



**Auditor of State
Betty Montgomery**

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Schedule of Federal Awards Expenditures For the Year Ended December 31, 2003	1
Notes to the Schedule of Federal Awards Expenditures For the Year Ended December 31, 2003	3
Independent Accountants' Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	5
Independent Accountants' Report on Compliance with Requirements Applicable to Major Federal Programs and Internal Control Over Compliance in Accordance with OMB Circular A-133	7
Schedule of Findings.....	9

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**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003**

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Education</i>			
<i>Nutrition Cluster</i>			
School Breakfast Program	05-PU	10.553	\$30,968
National School Lunch Program	LL-P1 LL-P4 LL-N4	10.555	1,100 43,117 15,248
Total National School Lunch Program			<u>59,465</u>
Total United States Department of Agriculture - Nutrition Cluster			<u>90,433</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through Ohio Department of Development</i>			
Community Development Block Grants/State's Program	B-C-00-027-1 B-F-01-027-1 B-F-02-027-1 B-X-02-027-1 B-F-03-027-1	14.228	17,191 33,902 139,948 24,804 1,160
Total Community Development Block Grants/State's Program			<u>217,005</u>
HOME Investment Partnerships Programs	B-C-00-027-2	14.239	<u>26,018</u>
Total United States Department of Housing and Urban Development			<u>243,023</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Direct:</i>			
Federal Equitable Sharing	N/A	16.XXX	8,835
Community Prosecution and Project Safe Neighborhoods (Community Prosecution Program)	2002-GP-CX-0111	16.609	80,000
<i>Passed through Ohio Department of Youth Services</i>			
Juvenile Accountability Incentive Block Grants	2002-JB-013-A066 2001-JB-0001-A211	16.523	42,796 13,500
<i>Passed through Ohio Office of Criminal Justice Services</i>			
Juvenile Accountability Incentive Block Grants	2000-JB-013-A066		<u>5,000</u>
Total Juvenile Accountability Incentive Block Grants			61,296
<i>Passed through Ohio Attorney General</i>			
Crime Victim Assistance	2004VADSCE481 2003VADSCE481 2003VAGENE528 2003VAGENE016 2003VAGENE570 2003VAGENE528T 2003VAGENE570T 2004VAGENE016	16.575	4,909 14,726 19,554 47,455 13,143 7,203 4,837 17,479
Total Crime Victim Assistance			<u>129,306</u>
<i>Passed through Ohio Office of Criminal Justice Services</i>			
Byrne Formula Grant Program	2001-DG-D02-7260 2002-DG-G02-7133 2001-DG-D02-7133 2001-DG-A01-7129 2002-DG-A01-7129 2001-DG-H01-7615 2001-DG-G01-9114	16.579	29,721 44,970 10,631 6,656 111,789 38,340 25,800
Total Byrne Formula Grant Program			<u>267,907</u>
<i>Passed through Ohio Attorney General</i>			
Violence Against Women Formula Grants	2001-WF-VA3-8229	16.588	3,750
Residential Substance Abuse Treatment for State Prisoners (RSAT)	1999-RS-SAT-123 2000-RS-SAT-123 2000-RS-SAT-123A 2002-RS-SAT-123	16.593	106,172 3,750 20,000 51,007
Total Residential Substance Abuse Treatment for State Prisoners (RSAT)			<u>180,929</u>
<i>Passed through Ohio State Treasurer</i>			
State Criminal Alien Assistance Program (SCAAP)	2002APVX0711	16.606	<u>17,078</u>
Total United States Department of Justice			<u>749,101</u>

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003 (Continued)**

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed through Ohio Department of Jobs and Family Services</i>			
<i>Workforce Investment Act Cluster:</i>			
Workforce Investment Act - Adult	N/A	17.258	351,614
Workforce Investment Act - Adult Administration	N/A		19,114
Total Workforce Investment Act - Adult			<u>370,728</u>
Workforce Investment Act - Youth	N/A	17.259	295,454
Workforce Investment Act - Youth Administration	N/A		15,850
Total Workforce Investment Act Administration			<u>311,304</u>
Workforce Investment Act - Dislocated Worker	N/A	17.260	225,887
Workforce Investment Act - Dislocated Worker Administration	N/A		11,655
Total Workforce Investment Act - Dislocated Worker			<u>237,542</u>
Total United States Department of Labor - Workforce Investment Act Cluster			<u>919,574</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>Passed through Ohio Department of Transportation</i>			
Highway Planning and Construction	FPN-TE21-G020(540)	20.205	<u>793,337</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through Ohio Department of Health</i>			
Injury Prevention and Control Research and State and Community Based Programs	29-1-004-2-AG-04	93.136	4,906
	29-1-004-2-AG-03		27,090
	29-A-004-2-BS-02		<u>3,772</u>
Total Injury Prevention and Control Research and State and Community Based Programs			35,768
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	12-00409-SIG-P-04-0407	93.243	23,797
<i>Passed through Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	N/A	93.556	63,797
Chafee Foster Care Independent Living (CFCIP)	N/A	93.674	39,605
Low Income Home Energy Assistance	N/A	93.568	49,332
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant Title XX	N/A	93.667	88,186
State Children's Insurance Program (SCHIP)	N/A	93.767	1,254
Medical Assistance Program	N/A	93.778	<u>1,009,229</u>
Total United States Department of Health and Human Services			<u>1,310,968</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES			
<i>Passed through Ohio Department of Youth Services</i>			
AmeriCorps	YCP-004-02	94.006	<u>65</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through Ohio Emergency Management Agency</i>			
State Domestic Preparedness Equipment Support Program	2001-TE-CX-0016	97.004	1,213
	2002-TE-CX-0049		9,251
	2002-TE-CX-0106		4,378
	2002-TE-CX-0106		<u>87,587</u>
Total State Domestic Preparedness Equipment Support Program			102,429
Public Assistance Grants	DR-1453	97.036	32,584
Emergency Management Performance Grants	EMC-2003-GR-7006	97.042	22,933
Pre-Disaster Mitigation	EMC-2002-GR-7037	97.047	8,386
State and Local All Hazards Emergency Operations Planning	EMC-2003-GR-7026	97.051	112,404
	EMC-2003-GR-7027		5,000
Total State and Local All Hazards Emergency Operations Planning			<u>117,404</u>
Total United States Department of Homeland Security			<u>283,736</u>
Total Federal Assistance			<u><u>\$4,390,237</u></u>

See accompanying notes to the Schedule of Federal Awards Expenditures.

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003**

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

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

NOTE C - NUTRITION CLUSTER

Cash receipts from the United States Department of Agriculture are commingled with State Grants and local funds. It is assumed federal monies are expended first.

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

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

Some of these loans are collateralized, while others are unsecured. At December 31, 2003, the gross amount of loans outstanding under this program was \$20,000. There we no delinquent amounts due.

NOTE E - MATCHING REQUIREMENTS

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

NOTE F - UNITED STATES DEPARTMENT OF HOMELAND SECURITY FEDERAL AWARDS

The Federal Homeland Security Act of 2002 established the Department of Homeland Security (the Department) to consolidate functions of other Federal agencies related to homeland security. Effective January 24, 2003, the Department began to administer certain Federal awards. The accompanying Federal Awards Expenditure Schedule reports all such 2003 award amounts under the Department's Catalog of Federal Domestic Assistance (CFDA) numbers.

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT 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, 2003, and have issued our report thereon dated June 14, 2004, in which we noted we did not audit the financial statements of the component units, Homecroft, Inc. and Greene, Inc., which represent 52.9 percent and 19.5 percent, respectively, of the total net assets and total change in net assets of the aggregate discretely presented component units. Other auditors audited those financial statements. 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.

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 an immaterial instance of noncompliance that we have reported to management of the County in a separate letter dated June 14, 2004.

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 June 14, 2004.

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

This report is intended for the information and use of management, the Board of Commissioners, 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.

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

Betty Montgomery
Auditor of State

June 14, 2004



Auditor of State Betty Montgomery

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 each of its major federal programs for the year ended December 31, 2003. The County's major federal programs are 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 each of its major federal programs 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 each of its major federal programs for the year ended December 31, 2003.

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.

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**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. However, 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 June 14, 2004.

Schedule of Federal Awards Expenditures

We have audited the basic financial statements of the County as of and for the year ended December 31, 2003, and have issued our report thereon dated June 14, 2004, in which we noted we did not audit the financial statements of the component units, Homecroft, Inc. and Greene, Inc., which represent 52.9 percent and 19.5 percent, respectively, of the total net assets and total change in net assets of the aggregate discretely presented component units. Other auditors audited those financial statements. 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 management, the Board of Commissioners, 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.



Betty Montgomery
Auditor of State

June 14, 2004

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
FOR THE YEAR ENDED DECEMBER 31, 2003**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Highway Planning and Construction Grant: CFDA # 20.205 Medical Assistance Program Grant: CFDA # 93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

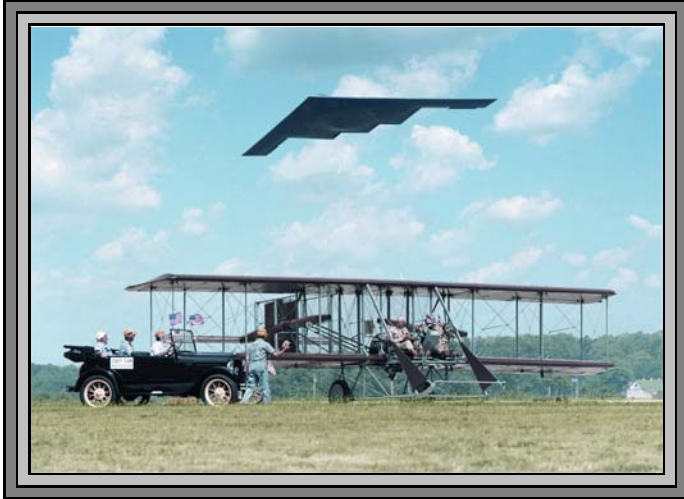
**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

GREENE COUNTY, OHIO COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2003



1803



2003

“Celebration of Our Past and Preparation for the Future”

Presented by
Greene County Auditor
Luwanna A. Delaney

On the Cover:

Top Left: A picture of a replica of the Wright B Flyer and the Stealth bomber from the Centennial Celebration of Flight taking place in part at Huffman Prarie where the Wright Brothers continued to master flight.

Top Right: A scene from Blue Jacket, an outdoor drama depicting the life of the great Shawnee Chief.

Bottom Left: The B-2 Stealth Bomber at Wright Patterson Air Force Base where many of its components were designed.

Bottom Right: A picturesque look at the Little Miami River.

FROM THE GREENE COUNTY AUDITOR AS HISTORY!



The Ohio Constitution of 1802 made no provision for the office of county auditor – it was not until 1820 that the office was created through a joint resolution of the Ohio General Assembly. Initially appointive, the position became elective the following year for a term of one year. In 1919, the auditor’s term of office was increased to four years.

The duties of the county auditor include the annual preparation of duplicate lists of property which are subject to taxation within the county. Taxable property includes real estate, personal, and classified property, and the auditor is responsible for having this property appraised every six years. The auditor also is required to maintain a listing of all delinquent taxes.

The auditor serves as chief disbursing officer for the county. Upon presentation of the proper voucher and the auditor’s certification that funds are available, claims against the county may be submitted to the Board of County Commissioners for their approval. Once allowed by the commissioners, the auditor prepares a warrant against the county treasury for payment of the claim. In addition, the auditor certifies all monies - except collections on the tax duplicate - into the county treasury, specifying by whom paid and the fund to which such payment is credited.

Since 1820, the auditor has been empowered to perform many diverse duties. The auditor became the sealer of weights and measures for the unincorporated areas of the county in 1846. During the nineteenth century, the county auditor was responsible for compiling and reporting to the state auditor various statistical reports, such as the enumeration of deaf, dumb, blind, insane, and idiotic persons; the enumeration of all white males between the ages of 18 and 45; and the agricultural and mineral production statistics of the county. As a licensing agent, the auditor has issued dog licenses since 1917, show licenses since 1827, peddlers’ licenses from 1862 to 1931, cosmetic dealers’ licenses from 1933 to 1935, malt dealers’ licenses since 1933, cigarette vendors’ licenses since 1931, and vendors’ licenses since 1935.

The auditor serves as secretary of the budget commission and secretary of the board of trustees of the sinking fund, and is a member of the board of revision. The auditor also may serve as clerk to the board of commissioners unless the board deems it necessary to hire a full-time clerk. While serving in these various positions, the auditor is required to maintain a complete record of the boards’ proceedings. In addition, the auditor serves on the county records commission.

HISTORY OF GREENE COUNTY

Pictures throughout this report exhibit the era of time in Greene County, Ohio, from early settlers to present 2003. This is our 200th anniversary of our past, present and future of Greene County.

Following the era of the Mound Builders in Ohio and preceding the organization of Greene County, even before the State was admitted to the Union (March 1st, 1803), we find the Shawnee (Shawanoes) Indians occupied the site known as old Chillicothe (Oldtown) four miles north of Xenia as early as the year 1750.

In connection with this settlement of Chillicothe (an Indian name meaning a place where any group of people lived), the great Indian Chief Tecumseh is reported to have been born there in the year 1770. Since there were other Chillicothes in Ohio, it has never been accurately ascertained which is the actual birthplace.



Tecumseh

History tells us there were over a thousand souls living here in Oldtown as late as 1774. Therefore, there can be no dispute that Oldtown village is the oldest community in this part of Ohio and the pioneer village of Greene County.

DANIEL BOONE APPEARS

The famous scout and hunter, Daniel Boone, was brought to Chillicothe as a prisoner of the Shawnee Indians in 1778. He was forced to become a member of the Shawnee tribe on April 10, 1778, and escaped in June of the same year. Two other prominent woodsmen of this day, Simon Kenton and a man named Darnell, also suffered indignities at the hands of the Indians. Honoring Simon Kenton, a marker designates the spot in Oldtown where he ran the gauntlet during his incarceration by the Indians. Darnell is said to have made good his escape by jumping across the Little Miami gorge at Clifton.

According to Howe's History of Ohio, John Bowman with 160 Kentuckians marched against Oldtown and burned the Indian cabins in July 1779.

CLARK LEADS EXPEDITION

It would appear the Shawnees had lived in the vicinity of Oldtown without much further intrusion until 1780 when General George Rogers Clark led another expedition of Kentuckians against the village. A second invasion in 1782 completely destroyed the village and ruined the crops of the Indians.

Later, in 1791 General St. Clair, territorial Governor of the Northwest Territory, also marched against Oldtown. It was not until the year 1794 that the first semblance of peace with the Indians was accomplished. General Anthony Wayne paved the way for this peace through the Treaty of Greenville practically giving the whites control over this part of Ohio.

INTRODUCING GALLOWAY



Galloway Cabin Restored in Xenia

This history of Greene County would not be complete if it overlooked the part the Galloway family took in the settlement and the organization of this county. It was here that James Galloway, Sr. built his cabin home in 1798. Galloway brought his family here from Bourbon County, Kentucky, in the spring of 1798 and settled five miles north of Xenia on the west banks of the Little Miami River. This location was opposite the later site of the Miami powder mills, more recently the Ed Hunt farm and now owned by W. A. Hammond on U.S. Route 68. A portion of this very sturdy log cabin built by Galloway has been moved from its original first site at Goes and reconstructed in part at Church and Galloway Streets in the City of Xenia. Rebecca, the daughter of James Galloway, attracted the famous Shawnee Indian Chief, Tecumseh, who became infatuated.

The courtship ended, however, when the tactful Rebecca told the great chief that "she could not consider marriage unless he would promise to lead the life of the white man and assume their dress and habits." Descendants of the Galloway family have played a most prominent part in the inception and consequent formation of the county.

While Oldtown and Goes may have harbored the early aborigines and the white settlers of the county, Pinckney, a settlement in Beavercreek, should justly be called the "Cradle of Greene County." Benjamin Whiteman built his log cabin there in 1799. This same building was later sold to Owen Davis and occupied by Peter Borders in 1803 when it was used

as a tavern and the first Court House in the county. Its location was on the banks of Beaver Creek near the Owen Davis mill, 200 yards east and a short distance from the old Harbine homestead on the then-called Pinckney Road to Cincinnati. This spot could be placed today at about a quarter of a mile from the present village of Alpha, five-miles west of Xenia.

Prior to the time the Owen Davis cabin was chosen as a meeting place for the first Court of Common Pleas in the county, Thomas Carneal, as early as the year 1800 in anticipation of the formation of a new county in this part of the Little Miami country, built a log cabin to be used as a temporary Court House and had a well dug on the premises. This was erected in the village of Caesarville four miles southeast of Xenia (on the Paris Peterson farm). So, before entering upon the "County Court House Era," the "unused" Court House at Caesarville must not be passed by unnoticed and should take its proper place in the history of the county.

GREENE COUNTY CREATED

While March 24, 1803, was the actual date the Ohio General Assembly passed an act creating the County of Greene, it was not in full force until May 1, 1803.



Greene County Courthouse destroyed by fire in 1900

The first Board of Commissioners was not appointed until March 28, 1803. It was made up of the following members: Ichabod B. Helsey, Baldwin Apsby and William McClelland.

May 1, 1803, is really the natal day of Greene County on which date it was formed from Ross, Wayne and Hamilton Counties.

The name "Greene" was chosen honoring General Nathaniel Greene, the hero of the battle of Yorktown. In the selection of that Revolutionary name, Greene, these pioneers evinced their high appreciation of one of the noble compatriots of Washington, who had the title of Major General conferred upon him at a period of our nation's history when meritorious service and character alone secured that honor as

a grateful tribute for deserved merit and acknowledged ability.

The first meeting of the Associate Judges of the Court of Common Pleas for the establishment of a county government and the organization of a county was held on May 10, 1803, at the log cabin home of Owen Davis and tenanted by Peter Borders in Beaver Creek Township. John Paul, to whose records we are indebted, was named the first Clerk of the Courts.

The three judges, who had been appointed by Governor Edward Tiffin for this first meeting, were William Maxwell, Benjamin Whiteman and James Barrett.

JOHN PAUL'S COURT RECORD

The original records, written in John Paul's own handwriting, now on file in the County Clerk's office, point out that the first business transacted was not strictly court work. The exact minutes of this meeting are herewith recorded:

"At the House of Owen Davis on Beaver Creek, on Tuesday the tenth day of May, in the year of Our Lord one thousand eight hundred and three, William Maxwell, Benjamin Whiteman and James Barrett, Esquires, produced Commissions under the hand and seal of His excellency, Edward Tiffin, Governor of Ohio, appointing them Associate Judges of the Court of Common Pleas of the County of Greene. William Maxwell, Esquire, produced a certificate under the hand of James Barrett bearing date the twentieth of April, last past, that he the said William had taken the oath to support the Constitution of the United States and of this State and the oath of office; and then the said William administered the aforesaid oaths to Benjamin Whiteman and James Barrett, Esquires. And there was a Court held for the County of Greene agreeably to a law in that case made and provided. John Paul was appointed Clerk Protempore to said Court and took the oath of office."

Copies of the original minutes in John Paul's handwriting as well as all of the meetings held from 1803 to 1807 were photographed in 1950 and Photostat copies were bound and presented to the Greene County Library by the Greene County Bar Association in 1950.



On June 7, 1803, when John Paul learned it would be advisable to locate the County Seat outside of Beaver Creek Township, he purchased 2,000 acres in the vicinity of the forks of the Shawnee Creek where Xenia is now located. He donated outright to Greene County one and one-half acres of this land for public buildings, the plot being located at old Chillicothe Street (Main) and Detroit Streets.

The present set-up of County Commissioners was created by an Act of the General Assembly of Ohio, February 14, 1804. The Greene County Commissioners evidently did not get around to their first meeting until June of that year when it is recorded that: "At the House of Peter Borders on Beaver Creek, on the eleventh day of June, 1804, the first meeting of the Board of Commissioners of Greene County was held." The three men, with John Paul as Clerk, who made up this Board were Jacob Smith, James Snowden and James Sterritt. From 1803 to present, history has been recorded and archived.

The new Court House building was formally accepted and all of the county officials had moved into their offices by August 16, 1902. The official family of this date included the above County Commissioners; Asa Little, Treasurer; Charles Johnson, Coroner; S. O. Hale, Clerk of Courts; M. A. Broadstone, Recorder; E. C. Beall, Sheriff; G. A. McKay, County Surveyor; John H. McPherson, Auditor; Thomas E. Scroggy, Judge of Common Pleas Court; and Joseph N. Dean, Probate Judge.



Current Courthouse picture from 1909

Greene County has every reason to be proud of its beautiful Court House as you see it today and owes a debt to this building committee which cannot be measured in money. This committee or building commission, as it was referred to at the time, incidentally, served without pay. We still have one of the finest county edifices and one that will serve our needs for many years to come.

Thus, over 200 years ago we may date the first authentic settlement of the county, and the opening wedge to its transformation from the long ages of wilderness and solitude to the habitation of civilized man. In this general sketch and summary of historical facts, incidents and illustrations pertaining to the origin and development of Greene County, one cannot help but notice the almost magical change.

INTRODUCTION



The United States Air Force Museum located on the Wright Patterson Air Force Base provides visitors with the opportunity to view both the past and future of aviation.

Greene County provides its residents with nearly fifty miles of bike paths. This picture shows a bike path in Xenia with the County Courthouse in the background.



GREENE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003



**MAKING A DIFFERENCE
FOR GREENE COUNTY**

Prepared by

The Greene County Auditor

Luwanna A. Delaney

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

**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2003
 TABLE OF CONTENTS**

<u>INTRODUCTORY SECTION</u>	<u>PAGE</u>
Title Page	1
Table of Contents	2
Introductory Letter	4
Letter of Transmittal	5
Elected Officials	12
Greene County Organizational Chart	13
Greene County Auditor's Office Organizational Chart	14
Certificate of Achievement	15
 <u>FINANCIAL SECTION</u>	
Report of Independent Accountants	17
Management's Discussion and Analysis	19
Basic Financial Statements:	
Government-wide Statement of Net Assets	28
Government-wide Statement of Activities	29
Fund Financial Statements:	
Balance Sheet - Governmental Funds	30
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	31
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	32
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	33
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Department of Health and Human Services	34
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Board of Mental Retardation and Developmental Disabilities	35
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Motor Vehicle, Road and Bridge	36
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Children Services Board	37
Statement of Net Assets - Proprietary Funds	38
Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Funds	39
Statement of Cash Flows - Proprietary Funds	40
Statement of Fiduciary Net Assets - Fiduciary Funds	41
Statement of Changes in Fiduciary Net Assets - Fiduciary Funds	42
Statement of Net Assets - Component Units	43
Statement of Activities - Component Units	44
Notes to the Basic Financial Statements	45
Required Supplementary Information:	
Condition Assessments of the County's Infrastructure Reported Using the Modified Approach	79
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheets:	
Combining Balance Sheet - Nonmajor Governmental Funds by Fund Type	85
Combining Balance Sheet - Nonmajor Special Revenue Funds	86
Combining Balance Sheet - Nonmajor Debt Service Funds	92
Combining Balance Sheet - Nonmajor Capital Projects Funds	93
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances:	
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds by Fund Type	95
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds	96

**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2003
 TABLE OF CONTENTS (Continued)**

<u>FINANCIAL SECTION - Continued</u>	<u>PAGE</u>
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Debt Service Funds	102
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds	103
Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:	
General Fund	104
Special Revenue Funds	110
Debt Service Funds	143
Capital Project Funds	145
Chase Stewart Trust - Permanent Fund	147
Unclaimed Money - Private Purpose Fund	148
Enterprise Funds	149
County Health Care - Internal Service Fund	151
Combining Statement of Changes in Assets and Liabilities - Agency Funds	152
Capital Assets Used in the Operation of Governmental Funds:	
Comparative Schedules by Source	153
Schedule by Function and Activity	154
Schedule of Changes by Function and Activity	155
 <u>STATISTICAL SECTION</u>	
Table 1: Government-wide Expenses by Function - Last Ten Fiscal Years	157
Table 2: Government-wide Revenues - Last Ten Fiscal Years	157
Table 3: General Governmental Expenditures by Function - Last Ten Fiscal Years	158
Table 4: General Governmental Revenues by Source - Last Ten Fiscal Years	158
Table 5: Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years . .	159
Table 6: Property Tax Levies and Collections - Real, Utility and Tangible Taxes - Last Ten Fiscal Years	159
Table 7: Tax Revenue by Source - Last Ten Fiscal Years	160
Table 8: Special Assessment Collections - Last Ten Fiscal years	160
Table 9: Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita - Last Ten Fiscal Years	161
Table 10: Computation of Legal Debt Margin	162
Table 11: Property Tax Rates - Direct and Overlapping Governments - Last Ten Fiscal Years	163
Table 12: Computation of Direct and Overlapping General Obligation Debt	164
Table 13: Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Governmental Expenditures - Last Ten Fiscal Years	164
Table 14: Schedule of Enterprise Revenue Bond Coverage - Last Ten Fiscal Years	165
Table 15: Demographic Statistics and Average Unemployment Rates - Last Ten Fiscal Years	166
Table 16: Property Value, Construction, and Bank Deposits - Last Ten Fiscal Years	167
Table 17: Principal Property Taxpayers	167
Table 18: Ten Largest Employers	168
Table 19: Salaries of Principal Officials	169
Table 20: Surety Bond Coverage - Various Officials	169
Table 21: Synopsis of Insurance	170
Table 22: Miscellaneous Statistics	171



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Personal Property Tax 562-5074
GIS 562-5080
Or for any extension dial 937-427-2883

June 14, 2004

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Greene County, Ohio for the year ended December 31, 2003. Under the guidance and leadership of all of the elected officials and the county administrator, Greene County was in sound financial position in 2003.

This report provides useful and timely information on the financial position of Greene County, as well as the result of operations for all of the various funds of Greene County for the fiscal year ended December 31, 2003. This report is prepared in accordance with Generally Accepted Accounting Principles (GAAP) for governments, and includes all disclosures required by GAAP in order to insure a fair presentation of the County's financial condition.

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

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

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

Sincerely,

Luwanna A. Delaney
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Or for any extension dial	937-427-2883

June 14, 2004

Honorable Ralph Harper, Commissioner
Honorable W. Reed Madden, Commissioner
Honorable Marilyn Reid, Commissioner
Honorable Howard Poston, County Administrator
Citizens of Greene County,

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2003. 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 this 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 letter of transmittal, a list of Greene County's principal elected officials, and organizational charts for both the County and the Auditor's Office. The financial section includes the Report of Independent Accountants on the basic financial statements, Management's Discussion and Analysis of the results for the County's operations during 2003, the basic financial statements including all required notes to the basic financial statements, required supplementary information for the County's infrastructure and the combining and individual fund financial statements and schedules. The statistical section includes selected financial and demographic information, 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 19 -27 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. Two Commissioners are elected in even-numbered years and one Commissioner is elected in the odd numbered years to a four-year overlapping term. 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 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 shall 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 O of the Notes to the Financial Statements for more information.

ECONOMIC CONDITION AND OUTLOOK

The third 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 rich in quality institutions of higher learning. Few counties in Ohio offer its citizens the educational opportunities that Greene County affords its citizens. Wright State University, Cedarville University, Central State University, Wilberforce University and Antioch College, as well as the Greene County Career Center, all provide the citizens with 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 along with the improvements made to State Route 35 as a major highway strengthens the convenience of being located in an area with ready access to interstate highways such as I-75, I-71, and I-70.

The residential and commercial growth has coincided with 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, Popcorn Festival in Beavercreek, Sugar Maple Festival in Bellbrook, Potato Festival in Spring Valley, Bean Festival in Jamestown, Old Clifton Days in Clifton and Cedarfest in Cedarville. Tourist attractions include the 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 continues on 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, Sugarcreek Reserve in Bellbrook and the Clifton Gorge State Nature Preserve in Clifton.

It is easy to get excited about Greene County's future economic development. Greene County continues to conduct ongoing business retention and foster strong government-business relationships. A bountiful resource of a qualified labor force, easy access to major interstate highways and the abundance of high tech institutions such as Wright Patterson Air Force Base gives many businesses the opportunity to position themselves for the coming years. Quality commercial, residential and educational opportunities will continue to attract individuals and businesses to Greene County in the year 2004 and beyond.

MAJOR COUNTY INITIATIVES

2003 Highlights and Future Plans

AUDITOR: The Greene County Auditor's office implemented a new in-house payroll system in Oracle Relational Data Base. It has proved to be a savings for the County's General Fund in support contracts and programmers' availability. The office has been busy implementing a new computerized pay-in system which will be completed in 2004.

We have re-flown the County in order to provide aerial ortho photography of the County and have taken images of commercial and industrial properties and incorporated those to the public access system for value and taxes.

The office, through attrition, combined the homestead, tax exemption and delinquent property tax department with the personal property and manufactured home office. This provided another savings to the County's General Fund. Cross training was used to eliminate one position in the bookkeeping department.

Through the use of in-house programmers a new system for vendors licenses, cigarette licenses and estate tax programs have been updated to handle current statutory requirements affecting the destruction, collection and recording of information.

The upcoming year will continue to be an active year for the County Auditor's Office. During 2004 the office plans to implement the Integrated Tax Assessment System to the new Oracle version of 4.0 for assessing, calculating and distributing tax collections. The office also plans to update budgetary programs into a relational Oracle system which provides a varied functional reporting of disbursements, appropriations and internal control of funds. The Auditor continues to be committed to implementing new technologies to make government more efficient and accountable.

SHERIFF: During 2003, the Sheriff's Office saw a new Sheriff with the appointment of Gene Fischer replacing Jerry Erwin who retired in May. With the change in Sheriff came changes in other areas including the use of Correction Officers instead of deputies to staff the jails. This change will result in a cost savings to the County. The Sheriff also continued a contract to provide expanded police services to Beaver Creek Township. These services were previously provided to the Township by the City of Beaver Creek. Six additional Patrol Deputies were hired to meet these contractual obligations. The office also implemented a new process for sex offender registration and notification to ensure notifications are completed in a timely manner. The Sheriff has also implemented the Amber Alert system within the County which involves public notification of abducted children and relies heavily on the public's help in locating abducted children.

The Sheriff's Office is a "Triple Crown" accredited agency and has maintained accreditations with The Commission on Accreditation for Law Enforcement Agencies, The American Correctional Association and The National Commission on Correctional Health Care.

The Sheriff has planned significant changes for 2004 including contracting food service for inmates rather than preparing meals in-house. This process is anticipated to save a large amount of tax payers dollars. A reorganization of command staff will occur with a Captain placed in charge of Professional Development with responsibility for internal investigations. The Captain is to ensure that all investigations are completed professionally, thoroughly and timely. The Sheriff has also created a division for community education which will include the DARE program as well as programs to educate the public regarding seat belts, safe escape and child car seat safety in conjunction with the Greene County Safe Communities coalition. Also, based on the success the Xenia Police Division has had with arresting sexual predators who use the Internet to prey on our children, Sheriff's Office Detectives are being trained and will begin actively enforcing laws on those who want to come to our County to exploit our children.

The Sheriff's Office applied for and received a grant for improved communications and report writing. Computers will be placed in the patrol vehicles which will enable Patrol Deputies to complete reports in their vehicles. The use of computers can be expanded in the future to cover other areas of the patrol function as technology improves.

Specialty vehicles have been purchased to enable deputies to respond to the various calls for service. Two bikes and a golf cart were purchased using grant monies. The bikes will allow deputies an alternative on routine patrol as well as a tool for high visibility during certain situations. The golf cart will be primarily used for festivals and the fair. An all terrain vehicle, quad runner, was purchased through the efforts of Cedarville University. The need for such a vehicle was discovered during the search for a missing person and Cedarville University came forward with a donation which covered the costs.

AGENCIES FOR COMBINED ENFORCEMENT (ACE TASK FORCE): The Greene County Agencies for Combined Enforcement (ACE Task Force) had the most productive year in its history in 2003. The Task Force made positive strides in seizing drugs and money, providing drug awareness presentations to school officials and students, addressing street level drugs and major traffickers, and enlarging the capabilities of service without taxing the participating agencies. The ACE Task Force continued working diligently to respond to all requests for assistance made by the many agencies and peripheral departments that experience crime or drug related issues in and around Greene County. The largest number of investigations centered around drug cases; however, a wide variety of other types of cases were investigated during the year. Some of the highlights for the year included:

- C One Hundred forty-two (142) arrests during the year,
- C Recovered drugs with a street value more than \$1.8 million,
- C Investigations resulted in 237 felony charges and 13 misdemeanor charges,
- C Sixty (60) search warrants served during the year, the second most in its history,
- C On July 24, 2003 participated in the largest marijuana seizure in Greene and Montgomery County,
- C Worked with the Federal Bureau of Investigation, Internal Revenue Service and Ohio Department of Public Safety on a major gambling investigation.

The ACE Task Force will continue to strive to bring the highest training in the industry to the Greene County law enforcement community. The Task Force will serve as the main enforcement group for addressing illicit drug trafficking in Greene County. The Task Force will assist all jurisdictions in enforcement of all types of felony crimes, especially addressing issues of Homeland Security.

COUNTY ENGINEER: The County Engineer completed two major projects during the year. They were the Upper Bellbrook/McBee Road safety improvements and the deck replacement of the Kauffman Avenue Bridge. In addition to these large projects the Engineer also re-paved 29 miles of roads, replaced six bridges and used 10,000 tons of road salt for snow and ice control during the winter of 2002-2003. The Engineer also inspected the 278 County bridges and 375 culverts, mowed along 1,320 miles of County roadways and bermed forty-five miles of roadway.

In addition to these duties the engineer is responsible for maintaining tax maps and approving legal descriptions on all deed transfers. During 2003, the Engineer placed 114 new plats or re-plats on tax maps and reviewed approximately 9,000 legal descriptions for deed transfers.

In 2004, the Engineer is planning improvements to the Stevenson/Jones Roads intersection and replacing the bridge.

DEPARTMENT OF DEVELOPMENT: The Department of Development was awarded a \$1.4 million federal grant for the construction of water and sewer line extensions to the south portion of the old Ohio Veteran's Children's Home for development. The construction for this grant will occur in 2004. The Department of Development was also able to initiate a grant to the Lewis A. Jackson Airport for the extension of the runway. Construction of Phase I of the extension was completed in 2003. The Department of Development also obtained and completed eight new Community Development Block Grant projects including a grant for the revitalization for Cedarville Village.

In 2004 the Department of Development plans to obtain grant money to:

- C Provide emergency services for low-income people from the Ohio Housing Trust Fund,
- C Build twelve single-room occupancy rental units for low-income persons from the Community Housing Improvement Program,
- C Complete nine Community Development Block Grant projects for various purposes,
- C Construct an access road to the Ohio Veteran's Children's Home south property and complete the extension of sewer and water lines.

In addition the Department of Development plans to complete a five-year Community Housing Improvement Strategy for the County and establish a tool to project growth in the County.

CONVENTION AND VISITORS BUREAU: During 2003, the Greene County Convention and Visitors Bureau (GCCVB) spent much of the year planning and working for the Centennial of Flight Celebration. While room nights generated for the year were down from 2002 the number of visitor information requests and group fulfillment information increased during the year.

EMERGENCY MANAGEMENT: During the year the Federal Government created this agency to combat crime and terrorism within the U.S. The County created the Department of Emergency Management which has been instrumental in obtaining grants not only for the County, but also for local police and fire departments in the County. These grants have ranged from providing training to citizens and emergency personnel on what to do in case of an emergency and creating Community Emergency Response Teams to providing equipment necessary for local governments to inform, protect and respond to emergencies.

RECREATION, PARKS & CULTURAL ARTS: During 2003, the Parks Department received a grant totaling \$250,000 for the Jamestown bike path connector project and for the James Ranch Park. The Parks Department was also very busy with planning events for Greene County's Bicentennial. The activities included special celebrations and sale of commemorative items. Through the assistance of a federal grant they also completed construction of tennis courts in Jamestown. The Parks Department continues to offer a variety of classes for all ages.

OFFICE OF PERSONNEL: The Office of Personnel negotiated two union contracts during 2003, handled 122 new appointments and 135 terminations, two as the result of disciplinary action. The department handled twelve suspensions and numerous grievance issues. The Office of Personnel also acted as a consultant on personnel matters for nearly all of the County's departments and elected officials.

In the upcoming year the Office of Personnel will be negotiating a contract with the Teamsters for certain employees of Job and Family Services. The office will also be reviewing several County policies to ensure they comply with existing regulations.

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 A and K, 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 Bookkeeping 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 an account. Additional information on the County's budgetary accounting can be found in Note A of the Notes to the Financial Statements.

