



**Auditor of State
Betty Montgomery**

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

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**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004**

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	\$25,297
National School Lunch Program	LL-P1	10.555	3,793
	LL-P4		33,435
	LL-N4		31,367
Total National School Lunch Program			<u>68,595</u>
Total United States Department of Agriculture - Nutrition Cluster			<u>93,892</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through Ohio Department of Development</i>			
<i>Community Development Block Grants/State's Program</i>			
	B-F-02-027-1	14.228	53,929
	B-X-02-027-1		228,066
	B-N-03-027-1		25,000
	B-F-03-027-1		104,649
Total United States Department of Housing and Urban Development			<u>411,644</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Direct:</i>			
Federal Equitable Sharing	(A)	16.XXX	164,549
Local Law Enforcement Block Grants	2003-LB-BX-2708	16.592	6,604
State Criminal Alien Assistance Program (SCAAP)	2004-AP-BX-0606	16.606	8,531
Bulletproof Vest Partnership Program	(A)	16.607	850
Community Prosecution and Project Safe Neighborhoods	2002-GP-CX-0111	16.609	116,925
<i>Passed through Ohio Department of Youth Services</i>			
<i>Juvenile Accountability Incentive Block Grants</i>			
	2003-JB-013-A066	16.523	39,673
	2002-JB-013-A066		9,383
Total Juvenile Accountability Incentive Block Grants			<u>49,056</u>
<i>Passed through Ohio Attorney General</i>			
<i>Crime Victim Assistance</i>			
	2004VACHAE481	16.575	14,726
	2004VAGENE016		48,735
	2003VAGENE528T		19,561
	2003VAGENE570T		13,150
	2005VACHAE481		4,908
	2005VAGENE570		4,844
	2005VAGENE528		7,210
	2005VAGENE016		17,486
Total Crime Victim Assistance			<u>130,620</u>
<i>Passed through Ohio Office of Criminal Justice Services</i>			
<i>Byrne Formula Grant Program</i>			
	2003-DG-D02-7133	16.579	29,284
	2002-DG-D02-7133		1,084
	2002-DG-G01-9114		34,545
	2003-DG-A01-7129		112,489
	2002-DG-A01-7129		700
Total Byrne Formula Grant Program			<u>178,102</u>
Residential Substance Abuse Treatment for State Prisoners	2003-RS-SAT-123	16.593	57,304
	2002-RS-SAT-123		99,794
Total Residential Substance Abuse Treatment for State Prisoners			<u>157,098</u>
Total United States Department of Justice			<u>812,335</u>
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed through Ohio Department of Job and Family Services</i>			
<i>Workforce Investment Act (WIA) Cluster:</i>			
<i>WIA Adult Program</i>			
WIA Adult Program	(A)	17.258	103,729
WIA Adult Program - Administration	(A)		3,034
Total WIA Adult Program			<u>106,763</u>
<i>WIA Youth Activities</i>			
WIA Youth Activities	(A)	17.259	271,205
WIA Youth Activities - Administration	(A)		5,793
Total WIA Youth Activities			<u>276,998</u>
<i>WIA Dislocated Workers</i>			
WIA Dislocated Workers	(A)	17.260	219,011
WIA Dislocated Workers - Administration	(A)		4,966
Total WIA Dislocated Workers			<u>223,977</u>
Total United States Department of Labor - WIA Cluster			<u>607,738</u>

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004**

Federal Grantor / Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>Passed through Ohio Department of Transportation</i>			
Highway Planning and Construction	FPN-TE21-G020	20.205	93,526
GENERAL SERVICES ADMINISTRATION			
<i>Passed through Ohio Secretary of State</i>			
Election Reform Payments	(A)	39.011	23,436
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	31,415
<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	87,403
<i>Passed through Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	(A)	93.556	54,143
Low Income Home Energy Assistance	(A)	93.568	56,231
Chafee Foster Care Independent Living (CFCIP)	(A)	93.674	30,939
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant Title XX	(A)	93.667	88,232
State Children's Insurance Program (SCHIP)	S2900016	93.767	1,802
Medical Assistance Program			
Waiver Administration	(A)	93.778	1,240
Community Alternative Funding Source (CAFS)	2900016		584,685
Targeted Case Management (TCM)	2900016		29,218
Total Medical Assistance Program			<u>615,143</u>
Total United States Department of Health and Human Services			<u>965,308</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	235
	2003-TE-TX-0199 (1)		14,250
	2003-TE-TX-0199 (2)		90,179
	2003-MUP-30015 (1)		347,214
	2003-MUP-30015 (3)		4,969
	2002-TE-CX-0106 (1)		11,550
	2002-TE-CX-0106 (2)		7,622
	2004-GE-T4-0025		<u>107,394</u>
Total State Domestic Preparedness Equipment Support Program			583,413
Emergency Management Performance Grants	EMC-2003-GR-7006	97.042	14,389
	EMC-2004-GR-7007		51,845
Total Emergency Management Performance Grants			<u>66,234</u>
State and Local All Hazards Emergency Operations Planning	EMC-2003-GR-7026	97.051	8,426
Citizen Corps	2004-GC-T4-0025	97.053	33
Community Emergency Response Teams	EMC-2003-GR-7066	97.054	13,500
Total United States Department of Homeland Security			<u>671,606</u>
Total Federal Assistance			<u><u>\$2,417,981</u></u>

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

(A) Project number not known or not applicable.

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004**

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.

The source of the Workforce Investment Act amounts reported are from the Greene County Auditor's financial reporting system and not reflective of amounts reported on Ohio Department Job and Family Services CORE Reports.

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 – UNITED STATES DEPARTMENT OF AGRICULTURE

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 – LOAN BALANCES – Community Development Block Grant

The County has outstanding loans from Community Development Block Grant (CDBG) (CFDA #14.228) Community Housing Improvement Program (CHIP) and Formula grant/loan funds and recaptured CDBG loan funds with an outstanding balance as of December 31, 2004 of \$119,807. The interest rate ranges from zero to five percent. Depending on the program parameters, the loans are forgiven, deferred or go into immediate repayment. These loans were made to CDBG eligible applicants for emergency monthly housing assistance and home repair. Except for the Emergency Monthly Housing Assistance program, these loans are collateralized by mortgages.

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. 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. There were no initial loans issued during 2004.

NOTE E – LOAN BALANCES – HOME Improvement Partnerships Program

The County has outstanding loans through the HOME Improvement Partnerships Program/Community Housing Improvement Program (CHIP), (CFDA #14.239). These loans are made from HOME/CHIP grant/loan funds and recaptured loan funds. The County loaned these funds to residents based on income eligibility to assist with first-time home buyer down payments and property rehabilitation. Depending on the program parameters, the loans are forgiven, deferred or go into immediate repayment. As of December 31, 2004, the balance of loans outstanding is \$363,884. These loans are collateralized by mortgages. The County will use repayments of loans to make additional loans to assist low to moderate income households in the County for HOME eligible activities.

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)**

NOTE E – LOAN BALANCES – HOME Improvement Partnerships Program (Continued)

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. 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. There were no initial loans issued during 2004.

NOTE F – MATCHING REQUIREMENTS

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

NOTE G – FEDERAL DRUG SEIZURES

During 2004, the County received federal assistance totaling \$135,469 as proceeds from the sale of assets obtained through federal drug seizures. The corresponding disbursements are shown on the Schedule of Federal Awards Expenditures as CFDA # 16.XXX.

NOTE H – OTHER FEDERAL GRANTS

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

Food Stamps Cluster (CFDA # 10.551/.561), Temporary Assistance for Needy Families (CFDA# 93.558), Child Support Enforcement (CFDA# 93.563), Child Care Cluster (CFDA # 93.575/596), Foster Care (CFDA# 93.658), Adoption Assistance (CFDA# 93.659), and Medicaid Cluster (CFDA #93.775/.777).



Auditor of State Betty Montgomery

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County (the County) as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 15, 2005, in which we noted we did not audit the financial statements of the component units, Homecroft, Inc. and Greene, Inc., which represent 44.5% of assets, 46.2% of net assets, and 53.5% of revenues for 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2004-002.

A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. However, we do not believe the reportable condition described above is a material weakness. In a separate letter to the County's management dated June 15, 2005, we reported other matters involving internal control over financial reporting which we did not deem reportable conditions.

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Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2004-001. In a separate letter to the County's management dated June 15, 2005, we reported a matter related to noncompliance we deemed immaterial.

