
Spring Valley.....	10.60	11.60	11.60	11.50	14.50	14.50	14.50	14.50	14.50	14.50
Sugarcreek.....	18.40	18.40	18.40	18.40	20.00	20.00	20.00	20.00	20.00	20.00
Xenia.....	7.00	8.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00	8.00
<b>Other Units:</b>										
Bellbrook-Sugarcreek Park District.....	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
District Health Fund.....	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Greene County Library.....	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35

Source: Greene County Auditor's Office

**TABLE 12**  
 GREENE COUNTY, OHIO  
 COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT  
 DECEMBER 31, 2001

	<u>Gross Debt</u>	(1) <u>Self Supporting Debt</u>	(2) <u>Debt Service Fund</u>	<u>Net Debt</u>	<u>Percent Applicable</u>	<u>County Share</u>
Greene County.....	\$ 180,503,075	\$ 161,403,075	\$ 51,280	\$ 19,048,720	100%	\$ 19,048,720
Cities, Villages, Township.....	12,629,334	7,485,000	788,435	4,355,899	100%	4,355,899
School Districts.....	64,921,810	-	540,973	64,380,837	98%	63,093,220
						<u>\$ 86,497,840</u>

(1) Self supporting debt consists of revenue bonds, special assessment bonds and general obligation bonds paid from Enterprise Fund revenue.

(2) Information gathered on calendar year.

Source: Greene County Auditor's Office

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service Expenditures</u>	<u>Total Governmental Fund's Expenditures</u>	<u>Ratio of Debt Service Expenditures to Governmental Fund's Expenditures</u>
1992	\$ -	\$ 72,126	\$ 1,276,326	\$ 53,017,244	2.41%
1993	205,000	288,515	1,794,405	53,427,591	3.36%
1994	210,000	282,365	1,814,654	58,263,513	3.11%
1995	220,000	274,175	1,813,224	64,693,154	2.80%
1996	230,000	264,825	1,771,528	63,750,659	2.78%
1997	240,000	254,245	1,771,288	73,181,964	2.42%
1998	250,000	242,725	1,716,157	74,791,780	2.29%
1999	-	33,438	1,751,344	91,127,716	1.92%
2000	-	47,023	2,347,655	85,464,248	2.75%
2001	35,000	47,023	1,121,683	89,381,509	1.25%

Source: Greene County Auditor's Office

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

<u>Fiscal Year</u>	<u>Operating Revenue</u>	<u>Operating Expenses</u>	<u>Net Revenue Available For Debt Service</u>	<u>Debt Service Requirements Revenue Bonds</u>		<u>Total</u>	<u>Coverage</u>
				<u>Principal</u>	<u>Interest</u>		
1992	\$ 3,086,359	\$ 2,703,968	\$ 382,391	\$ 37,000	\$ 431,595	\$ 468,595	0.82
1993	10,598,544	10,278,180	320,364	311,000	805,444	1,116,444	0.29
1994	13,226,475	11,813,084	1,413,391	332,000	1,228,463	1,560,463	0.91
1995	12,821,422	13,369,228	(547,806)	566,000	1,210,603	1,776,603	(0.31)
1996	13,895,813	11,539,278	2,356,535	882,000	1,864,472	2,746,472	0.86
1997	16,318,951	11,881,178	4,437,773	927,000	2,505,254	3,432,254	1.29
1998	17,720,410	12,324,854	5,395,556	1,472,000	3,859,769	5,331,769	1.01
1999	21,284,815	11,693,608	9,591,207	1,122,000	4,057,011	5,179,011	1.85
2000	21,242,037	12,463,260	8,778,777	1,672,000	4,005,621	5,677,621	1.55
2001	21,181,006	12,955,690	8,225,316	1,835,000	5,949,121	7,784,121	1.06

Source: Greene County Auditor's Office

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

<b>Fiscal Year</b>	<b>(1) Population</b>	<b>(2) Per Capita Income</b>	<b>(3) K - 12 School Enrollment</b>
1992	136,731	19,800	24,273
1993	136,731	20,637	24,172
1994	136,731	21,536	24,061
1995	136,731	23,123	24,060
1996	139,936	24,014	24,197
1997	144,129	25,423	24,197
1998	145,187	26,749	24,197
1999	146,935	26,973	23,067
2000	147,886	27,988	23,431
2001	148,426	Not Available	23,493

Source: (1) Mid Ohio Regional Planning Commission  
(2) U.S. Department of Commerce, Bureau of Economic Analysis  
(3) Greene County Board of Education