Cash Management

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

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

Risk Management

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

The current insurance and risk management program policy is:

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

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

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

Department heads work closely with the Committee in reviewing loss exposure, 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 provider's network. Employees may choose a provider outside of the network, but must make a higher co-payment. Employees and their dependents are eligible for benefits which include up to 365 days of semi-private hospitalization, and medical-surgical payments

based on usual, reasonable and customary charges. Major medical coverage also covers some physician office calls and treatments. Participants pay a \$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 \$7 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, 2003. 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, 2002. 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 seventeen consecutive years (fiscal years ended 1986 - 2002). 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,

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

Luwanna A. Delaney
Greene County Auditor

**GREENE COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 2003**

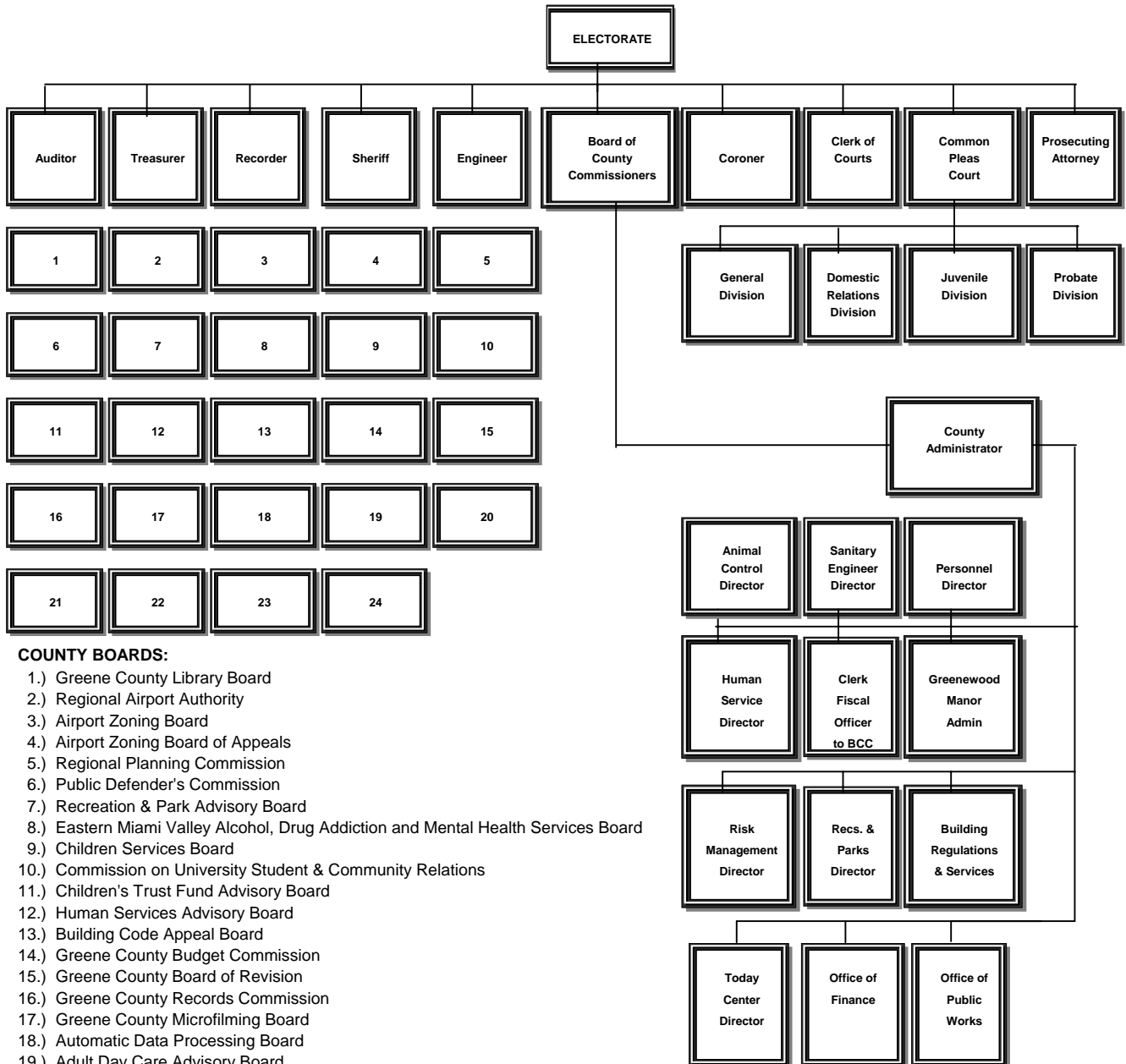
County Elected Officials:

Ralph C. Harper President Commission
W. Reed Madden Commissioner
Marilyn Reid Commissioner
Luwanna A. Delaney Auditor
James W. Schmidt Treasurer
William F. Schenck Prosecutor
Terri A. Mazur Clerk of Courts
Kevin L. Sharrett Coroner
Gene Fischer Sheriff
Mary L. Morris Recorder
Robert N. Geyer Engineer

Common Pleas Court Judges:

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

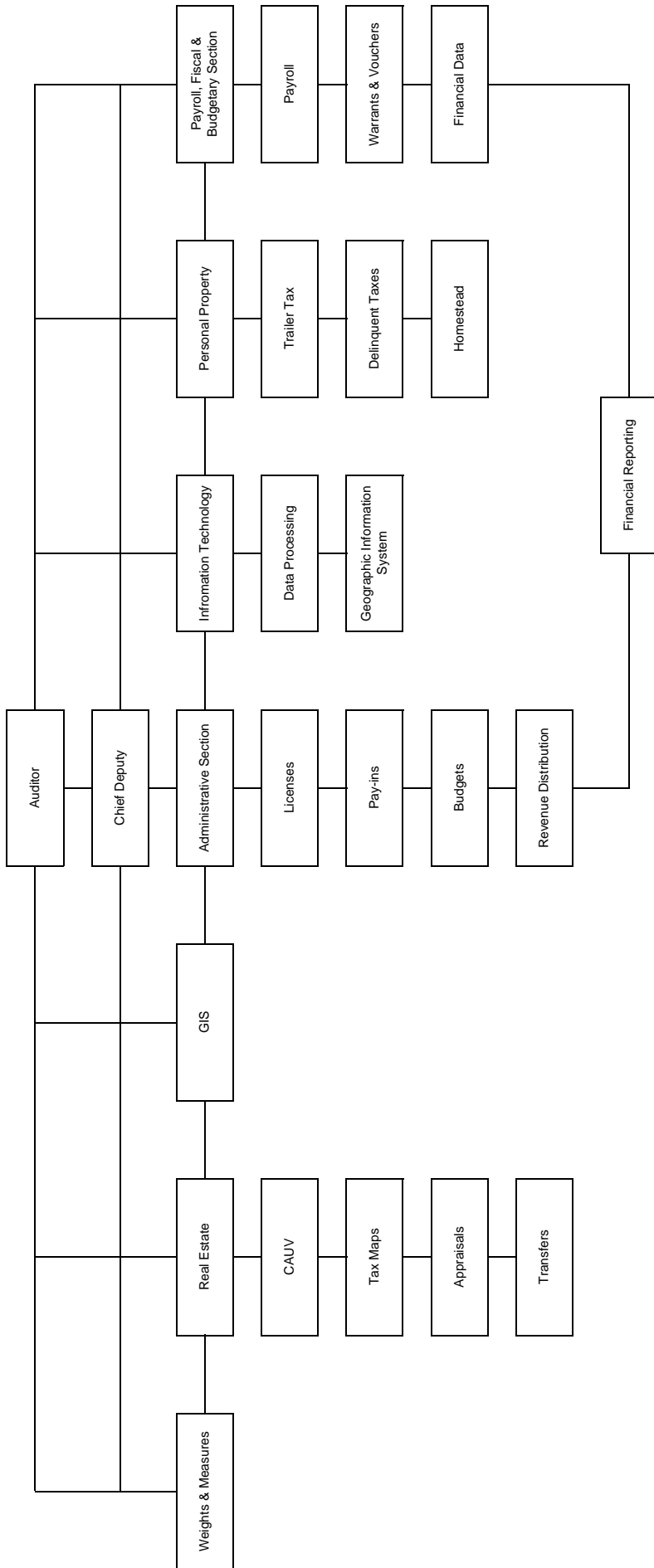
GREENE COUNTY ORGANIZATIONAL CHART



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.) Children 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, 2002

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.

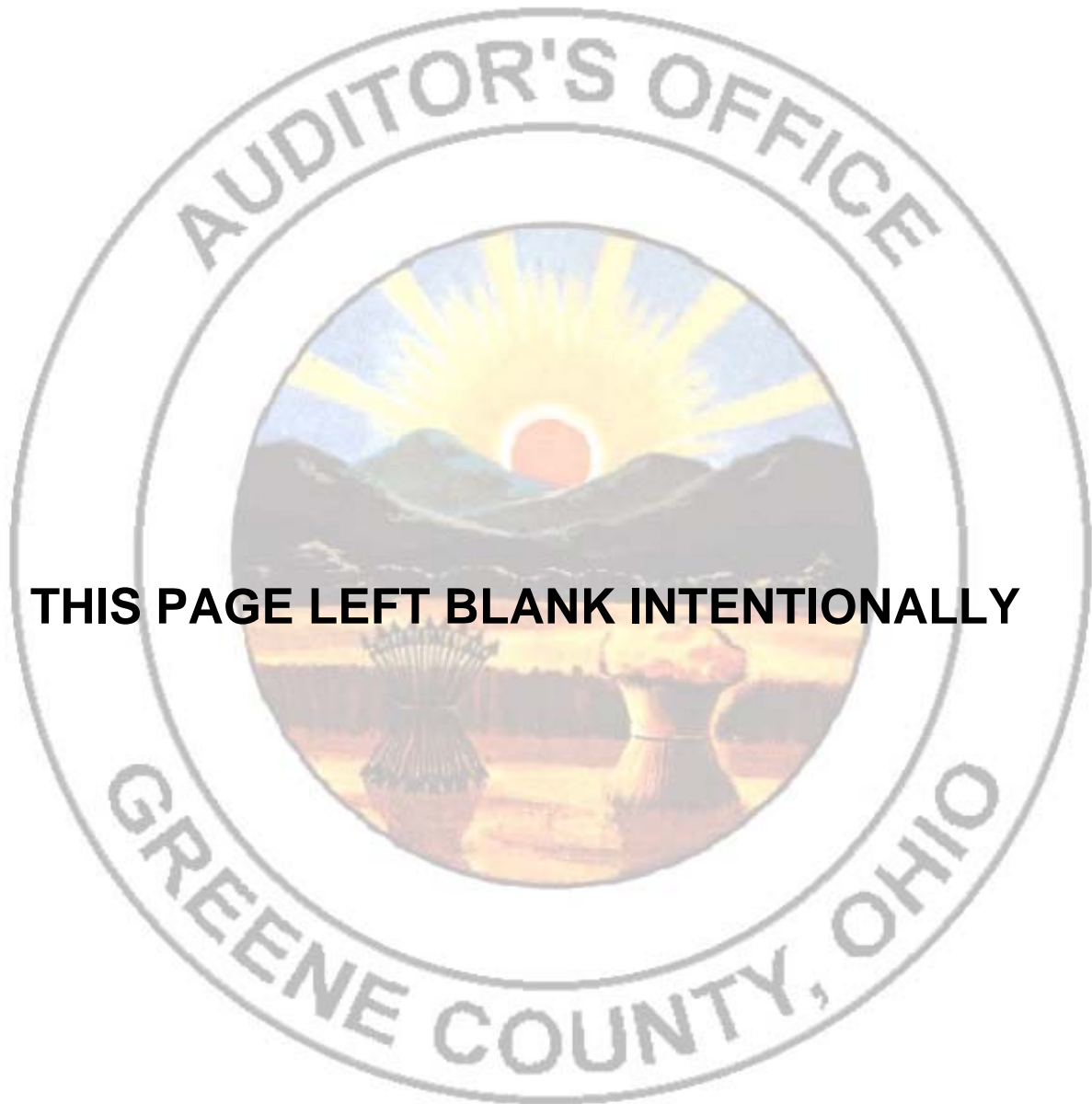


A handwritten signature in black ink, appearing to read "Edward Haney".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emmer".

Executive Director



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

FINANCIAL



This is a picture looking out the atrium at the Mall at Fairfield Commons located in the City of Beavercreek. The Mall contains over one million square feet of shopping area with over 120 shops. In 2004, Gallions will be joining the Mall as an anchor store.

A picturesque look at the Clifton Mill located in the Village of Clifton. This Mill was built in 1802. Today the Mill is a connection to the County's past with a wonderful old general store and a great place to sit down to a home cooked meal.





**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANT'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Ohio (the County), as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We did not audit the financial statements of the component units, Homecroft, Inc. and Greene, Inc., which represent 52.9 percent and 19.5 percent, respectively, of the total net assets and total change in net assets of the aggregate discretely presented component units. They have furnished their reports thereon to us, and we based our opinion, insofar as it relates to the amounts included for Homecroft, Inc. and Greene, Inc., on the reports of other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2003, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General Fund, Department of Health and Human Services Fund, Board of Mental Retardation and Developmental Disabilities Fund, Motor Vehicle Road and Bridge Fund and the Children Services Board Fund thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

One First National Plaza / 130 W. Second St. / Suite 2040 / Dayton, OH 45402
Telephone: (937) 285-6677 (800) 443-9274 Fax: (937) 285-6688
www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2004, 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 have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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



Betty Montgomery
Auditor of State

June 14, 2004

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2003**

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, 2003. 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 - 11 of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at December 31, 2003, by \$256,349,331. Of this amount, \$28,483,644 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 2.8% and 8% respectively.
- The revenue of the governmental activities increased \$3.9 million from the amounts reported in 2002. Of this \$3.9 million, program revenues increased \$3.6 million while general revenues increased \$.3 million. During this same period, governmental activities' expenditures increased \$.8 million or .8%.
- In the business-type activities revenues remained stable with program revenue and general revenue increasing insignificant amounts. During this time expenses decreased less than 1%.
- As of December 31, 2003, the County's governmental funds reported combined ending fund balances of \$31.4 million, an increase of \$1.1 million in comparison with the prior year. Of the ending fund balance \$27.6 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 \$8.7 million or 22.3% of total general fund expenditures.
- Revenues in the County's governmental fund financial statements increased \$4 million or 4.4% more than they had been in the previous year, while expenditures increased \$1.2 million or 1.2% over what had been expended in 2002.
- The County's outstanding debt decreased by \$1.1 million or 4.7% in governmental activities and decreased \$4.5 million or 3% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 1% higher than they were budgeted and expenditures were 98% of the amount budgeted.

Overview of the Financial Statements

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

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

The statement of net assets presents information on all 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 transactions that will result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

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

The government-wide financial statements include not only the County itself (known as the primary government), but also a legally separate airport authority and two separate nonprofit organizations that provide jobs and housing for developmentally disabled adults residing in the County. The County is financially accountable for these organizations. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on page 28 - 29 of this report.

GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)

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

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

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

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

The basic governmental fund financial statements can be found on pages 30 – 37 of this report.

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

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

The basic proprietary fund financial statements can be found on pages 38 – 40 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 41 – 42 of this report.

Notes to the basic 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 basic financial statements can be found on pages 45 – 77 of this report.

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)**

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information required by Governmental Accounting Standards Board 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 85 – 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 \$256,349,331 as of December 31, 2003.

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

	Governmental Activities		Business-type Activities		Total	
	2003	2002	2003	2002	2003	2002
Current and Other Assets	\$ 70,533	\$ 71,713	\$ 24,617	\$ 28,098	\$ 95,150	\$ 99,811
Capital Assets	167,366	163,375	199,294	197,598	366,660	360,973
Total Assets	237,899	235,088	223,911	225,696	461,810	460,784
Long-term Liabilities	21,990	20,519	136,411	136,600	158,401	157,119
Other Liabilities	31,535	35,254	15,525	22,440	47,060	57,694
Total Liabilities	53,525	55,773	151,936	159,040	205,461	214,813
Invested in Capital Assets, Net of Related Debt	145,644	140,531	54,071	47,547	199,715	188,078
Restricted	26,923	24,811	1,228	1,250	28,151	26,061
Unrestricted	11,807	13,973	16,676	17,859	28,483	31,832
Total Net Assets	<u>\$ 184,374</u>	<u>\$ 179,315</u>	<u>\$ 71,975</u>	<u>\$ 66,656</u>	<u>\$ 256,349</u>	<u>\$ 245,971</u>

By far the largest portion of the County's net assets, 78%, reflects its investment in capital assets (e.g., land, buildings, equipment, infrastructure), less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets are resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets includes \$1,000,000 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, 2003, 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.

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)**

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

- Bond Anticipation Notes Outstanding decreased significantly during 2003. This was the result of the County bonding the bond anticipation notes related to the Materials Recovery Facility for \$2.36 million. The County issued only one new note series during the year for \$400,000 and paid down existing notes by more than \$720,000 during the year.

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

- During the year Bond Anticipation Notes Outstanding decreased \$4,145,000. This was accomplished through the issuance of \$4,875,000 in General Obligation Bonds. The County issued \$2,085,000 in new Bond Anticipation Notes series during 2003.

Analysis of the County's Operations. The table below provides a summary of the County's operations for 2003. The County's financial position improved for both governmental-type and business type activities. The more significant changes were:

- While expenses remained relatively consistent with those reported in the previous year for most functions, Public Safety Expenses increased \$2.8 million. This increase is primarily the result of the creation of the Emergency Management Grants Fund which accounts for a variety of grants related to homeland security and various other safety related grants. Prior to 2003, the County participated in a multi-county consortium for these services.
- During 2003, Charges for Services increased in two areas. The first area was Legislative and Executive functions. The increase in this function was the result of increased fees related to tax collection and settlement and the County Commissioners authorized increases in the conveyance fee charged on the sale of real property in the County. The Commissioners also increased the fees for residents at the County nursing home which resulted in increased Charges for Services revenue for the Human Services function.
- Operating Grants and Contributions also saw some significant changes during the year. Public Safety grants increased \$1.7 million. This was due in part to the creation of the Emergency Management Grants department and the additional resources being provided by state and federal agencies related to homeland security issues. Public Works increased \$1.8 million. This increase was the result of an increase in state motor vehicle taxes, which are passed down to local governments. Human Services saw a \$1.6 million decrease in its grant revenues. This decrease was the direct result of cuts to state and federal public assistance programs.
- Unrestricted grants decreased \$1.4 million in 2003. This was the result of the current economic climate in Ohio, which continues to show signs of the recession. These economic conditions have lead to reductions in the amount of money received by local governments from the State.

Business type activities appear to be a mirror image of the amounts reported in 2002. Net assets increased approximately \$5.3 million which is a little over \$200,000 more than the change in net assets from the previous year.

GREENE COUNTY'S CHANGES IN NET ASSETS FOR 2003

(Expressed in Thousands of Dollars)

	Governmental		Business-type		Total	
	2003	2002	2003	2002	2003	2002
REVENUES:						
Program Revenues:						
Charges for Services	\$ 17,306	\$ 14,810	\$ 23,539	\$ 23,249	\$ 40,845	\$ 38,059
Operating Grants/Contributions	30,850	29,740	0	0	30,850	29,740

GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)

GREENE COUNTY'S CHANGES IN NET ASSETS FOR 2003

(Expressed in Thousands of Dollars)

	Governmental		Business-type		Total	
	2003	2002	2003	2002	2003	2002
Capital Grants/Contributions	151	153	1,772	2,032	1,923	2,185
General Revenues:						
Property Taxes	20,220	19,114	0	0	20,220	19,114
Sales Tax	18,393	18,222	0	0	18,393	18,222
Other Taxes	694	660	0	0	694	660
Unrestricted Grants	4,198	5,639	0	0	4,198	5,639
Interest	2,067	1,882	137	108	2,204	1,990
Other	2,230	1,971	410	90	2,640	2,061
Total Revenues	96,109	92,191	25,858	25,479	121,967	117,670
EXPENSES:						
Legislative and Executive	14,383	14,781	0	0	14,383	14,781
Judicial	6,402	6,112	0	0	6,402	6,112
Public Safety	20,896	18,086	0	0	20,896	18,086
Public Works	4,566	6,905	0	0	4,566	6,905
Health	14,394	14,159	0	0	14,394	14,159
Human Services	24,872	25,446	0	0	24,872	25,446
Conservation and Recreation	2,877	2,703	0	0	2,877	2,703
Economic Development	1,493	1,581	0	0	1,493	1,581
Interest and Fiscal Charges	899	236	0	0	899	236
Water	0	0	7,159	6,614	7,159	6,614
Sewer	0	0	13,649	14,373	13,649	14,373
Total Expenses	90,782	90,009	20,808	20,987	111,590	110,996
Change in Net Assets Before Transfers	5,327	2,182	5,050	4,492	10,377	6,674
Transfers	(268)	(591)	268	591	0	0
Change in Net Assets	5,059	1,591	5,318	5,083	10,377	6,674
Net Assets January 1	179,315	177,724	66,657	61,574	245,972	239,298
Net Assets December 31	\$184,374	\$179,315	\$ 71,975	\$ 66,657	\$256,349	\$ 245,972

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.

GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)

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 \$31.4 million, an increase of \$1.1 million in comparison with the prior year. Of this, \$27.6 million, or 88%, constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed for other purposes. These purposes include \$3.3 million committed to liquidate encumbrances of the prior period, \$410,126 to pay debt service and \$103,585 for restricted usage in the County's permanent fund. In addition, the County has designated \$1,000,000 of the unreserved fund balance for budget stabilization.

The general fund is the chief operating fund of the County. As of December 31, 2003, the unreserved balance of the general fund was \$9.7 million, while the total fund balance reached \$10.6 million. Unreserved fund balance represents 25% of total general fund expenditures, while the total fund balance represents 27% of the same amount.

The fund balance of the County's general fund decreased by \$1.2 million during the current fiscal year, after having decreased \$2.7 million in the previous year. While the fund balance continued to decrease, it decreased at a lesser rate than the previous year. Key factors in this effecting this were as follows:

- Total general fund revenue increased \$1.7 million from the previous year. The largest components of this increase were a \$1 million increase in real property taxes as a result of a reappraisal of all properties in the County which is required to be performed under Ohio law every six years. Charges for Services also saw an increase of nearly \$.7 million as a result of increases in tax collection fees and conveyance fees from the sale of real property.
- Expenditures for the period increased a little over 1% during the year. Public Safety saw an increase of almost 7% as a result of negotiated contract increases and additional staffing to cover additional service contracts entered into by the Sheriff's office. Public Safety expenditure makes up nearly 40% of total General Fund expenditures and includes the Sheriff's Office including detention facilities and the juvenile detention facility. Legislative and Executive expenditures decreased almost 5% during 2003 with nearly all of the decrease coming from grants made to outside agencies. Legislative and Executive expenditures make up 33% of total general fund expenditures.

Of the major funds, the Department of Health and Human Services had the most significant change. The fund balance of this department decreased from \$1.6 million to a little more than \$100,000 during 2003. This was the result of Intergovernmental Revenues decreasing approximately \$2 million while expenditures only decreased \$.5 million. This decrease is the result of federal and state cuts to public assistance programs. The other major funds did not have any significant changes 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 funds also comprise all of the County's business type activities. Operating revenues for the period increased modestly in both the water and sewer funds while operating expenditures in the Water fund saw a \$1.5 million increase as a result of increases in Materials and Supplies, which increased as a result of an agreement entered into with the City of Xenia to purchase water and the full utilization of the Beaver Creek Water facility. During 2003 Interest Expense decreased \$2.2 million of which nearly \$1 million was from Water and \$1.2 million was from Sewer. This decrease was accomplished by paying down the principal balance on bond anticipation notes and refinancing existing revenue bond issues.

General Fund Budgetary Highlights. The County made numerous revisions to the original appropriations approved by the County Commissioners. Overall these changes resulted in an increase from the original budget appropriations of 3.8% or \$1.6 million. The majority of the increases occurred in for Public Safety (\$1 million) and Principal Retirement (\$.6 million). The increases in Public Safety were the result of increased salary related expenditures which were discussed earlier. The change in Principal Retirement was the result of the County paying down more principal on outstanding bond anticipation notes than was originally planned. The County spent 98% of the amount appropriated in the general fund during 2003.

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)**

The County's budgeted revenue increased 8% and was the result of greater than expected revenues than were forecast in the original budget. Actual revenue came in 1% higher than the final budgeted amount. The underspending of appropriations and having revenues come in higher than expected resulted in the general fund's financial position being almost \$.9 million better than projected for the year on the budgetary basis.

Capital Assets:

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

	Governmental Activities		Business-type		Total	
	2003	2002	2003	2002	2003	2002
Land	\$ 2,599	\$ 2,599	\$ 2,096	\$ 2,096	\$ 4,695	\$ 4,695
Infrastructure	127,815	123,975	0	0	127,815	123,975
Construction in Progress	5,296	4,572	65,481	77,133	70,777	81,705
Buildings and Improvements	28,002	28,718	10,043	10,328	38,045	39,046
Improvement Other Than Building	0	0	119,371	105,390	119,371	105,390
Furniture, Fixtures and Equipment	3,654	3,511	2,303	2,651	5,957	6,162
Total	\$ 167,366	\$ 163,375	\$ 199,294	\$ 197,598	\$ 366,660	\$ 360,973

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

For 2003, the County Engineer budgeted \$2,650,550 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$2,359,056.

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 cannot be removed or improved to increase the bridge rating.

For 2003, the County Engineer budgeted \$50,000 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$9,726.

During the year, the County's land and infrastructure remained relatively unchanged. The projects completed in 2003 were principally replacement of existing infrastructure rather than new construction. The slight increase in furniture, fixtures and equipment is due to the continued updating of the equipment used to provide improved services to the taxpayers of the County.

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)**

In the business-type activities, the County completed several water projects and the sewer fund completed the Northeast Beaver Creek Trunk Relief Sewer project which exceeded \$5 million. The combination of these projects resulted in the decrease in Construction in Progress and the increase in Improvement Other Than Building.

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

Debt:

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

	Governmental Activities		Business-type Activities		Totals	
	2003	2002	2003	2002	2003	2002
General Obligation Bonds	\$ 16,330	\$ 14,310	\$ 4,875	\$ 110	\$ 21,205	\$ 14,420
Revenue Bonds	0	0	106,147	124,577	106,147	124,577
OWDA Loans	0	0	10,069	11,654	10,069	11,654
Bond Anticipation Notes	2,400	5,082	2,560	6,705	4,960	11,787
Special Assessment	550	635	4,042	3,830	4,592	4,465
Refunding Bonds	2,345	2,677	16,826	2,193	19,171	4,870
Total	\$ 21,625	\$ 22,704	\$ 144,519	\$ 149,069	\$ 166,144	\$ 171,773

In 2003, the County's outstanding debt for the year decreased in its Governmental Activities. This was the result of the County paying down its existing debt and reducing the principal amount on outstanding Bond Anticipation Notes. The Governmental Activities did issue General Obligation Bonds for the new Material Recovery Facility. This bond was issued to retire the remaining bond anticipation notes.

During 2003, the County issued general obligation bonds for the water fund for \$4,875,000 and special assessment bonds with Governmental Commitment for \$640,000. In addition to these two issues, the County defeased two old Sewer Revenue Bonds during the year. The decrease in bond anticipation notes outstanding in the Business-type activities was the result of the issuance of the general obligation and special assessment bonds. The repayment of the Business-type activity debt will be with monies generated from the operations of the County's water and sewer facilities.

On November 6, 2003, Moody Investors Services upgraded the County's long-term general obligations debt from A1 To Aa3. For more information regarding the County's debt, see footnote F and G 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 2004 is conservative. Revenues are projected to be 6% or \$2.7 million less than the amount actually received in 2003 and appropriations for 2004 are \$1.4 million or 3% less than the actual expenditures for 2003. The general fund has a budgeted surplus of slightly more than \$3 million in 2004. The budget in 2004 calls for a reduction in the ending fund balance of approximately \$2.5 million or 45%.

Much of the reason for the conservative budget centers on continued slow 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 continued to increase annually since 1999. Again in 2004, little growth 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 County having a smaller cash balance upon which interest is earned. The state legislature has again 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 2003. Continued growth in the customer base will fuel this growth. However, this increase in revenues will be offset by an increase in expenditures, especially those related to debt service requirements.

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)**

Subsequent Events

Since December 31, 2003, the County has issued additional debt. The County has issued \$4,855,000 in bond anticipation notes. See Note I of the Notes to the Basic Financial Statements for more information.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a 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, Xenia, Ohio 45385 or visiting the County's website at www.co.greene.oh.us.

GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
DECEMBER 31, 2003

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 35,061,536	\$ 2,474,855	\$ 37,536,391	\$ 1,025,428
Deposits with Segregated Accounts.....	89,370	2,096,146	2,185,516	1,482
Investments.....	-	-	-	2,510,128
Receivables (Net Allowances for Uncollectibles):				
Taxes.....	22,755,819	-	22,755,819	-
Account.....	781,615	3,521,584	4,303,199	282,288
Special Assessments.....	700,858	5,648,224	6,349,082	
Accrued Interest.....	360,035	-	360,035	
Due From Component Unit.....	96,941	-	96,941	
Internal Balances.....	(17,308)	17,308	-	
Due From Other Governments.....	10,704,003	-	10,704,003	2,624,444
Prepaid Expenses.....	-	102,267	102,267	9,265
Inventory:				
Materials and Supplies.....	-	633,678	633,678	
Items Held for Resale.....	-	-	-	8,960
Other Assets.....	-	-	-	1,179
Unamortized Bond Issue Costs.....	-	2,400,026	2,400,026	
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	-	7,722,219	7,722,219	
Deposits with Segregated Accounts.....	-	810	810	
Capital Assets (Net of Accumulated Depreciation).....	31,656,094	131,716,745	163,372,839	4,603,831
Capital Assets Not Being Depreciated.....	135,710,308	67,577,116	203,287,424	1,218,695
TOTAL ASSETS.....	237,899,271	223,910,978	461,810,249	12,285,700
LIABILITIES:				
Accounts Payable.....	1,719,040	104,285	1,823,325	734,477
Accrued Wages and Benefits.....	3,616,068	388,029	4,004,097	31,135
Due To Primary Government.....	-	-	-	96,941
Due to Other Governments.....	15,000	-	15,000	
Deferred Revenue.....	22,468,576	5,670,674	28,139,250	2,399,463
Accrued Interest Payable.....	94,257	585,606	679,863	
Bond Anticipation Notes.....	2,400,000	2,560,000	4,960,000	50,000
Other Liabilities.....	-	-	-	11,127
Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	-	3,050,000	3,050,000	
Matured General Obligation Bonds.....	-	35,000	35,000	
Matured General Obligation Bond Interest.....	-	11,625	11,625	
Construction Contracts.....	-	29,421	29,421	
Matured Special Assessment Bonds with Governmental Commitment.....	-	25,000	25,000	
Matured Special Assessment Bond Interest with Governmental Commitment.....	-	17,465	17,465	
Noncurrent Liabilities:				
Due Within One Year.....	1,221,612	3,047,435	4,269,047	45,049
Due in More Than One Year.....	21,990,367	136,411,458	158,401,825	697,494
TOTAL LIABILITIES.....	53,524,920	151,935,998	205,460,918	4,065,686
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	145,643,988	54,070,673	199,714,661	4,330,105
Restricted For:				
Health and Human Services.....	25,686	-	25,686	-
Mental Retardation and Developmental Disabilities.....	2,753,824	-	2,753,824	-
Motor, Vehicle, Road and Bridge.....	8,894,954	-	8,894,954	-
Children Services Board.....	3,987,514	-	3,987,514	-
Debt Service.....	410,126	1,227,955	1,638,081	-
Permanent Fund Nonexpendable Restricted Net Assets.....	103,585	-	103,585	-
Other Purposes.....	10,747,382	-	10,747,382	-
Unrestricted.....	11,807,292	16,676,352	28,483,644	3,889,909
TOTAL NET ASSETS.....	\$ 184,374,351	\$ 71,974,980	\$ 256,349,331	\$ 8,220,014

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, 2003**

	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Units
					Governmental Activities	Business-type Activities	
Primary Government:							
Governmental Activities:							
Legislative and Executive.....	\$ 14,383,312	\$ 5,699,400	\$ 483,430	\$ 7,597	\$ (8,192,885)	\$ (8,192,885)	\$ -
Judicial.....	6,401,886	1,500,382	283,943	-	(4,617,561)	(4,617,561)	-
Public Safety.....	20,896,072	1,823,285	5,785,641	-	(13,287,146)	(13,287,146)	-
Public Works.....	4,565,713	1,255,940	6,912,744	143,221	3,746,192	3,746,192	-
Health.....	14,393,768	684,164	1,925,618	-	(11,783,986)	(11,783,986)	-
Human Services.....	24,871,582	5,931,069	14,995,756	-	(3,944,757)	(3,944,757)	-
Conservation and Recreation.....	2,876,940	411,574	253,694	-	(2,211,672)	(2,211,672)	-
Community and Economic Development.....	1,493,063	-	209,403	-	(1,283,660)	(1,283,660)	-
Interest and Fiscal Charges.....	899,470	-	-	-	(899,470)	(899,470)	-
Total Governmental Activities.....	90,781,806	17,305,814	30,850,229	150,818	(42,474,945)	(42,474,945)	-
Business-type Activities:							
Water.....	7,159,056	8,249,512	-	833,268	-	1,923,724	-
Sewer.....	13,649,131	15,289,894	-	938,701	-	2,579,464	-
Total Business-type Activities.....	20,808,187	23,539,406	-	1,771,969	-	4,503,188	-
Total Primary Government.....	\$ 111,589,993	\$ 40,845,220	\$ 30,850,229	\$ 1,922,787	\$ (42,474,945)	\$ (37,971,757)	\$ -
Total Component Units.....	\$ 2,284,913	\$ 1,532,685	\$ 1,074,941	\$ 2,012,155	\$ -	\$ -	\$ 2,334,868
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes.....					\$ 6,128,186	\$ 6,128,186	\$ -
Property Taxes, Levied for Road and Bridge Maintenance.....					620,348	620,348	-
Property Taxes, Levied for Community Mental Health Services.....					3,464,669	3,464,669	-
Property Taxes, Levied for Children Services.....					2,309,778	2,309,778	-
Property Taxes, Levied for Mental Retardation Services.....					5,367,781	5,367,781	-
Property Taxes, Levied for County Hospital Services.....					1,693,267	1,693,267	-
Property Taxes, Levied for Debt Retirement.....					636,418	636,418	-
County Hotel Lodging Taxes.....					694,163	694,163	-
Sales Taxes.....					18,393,495	18,393,495	-
Grants and Contributions Not Restricted to Specific Programs.....					4,197,650	4,197,650	-
Unrestricted Investment Earnings.....					2,067,309	2,067,309	138,549
Other Revenue.....					2,229,130	2,639,629	65,196
Transfers.....					(267,952)	267,952	-
Total General Revenues and Transfers.....					47,534,242	48,349,221	203,745
Change in Net Assets.....					5,059,297	10,377,464	2,538,613
Net Assets - Beginning.....					179,315,054	245,971,867	5,681,401
Net Assets - Ending.....					\$ 184,374,351	\$ 256,349,331	\$ 8,220,014

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

**GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2003**

	General	Department of Health and Human Services	Board of Mental Retardation & Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Other Governmental Funds	Total Governmental Funds
ASSETS:							
Pooled Cash and Cash Equivalents.....	\$ 8,404,966	\$ 1,944,777	\$ 2,511,661	\$ 6,614,001	\$ 3,243,880	\$ 10,386,712	\$ 33,105,997
Deposits in Segregated Accounts.....	-	-	-	-	-	89,370	89,370
Receivables (Net of Allowances for Uncollectibles)							
Taxes.....	9,835,107	-	4,861,579	600,544	2,313,713	5,144,876	22,755,819
Accounts.....	122,380	16,644	10,165	39,138	1,419	590,951	780,697
Special Assessments.....	-	-	-	-	-	700,858	700,858
Accrued Interest.....	330,355	-	-	29,027	-	653	360,035
Due from Other Funds.....	114,688	-	96,389	-	-	-	114,688
Due from Component Unit.....	552	-	225,000	-	-	6,921	980,721
Interfund Receivable.....	748,800	-	601,548	2,754,499	1,324,265	3,479,697	10,704,003
Due from Other Governments.....	2,543,994	-	-	10,037,209	6,883,277	20,400,038	69,689,129
Total Assets.....	\$ 22,100,842	\$ 1,961,421	\$ 8,306,342	\$ 10,037,209	\$ 6,883,277	\$ 20,400,038	\$ 69,689,129

LIABILITIES AND FUND BALANCES:

Liabilities:							
Accounts Payable.....	\$ 144,148	\$ 447,882	\$ 155,538	\$ 108,167	\$ 180,379	\$ 494,926	\$ 1,531,040
Accrued Wages and Benefits.....	1,777,520	265,467	395,990	184,104	264,282	728,705	3,616,068
Due to Other Funds.....	-	11,472	5,313	27,134	14,367	48,568	106,854
Due to Other Governments.....	-	-	-	-	-	15,000	15,000
Deferred Revenue.....	8,567,299	1,109,812	5,352,892	2,572,185	3,056,985	8,970,865	29,630,038
Accrued Interest Payable.....	6,717	-	-	-	-	13,463	20,180
Interfund Payable.....	-	-	-	-	-	980,721	980,721
Bond Anticipation Notes.....	960,000	-	-	-	-	1,440,000	2,400,000
Total Liabilities.....	11,455,684	1,834,633	5,909,733	2,891,590	3,516,013	12,692,248	38,299,901

Fund Balances:

Reserved for:							
Encumbrances.....	955,386	243,054	134,025	176,221	339,841	1,424,108	3,272,635
Debt Service.....	-	-	-	-	-	410,126	410,126
Permanent Fund.....	-	-	-	-	-	103,585	103,585
Unreserved/Designated for Budget Stabilization.....	1,000,000	-	-	-	-	-	1,000,000
Unreserved/Undesignated reported in:							
General Fund.....	8,689,772	-	-	-	-	-	8,689,772
Special Revenue Funds.....	-	(116,266)	2,262,584	6,969,398	3,027,423	5,272,593	17,415,732
Capital Projects Funds.....	-	-	-	-	-	497,378	497,378
Total Fund Balances.....	10,645,158	126,788	2,396,609	7,145,619	3,367,264	7,707,790	31,389,228
Total Liabilities and Fund Balances.....	\$ 22,100,842	\$ 1,961,421	\$ 8,306,342	\$ 10,037,209	\$ 6,883,277	\$ 20,400,038	\$ 69,689,129

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

Internal service funds are used by the County to charge the costs of providing health care insurance to County employees. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.....	1,743,315
Bonds payable are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(19,400,000)
The unamortized loss on the refunding of debt is not due and payable in the current period and, therefore, is not reported as a fund liability.....	175,037
Accrued interest on bonds are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(74,077)
Capital leases payable are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(3,194)
Accrued benefits including pension obligations are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(3,983,822)
The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods.....	7,161,462
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.....	167,366,402
Net assets of governmental activities.....	<u>\$ 184,374,351</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, 2003**

	General	Department of Health and Human Services	Board of Mental Retardation & Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Other Governmental Funds	Total Governmental Funds
REVENUES:							
Taxes.....	\$ 25,179,831	-	\$ 5,367,781	\$ 620,348	\$ 2,309,778	\$ 5,830,367	\$ 39,308,105
Charges for Services.....	5,007,854	-	90	208,880	121,699	10,260,329	15,598,852
Licenses and Permits.....	846,121	-	-	153,523	-	-	999,644
Fines and Forfeitures.....	467,662	-	-	-	-	123,371	591,033
Intergovernmental Revenues.....	5,138,438	8,468,365	2,308,834	6,709,501	4,608,213	6,804,792	34,038,143
Special Assessments.....	7,597	-	-	28,625	-	114,596	150,818
Investment Earnings.....	1,820,386	-	-	120,995	-	125,929	2,067,310
Other Revenue.....	999,390	27,305	317,700	30,301	21,214	804,911	2,200,821
Total Revenues.....	39,467,279	8,495,670	7,994,405	7,872,173	7,060,904	24,064,295	94,954,726

EXPENDITURES:							
Current:							
General Government:							
Legislative and Executive.....	13,009,745	-	-	-	-	1,244,588	14,254,333
Judicial.....	6,319,792	-	-	-	-	219,196	6,538,988
Public Safety.....	15,159,024	-	-	-	-	4,619,158	19,778,182
Public Works.....	951,976	-	-	6,887,341	-	739,196	8,578,513
Health.....	150,043	-	7,729,408	-	-	6,131,878	14,011,329
Human Services.....	349,227	10,464,487	-	-	6,637,951	7,549,301	25,000,966
Conservation and Recreation.....	2,518,616	-	-	-	-	269,096	2,787,712
Community and Economic Development.....	481,539	-	-	-	-	1,074,392	1,555,931
Capital Outlay.....	-	-	-	-	-	1,768,697	1,768,697
Debt Service:							
Principal Retirement.....	7,886	-	6,040	-	-	790,000	803,926
Interest and Fiscal Charges.....	11,850	-	492	-	-	902,260	914,602
Total Expenditures.....	38,959,698	10,464,487	7,735,940	6,887,341	6,637,951	25,307,762	95,993,179
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	507,581	(1,968,817)	258,465	984,832	422,953	(1,243,467)	(1,038,453)

OTHER FINANCING SOURCES (USES):							
General Obligation Bonds Issued.....	-	-	-	-	-	2,360,000	2,360,000
Transfers In.....	660,919	461,929	15	30,500	-	2,675,529	3,828,892
Transfers Out.....	(2,401,872)	-	-	(222,005)	-	(1,458,063)	(4,081,940)
Total Other Financing Sources (Uses).....	(1,740,953)	461,929	15	(191,505)	-	3,577,466	2,106,952
Net Change in Fund Balances.....	(1,233,372)	(1,506,888)	258,480	793,327	422,953	2,333,999	1,068,499
Fund Balance (Deficit) at the Beginning of the Year.....	11,878,530	1,633,676	2,138,129	6,352,292	2,944,311	5,373,791	30,320,729
Fund Balance (Deficit) at the End of the Year.....	\$ 10,645,158	\$ 126,788	\$ 2,396,609	\$ 7,145,619	\$ 3,367,264	\$ 7,707,790	\$ 31,389,228

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, 2003

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

Net change in fund balances - total governmental funds (page 31).....	\$ 1,068,499
The net revenue of certain activities of the internal service fund is reported with governmental activities.....	340,308
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.....	197,737
The issuance of long-term debt provides current financial resources to government funds, but has no effect on net assets.....	(2,360,000)
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net assets.....	790,000
The amortization of a loss on the refunding of debt does not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds.....	(32,819)
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.....	(6,702)
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.....	1,009,739
The payment of principal on a capital lease is reflected as an expenditure on the fund level financial statements and as a reduction of liabilities on the entity wide statements.....	13,926
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements.....	(1,523,648)
The acquisition of capital assets is reported as an expense on the fund level statements, but is capitalized as an asset on the entity wide statements.....	5,822,256
Disposal of capital assets is only reported to the extent proceeds are received from the sale of the capital asset on the fund level statements. On the entity wide statements the gain or loss from the disposal of the asset is determined and reflected in the statements.....	<u>(259,999)</u>
Change in net assets of governmental activites (page 29).....	<u>\$ 5,059,297</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, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 24,353,282	\$ 25,080,770	\$ 25,023,461	\$ (57,309)
Charges for Services.....	4,155,309	4,971,274	4,954,303	(16,971)
Licenses and Permits.....	721,500	831,575	847,974	16,399
Fines and Forfeitures.....	483,000	483,000	479,819	(3,181)
Intergovernmental.....	4,980,350	5,122,695	5,201,941	79,246
Special Assessments.....	10,000	10,000	7,597	(2,403)
Investment Earnings.....	1,958,500	2,297,123	2,590,079	292,956
Other.....	1,022,282	1,017,157	1,052,307	35,150
Total Revenues.....	37,684,223	39,813,594	40,157,481	343,887
Expenditures:				
General Government:				
Legislative and Executive.....	14,425,423	14,306,584	13,785,611	520,974
Judicial.....	6,120,247	6,355,721	6,305,818	49,903
Public Safety.....	14,494,486	15,535,631	15,457,445	78,186
Public Works.....	836,186	1,111,764	1,002,926	108,838
Health.....	319,293	177,124	158,142	18,982
Human Services.....	371,215	371,296	359,459	11,837
Conservation and Recreation.....	2,616,583	2,598,976	2,526,071	72,905
Community and Economic Development.....	487,172	488,031	480,855	7,176
Debt Service:				
Principal Retirement.....	50,000	650,000	650,000	-
Interest and Fiscal Charges.....	2,000	6,920	6,919	-
Total Expenditures.....	39,722,605	41,602,047	40,733,246	868,801
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(2,038,382)	(1,788,453)	(575,765)	1,212,688
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	29,000	29,000	1	(28,999)
Proceeds from Issue of Notes.....	550,000	1,060,000	960,000	(100,000)
Transfers In.....	30,000	628,874	660,918	32,044
Transfers Out.....	(2,995,442)	(2,121,125)	(2,415,277)	(294,152)
Advances In.....	149,039	62,141	111,388	49,247
Advances Out.....	(99,339)	(725,619)	(725,619)	-
Total Other Financing Sources / (Uses).....	(2,336,742)	(1,066,729)	(1,408,589)	(341,860)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(4,375,124)	(2,855,182)	(1,984,354)	870,828
Fund Balance (Deficit) at Beginning of Year.....	8,078,198	8,078,198	8,078,198	-
Prior Year Encumbrances Appropriated.....	1,152,982	1,152,982	1,152,982	-
Fund Balance (Deficit) at End of Year.....	\$ 4,856,056	\$ 6,375,998	\$ 7,246,826	\$ 870,828

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, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 9,139,600	\$ 9,139,600	\$ 8,759,018	\$ (380,582)
Other.....	11,000	11,000	18,795	7,795
Total Revenues.....	9,150,600	9,150,600	8,777,813	(372,787)
Expenditures:				
Human Services.....	10,054,982	11,654,982	11,011,847	643,135
Total Expenditures.....	10,054,982	11,654,982	11,011,847	643,135
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(904,382)	(2,504,382)	(2,234,034)	270,348
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	500	500	-	(500)
Transfers In.....	430,000	430,000	461,929	31,929
Total Other Financing Sources / (Uses).....	430,500	430,500	461,929	31,429
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(473,882)	(2,073,882)	(1,772,105)	301,777
Fund Balance (Deficit) at Beginning of Year.....	2,731,860	2,731,860	2,731,860	-
Prior Year Encumbrances Appropriated.....	463,950	463,950	463,950	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 2,721,928</u>	<u>\$ 1,121,928</u>	<u>\$ 1,423,705</u>	<u>\$ 301,777</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, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 5,445,300	\$ 5,445,300	\$ 5,333,488	\$ (111,812)
Charges for Services.....	1,500	1,500	90	(1,410)
Intergovernmental.....	2,010,300	2,101,126	2,369,980	268,854
Other.....	343,500	343,500	251,523	(91,977)
Total Revenues.....	7,800,600	7,891,426	7,955,081	63,655
Expenditures:				
Health.....	8,212,652	8,321,289	7,869,747	451,542
Total Expenditures.....	8,212,652	8,321,289	7,869,747	451,542
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(412,052)	(429,863)	85,334	515,197
Other Financing Sources / (Uses):				
Transfers In.....	-	15	15	-
Transfers Out.....	(115,067)	(21,430)	-	21,430
Advances Out.....	-	(225,000)	(225,000)	-
Total Other Financing Sources / (Uses).....	(115,067)	(246,415)	(224,985)	21,430
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(527,119)	(676,278)	(139,651)	536,627
Fund Balance (Deficit) at Beginning of Year.....	2,120,036	2,120,036	2,120,036	-
Prior Year Encumbrances Appropriated.....	164,090	164,090	164,090	-
Fund Balance (Deficit) at End of Year.....	\$ 1,757,007	\$ 1,607,848	\$ 2,144,475	\$ 536,627

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, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 610,600	\$ 618,750	\$ 616,698	\$ (2,052)
Charges for Services.....	130,000	130,000	188,084	58,084
Fines and Forfeitures.....	175,000	175,000	158,475	(16,525)
Intergovernmental.....	5,420,795	6,518,988	6,584,411	65,423
Special Assessments.....	27,000	27,651	27,651	-
Investment Earnings.....	50,000	95,606	104,160	8,554
Other.....	13,131	16,878	23,689	6,811
Total Revenues.....	6,426,526	7,582,873	7,703,168	120,295
Expenditures:				
Public Works.....	6,243,204	7,626,273	6,996,901	629,372
Total Expenditures.....	6,243,204	7,626,273	6,996,901	629,372
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	183,322	(43,400)	706,267	749,667
Other Financing Sources / (Uses):				
Transfers In.....	-	30,500	30,500	-
Transfers Out.....	(225,000)	(225,000)	(222,005)	2,995
Advances Out.....	(15,000)	(15,000)	-	15,000
Total Other Financing Sources / (Uses).....	(240,000)	(209,500)	(191,505)	17,995
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(56,678)	(252,900)	514,762	767,662
Fund Balance (Deficit) at Beginning of Year.....	5,684,509	5,684,509	5,684,509	-
Prior Year Encumbrances Appropriated.....	203,418	203,418	203,418	-
Fund Balance (Deficit) at End of Year.....	\$ 5,831,249	\$ 5,635,027	\$ 6,402,689	\$ 767,662

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

**GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CHILDREN SERVICES BOARD
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,310,000	\$ 2,310,000	\$ 2,294,097	\$ (15,903)
Charges for Services.....	76,500	76,500	120,812	44,312
Intergovernmental.....	3,258,000	4,322,262	4,480,517	158,255
Other.....	36,720	56,122	20,964	(35,158)
Total Revenues.....	5,681,220	6,764,884	6,916,390	151,506
Expenditures:				
Human Services.....	8,243,767	8,243,767	7,076,411	1,167,356
Total Expenditures.....	8,243,767	8,243,767	7,076,411	1,167,356
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(2,562,547)	(1,478,883)	(160,021)	1,318,862
Other Financing Sources / (Uses):				
Transfers Out.....	(5,000)	(5,000)	-	5,000
Total Other Financing Sources / (Uses).....	(5,000)	(5,000)	-	5,000
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(2,567,547)	(1,483,883)	(160,021)	1,323,862
Fund Balance (Deficit) at Beginning of Year.....	2,431,012	2,431,012	2,431,012	-
Prior Year Encumbrances Appropriated.....	456,924	456,924	456,924	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 320,389</u>	<u>\$ 1,404,053</u>	<u>\$ 2,727,915</u>	<u>\$ 1,323,862</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, 2003**

	<u>Business-type Activities - Enterprise Funds</u>			Governmental <u>Activities</u>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	Internal <u>Service Fund</u>
ASSETS:				
Current Assets:				
Pooled Cash and Cash Equivalents	\$ 947,913	\$ 1,526,942	\$ 2,474,855	\$ 1,955,539
Deposits with Segregated Accounts.....	806,377	1,289,769	2,096,146	-
Accounts Receivable (Net of Allowances for Uncollectibles).....	1,240,936	2,280,648	3,521,584	918
Special Assessments Receivable.....	3,010,784	2,637,440	5,648,224	-
Prepaid Expenses.....	31,068	71,199	102,267	-
Inventory: Materials and Supplies.....	360,147	273,531	633,678	-
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	3,673,611	4,048,608	7,722,219	-
Deposits with Segregated Accounts.....	810	-	810	-
Total Restricted Assets.....	<u>3,674,421</u>	<u>4,048,608</u>	<u>7,723,029</u>	<u>-</u>
Total Current Assets.....	10,071,646	12,128,137	22,199,783	1,956,457
Noncurrent Assets:				
Unamortized Bond Issue Costs.....	566,904	1,833,122	2,400,026	-
Capital Assets (Net of Accumulated Depreciation).....	65,704,623	133,589,238	199,293,861	-
Total Noncurrent Assets.....	<u>66,271,527</u>	<u>135,422,360</u>	<u>201,693,887</u>	<u>-</u>
Total Assets.....	<u>76,343,173</u>	<u>147,550,497</u>	<u>223,893,670</u>	<u>1,956,457</u>
LIABILITIES:				
Current Liabilities:				
Accounts Payable.....	16,280	88,005	104,285	188,000
Accrued Wages & Benefits.....	374,414	563,437	937,851	-
Due to Other Funds.....	2,734	5,100	7,834	-
Deferred Revenue.....	3,009,444	2,661,230	5,670,674	-
Accrued Interest Payable.....	195,271	390,335	585,606	-
Current Portion of General Obligation Bonds.....	115,000	-	115,000	-
Current Portion of Refunding Bonds.....	180,567	574,374	754,941	-
Current Portion of OWDA Loans.....	297,065	1,406,835	1,703,900	-
Current Portion of Special Assessment Bonds with Governmental Commitment.....	204,381	213,619	418,000	-
Bond Anticipation Notes.....	375,000	2,185,000	2,560,000	-
Total Current Liabilities.....	<u>4,770,156</u>	<u>8,087,935</u>	<u>12,858,091</u>	<u>188,000</u>
Current Liabilities Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	1,075,000	1,975,000	3,050,000	-
Matured General Obligation Bonds.....	-	35,000	35,000	-
Matured General Obligation Bond Interest.....	469	11,156	11,625	-
Matured Special Assessment Bonds with Governmental Commitment.....	25,000	-	25,000	-
Matured Special Assessment Bond Interest with Governmental Commitment.....	17,159	306	17,465	-
Construction Contracts.....	16,681	12,740	29,421	-
Total Current Liabilities Payable From Restricted Assets.....	<u>1,134,309</u>	<u>2,034,202</u>	<u>3,168,511</u>	<u>-</u>
Long-Term Liabilities: (Net of Current Portions)				
General Obligation Bonds.....	4,760,000	-	4,760,000	-
Revenue Bonds.....	30,075,000	73,021,720	103,096,720	-
Refunding Bonds.....	1,516,927	14,554,218	16,071,145	-
OWDA Loans.....	2,314,096	6,051,269	8,365,365	-
Special Assessment Bonds with Governmental Commitment.....	1,819,238	1,804,762	3,624,000	-
Total Long-Term Liabilities.....	<u>40,485,261</u>	<u>95,431,969</u>	<u>135,917,230</u>	<u>-</u>
Total Liabilities.....	<u>46,389,726</u>	<u>105,554,106</u>	<u>151,943,832</u>	<u>188,000</u>
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	22,717,769	31,352,904	54,070,673	-
Restricted for Debt Service.....	795,175	432,780	1,227,955	-
Unrestricted.....	6,440,503	10,210,707	16,651,210	1,768,457
Total Net Assets.....	<u>\$ 29,953,447</u>	<u>\$ 41,996,391</u>	<u>71,949,838</u>	<u>\$ 1,768,457</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			25,142	
Total Net Assets of Business-type Activities.....			<u>\$ 71,974,980</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, 2003**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
OPERATING REVENUES:				
Charges for Services.....	\$ 8,249,512	\$ 15,289,894	\$ 23,539,406	\$ 6,707,812
Intergovernmental.....	-	12,563	12,563	-
Other Revenue.....	71,676	338,823	410,499	9,584
Total Operating Revenues.....	8,321,188	15,641,280	23,962,468	6,717,396
OPERATING EXPENSES:				
Personal Services.....	1,888,724	3,444,127	5,332,851	-
Materials and Supplies.....	1,138,633	1,694,053	2,832,686	-
Contractual Services.....	588,627	1,224,369	1,812,996	6,472,051
Depreciation.....	1,601,373	2,462,580	4,063,953	-
Other Expenses.....	512,510	76,563	589,073	-
Total Operating Expenses.....	5,729,867	8,901,692	14,631,559	6,472,051
Operating Income / (Loss).....	2,591,321	6,739,588	9,330,909	245,345
NONOPERATING REVENUES (EXPENSES):				
Investment Income.....	99,862	36,666	136,528	-
Special Assessments.....	306,802	332,682	639,484	-
Interest Expense and Fiscal Charges.....	(1,397,082)	(4,688,403)	(6,085,485)	-
Total Nonoperating Revenues (Expenses).....	(990,418)	(4,319,055)	(5,309,473)	-
Income (Loss) Before Contributions and Transfers.....	1,600,903	2,420,533	4,021,436	245,345
Capital Contributions.....	526,466	593,456	1,119,922	-
Transfers In.....	88,695	189,067	277,762	3,820
Transfers Out.....	(2,545)	(7,265)	(9,810)	-
Changes in Net Assets.....	2,213,519	3,195,791	5,409,310	249,165
Total Net Assets at the Beginning of the Year.....	27,739,928	38,800,600	66,540,528	1,519,292
Total Net Assets at the End of the Year.....	\$ 29,953,447	\$ 41,996,391	\$ 71,536,838	\$ 1,768,457
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			(91,143)	
Change in Net Assets of Business-type Activities.....			\$ 5,318,167	

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, 2003**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
Cash flows from operating activities:				
Cash received from charges for services.....	\$ 8,371,984	\$ 15,296,746	\$ 23,668,730	\$ 6,706,894
Cash received from intergovernmental revenue.....	-	12,563	12,563	-
Cash received from other operating revenue.....	71,676	338,823	410,499	9,584
Cash payments for personal services.....	(1,846,880)	(3,425,592)	(5,272,472)	-
Cash payments for materials and supplies.....	(1,047,883)	(1,674,950)	(2,722,833)	-
Cash payments for contract services.....	(586,561)	(1,187,549)	(1,774,110)	(6,455,051)
Cash payments for other expenses.....	(512,889)	(129,124)	(642,013)	-
Net cash provided by operating activities.....	<u>4,449,447</u>	<u>9,230,917</u>	<u>13,680,364</u>	<u>261,427</u>
Cash flows from noncapital financing activities:				
Transfers in from other funds.....	88,695	189,067	277,762	3,820
Transfers out to other funds.....	(2,545)	(7,265)	(9,810)	-
Net cash provided by noncapital financing activities.....	<u>86,150</u>	<u>181,802</u>	<u>267,952</u>	<u>3,820</u>
Cash flows from capital and related financing activities:				
Proceeds of debt issuance.....	5,757,395	18,685,000	24,442,395	-
Special assessments received.....	306,809	333,311	640,120	-
Payment of bond issue costs.....	-	(353,634)	(353,634)	-
Interest payments on capital financing.....	(1,960,839)	(6,306,739)	(8,267,578)	-
Acquisition of capital assets.....	(2,425,073)	(2,409,942)	(4,835,015)	-
Note and bond retirement.....	(7,991,968)	(19,909,167)	(27,901,135)	-
Net cash used for capital and related financing activities.....	<u>(6,313,676)</u>	<u>(9,961,171)</u>	<u>(16,274,847)</u>	<u>-</u>
Cash flows from investing activities:				
Interest on cash equivalents.....	968	28,430	29,398	-
Net cash provided by investing activities.....	<u>968</u>	<u>28,430</u>	<u>29,398</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents.....	(1,777,111)	(520,022)	(2,297,133)	265,247
Cash and cash equivalents at beginning of year.....	7,205,822	7,385,341	14,591,163	1,690,292
Cash and cash equivalents at end of year.....	<u>\$ 5,428,711</u>	<u>\$ 6,865,319</u>	<u>\$ 12,294,030</u>	<u>\$ 1,955,539</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss).....	\$ 2,591,321	\$ 6,739,588	\$ 9,330,909	\$ 245,345
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation.....	1,601,373	2,462,580	4,063,953	-
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	122,472	6,852	129,324	(918)
(Increase) decrease in prepayments.....	2,264	28,651	30,915	-
(Increase) decrease in inventory.....	84,980	15,085	100,065	-
Increase (decrease) in accounts payable.....	2,558	(45,432)	(42,874)	17,000
Increase (decrease) in accrued wages and benefits.....	41,844	18,535	60,379	-
Increase (decrease) in due to other funds.....	2,635	5,058	7,693	-
Net cash provided by operating activities.....	<u>\$ 4,449,447</u>	<u>\$ 9,230,917</u>	<u>\$ 13,680,364</u>	<u>\$ 261,427</u>
Reconciliation of cash and cash equivalents:				
Pooled Cash and Cash Equivalents.....	\$ 947,913	\$ 1,526,942	\$ 2,474,855	\$ 1,955,539
Deposits with Segregated Accounts.....	806,377	1,289,769	2,096,146	-
Restricted Pooled Cash and Cash Equivalents.....	3,673,611	4,048,608	7,722,219	-
Restricted Deposits with Segregated Accounts.....	810	-	810	-
Total Cash and Cash Equivalents.....	<u>\$ 5,428,711</u>	<u>\$ 6,865,319</u>	<u>\$ 12,294,030</u>	<u>\$ 1,955,539</u>
Non-Cash Transactions:				
Contributions from Developers.....	\$ 526,466	\$ 593,456	\$ 1,119,922	\$ -

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, 2003**

	PRIVATE PURPOSE <u>TRUST</u> Unclaimed Money	AGENCY FUNDS
Assets:		
Pooled Cash and Cash Equivalents.....	\$ 162,128	\$ 8,896,022
Deposits with Segregated Accounts.....	-	2,157,912
Accounts Receivable.....	3,507	-
Taxes Levied for Other Governments.....	-	123,510,537
Total Assets.....	<u>165,635</u>	<u>134,564,471</u>
Liabilities:		
Due to Other Governments.....	-	128,693,240
Payroll Withholding.....	-	4,713
Other Liabilities.....	-	5,866,518
Total Liabilities.....	<u>-</u>	<u>134,564,471</u>
Net Assets:		
Held in Trust.....	<u>\$ 165,635</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, 2003**

	PRIVATE PURPOSE <u>TRUST</u> Unclaimed <u>Money</u>
Additions:	
Additional Unclaimed Monies.....	\$ 30,278
Total Additions.....	<u>30,278</u>
 Deductions:	
Transfers Out.....	18,724
Monies Claimed.....	<u>46</u>
Total Deductions.....	<u>18,770</u>
Changes in Net Assets.....	11,508
Net Assets at the Beginning of the Year.....	<u>154,127</u>
Net Assets at the End of the Year.....	<u>\$ 165,635</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, 2003**

	Homecroft Inc.	Greene Inc.	Regional Airport Authority	Total
Assets:				
Cash and Cash Equivalents.....	\$ 126,976	\$ 432,595	\$ 465,857	\$ 1,025,428
Deposits with Segregated Accounts.....	1,482	-		1,482
Investments.....	-	2,510,128		2,510,128
Accounts Receivable.....	-	280,805	1,483	282,288
Inventory Held for Resale.....	-	8,960		8,960
Prepaid Expenses.....	963	8,302		9,265
Due From Other Governments.....	-	-	2,624,444	2,624,444
Capital Assets (Net of Accumulated Depreciation).....	1,567,594	347,993	2,688,244	4,603,831
Capital Assets Not Being Depreciated....	367,752	-	850,943	1,218,695
Other Assets.....	179	1,000		1,179
Total Assets.....	<u>2,064,946</u>	<u>3,589,783</u>	<u>6,630,971</u>	<u>12,285,700</u>
Liabilities:				
Accounts Payable.....	19,845	13,242	701,390	734,477
Accrued Payroll.....	-	31,135		31,135
Due to Primary Government.....	40,000	56,881	60	96,941
Bond Anticipation Notes.....	-	-	50,000	50,000
Mortgage Notes Payable - Current.....	36,233	-	8,816	45,049
Mortgage Notes Payable - Net Current Portion.....	647,846	-	49,648	697,494
Deferred Revenue.....	452,947	-	1,946,516	2,399,463
Other Liabilities.....	5,388	-	5,739	11,127
Total Liabilities.....	<u>1,202,259</u>	<u>101,258</u>	<u>2,762,169</u>	<u>4,065,686</u>
Net Assets:				
Invested in Capital Assets Net of Related Debt.....	1,251,267	347,993	2,730,845	4,330,105
Unrestricted.....	(388,580)	3,140,532	1,137,957	3,889,909
Total Net Assets.....	<u>\$ 862,687</u>	<u>\$ 3,488,525</u>	<u>\$ 3,868,802</u>	<u>\$ 8,220,014</u>

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

GREENE COUNTY, OHIO
STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Program Revenues			Net <Expense> Revenue and Changes in Net Assets				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Homecroft Inc.	Greene Inc.	Regional Airport Authority	Total
Homecroft, Inc.....	\$ 288,140	\$ 98,995	\$ 226,520	\$ -	\$ 37,375	\$ -	\$ -	\$ 37,375
Greene, Inc.....	1,702,818	1,337,385	629,955	-	-	264,522	-	264,522
Regional Airport Authority.....	293,955	96,305	218,466	2,012,155	-	-	2,032,971	2,032,971
Total Component Units.....	\$ 2,284,913	\$ 1,532,685	\$ 1,074,941	\$ 2,012,155	37,375	264,522	2,032,971	2,334,868
General Revenues:								
Investment Earnings.....					325	132,622	5,602	138,549
Other Revenue.....					58,880	718	5,598	65,196
Total General Revenues.....					59,205	133,340	11,200	203,745
Change in Net Assets.....					96,580	397,862	2,044,171	2,538,613
Net assets - beginning.....					766,107	3,090,663	1,824,631	5,681,401
Net assets - ending.....					\$ 862,687	\$ 3,488,525	\$ 3,868,802	\$ 8,220,014

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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.

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.

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, 2003
(CONTINUED)

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

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

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

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

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

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

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

Board of Mental Retardation and Developmental Disabilities - This fund is used to account for federal and state grants and 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, 2003
(CONTINUED)

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

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.

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.

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

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 2003 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:

- C Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- C Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred(GAAP).
- C 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, STAR Ohio, money market mutual funds, and repurchase agreements. Except for nonparticipating investment contracts, investments are recorded at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. Interest earned on investments is accrued as earned and distributed to funds eligible to receive interest by the Ohio Revised Code utilizing a formula based on the average daily balance of cash and cash equivalents of all funds. For purposes of the statement of cash flows the proprietary fund considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2003. 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, 2003.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

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. The County depreciates assets on a straight line basis using the following estimated useful lives:

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

Infrastructure assets are reported 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. These assets are presented using the modified approach and, therefore, are not depreciated. In addition, expenditures made by the County to preserve existing roads or bridges are expensed rather than capitalized. Only 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.

Capital Assets and Depreciation - Component Units: The component units record capital assets at cost. The assets are depreciated on the straight-line method using 5 to 30 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 2003, net interest cost capitalized on construction projects for Enterprise Funds was \$506,049.

Accrued Wages and Benefits and Long-Term Liabilities: In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgements, compensated absences, special termination benefits and contractually required pension

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

obligations are reported in the governmental fund financial statements only to the extent they are due and payable 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, 2003 is \$132,566.

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

Sales Tax: The Board of Greene County Commissioners, under the authority of the 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 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".

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.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

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 P for additional information.

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

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

NOTE B -- PRIOR PERIOD ADJUSTMENTS

During 2003, the Regional Airport Authority, a component unit of Greene County, identified several capital assets that were not capitalized on the financial statements. Also, accrued interest on debt related to the acquisition of capital assets was omitted from the 2002 financial statements. The net effect of these prior period adjustments is as follows:

	Amount as of December 31, 2002
Net Assets, December 31, 2002	\$ 1,325,359
Capital Assets Not Previously Reported	501,185
Accrued Interest	(1,913)
Restated Net Assets, January 1, 2003	\$ 1,824,631

NOTE C -- 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.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

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 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. |

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

Per the ORC, the County has specified the funds to receive an allocation of interest earnings. In 2003, interest revenue credited to the General Fund amounted to \$1,820,386, including \$1,621,581 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$120,995. Other non-major governmental funds earned \$125,929 in investment earnings.

PRIMARY GOVERNMENT: The amount available for pooled deposits and investments follows:

Pooled Cash and Cash Equivalents:	
Unrestricted:	
Governmental Activities	\$ 35,061,536
Business-type Activities	2,474,855
Private Purpose Trust	162,128
Agency Funds	8,896,022
Restricted:	
Business-type Activities	7,722,219
Deposits in Segregated Accounts	
Unrestricted	
Governmental Activities	89,370
Business-type Activities	2,096,146
Agency Funds	2,157,912
Restricted:	
Business-type Activities	810
Book Balance of Deposits and Investments	58,660,998
Net Reconciling Items to arrive at Amount Available for Deposit	1,256,582
Bank Balance Deposits and Investments	<u>\$ 59,917,580</u>

Deposits at December 31, 2003 (carried at cost) consisted of the following:

	Carrying Amount	Bank Balance
Category 1 - Insured (FDIC)	\$ 946,521	\$ 1,109,462
Category 3 - Covered by collateral held in the pledging financial institution's trust department	7,622,111	8,715,752
Total Deposits	<u>\$ 8,568,632</u>	<u>\$ 9,825,214</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.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

Investments at December 31, 2003 were made up of:

	<u>Category 2</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Federal Agency Instruments	\$ 39,283,583	\$ 0	\$ 39,283,583	\$ 39,283,583
Repurchase Agreement	0	2,702,557	2,702,557	2,702,557
Total Categorized Investments	<u>\$ 39,283,583</u>	<u>\$ 2,702,557</u>	41,986,140	41,986,140
Star Ohio			3,689,003	3,689,003
Money Market Funds			4,417,223	4,417,223
Total Investments			<u>\$ 50,092,366</u>	<u>\$ 50,092,366</u>

The investments in Star Ohio and money market funds 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:

	<u>Cash and Cash Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement No. 9	\$ 58,660,998	\$ 0
Investments		
Federal Agency Instruments	(39,283,583)	39,283,583
Money Market Funds	(4,417,223)	4,417,223
STAR Ohio	(3,689,003)	3,689,003
Repurchase Agreement	(2,702,557)	2,702,557
GASB Statement No. 3	<u>\$ 8,568,632</u>	<u>\$ 50,092,366</u>

DISCRETELY PRESENTED COMPONENT UNITS:

The amount available for pooled deposits and investments follows:

Cash and Cash Equivalents	\$ 1,025,428
Deposits with Segregated Accounts	1,482
Investments	<u>2,510,128</u>
Book Balance of Deposits and Investments	3,537,038
Net reconciling items to arrive at amount available for deposit and investment	<u>129,566</u>
Available for pooled deposits and investments	<u>\$ 3,666,604</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

Deposits at December 31, 2003 (carried at cost) consisted of the following:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category 1 - Insured (FDIC)	\$ 200,178	\$ 200,178
Category 3 - Covered by collateral held in pledging financial institutions trust department	249,180	378,746
Total Deposits	<u>\$ 449,358</u>	<u>\$ 578,924</u>

Investments at December 31, 2003 (carried at cost) were made up of:

	<u>Category 2</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
U.S. Government Securities	\$ 317,351	\$ 0	\$ 317,351	\$ 317,351
Certificate of Deposit	1,781,724	0	1,781,724	1,781,724
Repurchase Agreement	0	445,857	445,857	445,857
Total Categorized Investments	<u>\$ 2,099,075</u>	<u>\$445,857</u>	2,544,932	2,544,932
Money Market Funds			131,695	131,695
Mutual Funds			333,688	333,688
Annuities			77,365	77,365
Total Investments			<u>\$ 3,087,680</u>	<u>\$ 3,087,680</u>

NOTE D -- INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables balances on the fund financial statements as of December 31, 2003 follow:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental Funds		
General	\$ 114,688	\$ 0
Department of Health and Human Services	0	11,472
Board of Mental Retardation and Developmental Disabilities	0	5,313
Motor Vehicle, Road and Bridge	0	27,134
Children Services Board	0	14,367
Other Governmental Funds	0	48,568
Total Governmental Activities	<u>114,688</u>	<u>106,854</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

	Due From Other Funds	Due To Other Funds
Proprietary Funds		
Water	0	2,734
Sewer	0	5,100
Total Proprietary Funds	0	7,834
Total Due To/From Other Funds - All Funds	\$ 114,688	\$ 114,688
	Interfund Receivable	Interfund Payable
Governmental Funds		
General	\$ 748,800	\$ 0
Board of Mental Retardation and Developmental Disabilities	225,000	0
Other Governmental Funds	6,921	980,721
Total Governmental Funds	980,721	980,721
Total Interfund Receivable/Payable	\$ 980,721	\$ 980,721

NOTE E -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2003 was as follows:

Governmental Activities:

	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 2,599,207	\$ 0	\$ 0	\$ 2,599,207
Construction in progress	4,572,235	770,435	(46,727)	5,295,943
Infrastructure	123,974,804	4,024,973	(184,619)	127,815,158
Total capital assets, not being depreciated	131,146,246	4,795,408	(231,346)	135,710,308
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	35,036,945	0	0	35,036,945
Capitalized leases	57,723	0	(11,428)	46,295