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



Betty Montgomery
Auditor of State

June 15, 2005



Auditor of State Betty Montgomery

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

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

Compliance

We have audited the compliance of Greene County (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2004. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2004. In a separate letter to the County's management dated June 15, 2005, we reported a matter related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management 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 directly and materially affect a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

**Internal Control Over Compliance
(Continued)**

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when 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 not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 15, 2005

Federal Awards Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Greene County as of and for the year ended December 31, 2004, and have issued our report thereon dated June 15, 2005, in which we noted we did not audit the financial statements of the component units, Homecroft, Inc. and Greene, Inc., which represent 44.5% of assets, 46.2% of net assets, and 53.5% of revenues for the aggregate discretely presented component units. Other auditors audited those financial statements. Our audit was performed to form an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Betty Montgomery
Auditor of State

June 15, 2005

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE YEAR ENDED DECEMBER 31, 2004**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA # 14.228: Community Development Block Grants/State's Program CFDA # 93.778: Medical Assistance Program CFDA # 97.004: State Domestic Preparedness Equipment Support Program
(d)(1)(viii)	Dollar Threshold: Type AIB Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

FINDING NUMBER 2004-001

Finding for Recovery – Repaid Under Audit – Monies Collected but Unaccounted For

Ohio Rev. Code § 9.39 states all "public officials are liable for all public money received or collected by them or by their subordinates under color of office."

Checks received by the County Treasurer's Office, during the period of January 9, 2004 through February 25, 2005, for duplicate bill fees from various Mortgage Companies, in the amount of \$2,825, were not paid into the County Auditor.

In accordance with the foregoing facts, and pursuant to **Ohio Rev. Code § 117.28**, a Finding for Recovery for public monies collected but unaccounted for is hereby issued against James Schmidt, Greene County Treasurer, and his bonding company, Western Surety Company, jointly and severally, in the amount of two thousand, eight hundred and twenty-five dollars (\$2,825) and in favor of the County's General Fund.

This finding for recovery was repaid on August 12, 2005 with receipt number 73075.

FINDING NUMBER 2004-002

Treasurer's Office Procedures

When accepting tax payments from mortgage companies, it is the policy of the County Treasurer's Office to have each individual tax bill stub submitted along with the payment. If the mortgage company does remit the tax bill stubs, duplicate tax bills are processed or generated by the County Treasurer's Office.

The County Treasurer's Office charges a fee of one dollar for each duplicate tax bill that is processed or generated. All of the duplicate tax bill fee payments collected should have been paid into general ledger account (0001-0103-4113.00), however certain checks received by the County Treasurer's Office were not properly paid in to the County Auditor's Office. Additionally, the following control deficiencies were identified as part of a review of the County Treasurer's office cash processing procedures:

- Certain duplicate tax bill fee payment checks from various mortgage companies were cashed though the County Treasurer's Office cash registers. A portion of these funds were allegedly used to maintain an unauthorized "over/under" fund;
- Certain duplicate tax bill fee payment checks from various mortgage companies were not paid-in to the County Auditor's Office in a timely manner;
- Cash in the amount of \$2,000 was located in the County Treasurer's Office vault. The source of this cash and the time period it was collected is not known. The money was paid-in to the County Auditor's Office during the audit;
- Cash register access was not restricted. Numerous employees had access to the County Treasurer's office cash registers during the day. The money in the registers was not verified each time a substitute cashier used the register;
- Vault access was not restricted. All employees had access to the vault during the day and had access to funds on hand. Further, the vault could not be physically secured or locked;
- Certain daily, detailed cash register transaction tapes for periods February 2004 and February 2005 could not be located by the County Treasurer's office;
- Surveillance monitoring video could not be retrieved from the recorded tapes and was only backed up for a 13 day period.

**FINDING NUMBER 2004-002
(Continued)**

Treasurer's Office Procedures (Continued)

The County Treasurer's Office should implement the following internal control procedures to reduce the risk of misappropriation of assets:

- Establish a written petty cash fund policy. Under no circumstances, should any checks be exchanged for cash from the cash registers;
- Pay-in all monies received for duplicate tax bill fees to the County Auditor's Office on a daily basis;
- Designate each cash register used to a single individual. Cash registers should be locked when they are not in use and should be under the control of one individual who maintains responsibility for its contents. Develop an internal policy to manage cash register shortages or overages;
- Restrict vault access to the appropriate employee(s);
- Maintain all support documentation including daily, detailed cash register transaction tapes;
- Obtain adequate surveillance equipment to properly monitor and secure the cash and investment activity of the office;
- Physically secure the vault with working locks both on the cage and the vault door.

Implementing the above procedures will strengthen internal accounting controls, reduce the possibility of errors, and provide management with reasonable assurance that all procedures are functioning properly.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
--

None

**GREENE COUNTY, OHIO
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2004**



THE DIVERSE COMMUNITY



Luwanna A. Delaney
Greene County Auditor

INTRODUCTION



The Greene Town Center

**Greene County
Career Center**



**Cedarville
University**

GREENE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2004



**MAKING A DIFFERENCE
FOR GREENE COUNTY**

Prepared by

The Greene County Auditor

Luwanna A. Delaney

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

**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2004
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**GREENE COUNTY, OHIO
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LUWANNA A. DELANEY

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

June 15, 2005

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, 2004. Under the guidance and leadership of all of the elected officials and the county administrator, Greene County was in sound financial position in 2004.

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, 2004. This report is prepared in accordance with Generally Accepted Accounting Principles (GAAP) for governments, and includes all disclosures required by GAAP in order to insure the fair presentation of the County's financial condition.

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

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

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

Sincerely,

Luwanna A. Delaney
Greene County Auditor



LUWANNA A. DELANEY

Greene County Auditor

69 Greene Street

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June 15, 2005

Honorable Marilyn J. Reid, Commissioner
Honorable Ralph C. Harper, Commissioner
Honorable Richard G. Perales, Commissioner
Honorable Howard Poston, County Administrator
Citizens of Greene County,

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2004. 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 2004, 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 - 26 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 property tax assessor for all political subdivisions within the County. The Auditor conducts a complete reappraisal every six years, with a three-year update, of all real property within the County. As chief fiscal officer, no County contract may be made without the Auditor's certification that funds are available or will be available for payment of the contract. The Auditor is responsible for maintaining records of all financial matters and issuing warrants as payment for all liabilities incurred by the County. The Auditor, after balancing tax collections with the County Treasurer, distributes all tax revenue to the appropriate political subdivision according to the tax rates of each subdivision.

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

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

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

ECONOMIC CONDITION AND OUTLOOK

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

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.

Commercial development has grown significantly over the past decade. A major part of this development has occurred along I-675 which connects I-75, I-70 and US 35. Development in this area has included the Fairfield Commons Mall, which offers more than 120 shops covering more than one million square feet of shopping area. Development around the mall includes numerous restaurants, specialty shops, several national retailers and professional offices. Construction is currently underway on the Greene Town Center, a proposed 900,000-square foot shopping and entertainment project, which is scheduled to open in 2006.

The residential and commercial growth has increased demand for recreational activities within the County. To satisfy this demand, many local communities have festivals, such as the Sweet Corn Festival in Fairborn, Old Fashion Days in Xenia, Popcorn Festival in Beavercreek, Sugar Maple Festival in Bellbrook, Potato Festival in Spring Valley, Bean Festival in Jamestown, Old Clifton Days in Clifton and Cedarfest in Cedarville. Tourist attractions include the National Museum of the United State Air Force, the oldest and largest military aviation museum in the world, the National Afro-American Museum in Wilberforce and the outdoor drama "Blue Jacket", which portrays the life of the Shawnee Chief. Construction continues on the County's system of bicycle paths which have become part of a larger network, not only connecting throughout the County, but also throughout the region. The Nutter Center at Wright State University offers the top names in music entertainment and sporting events such as NCAA Division I basketball, Dayton Warbirds arena football and Dayton Bombers professional hockey. The County has several outdoor facilities such as John Bryan State Park in Yellow Springs, Sugarcreek Reserve in Bellbrook and the Clifton Gorge State Nature Preserve in Clifton.

Greene County continues to foster strong government-business relationships. Quality commercial, residential and educational opportunities will continue to attract individuals and businesses to Greene County in the year 2005 and beyond.