Average Unemployment Rates (4)

<b>Fiscal Year</b>	<b>Greene County</b>	<b>State of Ohio</b>	<b>United States</b>
1992	6.00%	7.80%	7.70%
1993	4.70%	6.50%	6.80%
1994	4.10%	4.90%	5.90%
1995	3.50%	4.20%	5.20%
1996	3.80%	5.00%	5.30%
1997	3.50%	4.30%	4.40%
1998	3.00%	3.80%	4.00%
1999	3.10%	3.70%	3.80%
2000	4.50%	4.80%	4.70%
2001	3.60%	4.50%	5.40%

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



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

<u>Year</u>	(1) <u>Assessed Values of Real, Personal and Utility Property</u>	(2) <u>Certified Bank Deposits</u>	(1) <u>Valuation of Construction</u>	(3) <u># Bldg. Permits Ag/Res/Com/Ind</u>
1992	\$ 1,669,957,679	\$ 39,871,000	\$ 32,135,790	3,273
1993	1,804,344,594	257,906,000	39,963,400	3,440
1994	1,928,589,516	247,816,000	68,740,800	4,335
1995	2,000,903,669	277,545,000	66,259,180	3,985
1996	2,331,614,990	268,999,000	64,407,740	2,554
1997	2,388,015,610	166,034,000	47,173,330	3,740
1998	2,445,552,597	Not Available	47,421,370	6,513
1999	2,601,898,351	Not Available	57,987,970	4,763
2000	2,664,254,065	Not Available	67,845,100	4,819
2001	2,693,670,122	Not Available	69,872,090	5,932

Source: (1) Greene County Auditor's Office  
(2) Data Service Department - Federal Reserve of Cleveland  
(3) Greene County, Fairborn City, and Xenia City Building Inspection Depts.

**TABLE 17**  
**GREENE COUNTY, OHIO**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**DECEMBER 31, 2001**

<u>Taxpayers</u>	<u>Real Estate Assessed Valuation</u>	<u>Public Utilities Personal Property Assessed Valuation</u>	<u>Personal Property Assessed Valuation</u>	<u>2000 Total Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Dayton Power & Light.....	\$ 1,104,080	\$ 98,904,560	\$ -	\$ 100,008,640	3.71%
Glimcher Properties LTD.....	36,487,690			36,487,690	1.35%
Ohio Bell Telephone Co.....	1,205,330	19,493,250		20,698,580	0.77%
Southdown Inc.....	5,863,480		8,480,550	14,344,030	0.53%
Super Value Stores, Inc.....	3,737,810		7,730,060	11,467,870	0.43%
Elano.....	1,012,930		7,384,270	8,397,200	0.31%
MV-RG II.....	7,858,300			7,858,300	0.29%
N.B.L. Development Group LP.....	6,264,310			6,264,310	0.23%
Continental 44 Fund.....	6,154,760			6,154,760	0.23%
Meijer Inc.....	4,037,020		2,005,070	6,042,090	0.22%
Subtotal.....	\$ 73,725,710	\$ 118,397,810	\$ 25,599,950	\$ 217,723,470	8.07%

Source: Greene County Auditor

**TABLE 18**  
**GREENE COUNTY, OHIO**  
**TEN LARGEST EMPLOYERS**  
**DECEMBER 31, 2001**

<u>Private Employers</u>	<b>Number of Employees in 2001</b>
Elano Corporation.....	620
Cedarville University.....	599
Super Value Stores, Inc.....	474
Lowes.....	400
Elder-Beerman Distribution & Stores.....	330
Electronic Data Systems.....	350
Vernay Labs, Inc.....	325
Computer Science Corporation.....	300
K-Mart.....	230
Yellow Springs Instrument Co.....	219
<u>Public Employers</u>	<b>Number of Employees in 2001</b>
Wright-Patterson Air Force Base.....	15,139
Wright State University.....	6,832
Greene County.....	1,446
Greene Memorial Hospital.....	880
Beavercreek City Schools.....	749
Fairborn City Schools.....	809
Xenia City Schools.....	729
Central State University.....	381
City of Fairborn.....	249
City of Xenia.....	234