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

	Balance January 1	Additions	Deductions	Balance December 31
Equipment, furniture and fixtures	8,744,682	1,026,848	(362,279)	9,409,251
Total capital assets being depreciated	43,839,350	1,026,848	(373,707)	44,492,491
Accumulated Depreciation:				
Buildings, structures and improvements	(6,364,857)	(716,179)	0	(7,081,036)
Capitalized leases	(40,493)	(13,831)	11,428	(42,896)
Equipment, furniture and fixtures	(5,205,728)	(793,638)	286,901	(5,712,465)
Total accumulated depreciation	(11,611,078)	(1,523,648)	298,329	(12,836,397)
Total Capital Assets, Being Depreciated, Net	32,228,272	(496,800)	(75,378)	31,656,094
Governmental Activities Capital Assets, Net	<u>\$163,374,518</u>	<u>\$ 4,298,608</u>	<u>\$ (306,724)</u>	<u>\$ 167,366,402</u>
Business-type Activities:				
	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 2,096,412	\$ 0	\$ 0	\$ 2,096,412
Construction in progress	77,132,905	4,575,817	(16,228,018)	65,480,704
Total capital assets, not being depreciated	79,229,317	4,575,817	(16,228,018)	67,577,116
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	14,218,410	0	0	14,218,410
Improvements other than buildings	142,292,474	17,347,941	0	159,640,415
Equipment, furniture and fixtures	12,311,351	63,731	(89,763)	12,285,319
Total capital assets being depreciated	168,822,235	17,411,672	(89,763)	186,144,144
Accumulated Depreciation:				
Buildings, structures and improvements	(3,891,067)	(284,368)	0	(4,175,435)
Improvements other than buildings	(36,901,984)	(3,367,753)	0	(40,269,737)
Equipment, furniture and fixtures	(9,660,158)	(411,832)	89,763	(9,982,227)
Total accumulated depreciation	(50,453,209)	(4,063,953)	89,763	(54,427,399)
Total Capital Assets, being Depreciated, Net	118,369,026	13,347,719	0	131,716,745
Business-type Activities Capital Assets, Net	<u>\$197,598,343</u>	<u>\$ 17,923,536</u>	<u>\$ (16,228,018)</u>	<u>\$ 199,293,861</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

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

Governmental Activities:

Legislative and Executive	\$	314,005
Judicial		163,955
Public Safety		520,462
Public Works		301,136
Health		64,691
Human Services		64,033
Conservation and Recreation		63,026
Community and Economic Development		32,340
Total Depreciation Expense - Governmental Activities	<u>\$</u>	<u>1,523,648</u>

Business-type Activities:

Water	\$	1,601,373
Sewer		2,462,580
Total Depreciation Expense - Business-type Activities	<u>\$</u>	<u>4,063,953</u>

DISCRETELY PRESENTED COMPONENT UNITS:

Summaries of the Component Units' fixed assets as of December 31, 2003 follow:

	Balance January 1	Additions	Deductions	Balance December 31
Homecroft, Inc.:				
Capital Assets, Not Being Depreciated:				
Land	\$ 326,852	\$ 40,900	\$ 0	\$ 367,752
Capital Assets, Being Depreciated:				
Houses	1,042,927	173,443	0	1,216,370
Equipment, furniture and fixtures	10,924	126	0	11,050
Buildings - Commercial	606,262	0	0	606,262
Total Capital Assets, Being Depreciated	<u>1,660,113</u>	<u>173,569</u>	<u>0</u>	<u>1,833,682</u>
Accumulated Depreciation	<u>(209,248)</u>	<u>(56,840)</u>	<u>0</u>	<u>(266,088)</u>
Total Capital Assets, Being Depreciated, Net	<u>1,450,865</u>	<u>116,729</u>	<u>0</u>	<u>1,567,594</u>
Total Capital Assets, Net	<u>\$ 1,777,717</u>	<u>\$ 157,629</u>	<u>\$ 0</u>	<u>\$ 1,935,346</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

Greene, Inc.:	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Being Depreciated				
Equipment, furniture and fixtures	\$ 1,086,810	\$ 74,413	\$ (9,441)	\$ 1,151,782
Accumulated depreciation	(689,973)	(117,937)	4,121	(803,789)
Total Capital Assets	<u>\$ 396,837</u>	<u>\$ (43,524)</u>	<u>\$ (5,320)</u>	<u>\$ 347,993</u>
Airport Authority:	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated				
Land	\$ 151,884	\$ 0	\$ 0	\$ 151,884
Construction in Progress	0	699,059	0	699,059
Total Capital Assets, Not Being Depreciated	151,884	699,059	0	850,943
Capital Assets, Being Depreciated				
Buildings, structures and improvements	1,404,106	18,235	0	1,422,341
Improvements other than buildings	1,021,742	1,368,328	0	2,390,070
Equipment, furniture and fixtures	233,324	4,933	0	238,257
Total capital assets, being depreciated	2,659,172	1,391,496	0	4,050,668
Accumulated Depreciation	(1,207,418)	(155,006)	0	(1,362,424)
Total Capital Assets, Being Depreciated, Net	1,451,754	1,236,490	0	2,688,244
Total Capital Assets, Net	<u>\$ 1,603,638</u>	<u>\$ 1,935,549</u>	<u>\$ 0</u>	<u>\$ 3,539,187</u>

NOTE F -- 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, 2003, follows:

	Interest Rate	Outstanding January 1	Issued	Retired	Outstanding December 31
Governmental Funds:					
Materials Recovery Center	1.860%	\$ 2,358,000	\$ 2,358,000	\$ (4,716,000)	\$ 0
General Capital Improvements	2.000%	200,000	0	(200,000)	0

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

	Interest Rate	Outstanding January 1	Issued	Retired	Outstanding December 31
Communication Equipment #1	1.460%	345,000	260,000	(345,000)	260,000
Communication Equipment #2	1.300%	545,000	410,000	(545,000)	410,000
Garbage & Refuse Equipment	1.300%	183,750	130,000	(183,750)	130,000
Highway Equipment	1.460%	750,000	600,000	(750,000)	600,000
Dog & Kennel Equipment	1.380%	50,000	40,000	(50,000)	40,000
Airport Improvement	1.460%	100,000	50,000	(100,000)	50,000
Ice Arena Renovations	1.380%	550,000	510,000	(550,000)	510,000
BRAC Note	2.000%	0	400,000	0	400,000
Governmental Funds Subtotal		5,081,750	4,758,000	(7,439,750)	2,400,000
Business Type Funds:					
Darst Road Tank I	2.10%	1,000,000	0	(1,000,000)	0
SR 235 & US 68 Water Line #2	2.10%	4,550,000	0	(4,550,000)	0
W. Enon Rd/Dayton Yllw Sprgs	1.80%	400,000	0	(400,000)	0
Willow Creek Sewer Line	2.00%	280,000	0	(280,000)	0
Darst Road Tank II	2.00%	0	375,000	0	375,000
BCWWTP Study	2.00%	0	320,000	0	320,000
Shawnee Hills Sewer Line	1.30%	0	640,000	0	640,000
Sewer System	1.42%	0	750,000	0	750,000
Shawnee Hills Sewer Line	1.46%	475,000	475,000	(475,000)	475,000
Business Type Funds Subtotal		6,705,000	2,560,000	(6,705,000)	2,560,000
Grand Totals		<u>\$ 11,786,750</u>	<u>\$ 7,318,000</u>	<u>\$(14,144,750)</u>	<u>\$ 4,960,000</u>

DISCRETELY PRESENTED COMPONENT UNITS:

Regional Airport Authority: At December 31, 2003, bond anticipation notes of \$50,000 are reported as fund liabilities by the Authority. The notes are payable to the County and mature within one year. The Authority 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 obligation, nor has it entered into a financing agreement for refinancing this short term obligation on a long term basis.

NOTE G -- 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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

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 \$16,977,000, with \$14,385,000 issued for governmental activities and \$2,592,000 issued for business-type activities. During 2003, \$2,360,000 of such bonds were issued for governmental activities and \$4,875,000 were issued for business-type activities. General obligation bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Governmental Activities:			
Various Purpose	1999	3.6% to 5.0%	\$ 1,025,000
Various Purpose	2002	3.0% to 5.0%	13,360,000
Materials Recovery Center	2003	3.25% to 5.25%	2,360,000
Business-type Activities:			
Sugarcreek Sewer	1977	5.25%	2,592,000
Water System Bonds	2003	2.25% to 5.0%	4,875,000

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

Year	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2004	\$ 405,000	\$ 757,706	\$ 115,000	\$ 205,313
2005	425,000	745,034	120,000	202,725
2006	435,000	730,921	120,000	200,025
2007	445,000	715,589	125,000	197,325
2008	470,000	699,049	125,000	194,200
2009 - 2013	2,605,000	3,198,801	700,000	912,750
2014 - 2018	3,220,000	2,569,474	840,000	768,550
2019 & After	8,325,000	2,449,700	2,730,000	808,625
Total	<u>\$ 16,330,000</u>	<u>\$ 11,866,274</u>	<u>\$ 4,875,000</u>	<u>\$ 3,489,513</u>

Special Assessment Bonds: The County issues special assessment bonds to provide funds for the construction of land improvements. Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. The bonds are also backed by the full faith and credit of the County as additional security. Special assessment bonds have been issued for both governmental and business-type activities. The original amount of special assessment bonds issued in prior years is \$9,474,985, with \$855,000 issued for governmental activities and \$8,619,985 issued for business-type activities. During 2003, \$640,000 of such bonds were issued for business-type activities, while no such bonds were issued for governmental activities. These bonds will be repaid from amounts levied against the property owners benefitted by the related construction. In the event that a

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide resources to cover the deficiency until other resources are received. Special assessment bonds currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue</u>
Governmental Activities			
Ditch Improvement	1996	5.900%	\$ 105,000
Road Improvement	1997	5.300%	105,000
Road Improvement	1998	5.150%	100,000
Ditch Improvement	1999	5.200%	155,000
Road & Ditch Improvement	2001	4.400%	390,000
Business-type Activities			
North Beaver Creek 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 Beaver Creek 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%	500,000
Water and Sewer Improvements	1995	5.800%	295,000
Water and Sewer Improvements	1996	5.625% - 5.7%	250,000
Water and Sewer Improvements	1997	5.25% - 5.5%	570,000
Water and Sewer Improvements	1999	5.700%	210,000
Water and Sewer Improvements	2003	4.10% - 4.75%	640,000

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

<u>Year</u>	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2004	\$ 80,000	\$ 26,345	\$ 418,000	\$ 232,672
2005	85,000	22,390	409,000	201,952
2006	90,000	18,215	410,000	181,793

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

Year	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2007	85,000	13,745	410,000	156,706
2008	70,000	9,635	385,000	131,913
2009 - 2013	140,000	11,600	1,415,000	362,285
2014 - 2018	0	0	420,000	97,303
2019 & After	0	0	175,000	23,655
Total	<u>\$ 550,000</u>	<u>\$ 101,930</u>	<u>\$ 4,042,000</u>	<u>\$ 1,388,279</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 \$114,951,720. During 2003, no such bonds were issued, while outstanding bonds of \$14,815,000 with a original issue amount of \$19,845,000 were defeased. Revenue bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Sewer System	1993	3.20% - 5.50%	\$ 1,396,720
Water System	1996	4.40% - 6.125%	23,535,000
Sewer System	1998	4.25% - 5.375%	36,600,000
Sewer System	2000	5.125% - 5.625%	34,750,000
Water System	2001	4.00% - 5.25%	11,775,000
Sewer System	2002	1.50% - 5.0%	6,895,000

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

Year	Principal	Interest
2004	\$ 3,050,000	\$ 5,606,411
2005	3,200,000	5,464,723
2006	1,757,064	5,727,116
2007	1,794,016	5,687,189
2008	4,017,032	5,641,868
2009 - 2013	21,713,608	23,360,742
2014 - 2018	27,800,000	16,484,977
2019 & After	42,815,000	9,118,925
Total	<u>\$ 106,146,720</u>	<u>\$ 77,091,951</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

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 \$25,451,881, all of which relates to business-type activities. During 2003, no such loans were obtained. OWDA loans currently outstanding are as follows:

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2004	\$ 1,703,900	\$ 729,442
2005	1,831,859	601,483
2006	1,969,473	463,869
2007	2,117,391	315,868
2008	494,885	156,701
2009 - 2013	1,457,157	321,281
2014 - 2017	494,600	63,691
Total	<u>\$ 10,069,265</u>	<u>\$ 2,652,335</u>

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) 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.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

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

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

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

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

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

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

Year	Governmental Activities			Business-type Activities		
	Principal	Interest	Loss	Principal	Interest	Loss
2004	\$ 380,000	\$ 104,865	\$ 32,819	\$ 850,000	\$ 670,386	\$ 95,059
2005	395,000	90,045	32,819	1,960,000	649,301	95,059
2006	415,000	74,245	32,819	330,000	605,701	95,058
2007	425,000	57,230	32,819	345,000	594,376	95,058
2008	440,000	39,380	32,819	500,000	581,881	95,058
2009 - 2013	465,000	20,460	10,942	5,620,000	2,460,261	383,472
2014 - 2018	0	0	0	6,830,000	1,252,921	303,129
2019 & After	0	0	0	1,660,000	312,353	107,021
Total	<u>\$2,520,000</u>	<u>\$ 386,225</u>	<u>\$ 175,037</u>	<u>\$18,095,000</u>	<u>\$ 7,127,180</u>	<u>\$ 1,268,914</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

Long term debt and other obligations of the county at December 31, 2003 consist of the following:

Governmental Activities:	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
General Obligation Bond:					
1999 Various Purpose	\$ 950,000	\$ 0	\$ (40,000)	\$ 910,000	\$ 40,000
2002 Various Purpose	13,360,000	0	(300,000)	13,060,000	\$ 300,000
2003 Materials Center	<u>0</u>	<u>2,360,000</u>	<u>0</u>	<u>2,360,000</u>	<u>65,000</u>
Total General Obligation Bonds	14,310,000	2,360,000	(340,000)	16,330,000	405,000
Refunding Bond:					
1999 Various Purpose	2,885,000	0	(365,000)	2,520,000	380,000
Deferred Loss	<u>(207,856)</u>	<u>0</u>	<u>32,819</u>	<u>(175,037)</u>	<u>(32,819)</u>
Net Refunding Bond	2,677,144	0	(332,181)	2,344,963	347,181
Special Assessment Bonds with Governmental Commitment:					
1996 Ditch Improvement	45,000	0	(10,000)	35,000	10,000
1997 Road Improvement	55,000	0	(10,000)	45,000	10,000
1998 Road Improvement	60,000	0	(10,000)	50,000	10,000
1999 Ditch Improvement	120,000	0	(15,000)	105,000	15,000
2001 Ditch Improvement	<u>355,000</u>	<u>0</u>	<u>(40,000)</u>	<u>315,000</u>	<u>35,000</u>
Total Special Assessment Bonds	<u>635,000</u>	<u>0</u>	<u>(85,000)</u>	<u>550,000</u>	<u>80,000</u>
Total Bonds Payable	17,622,144	2,360,000	(757,181)	19,224,963	832,181
Capital Leases	17,120	0	(13,926)	3,194	3,194
Compensated Absences	<u>4,002,327</u>	<u>463,434</u>	<u>(481,939)</u>	<u>3,983,822</u>	<u>386,237</u>
Total Long-term Liabilities	<u>\$21,641,591</u>	<u>\$2,823,434</u>	<u>\$(1,253,046)</u>	<u>\$23,211,979</u>	<u>\$1,221,612</u>

Business-type Activities:	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
General Obligation Bonds:					
1977 Sugarcreek Sewer	\$ 110,000	\$ 0	\$ (110,000)	\$ 0	\$ 0
2003 Water System	<u>0</u>	<u>4,875,000</u>	<u>0</u>	<u>4,875,000</u>	<u>115,000</u>
Total General Obligation Bonds	110,000	4,875,000	(110,000)	4,875,000	115,000
Refunding Bond:					
1999 Water General Obligation	2,480,000	0	(530,000)	1,950,000	215,000
Deferred Loss	<u>(286,939)</u>	<u>0</u>	<u>34,433</u>	<u>(252,506)</u>	<u>(34,433)</u>
Net Refunding Bond	2,193,061	0	(495,567)	1,697,494	180,567

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
2003 Sewer Revenue	0	11,745,000	(115,000)	11,630,000	635,000
Deferred Loss	0	(714,921)	37,628	(677,293)	(45,153)
Net Refunding Bond	0	11,030,079	(77,372)	10,952,707	589,847
2003 Sewer General Obligation	0	4,515,000		4,515,000	0
Deferred Loss	0	(340,405)	1,290	(339,115)	(15,473)
Net Refunding Bond	0	4,174,595	1,290	4,175,885	(15,473)
Total Refunding Bonds	2,193,061	15,204,674	(571,649)	16,826,086	754,941
O.W.D.A. Loans:					
1984 Wastewater Treatment	1,397,923	0	(63,489)	1,334,434	66,822
1986 Wastewater Treatment	7,180,090	0	(1,232,479)	5,947,611	1,326,764
1989 Water Treatment Plant	2,887,475	0	(276,314)	2,611,161	297,065
1997 Wastewater Treatment	188,694	0	(12,635)	176,059	13,249
Total O.W.D.A. Loans	11,654,182	0	(1,584,917)	10,069,265	1,703,900
Special Assessment Bonds with Governmental Commitment:					
1983 N Beaver creek Water	25,000	0	(25,000)	0	0
1983 Water & Sewer Improv.	25,000	0	(25,000)	0	0
1984 Water & Sewer Improv.	8,000	0	(4,000)	4,000	4,000
1985 N Beaver creek Water	12,000	0	(4,000)	8,000	4,000
1986 Water & Sewer Improv.	60,000	0	(15,000)	45,000	15,000
1987 Water & Sewer Improv.	100,000	0	(20,000)	80,000	20,000
1988 Water & Sewer Improv.	100,000	0	(15,000)	85,000	15,000
1989 Water & Sewer Improv.	615,000	0	(90,000)	525,000	85,000
1990 Water Improvements	105,000	0	(10,000)	95,000	10,000
1991 Water & Sewer Improv.	125,000	0	(15,000)	110,000	15,000
1992 Water & Sewer Improv.	740,000	0	(75,000)	665,000	75,000
1993 Water & Sewer Improv.	635,000	0	(45,000)	590,000	45,000
1994 Sewer Improvements	300,000	0	(25,000)	275,000	25,000
1995 Water & Sewer Improv.	195,000	0	(15,000)	180,000	15,000

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
1996 Water & Sewer Improv.	175,000	0	(10,000)	165,000	15,000
1997 Water & Sewer Improv.	430,000	0	(25,000)	405,000	30,000
1999 Water & Sewer Improv.	180,000	0	(10,000)	170,000	10,000
2003 Water & Sewer Improv.	0	640,000	0	640,000	35,000
Special Assessment Bonds	3,830,000	640,000	(428,000)	4,042,000	418,000
Compensated Absences	516,939	37,521	(4,638)	549,822	55,594
Subtotal for Non-Current Liabilities Due Within One Year					<u>3,047,435</u>
Revenue Bonds:					
1993 Sewer System	12,861,720	0	(11,465,000)	1,396,720	0
1996 Water System	20,775,000	0	(635,000)	20,140,000	670,000
1998 Sewer System	36,705,000	0	(2,950,000)	33,755,000	920,000
2000 Sewer System	35,940,000	0	(2,810,000)	33,130,000	875,000
2001 Water System	11,400,000	0	(390,000)	11,010,000	405,000
2002 Sewer System	6,895,000	0	(180,000)	6,715,000	180,000
Total Revenue Bonds	<u>124,576,720</u>	<u>0</u>	<u>(18,430,000)</u>	<u>106,146,720</u>	<u>3,050,000</u>
Total Long-term Liabilities	<u>\$142,880,902</u>	<u>\$ 20,757,195</u>	<u>\$(21,129,204)</u>	<u>\$142,508,893</u>	<u>\$ 6,097,435</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 the portion of contractually required pension contributions not paid with current expendable available financial resources.

At December 31, 2003, liabilities totaling \$5,620,956 for Governmental activities and \$730,458 for Business-type activities for total unpaid vacation leave, sick leave, and required employer pension contributions were recorded. For Governmental activities, a liability for accrued pension obligation of \$1,637,134 was recorded as accrued wages and benefits with the remaining \$3,983,822 recorded as a noncurrent liability, with \$386,237 being due with one year and the balance of \$3,597,585 being due in more than one year. For Business-type activities, a liability for accrued pension obligation of \$180,636 was recorded as accrued wages and benefits with the remaining \$549,822 recorded as a noncurrent liability, with \$55,594 being due with one year and the balance of \$494,228 being due in more than one year. The total liability as of December 31, 2003, stated as both a dollar amount and in hours, follows:

	Governmental Activities		Business-type Activities	
	Dollars	Hours	Dollars	Hours
Vacation	\$ 2,570,128	133,203	\$ 290,258	14,378
Sick	1,065,441	53,710	220,234	11,514
PERS Obligation	<u>1,985,387</u>	N/A	<u>219,966</u>	N/A
Total	<u>\$ 5,620,956</u>		<u>\$ 730,458</u>	

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

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, 2003, the County had three capital leases and twenty-five 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 2003 was \$295,156 for governmental activities.

The County's future minimum lease payments under lease obligations which have been capitalized and operating leases as of December 31, 2003, are as follows:

Year	Capital Leases	Governmental Operating Leases
2004	\$ 3,265	\$ 378,499
2005	0	342,561
2006	0	315,507
2007	0	283,542
2008	0	127,750
Total Minimum Lease Payments	3,265	<u>\$ 1,447,859</u>
Less: Interest	71	
Present Value of Net Minimum Lease	<u>\$ 3,194</u>	

The County's Governmental Activities reported equipment, furniture and fixtures under capitalized leases of \$46,295 with accumulated depreciation of \$42,896.

Legal Debt Limit: The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$76,611,193. With total exempt debt of \$136,268,720, the County has an unvoted legal debt margin of \$55,361,193.

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, 2003, the amount of defeased debt outstanding but removed from the Sewer Fund amounted to \$16,000. 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. During 2003, the remaining balance of these bonds were paid in full. 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, 2003, the amount of defeased debt outstanding but removed from the Water Fund amounted to \$2,325,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

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, 2003, the amount of defeased debt outstanding but removed from the governmental activities financial statements amounted to \$2,410,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

In 2003, \$14,815,000 of then outstanding sewer system revenue bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2003, the amount of defeased debt outstanding but removed from the governmental activities financial statements amounted to \$14,815,000. 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, 2003, there were twenty-eight series of industrial development bonds outstanding. The aggregate principal amount payable as of December 31, 2003 for the six series issued after July 1, 1995, was \$36,235,000. These six issues had an original issue amount of \$44,650,000. 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, 2003, the amount of defeased conduit debt outstanding amounted to \$700,000. 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, 2003 follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2004	\$ 36,233	\$ 38,920
2005	40,308	40,901
2006	43,377	41,693
2007	42,518	42,552
2008	43,890	42,774
2009 & After	477,753	388,859
Total	<u>\$ 684,079</u>	<u>\$ 595,699</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

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, 2003 follows:

Year	Amount	Interest
2004	\$ 8,816	\$ 2,433
2005	9,164	2,089
2006	9,628	1,722
2007	9,860	1,328
2008	10,208	913
2009 & After	10,788	475
Total	\$ 58,464	\$ 8,960

NOTE H -- PENSION OBLIGATIONS

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

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

For the year ended December 31, 2003, the member of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salaries. Member participating in the traditional plan who were in law enforcement contributed 10.1 percent of their annual covered salaries; members in public safety contributed 9 percent. The County's contribution rate for 2003 was 13.55 percent, 8.55 percent of which was used to fund pension benefits, except for those plan members in law enforcement or public safety. For those classifications, the County's contributions were 16.7 percent of covered payroll, 11.7 percent of which was used to fund pension benefits. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's contributions for pension obligations to the traditional, combined and member directed plans for the years ended December 31, 2003, 2002, and 2001 were \$4,470,616, \$4,067,498, and \$3,824,819 respectively; 74.2 percent has been contributed for 2003 and 100 percent for 2002 and 2001.

POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS: The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2003 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 5.00 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2002, include rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.00 percent annually.

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

The number of active contributing participants in the traditional and combined plans was 364,881. Actual employer contributions for 2003 which were used to fund postemployment benefits were \$2,479,575. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2002, (the latest information available) were \$10.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$18.7 billion and \$8.7 billion, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan. The Choices Plan will be offered to all persons newly hired in an OPERS covered position after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices will incorporate a cafeteria approach, offering a broader range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a Medical Spending Account.

NOTE I -- SUBSEQUENT EVENT

Subsequent to December 31, 2003, 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>
2/26/04	2/25/05	1.33%	\$ 875,000
2/26/04	8/20/04	1.33%	475,000
3/31/04	12/31/04	2.00%	600,000
5/6/04	2/25/05	1.65%	250,000
5/28/04	5/27/05	2.25%	2,655,000

On May 27, 2004, the County entered into a loan agreement with the Ohio Water Development Authority for the construction of a wastewater collection system in Shawnee Hills. The authorized loan amount is \$8,088,909 with a payment term of twenty years. The interest rate on the loan is 3.25%.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

NOTE J -- 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 2002 are as follows:

	Assessed Values
Real Property	\$ 2,783,678,820
Tangible Personal Property	168,163,491
Public Utility Personal	111,695,670
Total Assessed Value	\$ 3,063,537,981

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, 7.83 mills have been levied for voted millage. A summary of voted millage for tax year 2002 collected in 2003 follows:

Purpose	Rate Levied for Current Year Collection (b)			Final Levy Year	Final Collection Year
	Voter Authorized Rate (a)	Effective Tax Rate			
		Agricultural/ Residential	Other		
Mental Retardation	1.50	1.068116	1.234529	2004	2005
Mental Retardation	0.26	0.168202	0.194333	2002	2003
Mental Retardation	0.75	0.649426	0.679252	2004	2005
Hospital Operating	0.52	0.136028	0.181470	2003	2004
Hospital Operating	0.50	0.432951	0.452835	2004	2005
Community Mental Health	1.50	1.240709	1.331208	2008	2009
Road and Bridges	0.65	0.170035	0.226837	2005	2006
Children Services	1.00	0.827139	0.887472	2003	2004
County Library	0.35	0.249227	0.288057	2005	2006
Council on Aging	0.80	0.661711	0.709978	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

For taxes collected in 2003, real property taxes were levied in October 2002 on the assessed values as of January 1, 2002, 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 2002 which affects tax collections in 2003. Real estate taxes were due and payable February and July. Personal property taxes were due and payable in April and September. 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 at 25% of its true value and on inventory held by businesses at 23% of its true value. In 2003, each business was eligible to receive a \$10,000 exemption in assessed value. The State reimbursed local governments for 90% of the 2002 exemption amount.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

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 2003 operations (collected within 60 days after the fiscal year end) were recorded as 2003 revenue, with the remaining taxes receivable being offset by deferred revenue in the governmental funds financial statements.

NOTE K -- RECONCILIATION OF GAAP BASIS TO BUDGET BASIS

A reconciliation of the results of operations for the year ended December 31, 2003 on the GAAP basis to the budget basis follows:

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

	General	Depart. of Health and Human Services	Board of Mental Retardation and Develop. Disabilities	Motor Vehicle Road and Bridge	Children Services Board
GAAP Basis	\$ (1,233,372)	\$ (1,506,888)	\$ 258,480	\$ 793,327	\$ 422,953
Net Adjustment For:					
Revenue Accruals	690,202	282,143	(39,324)	(169,005)	(144,514)
Expenditure Accruals	(818,162)	(304,306)	218	66,661	(98,619)
Encumbrances	(955,386)	(243,054)	(134,025)	(176,221)	(339,841)
Other Financing Sources/Uses	332,364	0	(225,000)	0	0
Budget Basis	<u>\$ (1,984,354)</u>	<u>\$ (1,772,105)</u>	<u>\$ (139,651)</u>	<u>\$ 514,762</u>	<u>\$ (160,021)</u>

NOTE L -- INTERFUND TRANSFERS

The following is a schedule of transfers made during 2003:

Transfers In To:	Transfer Out Of:						Total
	General	Motor Vehicle Road and Bridge	Water	Sewer	Private Purpose Trust	Non-major Funds	
General	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,724	\$ 642,195	\$ 660,919
Department of Health and Human Services	461,929	0	0	0	0	0	461,929
Mental Retardation and Developmental Disabilities	15	0	0	0	0	0	15

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

Transfers In To:	Transfer Out Of:						
	General	Motor Vehicle Road and Bridge	Water	Sewer	Private Purpose Trust	Non-major Funds	Total
Motor Vehicle Road and Bridge	30,500	0	0	0	0	0	30,500
Water	81,430	0	0	7,265	0	0	88,695
Sewer	186,522	0	2,545	0	0	0	189,067
Internal Service	3,820	0	0	0	0	0	3,820
Non-major Funds	1,637,656	222,005	0	0	0	815,868	2,675,529
Total - All Funds	<u>\$ 2,401,872</u>	<u>\$ 222,005</u>	<u>\$ 2,545</u>	<u>\$ 7,265</u>	<u>\$ 18,724</u>	<u>\$1,458,063</u>	<u>\$4,110,474</u>

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

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 M -- DEFICIT FUND BALANCES

At December 31, 2003, the following funds had a fund balance deficit:

	Deficit
Special Revenue:	
County Home	\$ 39,500
Equipment Acquisition	713,898
Capital Projects:	
Mental Retardation Construction	155,080

The County Home Fund's deficit is the result of the application of generally accepted accounting principles and will be eliminated through future operating revenues or transfers in.

The deficits in the Mental Retardation Construction Fund and the Equipment Acquisition Fund are due to the issuance of bond anticipation notes. These deficits will be eliminated in future years with bond proceeds.

NOTE N -- 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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

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 2003 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.

NOTE O -- RELATED PARTY TRANSACTIONS

Homecroft, Inc.: During 2003, the County furnished Homecroft with office space and equipment and also donated salaries and the related benefits. Homecroft reported \$105,345 of donated salaries and benefits as both an income and an expense on its Statement of Activities. As of December 31, Homecroft owes MRDD \$40,000, which is presented on Homecroft's balance sheet as Due To Primary Government and as Due From Component Unit on MRDD's balance sheet.

Greene, Inc.: During 2003, the County furnished Greene Inc. with staffing, office space, some equipment and paid the expenses relating to upkeep of the facilities. Greene Inc. reported \$629,955 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, 2003, Greene Inc. owes MRDD \$56,881, 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 \$218,466.

NOTE P -- RISK MANAGEMENT

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

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

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

PEP retains general liability insurance with no aggregate, police professional and public official's liability risks up to \$2 million in aggregate per year and automobile liability risks up to \$1 million in aggregate per year. Claims exceeding \$2,000,000 are reinsured with no aggregate limitations per year. Settled claims have not exceeded this coverage in any of the last three years.

The County is also exposed to a risk of loss related to employee health care costs. On September 1, 1994, the County became self-insured for employee health care benefits. The program is administered by United Health Care, Inc., in Minneapolis, Minnesota, which provides claims review, processing services and maintains its own provider network. The

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2003
(CONTINUED)

self-insurance program is accounted for in the Internal Service Fund. The County has recorded a liability for incurred but unreported claims at year end based on an actuarial estimate by United Health Care, Inc. The County has purchased stop-loss insurance coverage of \$100,000 per insured individual to limit the County's liability. A summary of the liability for unpaid health care claims over the past five years follows:

Year	January 1 Liability	Current Accruals	Current Payments	December 31 Liability
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
2002	575,000	5,021,596	(5,425,596)	171,000
2003	171,000	6,472,051	(6,455,051)	188,000

NOTE Q -- JOINT VENTURE

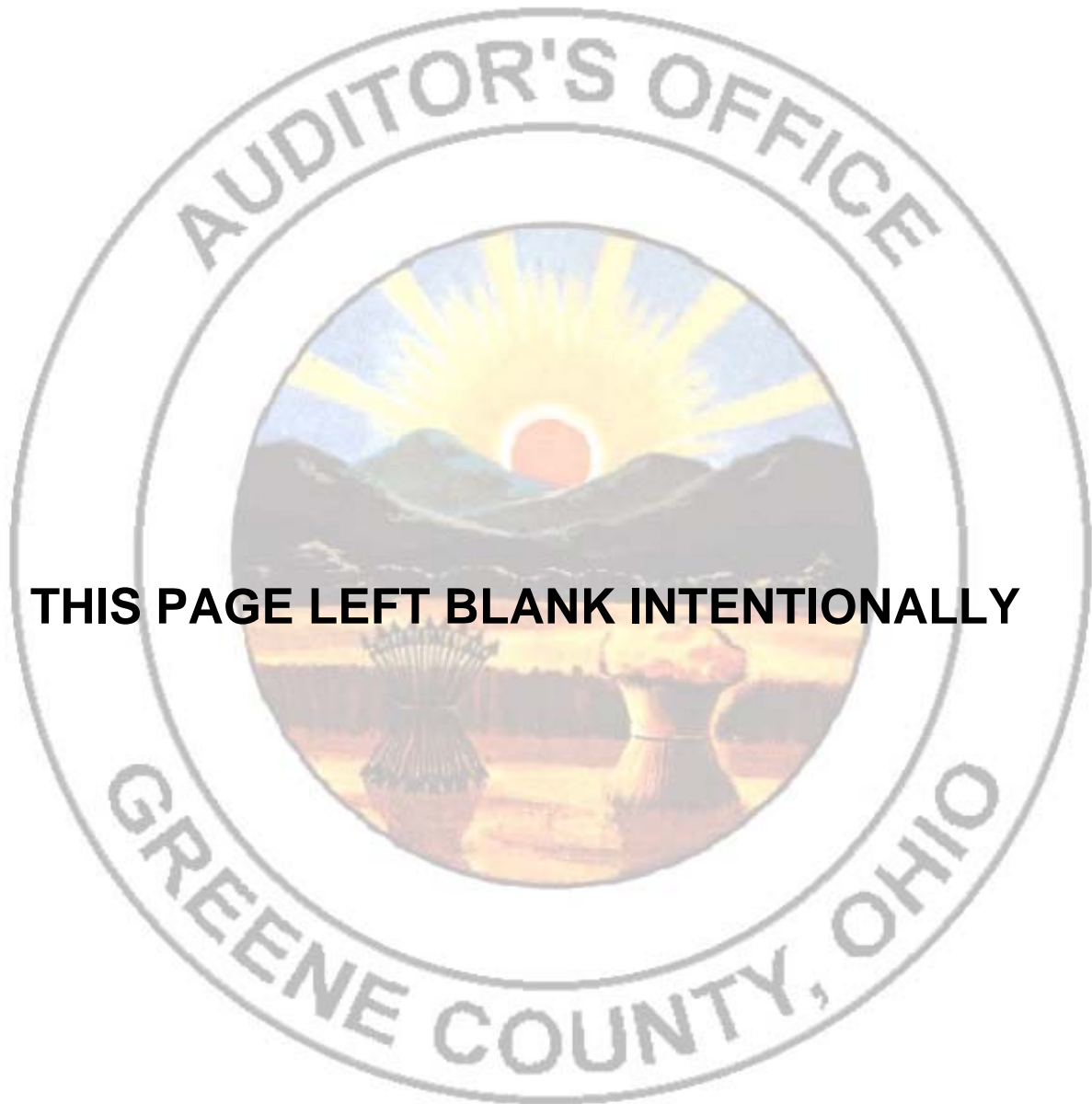
The County is a participant in the Eastern Miami Valley Alcohol, Drug Addiction and Mental Health Service Board (Board), a joint venture with Clark and Madison Counties. The purpose of the Board is to provide aid, support and education for alcohol and drug dependent citizens as well as those who are 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.

NOTE R -- 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 2003, Greene County made \$82,624 in grants to the Council.

Montgomery Greene County Local Emergency Response Council (MGCLERC): The MGCLERC is the Local Emergency Planning Committee (LEPC) for Montgomery and Greene Counties. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the State Emergency Response Commission. The State appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such numbers of members as the State considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, firefighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. All revenues are generated from State and Federal funding. Montgomery County is acting as fiscal agent for the LEPC. The County did not pay any monies to the LEPC during 2003. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO
 REQUIRED SUPPLEMENTARY INFORMATION
 CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE
 REPORTED USING THE MODIFIED APPROACH
 AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

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:

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

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

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

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

The following summarizes the Physical Condition Ranking of County roads as of December 31, 2003, 2002 and 2001:

Condition Assessment	2003		2002		2001	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	325	100%	325	100%	327	100%
Less than Fair	0	0%	0	0%	0	0%

**GREENE COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE
REPORTED USING THE MODIFIED APPROACH
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)**

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2000	\$ 2,687,590	\$ 2,676,940	\$ 10,650
2001	3,064,385	2,623,712	440,673
2002	2,979,487	2,306,236	673,251
2003	2,650,550	2,359,056	291,494

County Bridges

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

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

It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The following is a summary of the condition assessment performed as of December 31, 2003, 2002 and 2001:

Condition Assessment	2003		2002		2001	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	262	95%	260	95%	260	95%
Less than Fair	15	5%	15	5%	13	5%

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

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2000	\$ 65,000	\$ 68,223	\$ (3,223)
2001	60,000	57,090	2,910
2002	65,000	65,068	(68)
2003	50,000	9,726	40,274

**COMBINING FINANCIAL
STATEMENTS
AND SCHEDULES**

GREENE COUNTY, OHIO NONMAJOR FUNDS

The following are the County's nonmajor funds, for the year ending December 31, 2003:

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 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
Victim Witness Grants	Drug Consortium
Spring Lakes Park	Recreation & Parks Donations
Equipment Acquisition	D.A.R.E. Donations
Greene Tree Trust	Inmate Fees - Medical
Common Pleas Grants	Court Security Grants
Emergency Management 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.