MAJOR COUNTY INITIATIVES

2004 Highlights and Future Plans

AUDITOR: The Greene County Auditor's Office continues to more efficiently serve the public. The Auditor has consolidated the Homestead and Personal Property Tax departments, which has allowed the office to eliminate a full-time position. The Auditor's office has also implemented several computerized programs which have enhanced the efficiency of the office. One of which was a computerized pay-in process which reduced the amount of interoffice paperwork and reduced the cost of processing pay-ins. Other computer enhancements included an in-house payroll system and a personal property tax system which were moved to an Oracle based platform. 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 maintenance of information related to these programs. These changes will save the County money in support contracts and will provide greater flexibility and efficiency managing data.

Under the direction of the Auditor, the Geographic Information System section (GIS) updated the County's aerial ortho photography. These images of commercial and industrial properties were incorporated into the public access system.

During 2005, the office plans to implement a new general ledger accounting system in the Oracle version of 4.0. The new system will replace the existing system from the early 1980's and will provide greater flexibility in managing information and producing reports. The office also plans to update budgetary programs into a relational Oracle system, which will provide a more flexible reporting of disbursements and appropriations and assist in the internal control of funds. Also in 2005, the Auditor's office will update property values to their current market value as required by the Ohio Revised Code. This update will be based on sales of property in the County using statistical models. Ohio Revised Code requires the Auditor to complete a reappraisal of all real property in the County every six years and to complete a triennial update of those values every three years. These new values will be the basis for taxes paid in 2006. The Auditor continues to be committed to implementing new technologies to make government more efficient and accountable.

SHERIFF: In 1997, the Greene County Sheriff's Office became the 12th agency in the country to receive the National Sheriff's Associations Triple Crown Award, and has achieved this rating every year since. This award is given to those agencies having received accreditation from Commission for Accreditation of Law Enforcement Agencies, the American Correctional Association and the National Commission for Correctional Health Care.

The County Sheriff's Office is a full service law enforcement agency. The Sheriff operates two detention facilities one of which consists of 130 beds and the other with 236 beds. The Sheriff is also responsible for the patrolling the County, investigating crimes and providing security to County offices and courts.

The Sheriff's Office continues to be active in the community. The DARE Program is used to educate kids about the danger of drugs. The Shop With-A-Deputy program provides less fortunate children of Greene County with a gift for Christmas. The "Cops and Lobsters" fund raiser is where the Sheriff and his deputies compete against local police departments for tips at a local restaurant, the proceeds of which go to Special Olympics. In addition to these programs, the Sheriff is involved in neighborhood watch group meetings, safety awareness classes, and crime prevention sessions.

In 2004, the Sheriff has subcontracted for food service for inmates, rather than preparing meals in-house. This process has saved tax payers dollars. 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.

In 2005, in cooperation with the County courts, the Sheriff's office will be purchasing the equipment necessary to allow for video conferencing. This will allow defendants to enter pleas in court without occurring the expense or risk related to transporting prisoners.

CLERK OF COURTS: During 2004, the Clerk of Courts offices processed more than \$25 million of various fees and sales tax for Greene County and the State of Ohio. The Auto Title Division issued more than 67,000 certificates of titles, including replacement and duplicate titles, while the Legal Division processed more than 3,150 new cases for the Common Pleas Court - Domestic Relations and General Divisions. The four offices of the Clerk of Courts processed more than 700 passport applications. The Clerk of Courts web page was updated to offer downloadable forms for title transactions and passport applications, as well as helpful information to assist customers seeking the services of the Clerk of Courts offices.

DEPARTMENT OF DEVELOPMENT: The Department of Development operates under the Board of County Commissioners and is responsible for several agencies all of which work toward economic development in Greene County. In 2004, the Convention and Visitors Bureau generated more than 20,000 room nights for area hotels, a 20% increase from 2003. In addition the Bureau received numerous awards from several organizations for projects the Bureau completed in 2004. In 2005, the Bureau plans to continue the number of room nights generated for area hotels and will host a 2005 AAU Girls National Basketball Tournament.

The Lewis A. Jackson Greene County Airport continues to expand in order to meet the needs of the business and hobbyist community. In 2004, the Airport completed construction of a new airport hangar and started Phase II of the runway extension project. The Airport will complete the runway extension project in 2005 and will seek grant money for Phase III of the expansion project, which calls for removal of obstructions near the airport.

The Department of Development is also responsible for the Federal Community Development Block Grant (CDBG) program. In 2004, the CDBG program was able to assist the Village of Cedarville and the Village of Jamestown make improvements to their infrastructure. In 2005, the Department will continue to assist local governments in obtaining monies for improvements including grants for the Village of Jamestown, the Village of Spring Valley and the City of Bellbrook. In addition to these programs, the Department of Development offers classes for new, potential and existing home owners through its Home Buyer Education Series.

JUVENILE COURT: The Juvenile Court is responsible for a wide array of services from housing juvenile offenders to programs designed to prevent introduction of the juvenile offender into the court system. The court's facilities consist of a 32-bed facility used to provide short-term secure custody for juveniles and the Miami Valley Juvenile Rehabilitation Center, a thirty-bed multi-county facility that provides secure custody for felony offenders. This facility provides an intensive treatment program for youth offenders, but allows them to remain in the region which their families reside.

The Juvenile court dealt with a total of 4,912 cases in 2004. Of these cases:

- C 736 were diversion cases where the goal is to keep the juvenile offender from entering the court system,
- C 911 of the cases were delinquency cases, which are cases that would be a crime if committed by an adult,
- C 118 unruly cases which are cases which if committed by an adult would not be a crime,
- C 1,128 traffic cases,
- C 130 neglect, dependency and/or abuse cases, and
- C 1,889 special proceedings.

RECREATION, PARKS & CULTURAL ARTS: In 2004, Greene County Parks received more than 1.3 million visitors. Many of these visitors enjoyed the miles of trails used for biking located in Greene County. In addition to the trails, the park district maintains more than 20 parks offering a variety of activities including camping, hiking, picnic facilities, fishing, nature programs, recreational programs for people of all ages and two swimming pools.

The parks acquired 15.5 miles of trail corridor and constructed 16.7 more miles of trail during 2004. In addition to this, the Park continued development of the 136-acre Creekside Reserve and renovated the Clifton Lodge which is now opened for public rentals. Many of these acquisitions and renovations are being made through state and federal grants.

The Greene County Park District received the OPRA Outstanding Award for the State of Ohio in the category of Park Area Development for the 2004 Restoration Project at Creekside Reserve. The Parks also received an honorable mention in the Marketing/Print Media category for the 2004 Greene County Greene Ways trail map.

BOARD OF ELECTIONS: The Board of Elections went through its share of changes in 2004. The November election was one of the largest turnouts in election history, as well as one of the most scrutinized. The Greene County Board of Elections encountered very few problems. In addition in December of 2004, the Board installed a new voter registration system to conform to the Federal Help America Voter Act (HAVA).

In January 2005, Carole Garman, director of the Board of Elections retired after years of service. Tracy Smith was appointed as the new director. In the following months the Board will be given the task of deciding on a new voting system for Greene County, which will involve many new facets to the election field not to mention meeting numerous new Federal and State requirements. The Board of Elections will continue to guarantee every qualified citizen the right to vote and that their vote will count.

COUNTY ENGINEER: The County Engineer is responsible for the maintenance of all County Roads and Bridges. The Engineer continued to work with the townships and municipalities in the County to bid road work as a single contract in order to ensure the lowest possible cost for the County and its other local governments. These programs included road overlay, reconstruction and chip sealing. The Engineer also oversaw the replacement of five bridges, three of which were completed by the Engineer's Office, re-paved more than 40 miles of roads, replaced forty-four culverts and bermed forty-two miles of road. The Engineer inspected 278 bridges and 375 culverts in 2004, included in this number are two covered bridges which were inspected weekly.

In addition to these duties, the County Engineer and the County Auditor collectively are responsible for the maintenance of tax maps and the Engineer approves legal descriptions of property for deed transfers. In 2004, this included reviewing 100 new plats or re-plats and including 112 new plats or re-plats on tax maps. The Engineer reviewed legal descriptions and recorded the information to the GIS system for approximately 9,500 property transfers in 2004.

CHILDREN SERVICES BOARD: In 2004, the Children Services Board was able to pass a one mill replacement levy which will generate much needed money to offset projected cuts in state and federal funding. Children Services for the first time designed a system to allow them to report on actual outcomes to the community as opposed to statistics. This allows the public as well as the Children Services Board to compare its results with those of similar sized counties or with state and national averages. In 2004, the Children Services Board finalized 14 adoptions and provided adoption assistance to 109 others.