Source: Greene County Auditor's Office

**TABLE 19**  
 GREENE COUNTY, OHIO  
 SALARIES OF PRINCIPAL OFFICIALS  
 DECEMBER 31, 2001

<b><u>ELECTED OFFICIALS:</u></b>	<b><u>2001</u></b>
	<b><u>Salary</u></b>
Board of Commissioners (3).....	\$ 163,145
Auditor.....	59,690
Clerk of Courts.....	58,770
Coroner.....	43,676
Engineer.....	81,193
Prosecuting Attorney.....	98,689
Recorder.....	48,815
Sheriff.....	72,092
Treasurer.....	49,804
<b><u>APPOINTED OFFICIALS:</u></b>	
County Administrator.....	\$ 108,644
Director of Public Works.....	100,263
Superintendent of Greene County Board of Mental Retardation.....	93,217
Assistant County Administrator.....	79,830
Executive Secretary of Greene County Children's Services Board.....	81,936
Welfare Director.....	75,453
Administrator of Greenwood Manor.....	69,156

Source: Greene County Auditor's Office

**TABLE 20**  
 GREENE COUNTY, OHIO  
 SURETY BOND COVERAGE-VARIOUS OFFICIALS  
 DECEMBER 31, 2001

<b><u>OFFICE</u></b>	<b><u>2001</u></b>
	<b><u>Bond Coverage</u></b>
Board of Commissioners (3).....	\$ 5,000
Auditor.....	50,000
Clerk of Courts.....	10,000
Coroner.....	5,000
Engineer.....	10,000
Prosecuting Attorney.....	73,538
Recorder.....	10,000
Sheriff.....	67,279
Treasurer.....	50,000

Source: Greene County Auditor's Office

**TABLE 21**  
**GREENE COUNTY, OHIO**  
**SYNOPSIS OF INSURANCE**  
**DECEMBER 31, 2001**

<u>Coverage</u>	<u>Carrier</u>	<u>Policy Number</u>	<u>Policy Period</u>	<u>Limit</u>	<u>Deductible</u>	<u>Premium</u>	
<b>Property:</b>							
Buildings/Contents	Indiana Insurance Co.	CBP9269678	10/10/01 - 10/10/02	\$ 128,851,599	\$ 5,000	\$ 119,463	
Valuable Papers	Indiana Insurance Co.	CBP9269678	10/10/01 - 10/10/02	75,000	250	Included In Property	
Crime	Indiana Insurance Co.	CBP9269678	10/10/01 - 10/10/02	100,000	5,000	1,695	
Mobile Property	Indiana Insurance Co.	CBP9269678	10/10/01 - 10/10/02	5,658,211	500	35,468	
EDP Equipment	Indiana Insurance Co.	CBP9269678	10/10/01 - 10/10/02	1,173,428	100	Included In Property	
Earthquake	Indiana Insurance Co.	CBP9269678	10/10/01 - 10/10/02	10,000,000	500,000	Included In Property	
Honesty Blanket	CAN Surety	69210780	10/10/01 - 10/10/02	50,000	-	1,419	
<b>Auto Policy:</b>							
Liability	Public Entities Pool of Ohio	001	10/10/01 - 10/10/02	1,000,000	-	84,060	
Uninsured/Underinsure Motorist	Public Entities Pool of Ohio	001	10/10/01 - 10/10/02	1,000,000	-	Included Above	
Physical Damage	Public Entities Pool of Ohio	001	10/10/01 - 10/10/02	above \$25,000	1,000	45,282	
<b>Sewer Lines:</b>							
10" or greater Storm & Sewer Lines	Travelers Insurance	KTX-CMB-281D346-7-01	2/26/01 - 2/26/02	48,085,032	1,000,000	67,319	
<b>Liability:</b>							
General Liability	Pub Entities Pool of Ohio	001	12/17/01 - 12/17/02	2,000,000	5,000	143,192	
Public Officials Liability	Pub Entities Pool of Ohio	001	12/17/01 - 12/17/02	2,000,000	2,500	47,085	
Police Professional Liability	Pub Entities Pool of Ohio	001	12/17/01 - 12/17/02	2,000,000	5,000	92,401	
					Subtotal	637,384	
<b>GREENWOOD MANOR</b>							
<b>Property:</b>							
Buildings/Contents	Cincinnati Insurance	CCP 072 44 59	10/10/01 - 10/10/02	5,288,000	5,000	5,241	
Boiler & Machinery	Cincinnati Insurance	CCP 072 44 59	10/10/01 - 10/10/02	5,288,000	5,000	541	
Extra Expense	Cincinnati Insurance	CCP 072 44 59	10/10/01 - 10/10/02	100,000	5,000	126	
Valuable Papers	Cincinnati Insurance	CCP 072 44 59	10/10/01 - 10/10/02	25,000	5,000	Included in Property	
Mobile Property	Cincinnati Insurance	CCP 072 44 59	10/10/01 - 10/10/02	10,000	5,000	Included in Property	
Earthquake	Cincinnati Insurance	CCP 072 44 59	10/10/01 - 10/10/02	5,288,000	105,760	Included in Property	
<b>Liability:</b>							
General Liability	Cincinnati Insurance	CCP 072 44 59	10/10/01 - 10/10/02	1,000,000	-	4,873	
Products-Comp. Operations	Cincinnati Insurance	CCP 072 44 59	10/10/01 - 10/10/02	2,000,000	-	Included in Gen. Liab.	
Personal & Advertising Injury	Cincinnati Insurance	CCP 072 44 59	10/10/01 - 10/10/02	1,000,000	-	Included in Gen. Liab.	
Professional Liability	Cincinnati Insurance	CCP 072 44 59	10/10/01 - 10/10/02	1,000,000	-	35,000	
Sexual Abuse/Molestation	Cincinnati Insurance	CCP 072 44 59	10/10/01 - 10/10/02	1,000,000	-	171	
Excess Umbrella	Cincinnati Insurance	EXL-442-65-11	10/10/01 - 10/10/02	1,000,000	-	5,660	
Fidelity (Administrator)	Cincinnati Insurance	CCP 072 44 59	10/10/01 - 10/10/02	20,000	-	100	
					Subtotal	51,712	
<b>TODAY CENTER FOR ADULTS</b>							
<b>Property:</b>							
Buildings/Contents	Cincinnati Insurance	CPP068-25-63	6/9/00 - 6/9/03	1,450,000	5,000	1,861	
Boiler & Machinery	Cincinnati Insurance	CPP068-25-63	6/9/00 - 6/9/03	500,000	500	524	
Earthquake	Cincinnati Insurance	CPP068-25-63	6/9/00 - 6/9/03	1,450,000	29,000	Included in Property	
<b>Liability:</b>							
General Liability	Cincinnati Insurance	CPP068-25-63	6/9/00 - 6/9/03	1,000,000	-	534	
Personal & Advertising Injury	Cincinnati Insurance	CPP068-25-63	6/9/00 - 6/9/03	1,000,000	-	Included in Gen. Liab.	
Sexual Misconduct	Cincinnati Insurance	CPP068-25-63	6/9/00 - 6/9/03	1,000,000	-	Included in Gen. Liab.	
Professional Liability	Cincinnati Insurance	CPP068-25-63	6/9/00 - 6/9/03	1,000,000	-	312	
					Subtotal	3,231	
Source: Greene County Risk Management Department						Grand Total	\$ 692,327