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

CAPITAL PROJECTS FUNDS

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

Mental Retardation Construction - To account for construction activities related to the renovation and expansion of the MR/DD facilities.

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).

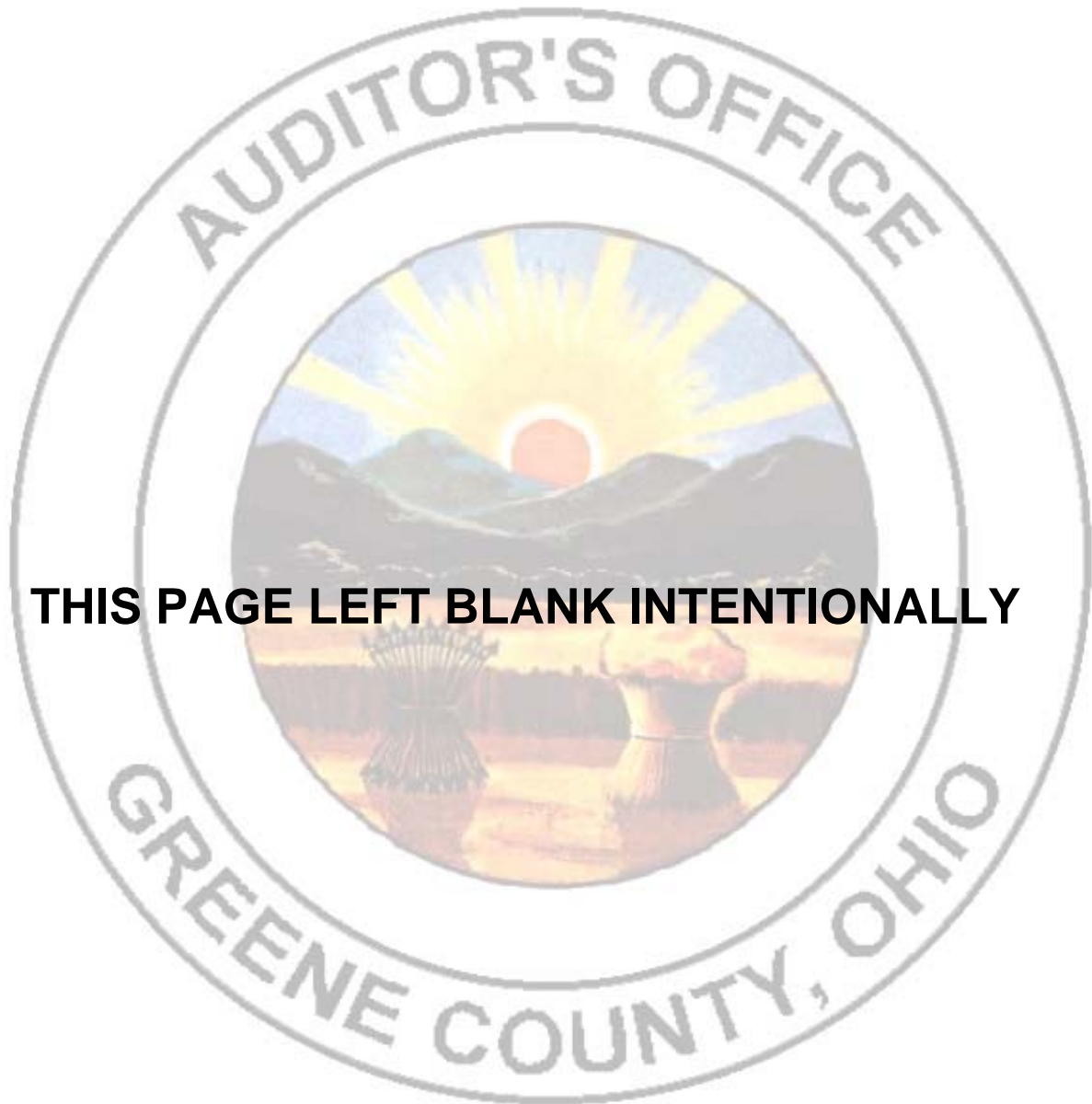
Payroll Agency Fund - To account for the net payroll, payroll taxes, and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to employees, other governmental units, and private organizations.

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, 2003

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Fund	Permanent Fund Chase Stewart	Total Nonmajor Governmental Funds
ASSETS:					
Pooled Cash and Cash Equivalents.....	\$ 9,083,364	\$ 410,126	\$ 790,016	\$ 103,206	\$ 10,386,712
Deposits in Segregated Accounts.....	89,370	-	-	-	89,370
Receivables (Net of Allowances for Uncollectibles)					
Taxes.....	5,144,876	-	-	-	5,144,876
Accounts.....	590,951	-	-	-	590,951
Special Assessments.....	-	700,858	-	-	700,858
Accrued Interest.....	-	-	-	653	653
Interfund Receivable.....	6,921	-	-	-	6,921
Due from Other Governments.....	3,360,322	-	119,375	-	3,479,697
Total Assets.....	\$ 18,275,804	\$ 1,110,984	\$ 909,391	\$ 103,859	\$ 20,400,038
 LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable.....	\$ 494,308	\$ -	\$ 618	\$ -	\$ 494,926
Accrued Wages and Benefits.....	728,705	-	-	-	728,705
Due to Other Funds.....	48,568	-	-	-	48,568
Due to Other Governments.....	15,000	-	-	-	15,000
Deferred Revenue.....	8,150,358	700,858	119,375	274	8,970,865
Accrued Interest Payable.....	13,463	-	-	-	13,463
Interfund Payable.....	755,590	-	225,131	-	980,721
Bond Anticipation Notes.....	1,440,000	-	-	-	1,440,000
Total Liabilities.....	11,645,992	700,858	345,124	274	12,692,248
 Fund Balances:					
Reserved for:					
Encumbrances.....	1,357,219	-	66,889	-	1,424,108
Debt Service.....	-	410,126	-	-	410,126
Permanent Fund.....	-	-	-	103,585	103,585
Unreserved/Undesignated reported in:					
Special Revenue Funds.....	5,272,593	-	-	-	5,272,593
Capital Projects Funds.....	-	-	497,378	-	497,378
Total Fund Balances.....	6,629,812	410,126	564,267	103,585	7,707,790
Total Liabilities and Fund Balances.....	\$ 18,275,804	\$ 1,110,984	\$ 909,391	\$ 103,859	\$ 20,400,038

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2003

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 129,213	\$ 2,827,755	\$ 674,103	\$ 13,323
Deposits in Segregated Accounts.....	-	-	-	499
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	103,766	-	-	-
Interfund Receivable.....	-	-	-	-
Due from Other Governments.....	-	-	153,511	87,723
Total Assets.....	\$ 232,979	\$ 2,827,755	\$ 827,614	\$ 101,545
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ -	\$ 274,978	\$ 840	\$ -
Accrued Wages and Benefits.....	41,037	15,018	60,480	-
Due to Other Funds.....	-	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	52,936	87,723
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	45,000	-	-	6,921
Bond Anticipation Notes.....	-	-	-	-
Total Liabilities.....	86,037	289,996	114,256	94,644
 Fund Balances:				
Reserved for:				
Encumbrances.....	2,585	301,475	6,163	953
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	144,357	2,236,284	707,195	5,948
Total Fund Balances.....	146,942	2,537,759	713,358	6,901
 Total Liabilities and Fund Balances.....	\$ 232,979	\$ 2,827,755	\$ 827,614	\$ 101,545

Community Mental Health	Community Development Block Grant	Child Support Enforcement Agency	County Home	Hospital Levy	County Hotel Lodging	Residential Treatment Center
\$ 108,013	\$ 320,623	\$ 1,422,693	\$ 58,704	\$ 50,534	\$ 439,263	\$ 303,491
-	-	-	-	-	-	-
3,470,570	-	-	-	1,650,984	23,322	-
-	825	-	329,759	-	275	11,109
-	-	-	-	-	-	-
210,353	483,110	-	-	97,118	-	955,772
<u>\$ 3,788,936</u>	<u>\$ 804,558</u>	<u>\$ 1,422,693</u>	<u>\$ 388,463</u>	<u>\$ 1,798,636</u>	<u>\$ 462,860</u>	<u>\$ 1,270,372</u>
\$ -	\$ 5,037	\$ 47,060	\$ 112,377	\$ -	\$ -	\$ 7,147
-	6,778	93,691	265,586	-	20,806	89,411
-	-	42,517	-	-	1,239	2,444
-	-	-	-	-	-	-
3,686,476	423,103	16,991	-	1,750,698	-	943,718
-	-	-	-	-	-	-
-	-	-	50,000	-	-	-
-	-	-	-	-	-	-
3,686,476	434,918	200,259	427,963	1,750,698	22,045	1,042,720
-	307	222,140	434	-	10,669	22,970
102,460	369,333	1,000,294	(39,934)	47,938	430,146	204,682
102,460	369,640	1,222,434	(39,500)	47,938	440,815	227,652
<u>\$ 3,788,936</u>	<u>\$ 804,558</u>	<u>\$ 1,422,693</u>	<u>\$ 388,463</u>	<u>\$ 1,798,636</u>	<u>\$ 462,860</u>	<u>\$ 1,270,372</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2003

	Adult Day Care	Drug Law Enforcement	Home Arrest	Garbage & Refuse Disposal
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 39,870	\$ 25,708	\$ 13,923	\$ 380,310
Deposits in Segregated Accounts.....	-	-	-	88,871
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	3,030	91	-	-
Interfund Receivable.....	-	-	-	6,921
Due from Other Governments.....	4,720	6,604	-	-
	Total Assets.....	\$ 32,403	\$ 13,923	\$ 476,102
	\$ 47,620	\$ 32,403	\$ 13,923	\$ 476,102
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ 705	\$ -	\$ -	\$ 3,045
Accrued Wages and Benefits.....	26,312	-	-	37,023
Due to Other Funds.....	-	-	-	2,108
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	6,604	-	-
Accrued Interest Payable.....	-	-	-	610
Interfund Payable.....	-	-	-	-
Bond Anticipation Notes.....	-	-	-	130,000
	Total Liabilities.....	6,604	-	172,786
	27,017	6,604	-	172,786
 Fund Balances:				
Reserved for:				
Encumbrances.....	5,328	-	-	19,238
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	15,275	25,799	13,923	284,078
Total Fund Balances.....	20,603	25,799	13,923	303,316
	\$ 47,620	\$ 32,403	\$ 13,923	\$ 476,102
Total Liabilities and Fund Balances.....	\$ 47,620	\$ 32,403	\$ 13,923	\$ 476,102

Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Drug Consortium	Spring Lakes Park	Recreation & Parks Donations	Equipment Acquisition
\$ 12,694	\$ 2,427	\$ 128,979	\$ 43,884	\$ 1,439	\$ 1,037,370	\$ 563,594
-	-	-	-	-	-	-
-	-	-	-	-	-	-
71	1,270	2,410	819	-	11,740	50,381
-	-	-	-	-	-	-
-	-	264,565	118,656	-	193,040	36,479
<u>\$ 12,765</u>	<u>\$ 3,697</u>	<u>\$ 395,954</u>	<u>\$ 163,359</u>	<u>\$ 1,439</u>	<u>\$ 1,242,150</u>	<u>\$ 650,454</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228	\$ 15,939
-	-	28,210	8,450	-	-	-
-	-	-	135	-	-	-
-	-	-	-	-	15,000	-
-	-	238,330	112,489	-	193,040	25,560
-	-	-	-	-	-	12,853
-	-	56,622	15,000	-	570,916	-
-	-	-	-	-	-	1,310,000
-	-	323,162	136,074	-	779,184	1,364,352
-	-	19,008	1,546	1,439	599,628	51,938
12,765	3,697	53,784	25,739	-	(136,662)	(765,836)
12,765	3,697	72,792	27,285	1,439	462,966	(713,898)
<u>\$ 12,765</u>	<u>\$ 3,697</u>	<u>\$ 395,954</u>	<u>\$ 163,359</u>	<u>\$ 1,439</u>	<u>\$ 1,242,150</u>	<u>\$ 650,454</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2003

	D.A.R.E Donations	Greene Tree Trust	Inmate Fees Medical	Common Pleas Grants
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 34,264	\$ 1,392	\$ 151,331	\$ 204,055
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	65	-	11,693	63,647
Interfund Receivable.....	-	-	-	-
Due from Other Governments.....	4,732	-	-	217,249
	Total Assets.....	\$ 1,392	\$ 163,024	\$ 484,951
	\$ 39,061	\$ 1,392	\$ 163,024	\$ 484,951
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ 3,510	\$ -	\$ 46	\$ 22,037
Accrued Wages and Benefits.....	-	-	-	30,692
Due to Other Funds.....	-	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	4,732	-	-	163,099
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	10,000	-	-	650
Bond Anticipation Notes.....	-	-	-	-
	Total Liabilities.....	-	46	216,478
	18,242	-	46	216,478
 Fund Balances:				
Reserved for:				
Encumbrances.....	690	-	8,470	70,002
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	20,129	1,392	154,508	198,471
Total Fund Balances.....	20,819	1,392	162,978	268,473
	\$ 39,061	\$ 1,392	\$ 163,024	\$ 484,951
Total Liabilities and Fund Balances.....	\$ 39,061	\$ 1,392	\$ 163,024	\$ 484,951

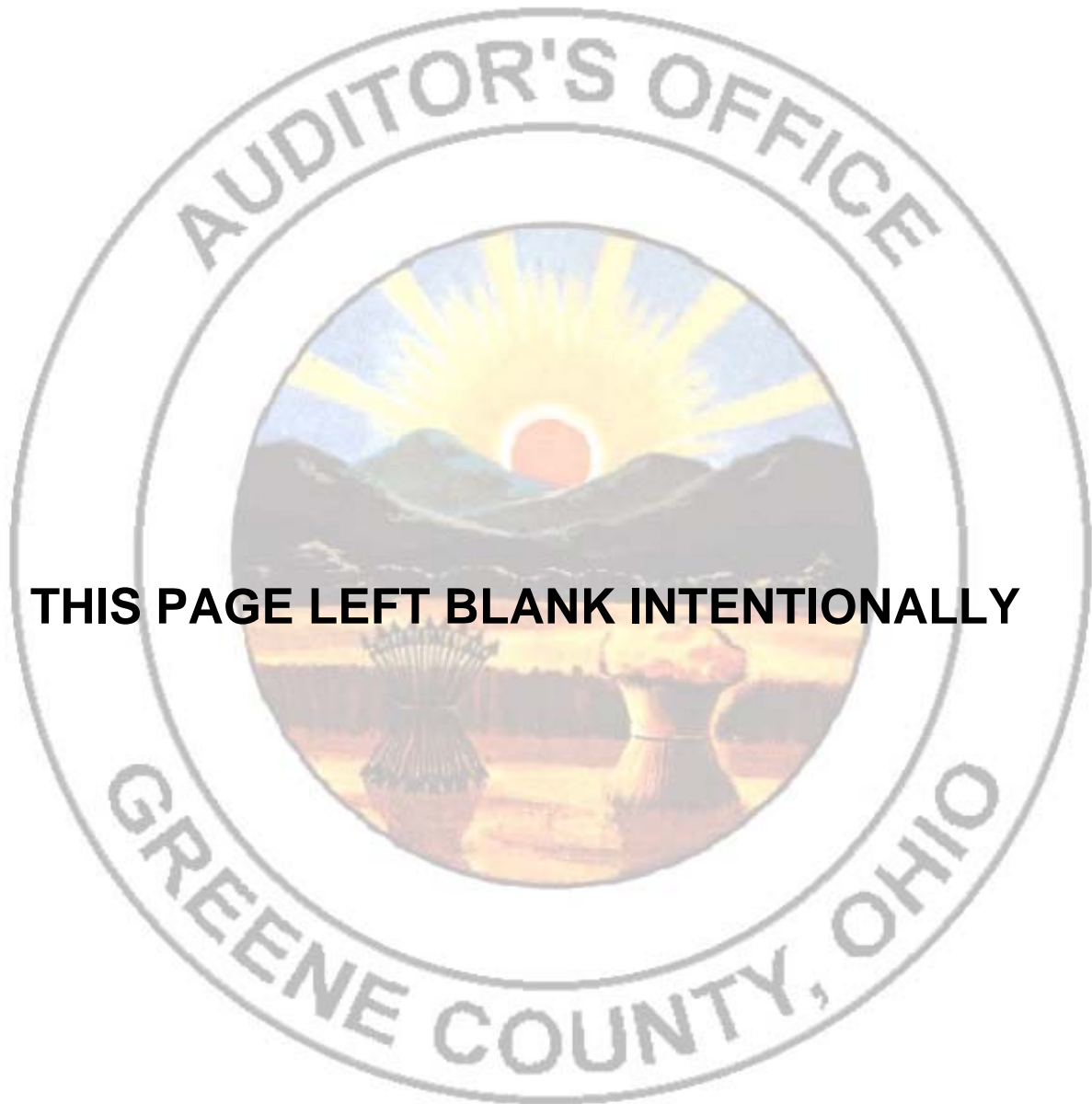
Emergency Management Grants	Total
94,409	\$ 9,083,364
-	89,370
-	5,144,876
-	590,951
-	6,921
<u>526,690</u>	<u>3,360,322</u>
<u>\$ 621,099</u>	<u>\$ 18,275,804</u>
\$ 1,359	\$ 494,308
5,211	728,705
125	48,568
-	15,000
444,859	8,150,358
-	13,463
481	755,590
<u>-</u>	<u>1,440,000</u>
452,035	11,645,992
12,236	1,357,219
<u>156,828</u>	<u>5,272,593</u>
<u>169,064</u>	<u>6,629,812</u>
<u>\$ 621,099</u>	<u>\$ 18,275,804</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 DECEMBER 31, 2003

	Road Assessment Debt Service	Various Purpose Long-Term Obligation Bonds	Total
ASSETS:			
Pooled Cash and Cash Equivalents.....	\$ 38,596	\$ 371,530	\$ 410,126
Receivables (Net of Allowances for Uncollectibles)			
Special Assessments.....	393,538	307,320	700,858
Total Assets.....	\$ 432,134	\$ 678,850	\$ 1,110,984
 LIABILITIES AND FUND BALANCES:			
Liabilities:			
Deferred Revenue.....	\$ 393,538	\$ 307,320	\$ 700,858
Total Liabilities.....	393,538	307,320	700,858
 Fund Balances:			
Reserved for:			
Debt Service.....	38,596	371,530	410,126
Total Fund Balances.....	38,596	371,530	410,126
Total Liabilities and Fund Balances.....	\$ 432,134	\$ 678,850	\$ 1,110,984

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2003

	Building and Road Construction	Mental Retardation Construction	Total
ASSETS:			
Pooled Cash and Cash Equivalents.....	\$ 720,096	\$ 69,920	\$ 790,016
Due from Other Governments.....	119,375	-	119,375
Total Assets.....	\$ 839,471	\$ 69,920	\$ 909,391
 LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable.....	\$ 618	\$ -	\$ 618
Deferred Revenue.....	119,375	-	119,375
Interfund Payable.....	131	225,000	225,131
Total Liabilities.....	120,124	225,000	345,124
 Fund Balances:			
Reserved for:			
Encumbrances.....	61,123	5,766	66,889
Unreserved/Undesignated reported in:			
Capital Projects Funds.....	658,224	(160,846)	497,378
Total Fund Balances.....	719,347	(155,080)	564,267
Total Liabilities and Fund Balances.....	\$ 839,471	\$ 69,920	\$ 909,391



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2003

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund Chase Stewart	Total Nonmajor Governmental Funds
REVENUES:					
Taxes.....	\$ 5,830,367	\$ -	\$ -	\$ -	\$ 5,830,367
Charges for Services.....	10,260,329	-	-	-	10,260,329
Fines and Forfeitures.....	123,371	-	-	-	123,371
Intergovernmental Revenues.....	6,184,766	-	620,026	-	6,804,792
Special Assessments.....	-	114,596	-	-	114,596
Investment Earnings.....	5,881	-	117,221	2,827	125,929
Other Revenue.....	798,441	-	6,470	-	804,911
Total Revenues.....	23,203,155	114,596	743,717	2,827	24,064,295
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive.....	1,243,058	-	-	1,530	1,244,588
Judicial.....	219,196	-	-	-	219,196
Public Safety.....	4,619,158	-	-	-	4,619,158
Public Works.....	739,196	-	-	-	739,196
Health.....	6,131,878	-	-	-	6,131,878
Human Services.....	7,549,301	-	-	-	7,549,301
Conservation and Recreation.....	269,096	-	-	-	269,096
Community and Economic Development.....	1,074,392	-	-	-	1,074,392
Capital Outlay.....	-	-	1,768,697	-	1,768,697
Debt Service:					
Principal Retirement.....	-	790,000	-	-	790,000
Interest and Fiscal Charges.....	27,111	844,885	30,264	-	902,260
Total Expenditures.....	21,872,386	1,634,885	1,798,961	1,530	25,307,762
Excess (Deficiency) of Revenues Over (Under)					
Expenditures.....	1,330,769	(1,520,289)	(1,055,244)	1,297	(1,243,467)
OTHER FINANCING SOURCES (USES):					
General Obligation Bonds Issued.....	-	-	2,360,000	-	2,360,000
Transfers In.....	702,284	1,839,391	133,154	700	2,675,529
Transfers Out.....	(668,223)	-	(789,840)	-	(1,458,063)
Total Other Financing Sources (Uses).....	34,061	1,839,391	1,703,314	700	3,577,466
Net Change in Fund Balances.....	1,364,830	319,102	648,070	1,997	2,333,999
Fund Balance (Deficit) at the Beginning of the Year.....	5,264,982	91,024	(83,803)	101,588	5,373,791
Fund Balance (Deficit) at the End of the Year.....	\$ 6,629,812	\$ 410,126	\$ 564,267	\$ 103,585	\$ 7,707,790

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2003

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	706,642	1,348,185	-	-
Fines and Forfeitures.....	22,339	700	-	-
Intergovernmental Revenues.....	-	-	747,433	24,495
Investment Earnings.....	-	-	-	-
Other Revenue.....	39,379	749	822	1,349
Total Revenues.....	768,360	1,349,634	748,255	25,844
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	48,935	1,039,423	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	-	846,233	-
Public Works.....	-	-	-	-
Health.....	617,798	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	-	53,359
Community and Economic Development.....	-	-	-	-
Debt Service:				
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	666,733	1,039,423	846,233	53,359
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	101,627	310,211	(97,978)	(27,515)
OTHER FINANCING SOURCES (USES):				
Transfers In.....	-	-	-	-
Transfers Out.....	(11,629)	-	-	-
Total Other Financing Sources (Uses).....	(11,629)	-	-	-
Net Change in Fund Balances.....	89,998	310,211	(97,978)	(27,515)
Fund Balance (Deficit) at the Beginning of the Year.....	56,944	2,227,548	811,336	34,416
Fund Balance (Deficit) at the End of the Year.....	\$ 146,942	\$ 2,537,759	\$ 713,358	\$ 6,901

Community Mental Health	Community Development Block Grant	Child Support Enforcement Agency	County Home	Hospital Levy	County Hotel Lodging	Residential Treatment Center
\$ 3,464,669	\$ -	\$ -	\$ -	\$ 1,693,267	\$ 672,431	\$ -
-	-	445,206	5,076,678	-	-	26,870
-	-	-	-	-	-	-
202,312	216,021	1,871,145	-	187,923	-	1,145,519
-	-	-	-	-	-	-
-	232,274	67,653	41,075	-	8,936	43,238
<u>3,666,981</u>	<u>448,295</u>	<u>2,384,004</u>	<u>5,117,753</u>	<u>1,881,190</u>	<u>681,367</u>	<u>1,215,627</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,486,474
-	-	-	-	-	-	-
3,643,459	-	-	-	1,870,173	-	-
-	-	2,127,268	5,006,864	-	-	-
-	-	-	-	-	-	-
-	378,419	-	-	-	695,973	-
-	-	-	-	-	-	-
<u>3,643,459</u>	<u>378,419</u>	<u>2,127,268</u>	<u>5,006,864</u>	<u>1,870,173</u>	<u>695,973</u>	<u>1,486,474</u>
23,522	69,876	256,736	110,889	11,017	(14,606)	(270,847)
-	-	-	135,330	-	-	1,859
-	-	-	-	-	-	-
-	-	-	135,330	-	-	1,859
23,522	69,876	256,736	246,219	11,017	(14,606)	(268,988)
78,938	299,764	965,698	(285,719)	36,921	455,421	496,640
<u>\$ 102,460</u>	<u>\$ 369,640</u>	<u>\$ 1,222,434</u>	<u>\$ (39,500)</u>	<u>\$ 47,938</u>	<u>\$ 440,815</u>	<u>\$ 227,652</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2003

	Adult Day Care	Drug Law Enforcement	Home Arrest	Garbage & Refuse Disposal
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	287,487	280,091	-	877,678
Fines and Forfeitures.....	-	2,879	-	-
Intergovernmental Revenues.....	102,988	-	-	-
Investment Earnings.....	-	-	-	320
Other Revenue.....	16,823	-	-	9,237
Total Revenues.....	407,298	282,970	-	887,235
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	279,341	236	-
Public Works.....	-	-	-	737,434
Health.....	-	-	-	-
Human Services.....	415,169	-	-	-
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Interest and Fiscal Charges.....	-	-	-	3,068
Total Expenditures.....	415,169	279,341	236	740,502
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	(7,871)	3,629	(236)	146,733
OTHER FINANCING SOURCES (USES):				
Transfers In.....	-	734	-	328
Transfers Out.....	-	-	-	(36,399)
Total Other Financing Sources (Uses).....	-	734	-	(36,071)
Net Change in Fund Balances.....	(7,871)	4,363	(236)	110,662
Fund Balance (Deficit) at the Beginning of the Year.....	28,474	21,436	14,159	192,654
Fund Balance (Deficit) at the End of the Year.....	\$ 20,603	\$ 25,799	\$ 13,923	\$ 303,316

Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Drug Consortium	Spring Lakes Park	Recreation & Parks Donations	Equipment Acquisition
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	16,790	35,888	819	-	57,633	840,526
1,273	-	-	25,833	-	-	70,347
-	-	338,412	196,478	-	202,490	34,354
-	-	-	-	-	4,458	1,103
-	49	421	2,762	-	97,170	13,648
1,344	16,839	374,721	225,892	-	361,751	959,978
-	-	-	-	-	-	154,700
-	-	-	-	-	-	219,196
-	16,764	537,937	241,498	-	-	29,506
-	-	-	-	-	-	1,762
-	-	-	-	-	-	448
-	-	-	-	-	-	-
-	-	-	-	-	215,737	-
-	-	-	-	-	-	-
-	-	-	-	-	-	24,043
-	16,764	537,937	241,498	-	215,737	429,655
1,344	75	(163,216)	(15,606)	-	146,014	530,323
-	-	105,892	9,600	-	30,000	417,291
-	-	-	-	-	-	(606,874)
-	-	105,892	9,600	-	30,000	(189,583)
1,344	75	(57,324)	(6,006)	-	176,014	340,740
11,421	3,622	130,116	33,291	1,439	286,952	(1,054,638)
\$ 12,765	\$ 3,697	\$ 72,792	\$ 27,285	\$ 1,439	\$ 462,966	\$ (713,898)

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2003

	D.A.R.E. Donations	Green Tree Trust	Inmate Fees Medical	Common Pleas Grants
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	-	-	23,515	236,250
Fines and Forfeitures.....	-	-	-	-
Intergovernmental Revenues.....	41,787	-	-	461,741
Investment Earnings.....	-	-	-	-
Other Revenue.....	15,310	275	60,279	48,398
Total Revenues.....	57,097	275	83,794	746,389
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	62,081	-	112,997	664,893
Public Works.....	-	-	-	-
Health.....	-	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	62,081	-	112,997	664,893
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	(4,984)	275	(29,203)	81,496
OTHER FINANCING SOURCES (USES):				
Transfers In.....	-	-	-	1,250
Transfers Out.....	-	-	-	(13,321)
Total Other Financing Sources (Uses).....	-	-	-	(12,071)
Net Change in Fund Balances.....	(4,984)	275	(29,203)	69,425
Fund Balance (Deficit) at the Beginning of the Year.....	25,803	1,117	192,181	199,048
Fund Balance (Deficit) at the End of the Year.....	\$ 20,819	\$ 1,392	\$ 162,978	\$ 268,473

Emergency Management Grants	Total
\$ -	\$ 5,830,367
-	10,260,329
-	123,371
411,668	6,184,766
-	5,881
<u>98,594</u>	<u>798,441</u>
510,262	23,203,155
-	1,243,058
-	219,196
341,198	4,619,158
-	739,196
-	6,131,878
-	7,549,301
-	269,096
-	1,074,392
<u>-</u>	<u>27,111</u>
<u>341,198</u>	<u>21,872,386</u>
169,064	1,330,769
-	702,284
<u>-</u>	<u>(668,223)</u>
<u>-</u>	<u>34,061</u>
169,064	1,364,830
<u>-</u>	<u>5,264,982</u>
<u>\$ 169,064</u>	<u>\$ 6,629,812</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2003

	Road Improvement Debt Service	Greene County Various Purpose Long Term Obligation Bond	Total
	<u> </u>	<u> </u>	<u> </u>
REVENUES:			
Special Assessments.....	\$ 63,502	\$ 51,094	\$ 114,596
Total Revenues.....	63,502	51,094	114,596
EXPENDITURES:			
Current:			
Debt Service:			
Principal Retirement.....	47,440	742,560	790,000
Interest and Fiscal Charges.....	17,535	827,350	844,885
Total Expenditures.....	64,975	1,569,910	1,634,885
Excess (Deficiency) of Revenues Over (Under)			
Expenditures.....	(1,473)	(1,518,816)	(1,520,289)
OTHER FINANCING SOURCES (USES):			
Transfers In.....	-	1,839,391	1,839,391
Total Other Financing Sources (Uses).....	-	1,839,391	1,839,391
Net Change in Fund Balances.....	(1,473)	320,575	319,102
Fund Balance (Deficit) at the Beginning of the Year.....	40,069	50,955	91,024
Fund Balance (Deficit) at the End of the Year.....	\$ 38,596	\$ 371,530	\$ 410,126

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2003

	Building and Road Construction	Mental Retardation Construction	Total
REVENUES:			
Intergovernmental Revenues.....	\$ 620,026.00	\$ -	\$ 620,026.00
Investment Earnings.....	117,221	-	117,221
Other Revenue.....	6,470	-	6,470
Total Revenues.....	743,717	-	743,717
EXPENDITURES:			
Current:			
Capital Outlay.....	1,421,776	346,921	1,768,697
Debt Service:			
Interest and Fiscal Charges.....	30,264	-	30,264
Total Expenditures.....	1,452,040	346,921	1,798,961
Excess (Deficiency) of Revenues Over (Under)			
Expenditures.....	(708,323)	(346,921)	(1,055,244)
OTHER FINANCING SOURCES (USES):			
General Obligation Bonds Issued.....	2,360,000	-	2,360,000
Transfers In.....	133,154	-	133,154
Transfers Out.....	(789,840)	-	(789,840)
Total Other Financing Sources (Uses).....	1,703,314	-	1,703,314
Net Change in Fund Balances.....	994,991	(346,921)	648,070
Fund Balance (Deficit) at the Beginning of the Year.....	(275,644)	191,841	(83,803)
Fund Balance (Deficit) at the End of the Year.....	\$ 719,347	\$ (155,080)	\$ 564,267

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 24,353,282	\$ 25,080,770	\$ 25,023,461	\$ (57,309)
Charges for Services.....	4,155,309	4,971,274	4,954,303	(16,971)
Licenses and Permits.....	721,500	831,575	847,974	16,399
Fines and Forfeitures.....	483,000	483,000	479,819	(3,181)
Intergovernmental.....	4,980,350	5,122,695	5,201,941	79,246
Special Assessments.....	10,000	10,000	7,597	(2,403)
Investment Earnings.....	1,958,500	2,297,123	2,590,079	292,956
Other.....	1,022,282	1,017,157	1,052,307	35,150
Total Revenues.....	37,684,223	39,813,594	40,157,481	343,887
Expenditures:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services.....	703,068	664,093	664,086	7
Materials and Supplies.....	16,784	16,064	9,477	6,587
Contractual Services.....	591,353	646,287	645,549	738
Other.....	485,479	924,582	848,035	76,547
Capital Outlay.....	10,581	12,883	6,508	6,375
Principal Retirement.....	-	550,000	550,000	-
Interest and Fiscal Charges.....	-	4,920	4,919	1
Total Commissioners.....	1,807,265	2,818,829	2,728,574	90,255
Auditor:				
Personal Services.....	1,054,324	1,056,128	1,036,409	19,719
Materials and Supplies.....	20,688	20,688	16,250	4,438
Contractual Services.....	37,276	34,904	33,085	1,819
Other.....	36,007	34,205	31,237	2,968
Capital Outlay.....	8,432	10,804	10,667	137
Total Auditor.....	1,156,727	1,156,729	1,127,648	29,081
Treasurer:				
Personal Services.....	495,446	510,822	481,872	28,950
Materials and Supplies.....	21,787	15,687	14,352	1,335
Contractual Services.....	62,030	52,173	44,299	7,874
Other.....	17,104	14,794	10,838	3,956
Capital Outlay.....	2,000	18,250	17,003	1,247
Total Treasurer.....	598,367	611,726	568,364	43,362
Prosecuting Attorney:				
Personal Services.....	1,837,864	1,800,167	1,744,422	55,745
Materials and Supplies.....	29,830	46,650	41,553	5,097
Contractual Services.....	231,491	153,180	71,074	82,106
Other.....	169,331	227,718	211,775	15,943
Capital Outlay.....	55,558	85,390	42,731	42,659
Total Prosecuting Attorney.....	2,324,074	2,313,105	2,111,555	201,550
Budget Commission:				
Contractual Services.....	2,565	2,565	2,352	213
Total Budget Commission.....	2,565	2,565	2,352	213
Bureau of Inspection:				
Contractual Services.....	61,464	61,464	57,256	4,208
Total Bureau of Inspection.....	61,464	61,464	57,256	4,208
Data Processing:				
Personal Services.....	618,010	618,025	593,895	24,130
Materials and Supplies.....	14,661	14,661	14,661	-
Contractual Services.....	239,465	254,385	254,385	-
Other.....	1,217	428	428	-
Capital Outlay.....	53,980	39,834	39,834	-
Total Data Processing.....	927,333	927,333	903,203	24,130

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Personnel:				
Personal Services.....	322,751	295,322	294,191	1,131
Materials and Supplies.....	2,000	1,198	680	518
Contractual Services.....	51,969	86,308	85,816	492
Other.....	11,747	10,038	9,776	262
Capital Outlay.....	2,000	1,422	1,422	-
Total Personnel.....	390,467	394,288	391,885	2,403
Risk Management:				
Personal Services.....	187,570	192,851	192,489	362
Materials and Supplies.....	3,606	3,606	2,530	1,076
Contractual Services.....	13,828	14,730	14,471	259
Other.....	2,540	2,860	2,233	627
Total Risk Management.....	207,544	214,047	211,723	2,324
Microfilming:				
Personal Services.....	127,859	128,719	128,614	105
Materials and Supplies.....	13	13	13	-
Contractual Services.....	17	17	17	-
Total Microfilming.....	127,889	128,749	128,644	105
Service Garage:				
Personal Services.....	196,687	194,306	193,925	381
Materials and Supplies.....	285,624	381,586	380,525	1,061
Contractual Services.....	11,800	12,800	11,863	937
Capital Outlay.....	1,000	-	-	-
Total Service Garage.....	495,111	588,692	586,313	2,379
Board of Elections:				
Personal Services.....	390,538	343,538	330,333	13,205
Materials and Supplies.....	28,368	28,368	23,459	4,909
Contractual Services.....	90,247	114,257	112,916	1,341
Other.....	43,711	45,701	34,362	11,339
Capital Outlay.....	12,000	33,000	29,322	3,678
Total Board of Elections.....	564,864	564,864	530,392	34,472
Maintenance and Operations:				
Personal Services.....	1,567,815	1,523,640	1,521,893	1,747
Materials and Supplies.....	1,167,470	1,386,065	1,331,631	54,434
Contractual Services.....	652,242	633,392	631,914	1,478
Other.....	4,198	3,909	3,894	15
Capital Outlay.....	287,729	261,548	258,388	3,160
Total Maintenance and Operations.....	3,679,454	3,808,554	3,747,720	60,834
Recorder:				
Personal Services.....	364,188	365,578	365,004	574
Materials and Supplies.....	3,741	2,910	-	2,910
Contractual Services.....	8,236	8,236	8,236	-
Other.....	10,236	9,041	6,990	2,051
Capital Outlay.....	5,922	5,698	5,663	35
Total Recorder.....	392,323	391,463	385,893	5,570
Insurance:				
Contractual Services.....	414,424	371,924	357,112	14,812
Total Insurance.....	414,424	371,924	357,112	14,812
Office of Finance:				
Personal Services.....	208,668	181,555	179,804	1,751
Materials and Supplies.....	1,223	1,223	843	380
Contractual Services.....	363	363	305	58
Other.....	1,100	1,082	363	719
Capital Outlay.....	330	330	128	202
Total Office of Finance.....	211,684	184,553	181,443	3,110