DOMESTIC RELATIONS: In 2004, the Domestic Relations Court moved into new court facilities. The new facilities nearly double the size of the court facilities and provide conveniences and security not available in the old courthouse.

Judge Steven L. Hurley also initiated a program of referring all contested matters involving the custody of children to mediation with court approved qualified mediators. In 2005, the Court will install video conferencing capabilities, allowing the arraignment and testimony of prisoners without having to transport them to and from jail. This system done in conjunction with all the other courts in Greene County and the Greene County Sheriff's Office will give the County connectivity to world wide video conferencing and will be paid for by the users of the courts and jails.

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 J, respectively, of the Notes to the Financial Statements.

Internal Accounting Controls

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

The County Auditor's office utilizes a fully automated accounting system as well as automated systems of control for 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 appropriations are approved by the Commission. 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, 2004. 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, 2003. 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 eighteen consecutive years (fiscal years ended 1986 - 2003). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

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

Sincerely,

Luwanna A. Delaney
Greene County Auditor

**GREENE COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 2004**

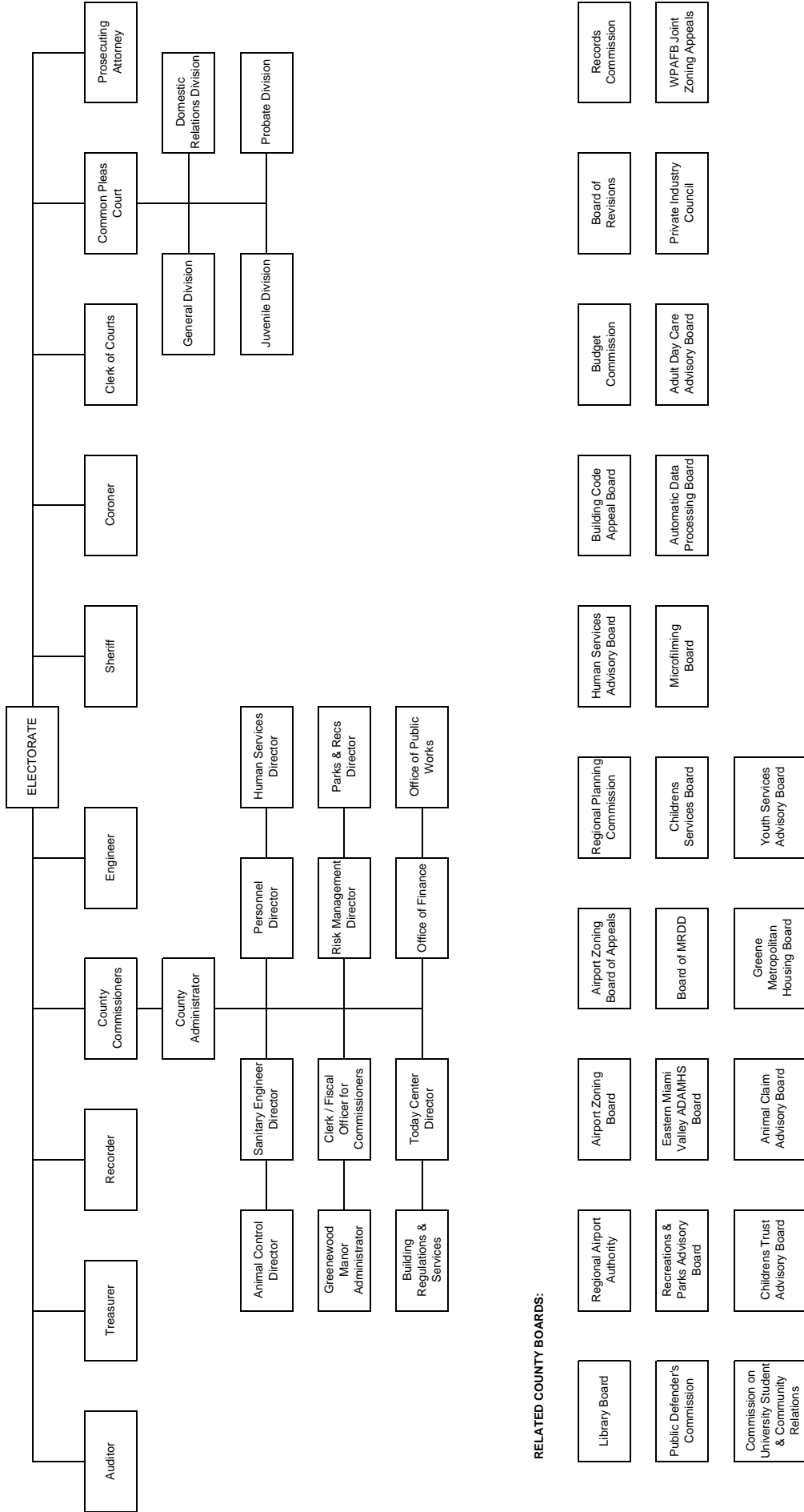
County Elected Officials:

Marilyn J. Reid President Commission
Ralph C. Harper Commissioner
Richard G. Perales 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

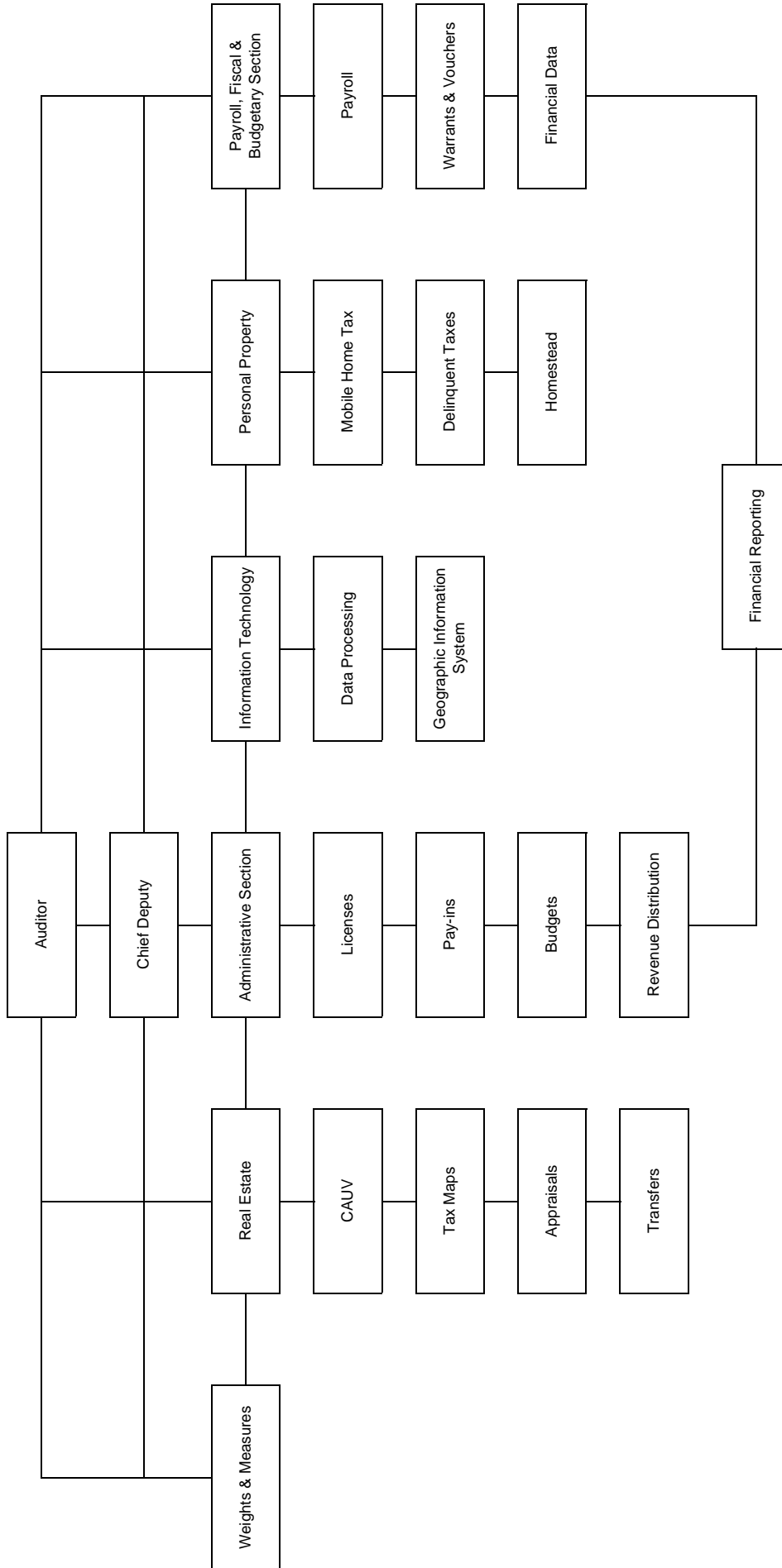
GREENE COUNTY ORGANIZATIONAL CHART



RELATED COUNTY BOARDS:

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

GREENE COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Greene County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2003

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.