**TABLE 22**  
**GREENE COUNTY, OHIO**  
**MISCELLANEOUS STATISTICS**  
**DECEMBER 31, 2001**

**GENERAL INFORMATION:**

Size Rank Among Ohio Counties.....	16th
Area Size in Square Miles.....	413
Elevation (Average feet above sea level).....	921
County Seat.....	Xenia
Population - 2000 Census .....	147,886

**EDUCATIONAL FACILITIES:**

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

**HIGHER EDUCATIONAL FACILITIES: (Enrollment Fall 2001)**

Air Force Institute of Technology School of Engineering and Management.....	426
Antioch College.....	682
Cedarville College.....	2,943
Central State University.....	1,056
Wilberforce University.....	790
Wright State University.....	15,514

**RECREATIONAL FACILITIES:**

Parks/Reserves.....	28
Public Swimming Pools.....	2
Soccer Complexes.....	10
Canoe Launches.....	6
Horse Trails/Show Rings.....	1
Outdoor Drama.....	1
United States Air Force Museum.....	1
National Afro-American Museum & Cultural Center.....	1
Community Centers.....	2
Bike Path ( # of miles).....	46

**NOVEMBER 2000 ELECTIONS:**

Total Number of Registered Voters .....	91,292
Voters in 1998 Gubernatorial Election.....	46,084
Total Number of Voters Voting in 2001 November Elections.....	31,163
Percentage Of Registered Voters Voting.....	34.14%

Source: Greene County Board of Elections

**SANITARY ENGINEERING:**

No. Miles of Sewer Lines.....	363
No. Miles of Water Lines.....	297
No. Sewer Customers.....	18,906
No. Water Customers.....	13,658

Source: Greene County Sanitary Engineering Department





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

## FINANCIAL CONDITION

### GREENE COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
AUGUST 13, 2002