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Miscellaneous:				
Materials and Supplies.....	619,023	6,521	6,521	-
Contractual Services.....	31,839	31,839	31,839	-
Other.....	263,006	242,785	240,619	2,166
Capital Outlay.....	150,000	41,474	41,474	-
Total Miscellaneous.....	<u>1,063,868</u>	<u>322,619</u>	<u>320,453</u>	<u>2,166</u>
Total Legislative and Executive.....	14,425,423	14,861,504	14,340,530	520,974
Judicial:				
Public Defender:				
Personal Services.....	105,857	271,877	271,866	11
Materials and Supplies.....	1,050	412	412	-
Contractual Services.....	39,550	103,834	103,834	-
Other.....	7,675	4,385	4,385	-
Capital Outlay.....	2,763	-	-	-
Total Public Defender.....	<u>156,895</u>	<u>380,508</u>	<u>380,497</u>	<u>11</u>
Court of Appeals:				
Other.....	29,985	30,501	29,985	516
Total Court of Appeals.....	<u>29,985</u>	<u>30,501</u>	<u>29,985</u>	<u>516</u>
Common Pleas Court:				
Personal Services.....	1,345,345	1,296,427	1,296,057	370
Materials and Supplies.....	9,989	19,693	19,673	20
Contractual Services.....	24,170	33,809	33,802	7
Other.....	47,237	80,672	80,146	526
Capital Outlay.....	39,905	35,745	35,745	-
Total Common Pleas Court.....	<u>1,466,646</u>	<u>1,466,346</u>	<u>1,465,423</u>	<u>923</u>
Juvenile Court:				
Personal Services.....	1,776,726	1,781,378	1,781,207	171
Materials and Supplies.....	28,838	29,708	29,708	-
Contractual Services.....	151,000	177,574	177,574	-
Other.....	62,072	27,199	27,164	35
Capital Outlay.....	13,153	14,071	14,071	-
Total Juvenile Court.....	<u>2,031,789</u>	<u>2,029,930</u>	<u>2,029,724</u>	<u>206</u>
Probate Court:				
Personal Services.....	253,664	257,245	256,549	696
Materials and Supplies.....	6,185	5,197	3,363	1,834
Contractual Services.....	2,202	2,295	1,995	300
Other.....	22,232	21,732	13,755	7,977
Capital Outlay.....	4,496	2,310	495	1,815
Total Probate Court.....	<u>288,779</u>	<u>288,779</u>	<u>276,157</u>	<u>12,622</u>
Clerk of Courts:				
Personal Services.....	934,474	911,897	911,280	617
Materials and Supplies.....	18,373	33,780	33,746	34
Contractual Services.....	32,395	37,715	37,658	57
Other.....	13,269	15,840	15,347	493
Capital Outlay.....	20	20	20	-
Total Clerk of Courts.....	<u>998,531</u>	<u>999,252</u>	<u>998,051</u>	<u>1,201</u>
Xenia Municipal Court:				
Personal Services.....	103,629	110,794	110,596	198
Contractual Services.....	78,606	78,196	78,196	-
Other.....	13,738	10,592	9,745	847
Total Xenia Municipal Court.....	<u>195,973</u>	<u>199,582</u>	<u>198,537</u>	<u>1,045</u>
Fairborn Municipal Court:				
Personal Services.....	128,980	136,880	136,872	8
Contractual Services.....	44,289	44,289	44,135	154
Other.....	14,755	16,029	15,389	640
Total Fairborn Municipal Court.....	<u>188,024</u>	<u>197,198</u>	<u>196,396</u>	<u>802</u>

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Domestic Relations Court:				
Personal Services.....	667,628	667,878	650,340	17,538
Materials and Supplies.....	8,895	8,895	8,745	150
Contractual Services.....	32,245	28,745	18,945	9,800
Other.....	33,118	31,468	27,997	3,471
Capital Outlay.....	21,739	26,639	25,021	1,618
Total Domestic Relations Court.....	<u>763,625</u>	<u>763,625</u>	<u>731,048</u>	<u>32,577</u>
Total Judicial.....	<u>6,120,247</u>	<u>6,355,721</u>	<u>6,305,818</u>	<u>49,903</u>
Total General Government.....	20,545,670	21,217,225	20,646,348	570,877
Public Safety:				
Coroner:				
Personal Services.....	267,345	291,162	290,789	373
Materials and Supplies.....	2,500	3,950	3,888	62
Contractual Services.....	82,332	94,012	91,428	2,584
Other.....	6,300	5,411	5,411	-
Total Coroner.....	<u>358,477</u>	<u>394,535</u>	<u>391,516</u>	<u>3,019</u>
Sheriff:				
Personal Services.....	9,589,103	10,798,174	10,738,527	59,647
Materials and Supplies.....	1,057,472	1,117,450	1,113,933	3,517
Contractual Services.....	1,273,055	1,281,524	1,280,522	1,002
Other.....	152,551	104,749	103,273	1,476
Capital Outlay.....	445,958	207,829	207,829	-
Total Sheriff.....	<u>12,518,139</u>	<u>13,509,726</u>	<u>13,444,084</u>	<u>65,642</u>
Building Regulations:				
Personal Services.....	531,049	540,246	534,803	5,443
Materials and Supplies.....	3,465	4,325	4,035	290
Contractual Services.....	26,707	17,365	16,590	775
Other.....	10,242	9,477	8,694	783
Capital Outlay.....	355	405	349	56
Total Building Regulations.....	<u>571,818</u>	<u>571,818</u>	<u>564,471</u>	<u>7,347</u>
Juvenile Detention:				
Personal Services.....	987,841	962,976	962,432	544
Materials and Supplies.....	22,438	54,704	53,383	1,321
Contractual Services.....	29,875	28,398	28,135	263
Other.....	4,898	2,021	1,971	50
Capital Outlay.....	1,000	11,453	11,453	-
Total Juvenile Detention.....	<u>1,046,052</u>	<u>1,059,552</u>	<u>1,057,374</u>	<u>2,178</u>
Total Public Safety.....	<u>14,494,486</u>	<u>15,535,631</u>	<u>15,457,445</u>	<u>78,186</u>
Public Works:				
County Engineer - Tax Maps:				
Personal Services.....	83,425	83,450	80,150	3,300
Other.....	5,917	5,892	4,129	1,763
Capital Outlay.....	20,000	20,000	19,850	150
Total County Engineer - Tax Maps.....	<u>109,342</u>	<u>109,342</u>	<u>104,129</u>	<u>5,213</u>
Department of Public Works:				
Personal Services.....	429,331	400,659	400,155	504
Materials and Supplies.....	3,441	3,441	3,315	126
Contractual Services.....	247,892	224,568	131,259	93,309
Other.....	9,750	9,750	3,145	6,605
Capital Outlay.....	36,430	13,754	10,673	3,081
Total Department of Public Works.....	<u>726,844</u>	<u>652,172</u>	<u>548,547</u>	<u>103,625</u>

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Buildings and Grounds:				
Capital Outlay.....	-	350,250	350,250	-
Total Buildings and Grounds.....	-	350,250	350,250	-
Total Public Works.....	836,186	1,111,764	1,002,926	108,838
Health:				
Tuberculosis:				
Personal Services.....	32,018	33,528	30,456	3,072
Materials and Supplies.....	2,538	2,538	2,105	433
Contractual Services.....	6,860	6,830	3,227	3,603
Other.....	6,900	6,786	282	6,504
Capital Outlay.....	3,000	3,000	3,000	-
Total Tuberculosis.....	51,316	52,682	39,070	13,612
Vital Statistics:				
Other.....	2,700	1,583	1,583	-
Total Vital Statistics.....	2,700	1,583	1,583	-
Miscellaneous:				
Other.....	265,277	122,859	117,489	5,370
Total Miscellaneous.....	265,277	122,859	117,489	5,370
Total Health.....	319,293	177,124	158,142	18,982
Human Services:				
Veteran's Service Commission:				
Personal Services.....	267,378	260,008	249,758	10,250
Materials and Supplies.....	3,223	3,206	3,206	-
Contractual Services.....	77,012	79,906	78,711	1,195
Other.....	18,079	18,453	18,446	7
Capital Outlay.....	5,523	9,723	9,338	385
Total Veteran's Service Commission.....	371,215	371,296	359,459	11,837
Total Human Services.....	371,215	371,296	359,459	11,837
Conservation and Recreation:				
Agriculture:				
Contractual Services.....	58,712	35,981	34,501	1,480
Other.....	560,576	560,576	559,592	984
Total Agriculture.....	619,288	596,557	594,093	2,464
Parks and Recreation:				
Personal Services.....	1,771,784	1,718,404	1,650,178	68,226
Materials and Supplies.....	106,020	158,532	158,498	34
Contractual Services.....	75,703	79,873	77,744	2,129
Other.....	33,574	22,444	22,392	52
Capital Outlay.....	10,214	23,166	23,166	-
Total Parks and Recreation.....	1,997,295	2,002,419	1,931,978	70,441
Total Conservation and Recreation.....	2,616,583	2,598,976	2,526,071	72,905
Community and Economic Development:				
Department of Development:				
Personal Services.....	420,169	421,460	416,970	4,490
Materials and Supplies.....	1,235	1,235	1,228	7
Contractual Services.....	4,060	2,769	1,655	1,114
Other.....	46,668	45,208	43,690	1,518
Capital Outlay.....	1,300	2,760	2,713	47
Total Department of Development.....	473,432	473,432	466,256	7,176

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Airport Authority:				
Personal Services.....	17	17	17	-
Contractual Services.....	-	859	859	-
Other.....	13,723	13,723	13,723	-
Principal Retirement.....	50,000	100,000	100,000	-
Interest and Fiscal Charges.....	2,000	2,000	2,000	-
Total Airport Authority.....	<u>65,740</u>	<u>116,599</u>	<u>116,599</u>	<u>-</u>
Total Community and Economic Development.....	<u>539,172</u>	<u>590,031</u>	<u>582,855</u>	<u>7,176</u>
Total Expenditures.....	<u>39,722,605</u>	<u>41,602,047</u>	<u>40,733,246</u>	<u>868,801</u>
Excess / (Deficiency) of Revenue over/(under) Expenditures.	(2,038,382)	(1,788,453)	(575,765)	1,212,688
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	29,000	29,000	1	(28,999)
Proceeds from Issue of Notes.....	550,000	1,060,000	960,000	(100,000)
Transfers In.....	30,000	628,874	660,918	32,044
Transfers Out.....	(2,995,442)	(2,121,125)	(2,415,277)	(294,152)
Advances In.....	149,039	62,141	111,388	49,247
Advances Out.....	(99,339)	(725,619)	(725,619)	-
Total Other Financing Sources / (Uses).....	<u>(2,336,742)</u>	<u>(1,066,729)</u>	<u>(1,408,589)</u>	<u>(341,860)</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(4,375,124)	(2,855,182)	(1,984,354)	870,828
Fund Balance (Deficit) at Beginning of Year.....	8,078,198	8,078,198	8,078,198	-
Prior Year Encumbrances Appropriated.....	1,152,982	1,152,982	1,152,982	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 4,856,056</u>	<u>\$ 6,375,998</u>	<u>\$ 7,246,826</u>	<u>\$ 870,828</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, 2003

DEPARTMENT OF HEALTH AND HUMAN SERVICES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 9,139,600	\$ 9,139,600	\$ 8,759,018	\$ (380,582)
Other.....	11,000	11,000	18,795	7,795
Total Revenues.....	9,150,600	9,150,600	8,777,813	(372,787)
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services.....	3,925,200	3,881,450	3,749,233	132,217
Materials and Supplies.....	184,708	179,708	173,916	5,792
Contractual Services.....	5,181,742	6,543,742	6,067,419	476,323
Other.....	49,315	38,815	34,652	4,163
Capital Outlay.....	71,437	84,687	83,688	999
Total Public Assistance.....	9,412,402	10,728,402	10,108,908	619,494
Work Force Investment:				
Materials and Supplies.....	20,400	2,400	2,382	18
Contractual Services.....	609,180	923,680	900,557	23,123
Other.....	3,000	400	-	400
Capital Outlay.....	10,000	100	-	100
Total Work Force Investment.....	642,580	926,580	902,939	23,641
Total Expenditures.....	10,054,982	11,654,982	11,011,847	643,135
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(904,382)	(2,504,382)	(2,234,034)	270,348
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	500	500	-	(500)
Transfers In.....	430,000	430,000	461,929	31,929
Total Other Financing Sources / (Uses).....	430,500	430,500	461,929	31,429
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(473,882)	(2,073,882)	(1,772,105)	301,777
Fund Balance (Deficit) at Beginning of Year.....	2,731,860	2,731,860	2,731,860	-
Prior Year Encumbrances Appropriated.....	463,950	463,950	463,950	-
Fund Balance (Deficit) at End of Year.....	\$ 2,721,928	\$ 1,121,928	\$ 1,423,705	\$ 301,777

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 5,445,300	\$ 5,445,300	\$ 5,333,488	\$ (111,812)
Charges for Services.....	1,500	1,500	90	(1,410)
Intergovernmental.....	2,010,300	2,101,126	2,369,980	268,854
Other.....	343,500	343,500	251,523	(91,977)
Total Revenues.....	7,800,600	7,891,426	7,955,081	63,655
Expenditures:				
Health:				
Mental Retardation Services:				
Personal Services.....	5,437,436	5,554,073	5,379,217	174,856
Materials and Supplies.....	354,474	354,474	290,210	64,264
Contractual Services.....	2,155,901	2,168,901	2,020,269	148,632
Other.....	140,356	150,356	107,616	42,740
Capital Outlay.....	124,485	93,485	72,435	21,050
Total Mental Retardation Services.....	8,212,652	8,321,289	7,869,747	451,542
Total Expenditures.....	8,212,652	8,321,289	7,869,747	451,542
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(412,052)	(429,863)	85,334	515,197
Other Financing Sources / (Uses):				
Transfers In.....	-	15	15	-
Transfers Out.....	(115,067)	(21,430)	-	21,430
Advances Out.....	-	(225,000)	(225,000)	-
Total Other Financing Sources / (Uses).....	(115,067)	(246,415)	(224,985)	21,430
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(527,119)	(676,278)	(139,651)	536,627
Fund Balance (Deficit) at Beginning of Year.....	2,120,036	2,120,036	2,120,036	-
Prior Year Encumbrances Appropriated.....	164,090	164,090	164,090	-
Fund Balance (Deficit) at End of Year.....	\$ 1,757,007	\$ 1,607,848	\$ 2,144,475	\$ 536,627

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	MOTOR VEHICLE, ROAD AND BRIDGE			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 610,600	\$ 618,750	\$ 616,698	\$ (2,052)
Charges for Services.....	130,000	130,000	188,084	58,084
Fines and Forfeitures.....	175,000	175,000	158,475	(16,525)
Intergovernmental.....	5,420,795	6,518,988	6,584,411	65,423
Special Assessments.....	27,000	27,651	27,651	-
Investment Earnings.....	50,000	95,606	104,160	8,554
Other.....	13,131	16,878	23,689	6,811
Total Revenues.....	6,426,526	7,582,873	7,703,168	120,295
Expenditures:				
Public Works:				
County Engineer - MVGT:				
Personal Services.....	2,220,402	2,300,402	2,220,767	79,635
Materials and Supplies.....	1,360,513	1,610,513	1,568,104	42,409
Contractual Services.....	536,420	561,812	457,062	104,750
Other.....	129,020	340,753	328,138	12,615
Capital Outlay.....	1,241,500	2,057,445	1,943,167	114,278
Total County Engineer - MVGT.....	5,487,855	6,870,925	6,517,238	353,687
County Engineer - Bridge:				
Personal Services.....	303,060	304,760	271,329	33,431
Materials and Supplies.....	279,910	223,209	64,500	158,709
Contractual Services.....	65,750	114,628	97,918	16,710
Other.....	1,500	36,500	12,727	23,773
Capital Outlay.....	35,000	6,122	6,122	-
Total County Engineer - Bridge.....	685,220	685,219	452,596	232,623
County Engineer - Ditches:				
Materials and Supplies.....	17,629	17,629	7,123	10,506
Contractual Services.....	40,500	30,500	4,165	26,335
Other.....	10,000	20,000	14,407	5,593
Capital Outlay.....	2,000	2,000	1,372	628
Total County Engineer - Ditches.....	70,129	70,129	27,067	43,062
Total Expenditures.....	6,243,204	7,626,273	6,996,901	629,372
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	183,322	(43,400)	706,267	749,667
Other Financing Sources / (Uses):				
Transfers In.....	-	30,500	30,500	-
Transfers Out.....	(225,000)	(225,000)	(222,005)	2,995
Advances Out.....	(15,000)	(15,000)	-	15,000
Total Other Financing Sources / (Uses).....	(240,000)	(209,500)	(191,505)	17,995
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(56,678)	(252,900)	514,762	767,662
Fund Balance (Deficit) at Beginning of Year.....	5,684,509	5,684,509	5,684,509	-
Prior Year Encumbrances Appropriated.....	203,418	203,418	203,418	-
Fund Balance (Deficit) at End of Year.....	\$ 5,831,249	\$ 5,635,027	\$ 6,402,689	\$ 767,662

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

CHILDREN SERVICES BOARD				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,310,000	\$ 2,310,000	\$ 2,294,097	\$ (15,903)
Charges for Services.....	76,500	76,500	120,812	44,312
Intergovernmental.....	3,258,000	4,322,262	4,480,517	158,255
Other.....	36,720	56,122	20,964	(35,158)
Total Revenues.....	5,681,220	6,764,884	6,916,390	151,506
Expenditures:				
Human Services:				
Children's Home:				
Materials and Supplies.....	206,903	206,903	98,056	108,847
Contractual Services.....	176,875	176,875	90,297	86,578
Other.....	84,108	84,108	33,981	50,127
Capital Outlay.....	9,518	9,518	5,706	3,812
Total Children's Home.....	477,404	477,404	228,040	249,364
Children Services Board:				
Personal Services.....	3,659,027	3,659,027	3,574,159	84,868
Materials and Supplies.....	130,022	130,022	60,977	69,045
Contractual Services.....	3,213,861	3,243,861	2,898,461	345,400
Other.....	479,843	449,843	229,331	220,512
Capital Outlay.....	283,610	283,610	85,443	198,167
Total Children Services Board.....	7,766,363	7,766,363	6,848,371	917,992
Total Expenditures.....	8,243,767	8,243,767	7,076,411	1,167,356
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(2,562,547)	(1,478,883)	(160,021)	1,318,862
Other Financing Sources / (Uses):				
Transfers Out.....	(5,000)	(5,000)	-	5,000
Total Other Financing Sources / (Uses).....	(5,000)	(5,000)	-	5,000
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(2,567,547)	(1,483,883)	(160,021)	1,323,862
Fund Balance (Deficit) at Beginning of Year.....	2,431,012	2,431,012	2,431,012	-
Prior Year Encumbrances Appropriated.....	456,924	456,924	456,924	-
Fund Balance (Deficit) at End of Year.....	\$ 320,389	\$ 1,404,053	\$ 2,727,915	\$ 1,323,862

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	DOG AND KENNEL			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 520,000	\$ 690,670	\$ 603,157	\$ (87,513)
Fines and Forfeitures.....	33,000	33,000	22,791	(10,209)
Investment Earnings.....	200	-	-	-
Other.....	21,000	25,116	39,346	14,230
Total Revenues.....	574,200	748,786	665,294	(83,492)
Expenditures:				
Health:				
Animal Control:				
Personal Services.....	476,840	585,062	583,931	1,131
Materials and Supplies.....	12,187	12,641	12,550	91
Contractual Services.....	21,191	19,794	17,954	1,840
Other.....	14,210	12,916	8,515	4,401
Capital Outlay.....	6,981	5,377	4,905	472
Total Animal Control.....	531,409	635,790	627,855	7,935
Legislative and Executive:				
Auditor:				
Personal Services.....	40,926	40,616	40,616	-
Materials and Supplies.....	4,074	6,028	5,777	251
Other.....	88,461	88,473	12	88,461
Capital Outlay.....	300	-	-	-
Total Auditor.....	133,761	135,117	46,405	88,712
Total Expenditures.....	665,170	770,907	674,260	96,647
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(90,970)	(22,121)	(8,966)	13,155
Other Financing Sources / (Uses):				
Transfers Out.....	-	(11,629)	(11,629)	-
Advances In.....	-	45,000	45,000	-
Total Other Financing Sources / (Uses).....	-	33,371	33,371	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(90,970)	11,250	24,405	13,155
Fund Balance (Deficit) at Beginning of Year.....	95,288	95,288	95,288	-
Prior Year Encumbrances Appropriated.....	6,936	6,936	6,936	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 11,254</u>	<u>\$ 113,474</u>	<u>\$ 126,629</u>	<u>\$ 13,155</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, 2003

	REAL ESTATE ASSESSMENT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,200,000	\$ 1,348,027	\$ 1,348,180	\$ 153
Licenses and Permits.....	-	-	5	5
Fines and Forfeitures.....	-	700	700	-
Other.....	-	246	749	503
Total Revenues.....	1,200,000	1,348,973	1,349,634	661
Expenditures:				
Legislative and Executive:				
Auditor:				
Personal Services.....	56,832	58,897	58,321	576
Materials and Supplies.....	-	1,300	110	1,190
Contractual Services.....	967,369	1,174,669	1,172,926	1,743
Other.....	-	7,500	5,646	1,854
Total Auditor.....	1,024,201	1,242,366	1,237,003	5,363
Board of Revisions:				
Contractual Services.....	2,500	2,500	2,281	219
Other.....	-	1,000	607	393
Total Board of Revisions.....	2,500	3,500	2,888	612
Geographic Information Systems:				
Personal Services.....	160,874	162,074	151,393	10,681
Materials and Supplies.....	3,500	2,000	1,460	540
Contractual Services.....	60,400	55,900	25,933	29,967
Other.....	1,540	1,540	712	828
Capital Outlay.....	10,000	16,000	15,307	693
Total Geographic Information Systems.....	236,314	237,514	194,805	42,709
Total Expenditures.....	1,263,015	1,483,380	1,434,696	48,684
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(63,015)	(134,407)	(85,062)	49,345
Fund Balance (Deficit) at Beginning of Year.....	1,987,555	1,987,555	1,987,555	-
Prior Year Encumbrances Appropriated.....	348,809	348,809	348,809	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 2,273,349</u>	<u>\$ 2,201,957</u>	<u>\$ 2,251,302</u>	<u>\$ 49,345</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, 2003

YOUTH SERVICE SUBSIDY				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 776,000	\$ 676,830	\$ 678,405	\$ 1,575
Other.....	-	744	822	78
Total Revenues.....	776,000	677,574	679,227	1,653
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	856,879	856,850	819,273	37,577
Materials and Supplies.....	20,510	20,509	16,567	3,942
Contractual Services.....	700,124	600,908	3,178	597,730
Other.....	35,621	35,697	10,242	25,455
Total Juvenile Court.....	1,613,134	1,513,964	849,260	664,704
Legislative and Executive:				
Prosecutor:				
Other.....	790	790	790	-
Total Prosecutor.....	790	790	790	-
Total Expenditures.....	1,613,924	1,514,754	850,050	664,704
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(837,924)	(837,180)	(170,823)	666,357
Fund Balance (Deficit) at Beginning of Year.....	833,239	833,239	833,239	-
Prior Year Encumbrances Appropriated.....	4,685	4,685	4,685	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 744	\$ 667,101	\$ 666,357

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

LITTER CONTROL AND RECYCLING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 55,438	\$ 48,989	\$ 48,989	\$ -
Other.....	-	850	850	-
Total Revenues.....	55,438	49,839	49,839	-
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Materials and Supplies.....	-	5,208	5,026	182
Contractual Services.....	-	1,440	1,234	206
Other.....	1,876	27,575	25,618	1,957
Capital Outlay.....	-	22,503	22,433	70
Total Sanitary Engineer.....	1,876	56,726	54,311	2,415
Total Expenditures.....	1,876	56,726	54,311	2,415
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	53,562	(6,887)	(4,472)	2,415
Other Financing Sources / (Uses):				
Transfers Out.....	(8,676)	(4,315)	-	4,315
Advances In.....	-	1,500	1,500	-
Advances Out.....	(4,791)	(4,791)	-	4,791
Total Other Financing Sources / (Uses).....	(13,467)	(7,606)	1,500	9,106
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	40,095	(14,493)	(2,972)	11,521
Fund Balance (Deficit) at Beginning of Year.....	15,243	15,243	15,243	-
Prior Year Encumbrances Appropriated.....	100	100	100	-
Fund Balance (Deficit) at End of Year.....	\$ 55,438	\$ 850	\$ 12,371	\$ 11,521

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

COMMUNITY MENTAL HEALTH				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,368,147	\$ 3,368,147	\$ 3,441,147	\$ 73,000
Intergovernmental.....	-	275,312	202,312	(73,000)
Total Revenues.....	3,368,147	3,643,459	3,643,459	-
Expenditures:				
Health:				
Community Mental Health:				
Other.....	3,368,147	3,368,147	3,643,459	(275,312)
Total Community Mental Health:.....	3,368,147	3,368,147	3,643,459	(275,312)
Total Expenditures.....	3,368,147	3,368,147	3,643,459	(275,312)
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	-	275,312	-	275,312
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ 275,312</u>	<u>\$ -</u>	<u>\$ 275,312</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, 2003

COMMUNITY DEVELOPMENT BLOCK GRANT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 678,573	\$ 207,223	\$ 172,113	\$ (35,110)
Other.....	149,542	255,062	233,099	(21,963)
Total Revenues.....	828,115	462,285	405,212	(57,073)
Expenditures:				
Community and Economic Development:				
Department of Development:				
Personal Services.....	90,838	92,103	90,812	1,291
Materials and Supplies.....	21,438	6,546	2,962	3,584
Contractual Services.....	738,258	367,728	219,385	148,343
Other.....	139,804	145,203	75,324	69,879
Capital Outlay.....	10,843	1,289	1,239	50
Total Department of Development.....	1,001,181	612,869	389,722	223,147
Total Expenditures.....	1,001,181	612,869	389,722	223,147
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(173,066)	(150,584)	15,490	166,074
Other Financing Sources / (Uses):				
Advances In.....	5,750	5,750	-	(5,750)
Advances Out.....	(16,969)	-	-	-
Total Other Financing Sources / (Uses).....	(11,219)	5,750	-	(5,750)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(184,285)	(144,834)	15,490	160,324
Fund Balance (Deficit) at Beginning of Year.....	274,185	274,185	274,185	-
Prior Year Encumbrances Appropriated.....	30,641	30,641	30,641	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 120,541</u>	<u>\$ 159,992</u>	<u>\$ 320,316</u>	<u>\$ 160,324</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, 2003

CHILD SUPPORT ENFORCEMENT AGENCY

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 350,000	\$ 350,000	\$ 445,206	\$ 95,206
Intergovernmental.....	2,028,000	1,778,000	1,810,363	32,363
Other.....	10,500	10,500	67,653	57,153
Total Revenues.....	2,388,500	2,138,500	2,323,222	184,722
Expenditures:				
Human Services:				
Bureau of Support:				
Personal Services.....	1,251,000	1,296,300	1,233,567	62,733
Materials and Supplies.....	2,000	2,000	374	1,626
Contractual Services.....	1,369,274	1,324,274	1,097,878	226,396
Other.....	35,675	37,375	18,015	19,360
Capital Outlay.....	12,000	10,000	-	10,000
Total Bureau of Support.....	2,669,949	2,669,949	2,349,834	320,115
Total Expenditures.....	2,669,949	2,669,949	2,349,834	320,115
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(281,449)	(531,449)	(26,612)	504,837
Fund Balance (Deficit) at Beginning of Year.....	898,781	898,781	898,781	-
Prior Year Encumbrances Appropriated.....	281,449	281,449	281,449	-
Fund Balance (Deficit) at End of Year.....	\$ 898,781	\$ 648,781	\$ 1,153,618	\$ 504,837

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	COUNTY HOME			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 4,543,012	\$ 4,543,012	\$ 4,756,841	\$ 213,829
Intergovernmental.....	-	300,000	-	(300,000)
Other.....	21,100	20,630	41,628	20,998
Total Revenues.....	4,564,112	4,863,642	4,798,469	(65,173)
Expenditures:				
Human Services:				
County Home:				
Personal Services.....	3,863,802	3,827,727	3,824,722	3,005
Materials and Supplies.....	459,332	514,984	514,524	460
Contractual Services.....	337,403	600,048	598,411	1,637
Other.....	10,841	19,418	13,368	6,050
Capital Outlay.....	-	2,905	2,905	-
Total County Home.....	4,671,378	4,965,082	4,953,930	11,152
Total Expenditures.....	4,671,378	4,965,082	4,953,930	11,152
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(107,266)	(101,440)	(155,461)	(54,021)
Other Financing Sources / (Uses):				
Transfers In.....	30,000	30,000	135,330	105,330
Total Other Financing Sources / (Uses).....	30,000	30,000	135,330	105,330
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(77,266)	(71,440)	(20,131)	51,309
Fund Balance (Deficit) at Beginning of Year.....	78,266	78,266	78,266	-
Fund Balance (Deficit) at End of Year.....	\$ 1,000	\$ 6,826	\$ 58,135	\$ 51,309

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	HOSPITAL LEVY			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 1,700,000	\$ 1,670,173	\$ 1,682,250	\$ 12,077
Intergovernmental.....	200,000	200,000	187,923	(12,077)
Total Revenues.....	1,900,000	1,870,173	1,870,173	-
Expenditures:				
Health:				
Commissioners - Hospital Operating:				
Other.....	1,900,000	1,870,173	1,870,173	-
Total Commissioners - Hospital Operating.....	1,900,000	1,870,173	1,870,173	-
Total Expenditures.....	1,900,000	1,870,173	1,870,173	-
Excess/(Deficiency) of Revenue over/(under) 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, 2003

	COUNTY HOTEL LODGING			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ -	\$ 35,279	\$ 702,654	\$ 667,375
Charges for Services.....	-	285,830	-	(285,830)
Other.....	6,000	6,000	8,641	2,641
Total Revenues.....	6,000	327,109	711,295	384,186
Expenditures:				
Community and Economic Development:				
Convention and Visitor's Bureau:				
Personal Services.....	126,176	281,077	279,421	1,656
Materials and Supplies.....	28,808	34,125	29,302	4,823
Contractual Services.....	118,847	128,736	121,403	7,333
Other.....	137,834	266,193	259,004	7,189
Capital Outlay.....	17,191	19,640	16,447	3,193
Total Convention and Visitor's Bureau.....	428,856	729,771	705,577	24,194
Total Expenditures.....	428,856	729,771	705,577	24,194
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(422,856)	(402,662)	5,718	408,380
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	20	20
Total Other Financing Sources / (Uses).....	-	-	20	20
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(422,856)	(402,662)	5,738	408,400
Fund Balance (Deficit) at Beginning of Year.....	401,001	401,001	401,001	-
Prior Year Encumbrances Appropriated.....	21,856	21,856	21,856	-
Fund Balance (Deficit) at End of Year.....	\$ 1	\$ 20,195	\$ 428,595	\$ 408,400

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	RESIDENTIAL TREATMENT CENTER			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 65,000	\$ 25,086	\$ 26,870	\$ 1,784
Intergovernmental.....	2,322,693	1,539,748	1,410,468	(129,280)
Other.....	-	2,210	41,380	39,170
Total Revenues.....	2,387,693	1,567,044	1,478,718	(88,326)
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	1,315,276	1,290,912	1,156,102	134,810
Materials and Supplies.....	299,035	259,018	195,151	63,867
Contractual Services.....	170,143	154,121	71,839	82,282
Other.....	89,226	95,894	53,923	41,971
Capital Outlay.....	4,500	5,250	3,225	2,025
Total Juvenile Court.....	1,878,180	1,805,195	1,480,240	324,955
Total Expenditures.....	1,878,180	1,805,195	1,480,240	324,955
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	509,513	(238,151)	(1,522)	236,629
Other Financing Sources / (Uses):				
Transfers In.....	-	1,135	1,859	724
Advances In.....	-	2,513	-	(2,513)
Advances Out.....	-	-	-	-
Total Other Financing Sources / (Uses).....	-	3,648	1,859	(1,789)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	509,513	(234,503)	337	234,840
Fund Balance (Deficit) at Beginning of Year.....	254,909	254,909	254,909	-
Prior Year Encumbrances Appropriated.....	21,337	21,337	21,337	-
Fund Balance (Deficit) at End of Year.....	\$ 785,759	\$ 41,743	\$ 276,583	\$ 234,840

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

ADULT DAY CARE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 293,325	\$ 293,325	\$ 293,530	\$ 205
Intergovernmental.....	102,850	95,575	101,961	6,386
Other.....	15,750	15,500	16,822	1,322
Total Revenues.....	411,925	404,400	412,313	7,913
Expenditures:				
Human Services:				
County Home Adult Day Care:				
Personal Services.....	368,050	365,869	360,185	5,684
Materials and Supplies.....	22,987	25,087	21,163	3,924
Contractual Services.....	35,101	33,001	29,484	3,517
Other.....	10,476	10,476	1,244	9,232
Total County Home Adult Day Care.....	436,614	434,433	412,076	22,357
Total Expenditures.....	436,614	434,433	412,076	22,357
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(24,689)	(30,033)	237	30,270
Fund Balance (Deficit) at Beginning of Year.....	27,916	27,916	27,916	-
Prior Year Encumbrances Appropriated.....	5,683	5,683	5,683	-
Fund Balance (Deficit) at End of Year.....	\$ 8,910	\$ 3,566	\$ 33,836	\$ 30,270

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	DRUG LAW ENFORCEMENT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 132,577	\$ 280,000	\$ 280,000	\$ -
Fines and Forfeitures.....	2,600	3,128	2,879	(249)
Other.....	734	734	-	(734)
Total Revenues.....	135,911	283,862	282,879	(983)
Expenditures:				
Public Safety:				
Prosecutor:				
Materials and Supplies.....	663	663	-	663
Other.....	2,226	2,226	-	2,226
Capital Outlay.....	18,547	20,582	-	20,582
Total Prosecutor.....	21,436	23,471	-	23,471
Sheriff:				
Personal Services.....	98,077	-	-	-
Other.....	-	280,000	279,341	659
Total Prosecutor.....	98,077	280,000	279,341	659
Total Expenditures.....	119,513	303,471	279,341	24,130
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	16,398	(19,609)	3,538	23,147
Other Financing Sources / (Uses):				
Transfers In.....	-	-	734	734
Total Other Financing Sources / (Uses).....	-	-	734	734
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	16,398	(19,609)	4,272	23,881
Fund Balance (Deficit) at Beginning of Year.....	21,436	21,436	21,436	-
Fund Balance (Deficit) at End of Year.....	\$ 37,834	\$ 1,827	\$ 25,708	\$ 23,881

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

HOME ARREST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,200	\$ -	\$ -	\$ -
Total Revenues.....	1,200	-	-	-
Expenditures:				
Public Safety:				
Common Pleas Court:				
Contractual Services.....	3,212	3,212	236	2,976
Other.....	10,946	10,946	-	10,946
Total Common Pleas Court.....	14,158	14,158	236	13,922
Total Expenditures.....	14,158	14,158	236	13,922
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(12,958)	(14,158)	(236)	13,922
Fund Balance (Deficit) at Beginning of Year.....	14,147	14,147	14,147	-
Prior Year Encumbrances Appropriated.....	12	12	12	-
Fund Balance (Deficit) at End of Year.....	\$ 1,201	\$ 1	\$ 13,923	\$ 13,922