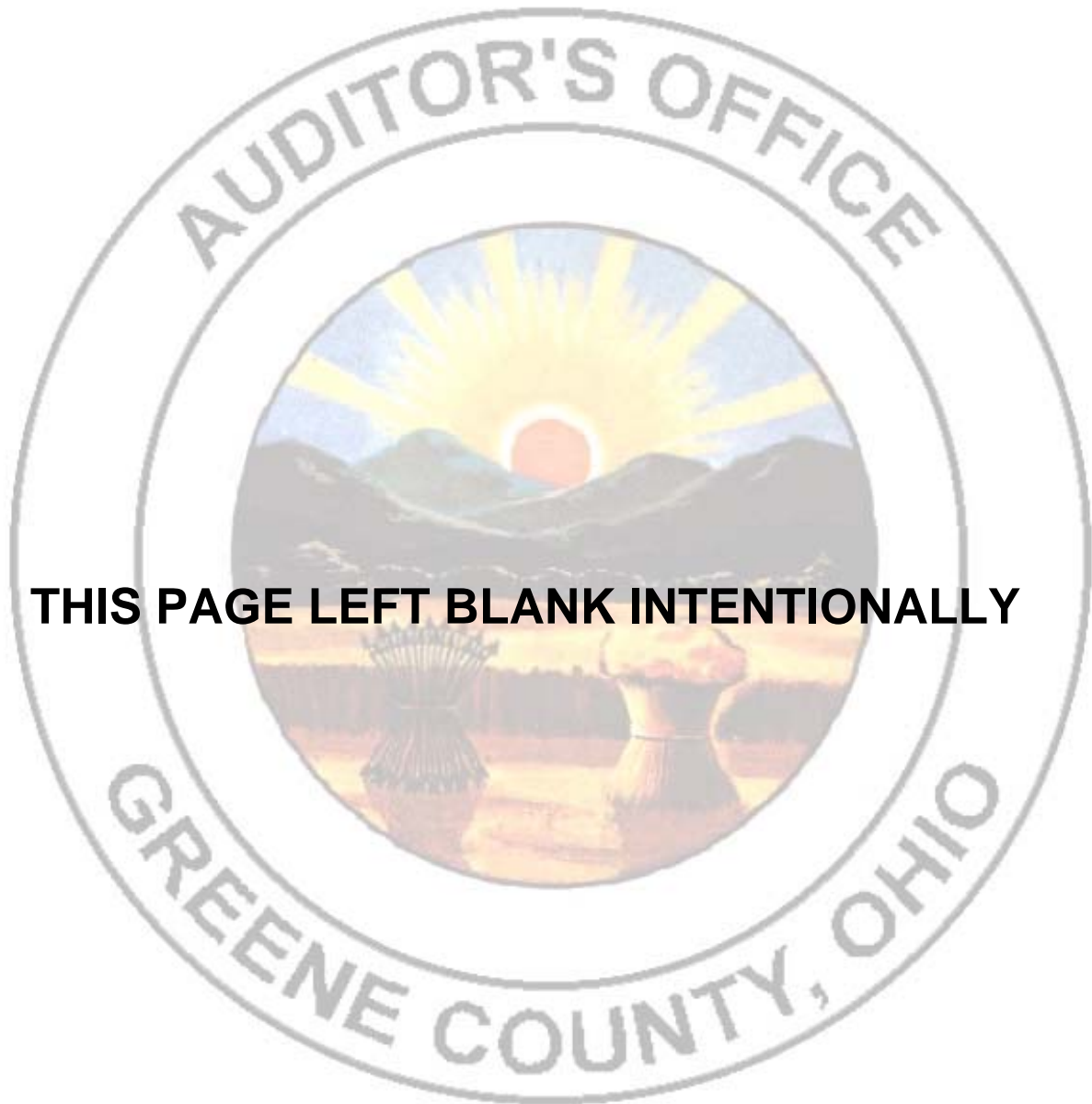


Nancy L. Zielke

President

Jeffrey R. Emer

Executive Director



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

FINANCE



**Community Development
Block Grant**



Logtec



Emergency Home Repair



**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' 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, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We did not audit the financial statements of Homecroft, Inc. and Greene, Inc., which represent 44.5% of assets, 46.2% of net assets, and 53.5% of revenues for the aggregate discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for the aggregate discretely presented component units on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2004, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the General Fund, Department of Health and Human Services Fund, Board of Mental Retardation and Developmental Disabilities Fund, Motor Vehicle Road and Bridge Fund and the Children Services Board Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Honorable County Commission
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Greene County
Independent Accountants' Report
Page 2

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2005, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis, and 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 accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, the combining and individual non-major fund statements and schedules, and the statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining and individual non-major 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 or 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 15, 2005

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2004**

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, 2004. 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, 2004, by \$260,827,755. Of this amount, \$28,101,922 may be used to meet the County's ongoing obligations to citizens and creditors.
- The net assets of the governmental activities decreased 1.1% while the business type activities increased 9.1%.
- The revenue of the governmental activities increased \$4.1 million from the amounts reported in 2003. Of this \$4.1 million, program revenues increased \$.6 million while general revenues increased \$3.5 million. During this same period, governmental activities' expenditures increased \$11.3 million or 12.5%.
- In the business-type activities revenues increased \$3.1 million with \$1.3 million of that being the result of program income. During this time expenses increased \$1.7 million or 8.4%.
- As of December 31, 2004, the County's governmental funds reported combined ending fund balances of \$33.9 million, an increase of \$2.5 million in comparison with the prior year. Of the ending fund balance \$30.6 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 \$10.1 million or 25% of total general fund expenditures.
- Revenues in the County's governmental fund financial statements increased \$6.8 million or 7.1% more than they had been in the previous year, while expenditures increased \$5 million or 5.2% over what had been expended in 2003.
- The County's outstanding debt decreased by \$1 million or 4.6% in governmental activities and increased \$6.3 million or 4.4% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 5.8% higher than they were budgeted and expenditures were 97.6% 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 of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

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

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

GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)

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

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

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

The County maintains forty governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Department of 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 gain a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 45 – 75 of this report.

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)**

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

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedules can be found on pages 83 – 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 \$260,827,755 as of December 31, 2004.

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

	Governmental Activities		Business-type Activities		Total	
	2004	2003	2004	2003	2004	2003
Current and Other Assets	\$ 79,996	\$ 70,533	\$ 23,928	\$ 24,617	\$ 103,924	\$ 95,150
Capital Assets	165,405	167,366	212,469	199,294	377,874	366,660
Total Assets	245,401	237,899	236,397	223,911	481,798	461,810
Long-term Liabilities	21,294	21,990	141,289	136,411	162,583	158,401
Other Liabilities	41,809	31,535	16,578	15,525	58,387	47,060
Total Liabilities	63,103	53,525	157,867	151,936	220,970	205,461
Invested in Capital Assets, Net of Related Debt	144,674	145,644	60,846	54,071	205,520	199,715
Restricted	26,015	26,923	1,191	1,228	27,206	28,151
Unrestricted	11,609	11,807	16,493	16,676	28,102	28,483
Total Net Assets	<u>\$ 182,298</u>	<u>\$ 184,374</u>	<u>\$ 78,530</u>	<u>\$ 71,975</u>	<u>\$ 260,828</u>	<u>\$ 256,349</u>

By far the largest portion of the County's net assets, 78.8%, 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, 2004, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The County's governmental activities reflect an increase of over \$9 million in both Taxes Receivable and Deferred Revenue. This increase is the result of four County-wide levies passing for 2004 that will be collected in 2005. These

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)**

taxes receivable are offset by deferred revenue since their use is legally restricted until they are a lien in 2005, though they are levied in 2004. These line items also saw an increase as a result of the Senior Council on Aging fund being included as a governmental activity.

The County's business-type activities had significant increases in Capital Assets, Non-current Liabilities and Invested in Capital Assets, Net of Related Debt. These increases are the result of debt issued and assets constructed related to the Shawnee Lake sanitary sewer project. This project will be completed in 2005.

Analysis of the County's Operations: The table below provides a summary of the County's operations for 2004. The County's financial position improved for both governmental-type and business type activities. The more significant changes were:

- Legislative and Executive expenses reported on the Statement of Activities increased nearly \$3.8 million in 2004. This was the result of the County writing off items which had been capitalized as part of Construction in Progress for projects that were abandoned before completion and therefore, no asset existed to capitalize. This line item also saw an increase due to the issuance and repayment of a Bond Anticipation note issued by the County for the Base Realignment and Closure Commission (BRAC). The County issued this debt, but is receiving funds from area local governments to repay the debt.
- Public works also saw a significant increase in the expenditures reported due to the capitalization of several improvements made to the road and bridge systems in Greene County.
- Human Services saw an increase of approximately \$2 million as a result of the inclusion of the Senior Council on Aging Fund. This fund is used to account for a tax levied by the Board of County Commissioners. The proceeds of the levy are provided to an organization providing services to the senior citizens of Greene County.
- Total expenses in business-type activities increased more than \$1.7 million dollars from 2003 to 2004. This is due primarily to expanded services offered to customers and expenses related to the advanced refunding of revenue bonds.

GREENE COUNTY'S CHANGES IN NET ASSETS FOR 2004

(Expressed in Thousands of Dollars)

	Governmental		Business-type		Total	
	2004	2003	2004	2003	2004	2003
REVENUES:						
Program Revenues:						
Charges for Services	\$ 17,986	\$ 17,306	\$ 24,020	\$ 23,539	\$ 42,006	\$ 40,845
Operating Grants/Contributions	30,798	30,850	0	0	30,798	30,850
Capital Grants/Contributions	140	151	2,637	1,772	2,777	1,923
General Revenues:						
Property Taxes	22,075	20,220	0	0	22,075	20,220
Sales Tax	19,555	18,393	0	0	19,555	18,393
Other Taxes	722	694	0	0	722	694
Unrestricted Grants	4,948	4,198	0	0	4,948	4,198
Interest	1,646	2,067	803	137	2,449	2,204
Other	2,366	2,230	1,466	410	3,832	2,640
Total Revenues	100,236	96,109	28,926	25,858	129,162	121,967

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)**

GREENE COUNTY'S CHANGES IN NET ASSETS FOR 2004

(Expressed in Thousands of Dollars)

	Governmental		Business-type		Total	
	2004	2003	2004	2003	2004	2003
EXPENSES:						
Legislative and Executive	18,147	14,383	0	0	18,147	14,383
Judicial	6,597	6,402	0	0	6,597	6,402
Public Safety	20,854	20,896	0	0	20,854	20,896
Public Works	7,789	4,566	0	0	7,789	4,566
Health	14,558	14,394	0	0	14,558	14,394
Human Services	27,117	24,872	0	0	27,117	24,872
Conservation and Recreation	3,992	2,877	0	0	3,992	2,877
Economic Development	2,035	1,493	0	0	2,035	1,493
Interest and Fiscal Charges	1,041	899	0	0	1,041	899
Water	0	0	8,467	7,159	8,467	7,159
Sewer	0	0	14,087	13,649	14,087	13,649
Total Expenses	102,130	90,782	22,554	20,808	124,684	111,590
Change in Net Assets Before Transfers	(1,894)	5,327	6,372	5,050	4,478	10,377
Transfers	(183)	(268)	183	268	0	0
Change in Net Assets	(2,077)	5,059	6,555	5,318	4,478	10,377
Net Assets January 1	184,374	179,315	71,975	66,657	256,349	245,972
Net Assets December 31	\$182,297	\$184,374	\$ 78,530	\$ 71,975	\$260,827	\$ 256,349

Financial Analysis of the Government's Funds. As noted earlier, Greene County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of Greene County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Greene County's governmental funds reported combined ending fund balances of \$33.9 million, an increase of \$2.5 million in comparison with the prior year. Of this, \$29.6 million, or 87.3%, constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed for other purposes. These purposes include \$2.8 million committed to liquidate encumbrances of the prior period, \$347,131 to pay debt service and \$101,190 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.

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)**

The general fund is the chief operating fund of the County. As of December 31, 2004, the unreserved balance of the general fund was \$11.1 million, while the total fund balance reached \$11.5 million. Unreserved fund balance represents 27.5% of total general fund expenditures, while the total fund balance represents 28.5% of the same amount.

The fund balance of the County's general fund increased by \$866,436 during the current fiscal year, after having decreased \$1.2 million in the previous year. Key factors effecting this were as follows:

- Total general fund revenue increased \$2 million from the previous year. The largest components of this increase were a \$1.3 million increase in sales tax collected, resulting from increased commercial activity within the County. Charges for Services also saw an increase of nearly \$.6 million as a result of increases in tax collection fees and conveyance fees from the sale of real property.
- Expenditures for the period increased 3.4%, or \$1.3 million, during the year. All of this increase is due to legislative and executive expenditures increasing 10.7% during 2004. This increase is primarily due to increased debt service and the County's portion of funding the expansion of the airport. Legislative and executive expenditures make up 35.7% of total general fund expenditures.

Of the major funds, the Department of Health and Human Services (HHS) and the Children's Services Board had the most significant change. The fund balance of the HHS increased from approximately \$100,000 to more than \$800,000 at the end of 2004. This was the result of Intergovernmental Revenues increasing approximately \$2 million while expenditures remained relatively unchanged. This increase is the result of additional federal and state public assistance programs. The Children's Services Board went from a \$400,000 increase in fund balance in 2003 to a \$678,000 decrease in fund balance in 2004. This change is due primarily to decreased intergovernmental revenues from federal and state sources. 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 more than a \$1 million in both the water and sewer funds due to fees increases. Operating expenditures in the water and sewer funds remained relatively unchanged from 2003. During 2004, interest expense increased \$2 million, of which \$1.2 million was in the water fund and \$800,000 was from sewer. This increase was due to the issuance of new bonds.

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 \$2.4 million. The majority of the increases occurred in for Public Safety (\$600,000) and Principal Retirement (\$1 million). The increases in Public Safety were the result of increased salary related appropriations which brought the appropriations in line with prior year's expenditures. 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 97.6% of the amount appropriated in the general fund during 2004.

The County's budgeted revenue increased 1% and was the result of greater than expected revenues than were forecast in the original budget. Actual revenue came in 5.8% 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 more than \$4.4 million better than projected for the year on the budgetary basis.

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)**

Capital Assets:

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

	Governmental Activities		Business-type		Total	
	2004	2003	2004	2003	2004	2003
Land	\$ 2,559	\$ 2,599	\$ 2,093	\$ 2,096	\$ 4,652	\$ 4,695
Infrastructure	129,019	127,815	0	0	129,019	127,815
Construction in Progress	2,856	5,296	72,723	65,481	75,579	70,777
Buildings and Improvements	27,409	27,956	9,759	10,043	37,168	37,999
Improvement Other Than Building	0	0	125,897	119,371	125,897	119,371
Furniture, Fixtures and Equipment	3,562	3,700	1,997	2,303	5,559	6,003
Total	\$ 165,405	\$ 167,366	\$ 212,469	\$ 199,294	\$ 377,874	\$ 366,660

The County uses the modified approach to report roads and bridges which are reported as infrastructure in the governmental activities. The County manages its roads using two methods, the Financial Condition Rating which measures the condition of a road by comparing the estimated cost to repair the road to the estimated cost of replacing the road and the Physical Condition Rating which consider factors such as; time since the road had surface maintenance, surface condition (i.e., cracking) from visual observation, traffic volume, traffic type, and Financial Condition Rating. A committee meets and determines the physical condition rating of each County road. Both measurements use a scale of one to five, with five being excellent. It is the County Engineer's policy to maintain 90% of the County roadways at a Physical Condition Rating of three or better. The most recent assessment found that 100% of the County roads have a Physical Condition Rating of three or better, as was the case in the previous two Physical Condition Ratings. For 2004, the County Engineer budgeted \$2,446,473 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$2,349,688.

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 2004, the County Engineer budgeted \$55,000 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$12,629.

During the year, the County's land and infrastructure remained relatively unchanged. The projects completed in 2004 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.