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	GARBAGE AND REFUSE DISPOSAL			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 806,689	\$ 830,620	\$ 845,043	\$ 14,423
Investment Earnings.....	-	320	320	-
Other.....	8,881	8,881	7,630	(1,251)
Total Revenues.....	815,570	839,821	852,993	13,172
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	498,405	498,405	469,242	29,163
Materials and Supplies.....	57,394	82,494	67,110	15,384
Contractual Services.....	190,811	189,811	156,341	33,470
Other.....	7,950	9,705	5,111	4,594
Capital Outlay.....	79,233	46,980	45,918	1,062
Debt Service:				
Principal Retirement.....	26,250	187,949	183,750	4,199
Interest and Fiscal Charges.....	3,832	3,832	3,831	1
Total Sanitary Engineer.....	863,875	1,019,176	931,303	87,873
Total Expenditures.....	863,875	1,019,176	931,303	87,873
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(48,305)	(179,355)	(78,310)	101,045
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	183,750	130,000	130,000	-
Transfers In.....	8,500	8,500	328	(8,172)
Transfers Out.....	-	(36,399)	(36,399)	-
Advances In.....	5,000	5,000	-	(5,000)
Advances Out.....	(5,000)	(5,000)	(1,500)	3,500
Total Other Financing Sources / (Uses).....	192,250	102,101	92,429	(9,672)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	143,945	(77,254)	14,119	91,373
Fund Balance (Deficit) at Beginning of Year.....	309,900	309,900	309,900	-
Prior Year Encumbrances Appropriated.....	35,113	35,113	35,113	-
Fund Balance (Deficit) at End of Year.....	\$ 488,958	\$ 267,759	\$ 359,132	\$ 91,373

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	INDIGENT DRIVERS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures.....	\$ 1,500	\$ 1,500	\$ 1,273	\$ (227)
Intergovernmental.....	400	400	113	(287)
Total Revenues.....	1,900	1,900	1,386	(514)
Expenditures:				
Public Safety:				
Xenia Municipal Court:				
Capital Outlay.....	7,440	7,440	-	7,440
Total Xenia Municipal Court.....	7,440	7,440	-	7,440
Fairborn Municipal Court:				
Capital Outlay.....	768	768	-	768
Total Fairborn Municipal Court.....	768	768	-	768
Juvenile Court:				
Other.....	3,100	3,100	-	3,100
Total Juvenile Court.....	3,100	3,100	-	3,100
Total Expenditures.....	11,308	11,308	-	11,308
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(9,408)	(9,408)	1,386	10,794
Fund Balance (Deficit) at Beginning of Year.....	11,308	11,308	11,308	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 1,900</u>	<u>\$ 1,900</u>	<u>\$ 12,694</u>	<u>\$ 10,794</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, 2003

	INDIGENT GUARDIANSHIP			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 19,000	\$ 19,000	\$ 16,850	\$ (2,150)
Other.....	-	-	49	49
Total Revenues.....	19,000	19,000	16,899	(2,101)
Expenditures:				
Public Safety:				
Probate Court:				
Personal Services.....	-	280	280	-
Materials and Supplies.....	-	2,000	1,650	350
Contractual Services.....	10,646	12,646	11,667	979
Other.....	10,646	6,366	3,167	3,199
Total Probate Court.....	21,292	21,292	16,764	4,528
Total Expenditures.....	21,292	21,292	16,764	4,528
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(2,292)	(2,292)	135	2,427
Fund Balance (Deficit) at Beginning of Year.....	2,292	2,292	2,292	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,427</u>	<u>\$ 2,427</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, 2003

VICTIM WITNESS GRANTS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 37,916	\$ 35,967	\$ 35,967	\$ -
Intergovernmental.....	403,776	369,890	355,749	(14,141)
Other.....	-	272	420	148
Total Revenues.....	441,692	406,129	392,136	(13,993)
Expenditures:				
Public Safety:				
Prosecutor:				
Personal Services.....	370,003	413,620	406,612	7,008
Other.....	130,139	144,497	141,467	3,030
Capital Outlay.....	4,321	-	-	-
Total Prosecutor.....	504,463	558,117	548,079	10,038
Total Expenditures.....	504,463	558,117	548,079	10,038
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(62,771)	(151,988)	(155,943)	(3,955)
Other Financing Sources / (Uses):				
Transfers In.....	-	97,108	105,892	8,784
Advances In.....	-	1	9,193	9,192
Advances Out.....	-	(3,000)	(3,000)	-
Total Other Financing Sources / (Uses).....	-	94,109	112,085	17,976
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(62,771)	(57,879)	(43,858)	14,021
Fund Balance (Deficit) at Beginning of Year.....	153,828	153,828	153,828	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 91,057</u>	<u>\$ 95,949</u>	<u>\$ 109,970</u>	<u>\$ 14,021</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, 2003

DRUG CONSORTIUM

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures.....	\$ 27,000	\$ 27,000	\$ 26,713	\$ (287)
Intergovernmental.....	198,041	214,416	199,739	(14,677)
Other.....	-	2,475	2,762	287
Total Revenues.....	225,041	243,891	229,214	(14,677)
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	100,495	103,969	103,458	511
Materials and Supplies.....	4,147	4,326	4,326	-
Contractual Services.....	13,000	13,741	13,741	-
Other.....	101,402	80,414	72,368	8,046
Capital Outlay.....	3,000	2,557	2,519	38
Total Commissioners.....	222,044	205,007	196,412	8,595
Sheriff:				
Materials and Supplies.....	443	443	443	-
Contractual Services.....	9,797	9,797	5,619	4,178
Other.....	879	3,161	1,071	2,090
Capital Outlay.....	34,400	38,575	36,109	2,466
Total Sheriff.....	45,519	51,976	43,242	8,734
Total Expenditures.....	267,563	256,983	239,654	17,329
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(42,522)	(13,092)	(10,440)	2,652
Other Financing Sources / (Uses):				
Transfers In.....	6,000	-	9,600	9,600
Total Other Financing Sources / (Uses).....	6,000	-	9,600	9,600
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(36,522)	(13,092)	(840)	12,252
Fund Balance (Deficit) at Beginning of Year.....	42,983	42,983	42,983	-
Prior Year Encumbrances Appropriated.....	195	195	195	-
Fund Balance (Deficit) at End of Year.....	\$ 6,656	\$ 30,086	\$ 42,338	\$ 12,252

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

SPRING LAKES PARK				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues.....	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Materials and Supplies.....	202	-	-	-
Capital Outlay.....	1,237	1,439	1,439	-
Total Parks and Recreation.....	1,439	1,439	1,439	-
Total Expenditures.....	1,439	1,439	1,439	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,439)	(1,439)	(1,439)	-
Fund Balance (Deficit) at Beginning of Year.....	1,439	1,439	1,439	-
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, 2003

RECREATION AND PARKS DONATIONS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 60,000	\$ 60,000	\$ 57,633	\$ (2,367)
Intergovernmental.....	1,222,485	613,756	202,490	(411,266)
Investment Earnings.....	6,500	6,650	4,458	(2,192)
Other.....	6,050	16,700	85,430	68,730
Total Revenues.....	1,295,035	697,106	350,011	(347,095)
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Personal Services.....	72,941	-	-	-
Materials and Supplies.....	26,484	14,748	10,334	4,414
Contractual Services.....	235,197	236,549	136,841	99,708
Other.....	19,086	18,945	6,889	12,056
Capital Outlay.....	581,364	684,792	661,278	23,514
Total Parks and Recreation.....	935,072	955,034	815,342	139,692
Total Expenditures.....	935,072	955,034	815,342	139,692
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	359,963	(257,928)	(465,331)	(207,403)
Other Financing Sources / (Uses):				
Transfers In.....	15,790	15,790	30,000	14,210
Advances In.....	200,000	382,230	570,916	188,686
Advances Out.....	(5,000)	(18,909)	(18,909)	-
Total Other Financing Sources / (Uses).....	210,790	379,111	582,007	202,896
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	570,753	121,183	116,676	(4,507)
Fund Balance (Deficit) at Beginning of Year.....	306,218	306,218	306,218	-
Prior Year Encumbrances Appropriated.....	14,643	14,643	14,643	-
Fund Balance (Deficit) at End of Year.....	\$ 891,614	\$ 442,044	\$ 437,537	\$ (4,507)

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	EQUIPMENT ACQUISITION			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 590,720	\$ 836,729	\$ 838,727	\$ 1,998
Fines and Forfeitures.....	49,000	71,692	70,347	(1,345)
Intergovernmental.....	23,436	23,435	23,435	-
Investment Earnings.....	30,000	1,103	1,103	-
Other.....	199,313	29,699	13,648	(16,051)
Total Revenues.....	892,469	962,658	947,260	(15,398)
Expenditures:				
Legislative and Executive:				
Commissioners:				
Contractual Services.....	2,705	2,809	2,809	-
Other.....	1,035	554	-	554
Total Commissioners.....	3,740	3,363	2,809	554
Recorder:				
Materials and Supplies.....	14,512	14,512	14,512	-
Contractual Services.....	36,024	105,841	104,456	1,385
Other.....	500	500	-	500
Capital Outlay.....	92,000	43,722	42,741	981
Total Recorder.....	143,036	164,575	161,709	2,866
Geographic Information Systems:				
Materials and Supplies.....	8,350	8,350	5,656	2,694
Contractual Services.....	150	150	-	150
Other.....	7,452	4,452	452	4,000
Capital Outlay.....	6,600	9,600	8,779	821
Total Geographic Information Systems.....	22,552	22,552	14,887	7,665
Total Legislative and Executive.....	169,328	190,490	179,405	11,085
Judicial:				
Clerk of Courts:				
Contractual Services.....	21,470	33,202	21,470	11,732
Capital Outlay.....	103,824	92,092	91,866	226
Total Clerk of Courts.....	125,294	125,294	113,336	11,958
Domestic Relations Court:				
Other.....	4,500	4,500	2,136	2,364
Capital Outlay.....	1,377	1,377	-	1,377
Total Domestic Relations Court.....	5,877	5,877	2,136	3,741
Juvenile Court:				
Capital Outlay.....	43,263	57,263	47,999	9,264
Total Juvenile Court.....	43,263	57,263	47,999	9,264
Probate Court:				
Materials and Supplies.....	5,000	5,000	479	4,521
Contractual Services.....	2,550	5,050	3,487	1,563
Other.....	-	7,500	4,871	2,629
Capital Outlay.....	72,933	62,933	47,938	14,995
Total Probate Court.....	80,483	80,483	56,775	23,708
Total Judicial.....	254,917	268,917	220,246	48,671

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	EQUIPMENT ACQUISITION (Continued)			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Safety:				
Sheriff:				
Contractual Services.....	310	310	-	310
Other.....	2,309	2,309	-	2,309
Capital Outlay.....	135,169	183,416	96,863	86,553
Total Sheriff.....	<u>137,788</u>	<u>186,035</u>	<u>96,863</u>	<u>89,172</u>
Juvenile Detention:				
Capital Outlay.....	13,500	13,500	13,500	-
Total Sheriff.....	<u>13,500</u>	<u>13,500</u>	<u>13,500</u>	<u>-</u>
Total Public Safety.....	<u>151,288</u>	<u>199,535</u>	<u>110,363</u>	<u>89,172</u>
Public Works:				
County Engineer:				
Contractual Services.....	-	1,762	1,762	-
Other.....	2,130	368	-	368
Total Public Works.....	<u>2,130</u>	<u>2,130</u>	<u>1,762</u>	<u>368</u>
Total Public Works.....	<u>2,130</u>	<u>2,130</u>	<u>1,762</u>	<u>368</u>
Health:				
Dog & Kennel:				
Contractual Services.....	-	354	354	-
Other.....	-	94	94	-
Total Dog & Kennel.....	<u>-</u>	<u>448</u>	<u>448</u>	<u>-</u>
Total Health.....	<u>-</u>	<u>448</u>	<u>448</u>	<u>-</u>
Debt Service:				
Principal Retirement.....	1,020,000	1,690,000	1,690,000	-
Interest and Fiscal Charges.....	19,314	34,314	34,310	4
Total Debt Service.....	<u>1,039,314</u>	<u>1,724,314</u>	<u>1,724,310</u>	<u>4</u>
Total Expenditures.....	<u>1,616,977</u>	<u>2,385,834</u>	<u>2,236,534</u>	<u>149,300</u>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(724,508)	(1,423,176)	(1,289,274)	133,902
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	2,550,000	1,801,815	1,310,000	(491,815)
Transfers In.....	-	174,561	417,291	242,730
Transfers Out.....	(509,346)	(606,874)	(606,874)	-
Total Other Financing Sources / (Uses).....	<u>2,040,654</u>	<u>1,369,502</u>	<u>1,120,417</u>	<u>(249,085)</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	1,316,146	(53,674)	(168,857)	(115,183)
Fund Balance (Deficit) at Beginning of Year.....	559,078	559,078	559,078	-
Prior Year Encumbrances Appropriated.....	105,497	105,497	105,497	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 1,980,721</u>	<u>\$ 610,901</u>	<u>\$ 495,718</u>	<u>\$ (115,183)</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, 2003

	D.A.R.E. DONATIONS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 65,160	\$ 42,787	\$ 41,787	\$ (1,000)
Other.....	18,000	15,385	15,245	(140)
Total Revenues.....	83,160	58,172	57,032	(1,140)
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	13,373	13,373	13,373	-
Materials and Supplies.....	1,434	6,371	4,141	2,230
Other.....	41,887	52,052	46,427	5,625
Total Sheriff.....	56,694	71,796	63,941	7,855
Total Expenditures.....	56,694	71,796	63,941	7,855
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	26,466	(13,624)	(6,909)	6,715
Other Financing Sources / (Uses):				
Advances In.....	10,000	10,000	10,000	-
Total Other Financing Sources / (Uses).....	10,000	10,000	10,000	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	36,466	(3,624)	3,091	6,715
Fund Balance (Deficit) at Beginning of Year.....	22,964	22,964	22,964	-
Prior Year Encumbrances Appropriated.....	4,009	4,009	4,009	-
Fund Balance (Deficit) at End of Year.....	\$ 63,439	\$ 23,349	\$ 30,064	\$ 6,715

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

GREENE TREE TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ 3,000	\$ 225	\$ 275	\$ 50
Total Revenues.....	3,000	225	275	50
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Materials and Supplies.....	4,118	1,343	-	1,343
Total Sanitary Engineer.....	4,118	1,343	-	1,343
Total Expenditures.....	4,118	1,343	-	1,343
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,118)	(1,118)	275	1,393
Fund Balance (Deficit) at Beginning of Year.....	1,118	1,118	1,118	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ 1,393	\$ 1,393

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

INMATE FEES / MEDICAL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 10,000	\$ 11,822	\$ 11,822	\$ -
Other.....	50,000	65,208	65,208	-
Total Revenues.....	60,000	77,030	77,030	-
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	26,426	149,302	100,001	49,301
Contractual Services.....	10,562	15,260	14,633	627
Capital Outlay.....	150,395	86,457	6,965	79,492
Total Sheriff.....	187,383	251,019	121,599	129,420
Total Expenditures.....	187,383	251,019	121,599	129,420
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(127,383)	(173,989)	(44,569)	129,420
Fund Balance (Deficit) at Beginning of Year.....	187,189	187,189	187,189	-
Prior Year Encumbrances Appropriated.....	194	194	194	-
Fund Balance (Deficit) at End of Year.....	\$ 60,000	\$ 13,394	\$ 142,814	\$ 129,420

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	COMMON PLEAS COURT GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 17,166	\$ 168,403	\$ 175,908	\$ 7,505
Intergovernmental.....	572,884	533,563	491,704	(41,859)
Other.....	48,975	49,599	48,398	(1,201)
Total Revenues.....	639,025	751,565	716,010	(35,555)
Expenditures:				
Public Safety:				
Common Pleas Court:				
Personal Services.....	361,749	351,867	347,211	4,656
Materials and Supplies.....	15,275	20,698	20,673	25
Contractual Services.....	73,510	49,538	49,202	336
Other.....	178,682	202,554	196,251	6,303
Capital Outlay.....	59,260	106,343	94,125	12,218
Total Common Pleas Court.....	688,476	731,000	707,462	23,538
Probate Court:				
Capital Outlay.....	589	589	589	-
Total Probate Court.....	589	589	589	-
Domestic Relations Court				
Personal Services.....	-	6,900	4,862	2,038
Total Domestic Relations Court.....	-	6,900	4,862	2,038
Sheriff:				
Capital Outlay.....	4,860	4,860	4,860	-
Total Sheriff.....	4,860	4,860	4,860	-
Total Expenditures.....	693,925	743,349	717,773	25,576
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(54,900)	8,216	(1,763)	(9,979)
Other Financing Sources / (Uses):				
Transfers In.....	-	-	1,250	1,250
Transfers Out.....	-	(13,321)	(13,321)	-
Advances In.....	-	53,974	63,652	9,678
Advances Out.....	-	(63,102)	(63,102)	-
Total Other Financing Sources / (Uses).....	-	(22,449)	(11,521)	10,928
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(54,900)	(14,233)	(13,284)	949
Fund Balance (Deficit) at Beginning of Year.....	124,692	124,692	124,692	-
Prior Year Encumbrances Appropriated.....	1,119	1,119	1,119	-
Fund Balance (Deficit) at End of Year.....	\$ 70,911	\$ 111,578	\$ 112,527	\$ 949

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	COURT SECURITY GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues.....	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Judicial:				
Common Pleas Court:				
Capital Outlay.....	2,086	2,086	2,086	-
Total Common Pleas Court.....	2,086	2,086	2,086	-
Total Expenditures.....	2,086	2,086	2,086	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(2,086)	(2,086)	(2,086)	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Prior Year Encumbrances Appropriated.....	2,086	2,086	2,086	-
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, 2003

	EMERGENCY MANAGEMENT GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 917,030	\$ 661,721	\$ 329,837	\$ (331,884)
Other.....	-	63,627	98,594	34,967
Total Revenues.....	917,030	725,348	428,431	(296,917)
Expenditures:				
Legislative and Executive Commissioners				
Personal Services.....	72,941	82,948	65,264	17,684
Materials and Supplies.....	18,900	18,036	12,345	5,691
Contractual Services.....	80,522	107,370	100,438	6,932
Other.....	46,788	8,795	6,737	2,058
Capital Outlay.....	599,042	438,567	161,955	276,612
Total Sheriff.....	818,193	655,716	346,739	308,977
Total Expenditures.....	818,193	655,716	346,739	308,977
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	98,837	69,632	81,692	12,060
Other Financing Sources / (Uses):				
Advances In.....	-	-	18,481	18,481
Advances Out.....	-	(18,000)	(18,000)	-
Total Other Financing Sources / (Uses).....	-	(18,000)	481	18,481
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	98,837	51,632	82,173	30,541
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ 98,837	\$ 51,632	\$ 82,173	\$ 30,541

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

ROAD ASSESSMENT DEBT SERVICE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 63,007	\$ 64,330	\$ 64,330	\$ -
Total Revenues.....	63,007	64,330	64,330	-
Expenditures:				
Debt Service:				
Principal Retirement.....	47,440	47,440	47,440	-
Interest and Fiscal Charges.....	17,535	17,535	17,535	-
Total Expenditures.....	64,975	64,975	64,975	-
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(1,968)	(645)	(645)	-
Other Financing Sources / (Uses):				
Transfers Out.....	(27,204)	(27,204)	-	27,204
Total Other Financing Sources / (Uses).....	(27,204)	(27,204)	-	27,204
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(29,172)	(27,849)	(645)	27,204
Fund Balance (Deficit) at Beginning of Year.....	38,320	38,320	38,320	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 9,148</u>	<u>\$ 10,471</u>	<u>\$ 37,675</u>	<u>\$ 27,204</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, 2003

	VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 49,801	\$ 49,876	\$ 49,876	\$ -
Total Revenues.....	49,801	49,876	49,876	-
Expenditures:				
Debt Service:				
Principal Retirement.....	1,204,953	742,560	742,560	-
Interest and Fiscal Charges.....	1,019,088	848,076	827,350	20,726
Total Expenditures.....	2,224,041	1,590,636	1,569,910	20,726
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(2,174,240)	(1,540,760)	(1,520,034)	20,726
Other Financing Sources / (Uses):				
Transfers In.....	2,173,490	2,472,796	1,839,391	(633,405)
Transfers Out.....	(3,255)	(3,255)	-	3,255
Total Other Financing Sources / (Uses).....	2,170,235	2,469,541	1,839,391	(630,150)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(4,005)	928,781	319,357	(609,424)
Fund Balance (Deficit) at Beginning of Year.....	50,593	50,593	50,593	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 46,588</u>	<u>\$ 979,374</u>	<u>\$ 369,950</u>	<u>\$ (609,424)</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, 2003

BUILDING AND ROAD CONSTRUCTION				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 700,000	\$ 520,026	\$ 620,026	\$ 100,000
Investment Earnings.....	132,500	165,866	118,761	(47,105)
Other.....	61,160	58,226	6,470	(51,756)
Total Revenues.....	893,660	744,118	745,257	1,139
Expenditures:				
Commissioners Equipment:				
Capital Outlay.....	50,941	28,941	4,352	24,589
Total Commissioners Equipment.....	50,941	28,941	4,352	24,589
Commissioners Land and Buildings:				
Capital Outlay.....	69,077	197,021	144,861	52,160
Total Commissioners Land and Buildings.....	69,077	197,021	144,861	52,160
Parks and Recreation:				
Capital Outlay.....	177,987	177,258	13,992	163,266
Total Parks and Recreation.....	177,987	177,258	13,992	163,266
Juvenile Court:				
Capital Outlay.....	42,300	42,300	-	42,300
Total Juvenile Court Youth Service.....	42,300	42,300	-	42,300
Sheriff:				
Capital Outlay.....	839,378	839,378	815,275	24,103
Total Sheriff Adult Detention.....	839,378	839,378	815,275	24,103
Garbage and Refuse:				
Capital Outlay.....	522,658	612,671	580,162	32,509
Total Garbage and Refuse.....	522,658	612,671	580,162	32,509
Debt Service:				
Principal Retirement.....	200,000	4,916,000	4,916,000	-
Interest and Fiscal Charges.....	87,762	58,662	58,652	10
Total Debt Service.....	287,762	4,974,662	4,974,652	10
Total Expenditures.....	1,990,103	6,872,231	6,533,294	338,937
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,096,443)	(6,128,113)	(5,788,037)	340,076
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	2,558,000	2,358,000	2,358,000	-
Proceeds from Issue of Bonds.....	-	2,360,000	2,360,000	-
Transfers In.....	204,000	132,148	133,154	1,006
Transfers Out.....	(272,569)	(978,146)	(789,840)	188,306
Advances Out.....	(700,000)	(20,000)	-	20,000
Total Other Financing Sources / (Uses).....	1,789,431	3,852,002	4,061,314	209,312
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	692,988	(2,276,111)	(1,726,723)	549,388
Fund Balance (Deficit) at Beginning of Year.....	1,808,564	1,808,564	1,808,564	-
Prior Year Encumbrances Appropriated.....	576,513	576,513	576,513	-
Fund Balance (Deficit) at End of Year.....	\$ 3,078,065	\$ 108,966	\$ 658,354	\$ 549,388

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES
CONSTRUCTION

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 400,000	\$ -	\$ -	\$ -
Total Revenues.....	400,000	-	-	-
Expenditures:				
Capital Outlay.....	421,144	516,834	452,690	64,144
Total Expenditures.....	421,144	516,834	452,690	64,144
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(21,144)	(516,834)	(452,690)	64,144
Other Financing Sources / (Uses):				
Advances In.....	-	225,000	225,000	-
Total Other Financing Sources / (Uses).....	-	225,000	225,000	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(21,144)	(291,834)	(227,690)	64,144
Fund Balance (Deficit) at Beginning of Year.....	270,700	270,700	270,700	-
Prior Year Encumbrances Appropriated.....	21,144	21,144	21,144	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 270,700</u>	<u>\$ 10</u>	<u>\$ 64,154</u>	<u>\$ 64,144</u>

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

CHASE STEWART TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings.....	\$ -	\$ 2,133	\$ 2,447	\$ 314
Total Revenues.....	-	2,133	2,447	314
Expenditures:				
Other.....	29,588	29,588	1,530	28,058
Total Expenditures.....	29,588	29,588	1,530	28,058
Excess / (Deficiency) of Revenue over/(under) Expenditures....	(29,588)	(27,455)	917	28,372
Other Financing Sources / (Uses):				
Transfers In.....	-	701	701	-
Total Other Financing Sources / (Uses).....	-	701	701	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(29,588)	(26,754)	1,618	28,372
Fund Balance (Deficit) at Beginning of Year.....	101,588	101,588	101,588	-
Prior Year Encumbrances Appropriated.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 72,000</u>	<u>\$ 74,834</u>	<u>\$ 103,206</u>	<u>\$ 28,372</u>

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, 2003

	UNCLAIMED MONEY			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ -	\$ 26,449	\$ 26,771	\$ 322
Total Revenues.....	-	26,449	26,771	322
Expenditures:				
Other.....	-	-	46	(46)
Total Expenditures.....	-	-	46	(46)
Excess/(Deficiency) of Revenue over/(under) Expenditures....	-	26,449	26,725	276
Other Financing Sources / (Uses):				
Transfers Out.....	-	-	(18,724)	(18,724)
Total Other Financing Sources / (Uses).....	-	-	(18,724)	(18,724)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	-	26,449	8,001	(18,448)
Fund Balance (Deficit) at Beginning of Year.....	154,127	154,127	154,127	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 154,127</u>	<u>\$ 180,576</u>	<u>\$ 162,128</u>	<u>\$ (18,448)</u>

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

WATER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 8,056,661	\$ 8,065,352	\$ 8,182,759	\$ 117,407
Special Assessments.....	291,456	310,066	310,066	-
Investment Earnings.....	197,300	966	968	2
Other.....	161,804	179,922	65,195	(114,727)
Total Revenues.....	8,707,221	8,556,306	8,558,988	2,682
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	1,954,601	1,936,601	1,846,880	89,721
Materials and Supplies.....	1,337,310	1,294,010	1,241,063	52,947
Contractual Services.....	1,605,982	1,813,129	1,338,873	474,256
Other.....	187,269	948,046	876,661	71,385
Capital Outlay.....	2,226,889	1,973,844	1,507,970	465,874
Debt Service:				
Principal Retirement.....	2,133,339	8,015,339	7,991,984	23,355
Interest and Fiscal Charges.....	2,697,097	2,679,237	2,452,612	226,625
Total Sanitary Engineer.....	12,142,487	18,660,206	17,256,043	1,404,163
Total Expenditures.....	12,142,487	18,660,206	17,256,043	1,404,163
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,435,266)	(10,103,900)	(8,697,055)	1,406,845
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	5,925,000	375,000	375,000	-
Proceeds from Issue of Bonds.....	-	5,382,395	5,382,395	-
Transfers In.....	239,518	194,873	88,695	(106,178)
Transfers Out.....	(68,279)	(53,592)	(2,545)	51,047
Total Other Financing Sources / (Uses).....	6,096,239	5,898,676	5,843,545	(55,131)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	2,660,973	(4,205,224)	(2,853,510)	1,351,714
Fund Balance (Deficit) at Beginning of Year.....	5,058,210	5,058,210	5,058,210	-
Prior Year Encumbrances Appropriated.....	1,523,317	1,523,317	1,523,317	-
Fund Balance (Deficit) at End of Year.....	\$ 9,242,500	\$ 2,376,303	\$ 3,728,017	\$ 1,351,714

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

SEWER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 15,091,639	\$ 15,091,639	\$ 15,156,713	\$ 65,074
Intergovernmental.....	4,188	12,563	12,563	-
Special Assessments.....	315,124	328,305	330,585	2,280
Investment Earnings.....	265,188	26,737	24,549	(2,188)
Other.....	85,850	434,890	359,245	(75,645)
Total Revenues.....	15,761,989	15,894,134	15,883,655	(10,479)
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	3,471,433	3,471,433	3,425,592	45,841
Materials and Supplies.....	1,875,561	1,961,261	1,908,500	52,761
Contractual Services.....	2,566,259	3,929,569	3,544,751	384,818
Other.....	4,732,273	2,235,592	2,126,854	108,738
Capital Outlay.....	1,156,783	999,306	541,034	458,272
Debt Service:				
Principal Retirement.....	4,234,579	19,985,743	19,910,248	75,495
Interest and Fiscal Charges.....	5,624,135	5,498,585	5,291,075	207,510
Total Sanitary Engineer.....	23,661,023	38,081,489	36,748,054	1,333,435
Total Expenditures.....	23,661,023	38,081,489	36,748,054	1,333,435
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(7,899,034)	(22,187,355)	(20,864,399)	1,322,956
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	1,980,000	2,185,925	2,185,000	(925)
Proceeds from Issue of Bonds.....	4,527,069	16,512,069	16,512,069	-
Transfers In.....	781,326	243,013	189,067	(53,946)
Transfers Out.....	(800,432)	(16,418)	(7,265)	9,153
Total Other Financing Sources / (Uses).....	6,487,963	18,924,589	18,878,871	(45,718)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,411,071)	(3,262,766)	(1,985,528)	1,277,238
Fund Balance (Deficit) at Beginning of Year.....	5,204,556	5,204,556	5,204,556	-
Prior Year Encumbrances Appropriated.....	997,941	997,941	997,941	-
Fund Balance (Deficit) at End of Year.....	\$ 4,791,426	\$ 2,939,731	\$ 4,216,969	\$ 1,277,238

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	COUNTY HEALTH CARE			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ -	\$ 5,846,643	\$ 6,706,894	\$ 860,251
Other.....	-	295,529	9,584	(285,945)
Total Revenues.....	-	6,142,172	6,716,478	574,306
Expenditures:				
Contractual Services.....	1,690,292	7,394,771	6,455,051	939,720
Total Expenditures.....	1,690,292	7,394,771	6,455,051	939,720
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,690,292)	(1,252,599)	261,427	1,514,026
Other Financing Sources / (Uses):				
Transfers In.....	-	-	3,820	3,820
Total Other Financing Sources / (Uses).....	-	-	3,820	3,820
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,690,292)	(1,252,599)	265,247	1,517,846
Fund Balance (Deficit) at Beginning of Year.....	1,690,292	1,690,292	1,690,292	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 437,693	\$ 1,955,539	\$ 1,517,846

GREENE COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Balance January 1, 2003	Additions	Deductions	Balance December 31, 2003
PAYROLL AGENCY				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 4,689	\$ 49,821,617	\$ 49,821,593	\$ 4,713
Liabilities				
Payroll Withholding.....	\$ 4,689	\$ 49,821,617	\$ 49,821,593	\$ 4,713
UNDIVIDED TAX AGENCY				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 5,231,920	\$ 163,382,956	\$ 162,116,019	\$ 6,498,857
Taxes Levied for Other Governments.....	112,136,055	123,510,537	112,136,055	\$ 123,510,537
Total Assets.....	<u>\$ 117,367,975</u>	<u>\$ 286,893,493</u>	<u>\$ 274,252,074</u>	<u>\$ 130,009,394</u>
Liabilities				
Due to Other Funds.....	\$ -	\$ 29,790,120	\$ 29,790,120	\$ -
Due to Other Governments.....	113,752,695	253,411,735	240,863,642	126,300,788
Other Liabilities.....	3,615,280	3,691,638	3,598,312	3,708,606
Total Liabilities.....	<u>\$ 117,367,975</u>	<u>\$ 286,893,493</u>	<u>\$ 274,252,074</u>	<u>\$ 130,009,394</u>
POLITICAL SUBDIVISION AGENCY				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 1,801,957	\$ 137,734,504	\$ 137,144,009	\$ 2,392,452
Liabilities				
Due to Other Governments.....	\$ 1,801,957	\$ 137,734,504	\$ 137,144,009	\$ 2,392,452
OTHER AGENCY				
Assets				
Deposits with Segregated Accounts.....	\$ 2,538,605	\$ 42,083,516	\$ 42,464,209	\$ 2,157,912
Liabilities				
Other Liabilities.....	\$ 2,538,605	\$ 42,083,516	\$ 42,464,209	\$ 2,157,912
TOTALS				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 7,038,566	\$ 350,939,077	\$ 349,081,621	\$ 8,896,022
Deposits with Segregated Accounts.....	2,538,605	42,083,516	42,464,209	2,157,912
Taxes Levied for Other Governments.....	112,136,055	123,510,537	112,136,055	123,510,537
Total Assets.....	<u>\$ 121,713,226</u>	<u>\$ 516,533,130</u>	<u>\$ 503,681,885</u>	<u>\$ 134,564,471</u>
Liabilities				
Payroll Withholding.....	\$ 4,689	\$ 49,821,617	\$ 49,821,593	\$ 4,713
Due to Other Funds.....	-	29,790,120	29,790,120	-
Due to Other Governments.....	115,554,652	391,146,239	378,007,651	128,693,240
Other Liabilities.....	6,153,885	45,775,154	46,062,521	5,866,518
Total Liabilities.....	<u>\$ 121,713,226</u>	<u>\$ 516,533,130</u>	<u>\$ 503,681,885</u>	<u>\$ 134,564,471</u>

GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2003

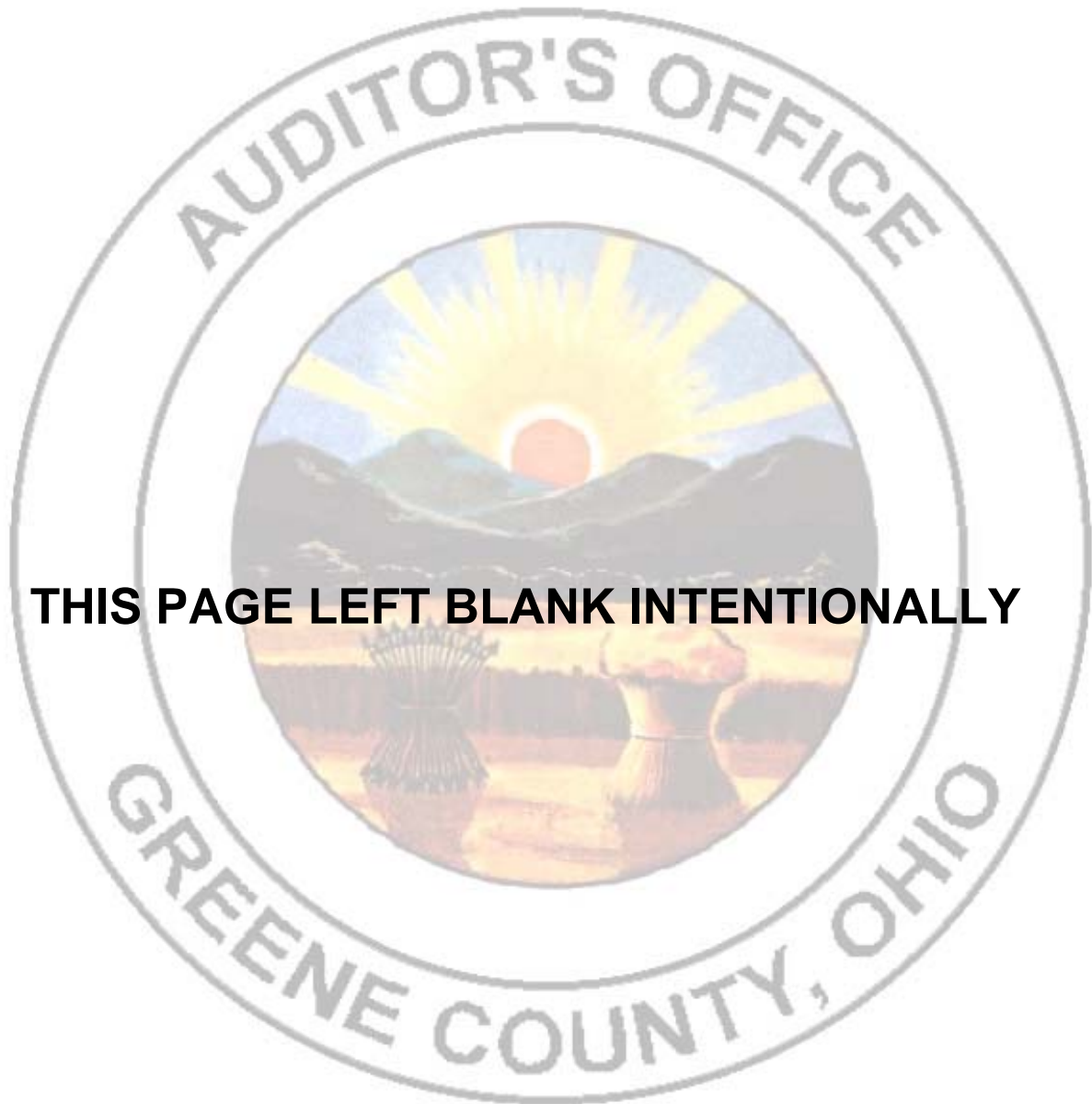
Governmental funds capital assets:	
Land.....	\$ 2,599,207
Buildings.....	35,036,945
Equipment, Furniture and Fixtures.....	9,409,250
Capitalized Leases.....	46,295
Infrastructure.....	127,815,160
Construction in Progress.....	<u>5,295,943</u>
 Total governmental funds capital assets.....	 <u><u>\$ 180,202,800</u></u>
 Investment in governmental funds capital assets by source:	
General Fund.....	\$ 37,080,433
Special Revenue Funds.....	137,826,424
Capital Project Funds.....	<u>5,295,943</u>
 Total governmental funds capital assets.....	 <u><u>\$ 180,202,800</u></u>