In the business-type activities, the County completed several water and sewer projects, with the largest being a \$7 million improvement to the County's wastewater treatment system. 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 D of the Notes to the Basic Financial Statements.

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)**

Debt:

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

	Governmental Activities		Business-type Activities		Totals	
	2004	2003	2004	2003	2004	2003
General Obligation Bonds	\$ 15,925	\$ 16,330	\$ 7,005	\$ 4,875	\$ 22,930	\$ 21,205
Revenue Bonds	0	0	83,627	106,147	83,627	106,147
OWDA Related Debt	0	0	19,053	10,069	19,053	10,069
Bond Anticipation Notes	2,245	2,400	2,450	2,560	4,695	4,960
Special Assessment	470	550	3,629	4,042	4,099	4,592
Refunding Bonds	1,998	2,345	35,072	16,826	37,070	19,171
Total	\$ 20,638	\$ 21,625	\$ 150,836	\$ 144,519	\$ 171,474	\$ 166,144

In 2004, 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 County did not issue any new bonds for governmental activities during 2004.

During 2004, the County issued general obligation bonds for the sewer fund for \$2,245,000. In addition to this issue, the County defeased a Water 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 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 E and F 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 2005 is conservative. Revenues are projected to be unchanged from 2004 and appropriations for 2005 are slightly less than the actual expenditures for 2004.

Much of the reason for the conservative budget centers on uncertainty related to the state's funding of local government revenue assistance programs and grant programs in order to balance their own budget. 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 2005, growth is expected to occur in sales tax revenue with construction of an outdoor shopping mall underway. 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.

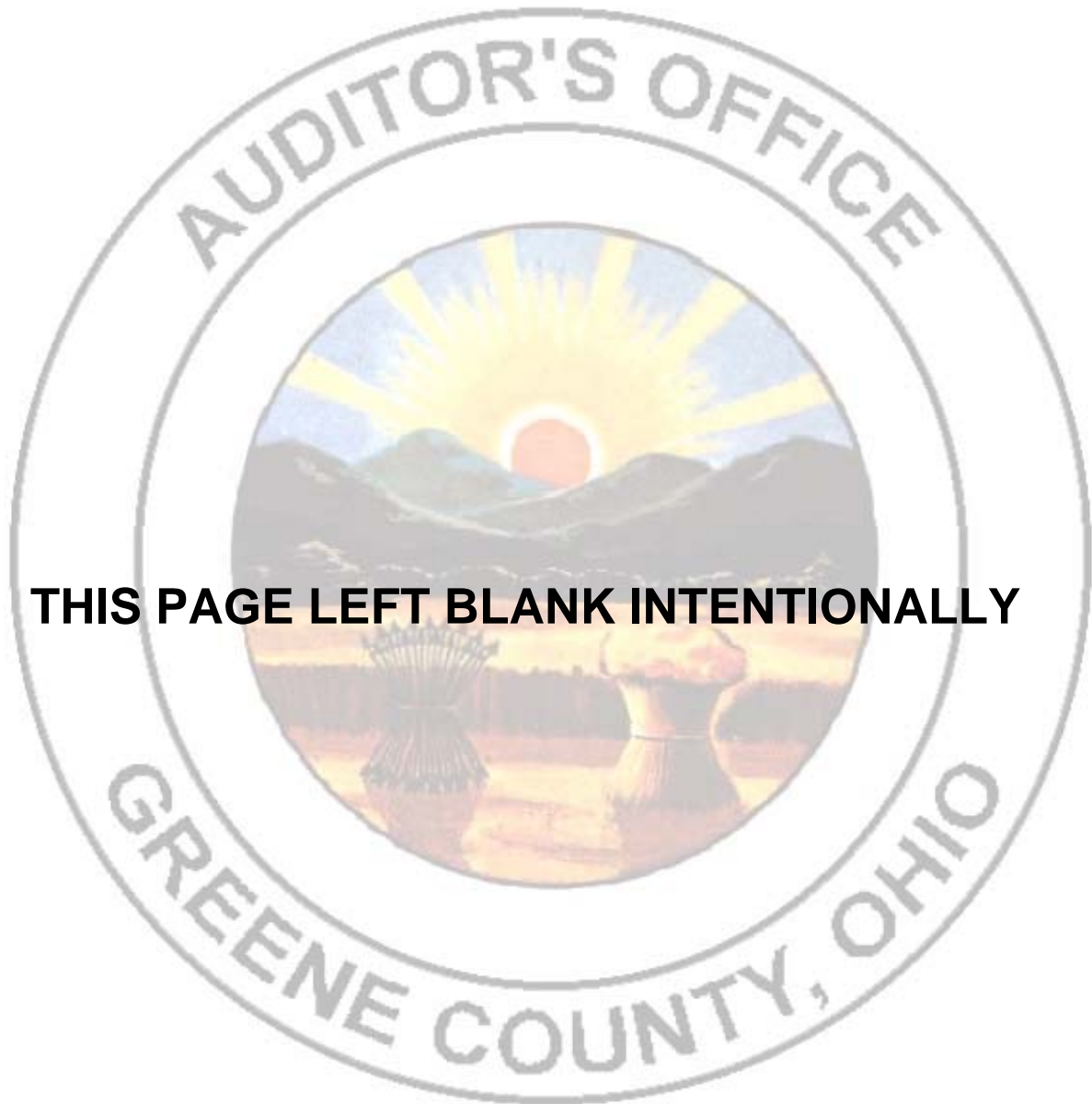
The County's business-type activities are projected to operate at a slight increase over that realized in 2004. Continued growth in the customer base will fuel this growth. However, this increase in revenues will be offset by an increase in expenditures, especially those related to debt service requirements.

Subsequent Events

Since December 31, 2004, the County has issued additional debt. The County has issued \$5,587,600 in bond anticipation notes and has issued \$60,955,00 in advance refunding bonds. See Note H of the Notes to the Basic Financial Statements for more information.

Requests for Information

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



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
DECEMBER 31, 2004

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 35,276,761	\$ 3,442,967	\$ 38,719,728	\$ 1,035,035
Deposits with Segregated Accounts.....	61,566	1,933,408	1,994,974	1,481
Investments.....	-	-	-	3,043,606
Receivables (Net Allowances for Uncollectibles):				
Taxes.....	31,842,952	-	31,842,952	-
Account.....	464,654	3,208,351	3,673,005	176,119
Special Assessments.....	607,238	5,058,270	5,665,508	-
Accrued Interest.....	336,819	-	336,819	-
Due From Component Unit.....	64,416	-	64,416	-
Internal Balances.....	20,605	(20,605)	-	-
Due From Other Governments.....	11,320,510	-	11,320,510	1,330,853
Prepaid Expenses.....	-	164,721	164,721	4,892
Inventory:				
Materials and Supplies.....	-	703,209	703,209	-
Items Held for Resale.....	-	-	-	21,128
Other Assets.....	-	-	-	1,124
Unamortized Bond Issue Costs.....	-	2,641,063	2,641,063	-
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	-	6,794,914	6,794,914	-
Deposits with Segregated Accounts.....	-	2,100	2,100	-
Capital Assets (Net of Accumulated Depreciation).....	30,971,093	137,652,855	168,623,948	6,003,715
Capital Assets Not Being Depreciated.....	134,434,164	74,816,391	209,250,555	1,586,525
TOTAL ASSETS.....	245,400,778	236,397,644	481,798,422	13,204,478
LIABILITIES:				
Accounts Payable.....	1,706,115	125,209	1,831,324	1,079,796
Accrued Wages and Benefits.....	3,983,508	426,701	4,410,209	10,278
Due To Primary Government.....	-	-	-	64,416
Due to Other Governments.....	15,000	-	15,000	-
Deferred Revenue.....	32,507,322	5,079,634	37,586,956	877,227
Accrued Interest Payable.....	93,205	574,550	667,755	-
Bond Anticipation Notes.....	2,245,000	2,450,000	4,695,000	250,000
Other Liabilities.....	-	-	-	15,750
Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	-	2,495,000	2,495,000	-
Matured General Obligation Bonds.....	-	5,000	5,000	-
Matured General Obligation Bond Interest.....	-	5,981	5,981	-
Construction Contracts.....	-	168,844	168,844	-
Matured Special Assessment Bonds with Governmental Commitment.....	-	15,000	15,000	-
Matured Special Assessment Bond Interest with Governmental Commitment.....	-	16,997	16,997	-
Noncurrent Liabilities:				
Due Within One Year.....	1,259,465	5,215,103	6,474,568	49,472
Due in More Than One Year.....	21,293,865	141,289,168	162,583,033	645,631
TOTAL LIABILITIES.....	63,103,480	157,867,187	220,970,667	2,992,570
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	144,674,270	60,846,539	205,520,809	5,607,353
Restricted For:				
Health and Human Services.....	772,537	-	772,537	-
Mental Retardation and Developmental Disabilities.....	2,410,662	-	2,410,662	-
Motor, Vehicle, Road and Bridge.....	9,515,737	-	9,515,737	-
Children Services Board.....	3,094,979	-	3,094,979	-
Debt Service.....	347,131	1,191,025	1,538,156	-
Permanent Fund Nonexpendable Restricted Net Assets.....	101,190	-	101,190	-
Other Purposes.....	9,771,763	-	9,771,763	-
Unrestricted.....	11,609,029	16,492,893	28,101,922	4,604,555
TOTAL NET ASSETS.....	\$ 182,297,298	\$ 78,530,457	\$ 260,827,755	\$ 10,211,908