GREENE COUNTY, OHIO
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function and Activity
December 31, 2003

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Equipment under Capitalized Leases	Infrastructure	Construction in Progress	Total
Legislative and Executive							
Commissioners.....	\$ -	\$ -	\$ 71,662	\$ -	\$ -	\$ -	\$ 71,662
Auditor.....	-	-	264,774	-	-	-	264,774
Data Processing.....	-	-	906,806	-	-	-	906,806
Building Maintenance	-	-	346,502	-	-	-	346,502
Other Legislative and Executive.....	-	-	522,042	28,816	-	-	550,858
Land & Buildings.....	1,138,492	8,060,206	-	-	-	2,403,977	11,602,675
Judicial							
Common Pleas Court.....	-	-	15,909	-	-	-	15,909
Probate Court.....	-	-	66,389	-	-	-	66,389
Clerk of Courts.....	-	-	86,139	-	-	-	86,139
Juvenile Court.....	-	-	314,014	-	-	-	314,014
Domestic Relations Court.....	-	-	9,955	-	-	-	9,955
Land & Buildings.....	31,210	6,440,082	-	-	-	-	6,471,292
Total General Government.....	1,169,702	14,500,288	2,604,192	28,816	-	2,403,977	20,706,975
Public Safety							
Coroner.....	-	-	47,192	-	-	-	47,192
Sheriff.....	-	-	1,179,800	-	-	-	1,179,800
Adult Probation.....	-	-	65,519	-	-	-	65,519
Building Inspection.....	-	-	79,699	-	-	-	79,699
Emergency Management.....	-	-	35,228	-	-	-	35,228
Land & Buildings.....	5,910	15,314,264	-	-	-	-	15,320,174
Total Public Safety.....	5,910	15,314,264	1,407,438	-	-	-	16,727,612
Public Works							
Engineer and Highways.....	-	-	3,490,087	-	127,815,160	-	131,305,247
Department of Public Works.....	-	-	85,482	-	-	-	85,482
Land & Buildings.....	23,868	46,257	-	-	-	2,571,993	2,642,118
Total Public Works.....	23,868	46,257	3,575,569	-	127,815,160	2,571,993	134,032,847
Health							
Animal Control.....	-	-	168,545	-	-	-	168,545
Mental Retardation.....	-	-	366,229	17,479	-	-	383,708
Land & Buildings.....	51,270	1,411,540	-	-	-	-	1,462,810
Total Health.....	51,270	1,411,540	534,774	17,479	-	-	2,015,063
Human Services							
County Home.....	-	-	147,636	-	-	-	147,636
Children Services.....	-	-	250,582	-	-	-	250,582
Public Assistance.....	-	-	98,317	-	-	-	98,317
Veterans Service Commission.....	-	-	21,167	-	-	-	21,167
Land & Buildings.....	473,760	2,290,660	-	-	-	149,128	2,913,548
Total Human Services.....	473,760	2,290,660	517,702	-	-	149,128	3,431,250
Community and Economic Development							
Convention & Visitors Bureau.....	-	-	46,261	-	-	-	46,261
Department of Development.....	-	-	36,599	-	-	-	36,599
Land & Buildings.....	121,030	1,109,146	-	-	-	170,845	1,401,021
Total Community & Economic Development.....	121,030	1,109,146	82,860	-	-	170,845	1,483,881
Conservation & Recreation							
Recreation & Parks.....	-	-	686,715	-	-	-	686,715
Land & Buildings.....	753,667	364,790	-	-	-	-	1,118,457
Total Conservation & Recreation.....	753,667	364,790	686,715	-	-	-	1,805,172
Total General Capital Assets.....	\$ 2,599,207	\$ 35,036,945	\$ 9,409,250	\$ 46,295	\$ 127,815,160	\$ 5,295,943	\$ 180,202,800

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, 2003

Function and Activity	Governmental Fund Capital Assets January 1, 2003	Additions	Deductions	Governmental Fund Capital Assets December 31, 2003
General Government				
Legislative and Executive				
Commissioners.....	\$ 71,662	\$ -	\$ -	\$ 71,662
Auditor.....	264,774	-	-	264,774
Data Processing.....	897,294	9,512	-	906,806
Building Maintenance.....	379,886	-	33,384	346,502
Other Legislative and Executive.....	505,511	76,723	31,376	550,858
Land & Buildings.....	11,474,624	128,051	-	11,602,675
Judicial				
Common Pleas Court.....	10,880	5,029	-	15,909
Probate Court.....	66,389	-	-	66,389
Clerk of Courts.....	119,275	16,805	49,941	86,139
Juvenile Court.....	194,653	119,361	-	314,014
Domestic Relations Court.....	15,648	-	5,693	9,955
Land & Buildings.....	6,471,292	-	-	6,471,292
Total General Government.....	20,471,888	355,481	120,394	20,706,975
Public Safety				
Coroner.....	47,192	-	-	47,192
Sheriff.....	1,004,996	216,982	42,178	1,179,800
Adult Probation.....	73,660	5,823	13,964	65,519
Building Inspection.....	79,699	-	-	79,699
Emergency Management.....	-	35,228	-	35,228
Land & Buildings.....	15,320,174	-	-	15,320,174
Total Public Safety.....	16,525,721	258,033	56,142	16,727,612
Public Works				
Engineer and Highways.....	127,230,095	4,391,264	316,112	131,305,247
Department of Public Works.....	49,968	24,765	-	74,733
Garbage and Refuse.....	-	10,749	-	10,749
Land & Buildings.....	2,016,545	625,573	-	2,642,118
Total Public Works.....	129,296,608	5,052,351	316,112	134,032,847
Health				
Animal Control.....	168,545	-	-	168,545
Mental Retardation.....	395,136	-	11,428	383,708
Land & Buildings.....	1,462,810	-	-	1,462,810
Total Health.....	2,026,491	-	11,428	2,015,063
Human Services				
County Home.....	147,636	-	-	147,636
Children Services.....	241,279	26,670	17,367	250,582
Public Assistance.....	98,317	-	-	98,317
Veterans Service Commission.....	21,167	-	-	21,167
Land & Buildings.....	2,896,737	16,811	-	2,913,548
Total Human Services.....	3,405,136	43,481	17,367	3,431,250
Community and Economic Development				
Convention & Visitor's Bureau.....	46,261	-	-	46,261
Department of Development.....	26,637	9,962	-	36,599
Land & Buildings.....	1,401,021	-	-	1,401,021
Total Community & Economic Development.....	1,473,919	9,962	-	1,483,881
Conservation & Recreation				
Recreation & Parks.....	620,649	102,950	36,884	686,715
Land & Buildings.....	1,165,184	-	46,727	1,118,457
Total Conservation & Recreation.....	1,785,833	102,950	83,611	1,805,172
Total General Capital Assets.....	\$ 174,985,596	\$ 5,822,258	\$ 605,054	\$ 180,202,800



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

STATISTICAL



Scenes from Blue Jacket, an outdoor drama depicting the life of the Shawnee Chief.

A couple of the many displays at the United States Air Force Museum.

Table 1
GREENE COUNTY, OHIO
GOVERNMENT-WIDE EXPENSES 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
2002	14,780,899	6,111,622	18,085,795	6,905,094	14,159,338	25,446,143	2,702,877	1,581,188	235,794	6,613,447	14,373,278	110,995,475
2003	14,383,312	6,401,886	20,896,072	4,565,713	14,393,768	24,871,582	2,876,940	1,493,063	899,470	7,159,056	13,649,131	111,589,993

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 Investment 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
2002	38,058,631	29,739,972	2,185,856	5,638,495	37,996,779	1,990,254	2,060,503	\$ 117,670,490
2003	40,845,220	30,850,229	1,922,787	4,197,650	39,308,105	2,203,837	2,639,629	\$ 121,967,457

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
							Capital Outlay	Debt Service	
1994	\$ 15,201,079	\$ 5,848,937	\$ 5,789,747	\$ 10,373,141	\$ 13,516,203	\$ 1,777,430	\$ 483,719	\$ 3,216,350	\$ 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	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	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	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	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	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	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	89,381,509
2002	20,966,220	17,729,799	7,648,011	13,631,516	25,903,593	2,808,892	1,539,497	3,215,548	94,825,862
2003	20,793,321	19,778,182	8,578,513	14,011,329	25,000,966	2,787,712	1,555,931	1,768,697	95,993,179

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	Other	Total
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	23,958,871	1,234,215	3,161,143	1,562,652	71,649,338
1999	29,949,838	12,106,237	528,591	832,866	33,194,888	2,837,201	4,149,224	2,499,534	86,098,399
2000	33,120,569	12,690,514	568,104	834,814	32,826,112	129,865	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
2002	37,996,779	13,291,674	724,396	793,434	34,340,201	153,538	1,881,489	1,767,825	90,949,336
2003	39,308,105	15,598,852	999,644	591,033	34,038,143	150,818	2,067,310	2,200,821	94,954,726

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		
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	745,753,580	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	696,181,768	104,310,670	298,030,486	2,693,670,122	7,895,680,854			34.12%	
2002		2,783,678,820	7,953,368,057	168,163,491	672,653,964	111,695,670	319,130,486	3,063,537,981	8,945,152,507			34.25%	
2003		2,850,542,430	8,144,406,943	166,370,014	665,480,056	107,535,290	307,243,686	3,124,447,734	9,117,130,685			34.27%	

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	Collection Year	Current Taxes		Delinquent Taxes		Total		Delinquent Taxes Collected as a Percent of Total Taxes Collected	Total Collections as a % of Current Taxes Levied	Accumulated Delinquencies
		Levied	Collected	Levied	Collected	Taxes Collected	Taxes Collected			
1993	1994	\$ 11,644,759	\$ 11,319,158	\$ 324,852	\$ 11,644,010	\$ 11,644,010	\$ 324,852	2.79%	99.99%	\$ 521,172
1994	1995	12,953,926	12,691,700	302,209	12,993,909	12,993,909	302,209	2.33%	100.31%	575,146
1995	1996	13,094,263	12,614,035	309,069	12,923,104	12,923,104	309,069	2.39%	98.69%	630,210
1996	1997	14,742,157	14,387,592	391,438	14,779,030	14,779,030	391,438	2.65%	100.25%	698,826
1997	1998	14,973,975	14,581,409	343,065	14,924,474	14,924,474	343,065	2.30%	99.67%	759,446
1998	1999	15,417,492	14,958,192	374,377	15,332,569	15,332,569	374,377	2.44%	99.45%	800,138
1999	2000	20,683,724	20,094,909	541,432	20,636,341	20,636,341	541,432	2.62%	99.77%	1,280,623
2000	2001	24,704,712	23,901,731	795,512	24,697,243	24,697,243	795,512	3.22%	99.97%	1,434,732
2001	2002	24,613,733	23,830,743	776,657	24,707,400	24,707,400	776,657	3.14%	100.38%	1,326,033
2002	2003	27,097,390	25,039,292	723,328	25,762,620	25,762,620	723,328	2.81%	95.07%	1,449,326

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>
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
2002	17,634,385	1,480,029	18,222,214	660,151	37,996,779
2003	18,706,449	1,513,998	18,393,495	694,163	39,308,105

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>
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
2002	1,085,711	930,594	887,711	181,905
2003	1,061,731	900,914	834,679	132,566

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		Net Bonded Debt to Assessed Value (%)	Net Bonded Debt Per Capita
	Population	Assessed Value	Gross General Bonded Debt	Long-term Obligations Bonds Fund Balance	Net Bonded Debt		
1994	143,529	\$ 1,804,344,594	\$ 4,815,000	\$ 3,751,867	\$ 1,063,133	0.06%	7.78
1995	145,481	1,928,589,516	4,595,000	3,468,008	1,126,992	0.06%	8.24
1996	145,298	2,000,903,669	4,365,000	3,205,693	1,159,307	0.06%	8.28
1997	144,580	2,331,614,990	4,125,000	2,840,251	1,284,749	0.06%	8.91
1998	146,266	2,388,015,610	3,875,000	2,628,280	1,246,720	0.05%	8.59
1999	147,479	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	148,834	2,664,254,065	4,230,000	51,280	4,178,720	0.16%	28.08
2002	150,230	2,693,670,122	17,195,000	50,955	17,144,045	0.64%	114.12
2003	151,257	3,063,537,981	18,850,000	371,530	18,478,470	0.60%	122.17

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, 2003

Total of All County Debt Outstanding.....	\$	157,518,720	(1)
Debt Exempt From Computation:			
Special Assessment Bonds.....		4,592,000	
Advanced Refunding Bonds From Water Fund.....		1,950,000	
Advanced Refunding Bonds From Sewer Fund.....		16,145,000	
Revenue Bonds Payable From Water Fund.....		31,150,000	
Revenue Bonds Payable From Sewer Fund.....		74,996,720	
General Obligation Bonds Paid From Water Revenue.....		4,875,000	
Bond Anticipation Notes Paid From Water Revenue.....		375,000	
Bond Anticipation Notes Paid From Sewer Revenue.....		<u>2,185,000</u>	
Total Exempt Debt.....		<u>136,268,720</u>	
Net Debt.....		21,250,000	
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>69,088,450</u>	
Total Direct Debt Limitation.....		75,088,450	
Net Debt.....		<u>21,250,000</u>	
Unvoted Legal Debt Margin.....		<u><u>\$53,838,450</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 G and appear in the financial statements as follows:

	<u>Water</u>	<u>Sewer</u>
Current Portion of O.W.D.A. Loans.....	\$ 297,065	\$ 1,406,835
O.W.D.A. Loans (Net of Current Portion).....	<u>2,314,096</u>	<u>6,051,269</u>
Total O.W.D.A. Debt.....	<u><u>\$ 2,611,161</u></u>	<u><u>\$ 7,458,104</u></u>

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

County Units:	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
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	1.50	1.50	1.50	1.50	1.50
General.....	2.30	2.40	2.43	2.43	1.95	1.79	1.87	1.37	2.25	2.24
Hospital Operating.....	0.52	0.52	0.52	0.52	0.52	0.52	1.02	1.02	1.02	1.02
Mental Retardation.....	1.76	1.76	1.76	1.76	1.76	1.76	2.51	2.51	2.51	2.25
Note Retirement.....	0.20	0.10	0.07	0.07	0.55	0.71	0.63	1.13	0.25	0.26
Senior Council on Aging.....	-	-	-	-	-	0.80	0.80	0.80	0.80	0.80
Total Rates.....	8.43	8.43	8.43	8.43	8.43	8.73	9.98	9.98	9.98	9.72
School Districts:										
Beavercreek City.....	39.00	42.50	43.00	42.90	42.00	42.60	42.12	45.40	43.50	49.00
Cedar Cliff Local.....	34.40	34.00	33.90	33.70	33.60	33.50	32.10	32.10	32.10	32.10
Fairborn City.....	41.80	41.80	41.80	41.80	41.80	44.70	44.64	44.70	44.70	44.40
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.....	32.40	31.80	31.95	31.95	36.05	36.05	35.45	35.45	34.35	34.55
Sugarcreek Local.....	63.50	64.30	63.35	63.35	64.70	64.24	63.58	63.50	62.80	69.80
Xenia Community.....	40.80	40.40	39.50	39.30	39.10	38.70	38.50	38.60	37.70	37.60
Yellow Springs Exempted.....	74.10	73.70	71.50	71.00	69.00	71.50	74.90	69.60	67.00	66.10
Out-of-County School Districts:										
Clark County JVS.....	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Clinton Massie Local.....	32.55	32.50	31.80	31.80	31.80	30.20	30.00	38.21	37.91	37.11
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.....	37.60	37.60	36.80	36.80	36.80	36.80	36.80	36.80	42.68	43.10
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.....	47.90	53.50	52.46	51.00	50.75	50.40	48.85	48.75	47.95	53.40
Wilmington City.....	33.70	33.60	33.20	35.70	35.35	31.63	32.05	31.99	31.10	30.89
Corporations:										
Beavercreek City.....	12.70	12.70	12.00	12.00	12.00	12.00	12.00	12.50	12.95	13.10
Bellbrook City.....	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50
Bowersville Village.....	8.40	7.10	7.10	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Cedarville Village.....	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	2.90
Clifton Village.....	11.40	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Fairborn City.....	10.10	10.10	10.00	10.00	9.90	9.71	9.73	9.60	9.40	9.50
Jamestown Village.....	15.40	13.90	13.90	15.40	15.40	15.40	15.40	15.40	15.40	15.40
Kettering City.....	7.17	7.17	7.00	7.00	6.98	6.92	6.92	6.81	6.75	6.75
Spring Valley Village.....	12.70	12.70	12.70	12.70	12.70	12.70	12.70	13.70	13.70	13.70
Xenia City.....	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Yellow Spring Village.....	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Townships:										
Bath.....	10.60	10.40	10.60	10.60	10.60	10.60	10.60	10.60	10.60	8.60
Beavercreek.....	16.35	16.35	16.35	16.35	19.35	19.35	19.05	19.05	16.05	16.05
Caesarcreek.....	4.80	4.80	4.80	5.80	5.10	5.10	5.10	5.10	4.10	4.10
Cedarville.....	9.35	9.35	9.35	9.35	9.90	9.90	8.45	9.35	9.35	9.90
Jefferson.....	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Miami.....	6.70	6.70	6.70	6.70	6.70	6.70	5.90	5.90	5.90	5.90
New Jasper.....	6.70	6.70	8.20	8.20	7.30	7.30	6.80	6.20	6.20	6.20
Ross.....	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Silvercreek.....	6.40	6.10	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Spring Valley.....	11.60	11.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50
Sugarcreek.....	18.40	18.40	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Xenia.....	8.00	8.00	9.00	9.00	9.00	9.00	9.00	8.00	9.00	9.00
Other Units:										
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	0.50	0.50
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, 2003

	<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.....	\$ 157,518,720	\$ 136,268,720	\$ 410,126	\$ 20,839,874	100%	\$ 20,839,874
Cities, Villages, Township.....	35,632,889	24,138,120	859,647	10,635,122	100%	10,635,122
School Districts.....	198,334,377	-	1,654,135	196,680,242	100%	<u>196,680,242</u>
						<u>\$ 228,155,238</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 (1)
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>
1994	\$ 210,000	\$ 282,365	\$ 492,365	\$ 58,263,513	3.11%
1995	220,000	274,175	494,175	64,693,154	2.80%
1996	230,000	264,825	494,825	63,750,659	2.78%
1997	240,000	254,245	494,245	73,181,964	2.42%
1998	250,000	242,725	492,725	74,791,780	2.29%
1999	-	33,438	33,438	91,127,716	1.92%
2000	-	47,023	47,023	85,464,248	0.06%
2001	35,000	47,023	82,023	89,381,509	0.09%
2002	40,000	45,762	85,762	94,825,862	0.09%
2003	705,000	777,967	1,482,967	95,993,179	1.54%

Source: Greene County Auditor's Office

(1) General obligation bonds reported in the enterprise funds and special assessment debt with government commitment are excluded
(2) Excludes bond issuance and other costs

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

WATER											
Fiscal Year	Operating Revenue	Operating Expenses	Net Revenue Available For Debt Service	Debt Service Requirements Revenue Bonds (1)			Total	Coverage			
				Principal	Interest						
1994	\$ 4,240,491	\$ 3,911,185	\$ 329,306	\$ 332,000	\$ 413,803	\$ 745,803	0.44				
1995	3,896,447	3,679,715	216,732	346,000	395,943	741,943	0.29				
1996	4,579,335	4,053,056	526,279	362,000	1,056,852	1,418,852	0.37				
1997	5,750,473	4,116,609	1,633,864	387,000	1,716,354	2,103,354	0.78				
1998	6,380,297	4,535,222	1,845,075	912,000	1,693,859	2,605,859	0.71				
1999	7,813,951	3,993,671	3,820,280	542,000	1,339,859	1,881,859	2.03				
2000	6,942,477	4,679,471	2,263,006	567,000	1,314,859	1,881,859	1.20				
2001	7,390,260	4,539,877	2,850,383	575,000	1,287,884	1,862,884	1.53				
2002	8,171,597	4,230,244	3,941,353	980,000	1,824,914	2,804,914	1.41				
2003	8,321,188	5,729,867	2,591,321	1,025,000	1,779,664	2,804,664	0.92				

SEWER											
Fiscal Year	Operating Revenue	Operating Expenses	Net Revenue Available For Debt Service	Debt Service Requirements Revenue Bonds (1)			Total	Coverage			
				Principal	Interest						
1994	\$ 8,985,984	\$ 7,901,899	\$ 1,084,085	\$ -	\$ 814,660	\$ 814,660	1.33				
1995	8,924,975	9,689,513	(764,538)	220,000	814,660	1,034,660	(0.74)				
1996	9,316,478	7,486,222	1,830,256	520,000	807,620	1,327,620	1.38				
1997	10,568,478	7,764,569	2,803,909	540,000	788,900	1,328,900	2.11				
1998	11,340,113	7,789,632	3,550,481	560,000	2,165,937	2,725,937	1.30				
1999	13,470,864	7,699,937	5,770,927	580,000	2,717,153	3,297,153	1.75				
2000	14,270,991	7,783,789	6,487,202	1,105,000	4,037,754	5,142,754	1.26				
2001	13,790,746	8,415,813	5,374,933	1,260,000	4,661,238	5,921,238	0.91				
2002	14,991,741	8,425,758	6,565,983	2,300,000	4,689,232	6,989,232	0.94				
2003	15,641,280	8,901,692	6,739,588	2,705,000	4,833,231	7,538,231	0.89				

Source: Greene County Auditor's Office

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

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

Fiscal Year	(1) Population	(2) Per Capita Income	(3) K - 12 School Enrollment
1994	143,529	\$ 21,536	24,061
1995	145,481	23,123	24,060
1996	145,298	24,014	24,197
1997	144,580	25,423	24,197
1998	146,266	26,749	24,197
1999	147,479	27,036	23,067
2000	147,886	28,197	23,431
2001	148,834	28,713	23,493
2002	150,230	Not Available	23,443
2003	151,257	Not Available	24,015

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)

Fiscal Year	Greene County	State of Ohio	United States
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%
2002	3.90%	5.00%	5.70%
2003	4.60%	5.50%	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>
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
2002	3,063,537,981	Not Available	59,120,270	3,111
2003	3,124,447,734	Not Available	71,745,640	2,949

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, 2003

<u>Taxpayers</u>	<u>Real Estate Assessed Valuation</u>	<u>Public Utilities Personal Property Assessed Valuation</u>	<u>Personal Property Assessed Valuation</u>	<u>2003 Total Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Dayton Power & Light.....	\$ 1,660,550	\$ 63,100,730	-	\$ 64,761,280	2.07%
MFC Beavercreek LLC (formally Glimcher Properties).....	36,161,530			36,161,530	1.16%
Ohio Bell Telephone Co.....	984,590	21,518,460		22,503,050	0.72%
Cemex (formally Southdown).....	8,605,850		6,948,540	15,554,390	0.50%
Super Value Stores, Inc.....	3,303,770		6,767,160	10,070,930	0.32%
Home Depot USA, Inc.....	6,699,550		2,612,240	9,311,790	0.30%
Elano.....	1,160,680		7,513,910	8,674,590	0.28%
MV-RG II.....	8,357,250			8,357,250	0.27%
Continental 44 Fund.....	6,395,270			6,395,270	0.20%
Wal Mart Stores Inc.....	1,297,250		5,013,760	6,311,010	0.20%
Total.....	\$ 74,626,290	\$ 84,619,190	\$ 28,855,610	\$ 188,101,090	6.02%

Source: Greene County Auditor

TABLE 18
GREENE COUNTY, OHIO
TEN LARGEST EMPLOYERS
DECEMBER 31, 2003

<u>Private Employers</u>	Number of Employees in 2003
Cedarville University.....	693
Antioch College.....	642
Elano Corporation.....	520
Super Value Stores, Inc.....	472
Meijers.....	378
Krogers.....	350
Computer Science Corporation.....	300
Lowes.....	283
Elder-Beerman Distribution & Stores.....	273
Twist Inc.....	264
<u>Public Employers</u>	
Wright-Patterson Air Force Base.....	21,827
Wright State University.....	2,658
Greene County.....	1,442
Beavercreek City Schools.....	1,203
Greene Memorial Hospital.....	800
Fairborn City Schools.....	675
Xenia City Schools.....	654
Central State University.....	410
City of Fairborn.....	228
City of Xenia.....	228

Source: Greene County Auditor's Office

TABLE 19
 GREENE COUNTY, OHIO
 SALARIES OF PRINCIPAL OFFICIALS
 DECEMBER 31, 2003

	2003	
<u>ELECTED OFFICIALS:</u>	<u>Salary</u>	
Board of Commissioners (3).....	\$	174,516
Auditor.....		66,979
Clerk of Courts.....		54,295
Coroner.....		45,395
Engineer.....		84,387
Prosecuting Attorney.....		102,571
Recorder.....		50,735
Sheriff.....		74,928
Treasurer.....		54,295
<u>APPOINTED OFFICIALS:</u>		
County Administrator.....	\$	68,250 retired 8-22-03
Director of Public Works.....		72,426 retired 9-19-03
Superintendent of Greene County Board of Mental Retardation.....		106,023
Assistant County Administrator.....		88,524
Executive Secretary of Greene County Children's Services Board.....		90,795
Welfare Director.....		80,067
Administrator of Greenwood Manor.....		72,700
Maintenance Director.....		76,331

Source: Greene County Auditor's Office

TABLE 20
 GREENE COUNTY, OHIO
 SURETY BOND COVERAGE-VARIOUS OFFICIALS
 DECEMBER 31, 2003

	2003	
<u>OFFICE</u>	<u>Bond Coverage</u>	
Board of Commissioners (3).....	\$	5,000 each
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, 2003

<u>Coverage</u>	<u>Carrier</u>	<u>Policy Number</u>	<u>Policy Period</u>	<u>Limit</u>	<u>Deductible</u>	<u>Premium</u>
Property:						
Buildings/Contents	Indiana Insurance Co.	CBP9269678	10/10/03 - 10/10/04	\$ 144,593,301	\$ 5,000	\$ 136,258
Valuable Papers	Indiana Insurance Co.	CBP9269678	10/10/03 - 10/10/04	75,000	250	Included In Property
Crime	Indiana Insurance Co.	CBP9269678	10/10/03 - 10/10/04	100,000	5,000	1,256
Mobile Property	Indiana Insurance Co.	CBP9269678	10/10/03 - 10/10/04	6,265,132	500	29,550
EDP Equipment	Indiana Insurance Co.	CBP9269678	10/10/03 - 10/10/04	1,055,173	100	Included In Property
Earthquake	Indiana Insurance Co.	CBP9269678	10/10/03 - 10/10/04	10,000,000	500,000	Included In Property
Terrorism	Indiana Insurance Co.	CBP9269678	10/10/03 - 10/10/04	-	-	8,364
Honesty Blanket	CAN Surety	69210780	10/10/03 - 10/10/04	50,000	-	1,419
Auto Policy:						
Liability	Public Entities Pool of Ohio	001	10/10/03 - 10/10/04	1,000,000	-	80,590
Uninsured/Underinsure Motorist	Public Entities Pool of Ohio	001	10/10/03 - 10/10/04	1,000,000	-	Included Above
Physical Damage	Public Entities Pool of Ohio	001	10/10/03 - 10/10/04	above \$25,000	1,000	51,274
Sewer Lines:						
10" or greater Storm & Sewer Lines	Public Entities Pool of Ohio	001	2/26/03 - 2/26/04	25,000,000	1,000,000	81,000
Liability:						
General Liability	Pub Entities Pool of Ohio	001	12/17/03 - 12/17/04	2,000,000	5,000	167,242
Public Officials Liability	Pub Entities Pool of Ohio	001	12/17/03 - 12/17/04	2,000,000	2,500	49,738
Police Professional Liability	Pub Entities Pool of Ohio	001	12/17/03 - 12/17/04	2,000,000	5,000	85,101
Subtotal						691,792
GREENWOOD MANOR						
Property:						
Buildings/Contents	Cincinnati Insurance	CPP 072 44 59	10/10/03 - 10/10/04	5,674,120	5,000	8,591
Boiler & Machinery	Cincinnati Insurance	CPP 072 44 59	10/10/03 - 10/10/04	5,674,120	5,000	Included in Property
Extra Expense	Cincinnati Insurance	CPP 072 44 59	10/10/03 - 10/10/04	100,000	5,000	Included in Property
Valuable Papers	Cincinnati Insurance	CPP 072 44 59	10/10/03 - 10/10/04	25,000	5,000	Included in Property
Mobile Property	Cincinnati Insurance	CPP 072 44 59	10/10/03 - 10/10/04	10,000	5,000	Included in Property
Terrorism	Cincinnati Insurance	CPP 072 44 59	10/10/03 - 10/10/04	-	-	174
Earthquake	Cincinnati Insurance	CPP 072 44 59	10/10/03 - 10/10/04	5,674,120	105,760	Included in Property
Liability:						
General Liability	Cincinnati Insurance	CPP 072 44 59	10/10/03 - 10/10/04	1,000,000	-	7,260
Products-Comp. Operations	Cincinnati Insurance	CPP 072 44 59	10/10/03 - 10/10/04	2,000,000	-	Included in Gen. Liab.
Personal & Advertising Injury	Cincinnati Insurance	CPP 072 44 59	10/10/03 - 10/10/04	1,000,000	-	Included in Gen. Liab.
Professional Liability	Cincinnati Insurance	CPP 072 44 59	10/10/03 - 10/10/04	1,000,000	-	52,724
Sexual Abuse/Molestation	Cincinnati Insurance	CPP 072 44 59	10/10/03 - 10/10/04	1,000,000	-	164
Excess Umbrella	Cincinnati Insurance	EXL-442-65-11	10/10/03 - 10/10/04	1,000,000	-	10,523
Fidelity (Administrator)	Cincinnati Insurance	CPP 072 44 59	10/10/03 - 10/10/04	20,000	-	87
Subtotal						79,523
TODAY CENTER FOR ADULTS						
Property:						
Buildings/Contents	Cincinnati Insurance	CPP068-25-63	6/9/03 - 6/9/06	1,512,000	5,000	2,600
Boiler & Machinery	Cincinnati Insurance	CPP068-25-63	6/9/03 - 6/9/06	500,000	500	Included in Property
Earthquake	Cincinnati Insurance	CPP068-25-63	6/9/03 - 6/9/06	1,512,000	30,240	Included in Property
Liability:						
General Liability	Cincinnati Insurance	CPP068-25-63	6/9/03 - 6/9/06	1,000,000	-	651
Personal & Advertising Injury	Cincinnati Insurance	CPP068-25-63	6/9/03 - 6/9/06	1,000,000	-	Included in Gen. Liab.
Sexual Misconduct	Cincinnati Insurance	CPP068-25-63	6/9/03 - 6/9/06	1,000,000	-	Included in Gen. Liab.
Professional Liability	Cincinnati Insurance	CPP068-25-63	6/9/03 - 6/9/06	1,000,000	-	317
Subtotal						3,568
Grand Total						\$ 774,883

Source: Greene County Risk Management Department

TABLE 22
GREENE COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2003

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 - 2003 Estimate	151,257

EDUCATIONAL FACILITIES:

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

HIGHER EDUCATIONAL FACILITIES: (Enrollment Fall 2003)

Air Force Institute of Technology School of Engineering and Management.....	500
Antioch College.....	688
Cedarville University.....	2,986
Central State University.....	1,544
Wilberforce University.....	811
Wright State University.....	15,446

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 2003 ELECTIONS:

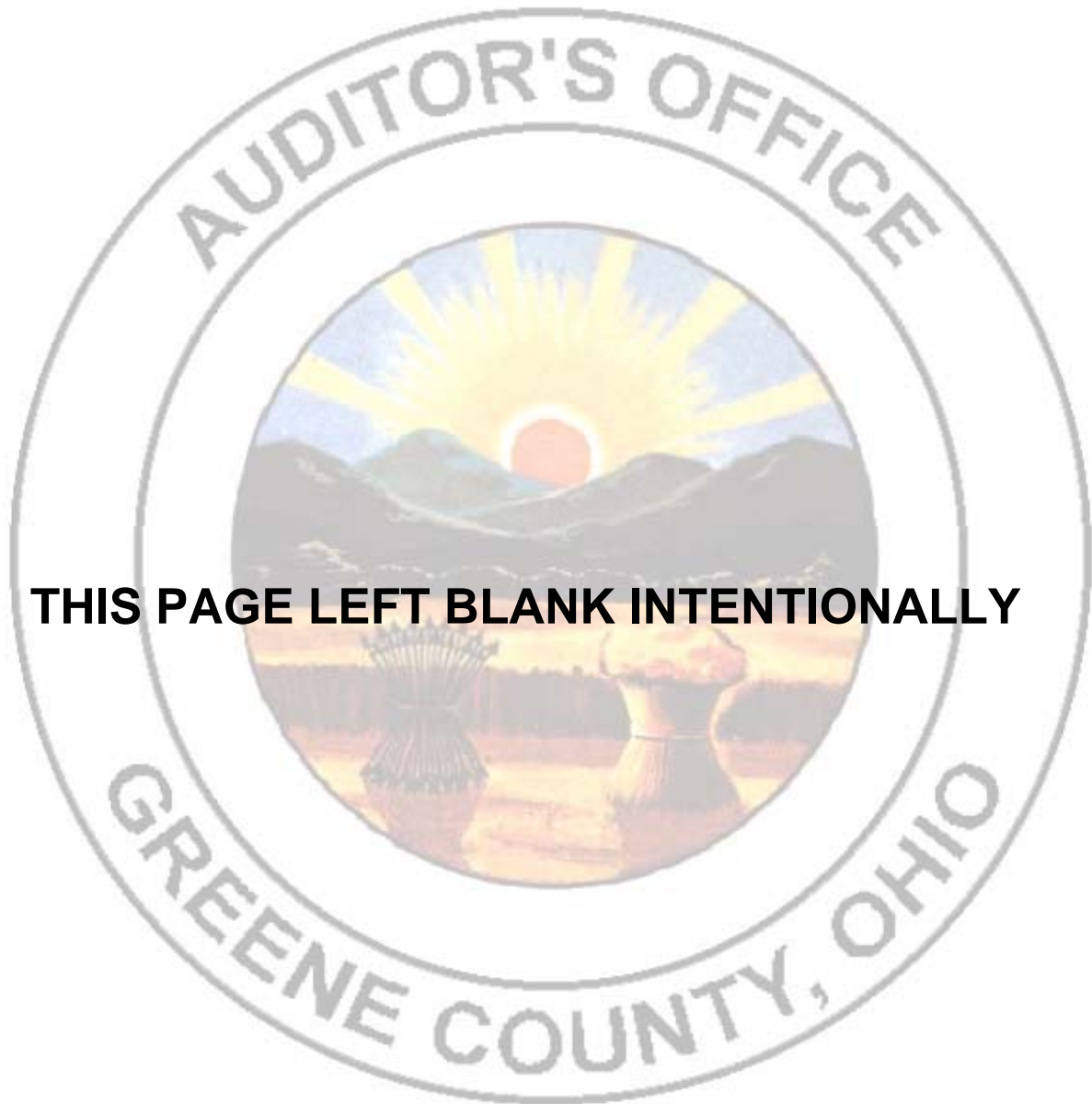
Total Number of Registered Voters	88,635
Voters in 2002 Gubernatorial Election.....	44,119
Total Number of Voters Voting in 2003 November Elections.....	38,605
Percentage of Registered Voters Voting.....	43.56%

Source: Greene County Board of Elections

SANITARY ENGINEERING:

No. Miles of Sewer Lines.....	367
No. Miles of Water Lines.....	303
No. Sewer Customers.....	19,827
No. Water Customers.....	14,543

Source: Greene County Sanitary Engineering Department



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**



A view of the Pavilion at Shawnee Park located in downtown Xenia.



A sculpture displayed in the Village of Yellow Springs. The Village has become well known locally for its artisan community and unique shops.



One of the many picturesque views along one of the many bike paths located in Greene County.



One of five covered bridges remaining in Greene County. Due to deterioration only three of these bridges are used today.



**Auditor of State
Betty Montgomery**

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GREENE COUNTY FINANCIAL CONDITION

GREENE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 20, 2004**