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, 2004**

	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.....	\$ 18,147,358	\$ 6,264,801	\$ 29,089	\$ 1,221	\$ (11,852,247)	\$ -	\$ -
Judicial.....	6,597,266	1,438,062	532,099	-	(4,627,105)	-	(4,627,105)
Public Safety.....	20,854,054	2,289,208	2,685,485	-	(15,879,361)	-	(15,879,361)
Public Works.....	7,789,351	1,345,501	6,744,478	139,179	439,807	-	439,807
Health.....	14,558,145	526,181	3,404,479	-	(10,627,485)	-	(10,627,485)
Human Services.....	27,116,807	5,722,333	15,962,070	-	(5,432,404)	-	(5,432,404)
Conservation and Recreation.....	3,991,966	399,425	1,046,836	-	(2,545,705)	-	(2,545,705)
Community and Economic Development.....	2,034,479	-	393,904	-	(1,640,575)	-	(1,640,575)
Interest and Fiscal Charges.....	1,040,533	-	-	-	(1,040,533)	-	(1,040,533)
Total Governmental Activities.....	102,129,959	17,985,511	30,798,440	140,400	(53,205,608)	-	(53,205,608)
Business-type Activities:							
Water.....	8,466,927	8,462,868	-	1,105,881	-	1,101,822	-
Sewer.....	14,086,844	15,556,575	-	1,530,947	-	3,000,678	-
Total Business-type Activities.....	22,553,771	24,019,443	-	2,636,828	-	4,102,500	-
Total Primary Government.....	\$ 124,683,730	\$ 42,004,954	\$ 30,798,440	\$ 2,777,228	\$ (53,205,608)	\$ 4,102,500	\$ (49,103,108)
Total Component Units.....	\$ 2,432,181	\$ 1,480,135	\$ 1,017,380	\$ 1,693,558	\$ -	\$ -	\$ 1,768,892
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes.....					\$ 6,181,372	\$ -	\$ 6,181,372
Property Taxes, Levied for Road and Bridge Maintenance.....					630,110	-	630,110
Property Taxes, Levied for Community Mental Health Services.....					3,543,493	-	3,543,493
Property Taxes, Levied for Children Services.....					2,362,637	-	2,362,637
Property Taxes, Levied for Mental Retardation Services.....					4,993,989	-	4,993,989
Property Taxes, Levied for County Hospital Services.....					1,732,148	-	1,732,148
Property Taxes, Levied for Senior Citizen Services.....					1,898,499	-	1,898,499
Property Taxes, Levied for Debt Retirement.....					733,365	-	733,365
County Hotel Lodging Taxes.....					721,907	-	721,907
Sales Taxes.....					19,554,923	-	19,554,923
Grants and Contributions Not Restricted to Specific Programs.....					4,947,710	-	4,947,710
Unrestricted Investment Earnings.....					1,645,789	803,377	2,449,166
Other Revenue.....					2,366,103	1,466,110	3,832,213
Transfers.....					(183,490)	183,490	-
Total General Revenues and Transfers.....					51,128,555	2,452,977	53,581,532
Change in Net Assets.....					(2,077,053)	6,555,477	4,478,424
Net Assets - Beginning.....					184,374,351	71,974,980	256,349,331
Net Assets - Ending.....					\$ 182,297,298	\$ 78,530,457	\$ 260,827,755

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

**GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2004**

	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.....	\$ 8,683,461	\$ 2,130,364	\$ 2,258,720	\$ 6,997,741	\$ 3,134,939	\$ 10,408,004	\$ 33,613,229
Deposits in Segregated Accounts.....	-	-	-	-	-	61,566	61,566
Receivables (Net of Allowances for Uncollectibles)							
Taxes.....	10,191,439	-	9,807,410	608,098	2,789,303	8,446,702	31,842,952
Accounts.....	174,693	16,725	2,670	23,498	2,904	242,726	463,216
Special Assessments.....	313,677	-	-	-	-	607,238	607,238
Accrued Interest.....	107,288	-	-	22,639	-	503	336,819
Due from Other Funds.....	-	-	64,416	-	-	-	107,288
Due from Component Unit.....	712,121	-	5,680	9,485	-	-	64,416
Interfund Receivable.....	2,649,544	177,182	843,532	2,975,002	927,115	3,748,135	780,885
Due from Other Governments.....	-	-	-	-	-	-	11,320,510
Total Assets.....	\$ 22,832,223	\$ 2,324,271	\$ 12,982,428	\$ 10,636,463	\$ 6,854,261	\$ 23,568,473	\$ 79,198,119

LIABILITIES AND FUND BALANCES:

Liabilities:							
Accounts Payable.....	\$ 487,285	\$ 486,672	\$ 173,799	\$ 56,980	\$ 159,784	\$ 281,195	\$ 1,645,715
Accrued Wages and Benefits.....	2,000,935	294,724	415,982	190,144	305,098	776,625	3,983,508
Due to Other Funds.....	-	8,956	-	15,186	1,379	78,809	104,330
Due to Other Governments.....	-	-	-	-	-	15,000	15,000
Deferred Revenue.....	8,788,230	725,093	10,480,387	2,633,192	3,699,152	12,051,034	38,377,088
Accrued Interest Payable.....	11,501	-	-	-	-	10,247	21,748
Interfund Payable.....	32,678	-	-	-	-	748,207	780,885
Bond Anticipation Notes.....	-	-	-	-	-	340,000	340,000
Total Liabilities.....	11,320,629	1,515,445	11,070,168	2,895,502	4,165,413	14,301,117	45,268,274

Fund Balances:

Reserved for:							
Encumbrances.....	404,343	86,345	110,335	471,843	520,074	1,253,359	2,846,299
Debt Service.....	-	-	-	-	-	347,131	347,131
Permanent Fund.....	-	-	-	-	-	101,190	101,190
Unreserved/Designated for Budget Stabilization.....	1,000,000	-	-	-	-	-	1,000,000
Unreserved/Undesignated reported in:							
General Fund.....	10,107,251	-	-	-	-	-	10,107,251
Special Revenue Funds.....	-	722,481	1,801,925	7,269,118	2,168,774	7,120,365	19,082,663
Capital Projects Funds.....	-	-	-	-	-	445,311	445,311
Total Fund Balances.....	11,511,594	808,826	1,912,260	7,740,961	2,688,848	9,267,356	33,929,845
Total Liabilities and Fund Balances.....	\$ 22,832,223	\$ 2,324,271	\$ 12,982,428	\$ 10,636,463	\$ 6,854,261	\$ 23,568,473	\$ 79,198,119

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.....	1,622,217	(20,440,000)
Long term debts are not due and payable in the current period and, therefore, are not reported as a fund liability.....	142,218	(71,457)
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.....	(4,160,548)	5,869,766
Accrued interest on bonds are not due and payable in the current period and, therefore, are not reported as a fund liability.....	165,405,257	-
Accrued pension obligations are not due and payable in the current period and, therefore, are not reported as a fund liability.....	-	-
The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods.....	-	-
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.....	-	-
Net assets of governmental activities.....	\$ 182,297,298	\$ 182,297,298

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, 2004

	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.....	\$ 26,491,300	-	\$ 4,993,989	\$ 630,110	\$ 2,362,637	\$ 7,874,407	\$ 42,352,443
Charges for Services.....	5,601,082	-	-	163,385	107,597	10,053,292	15,925,356
Licenses and Permits.....	1,099,316	-	-	-	-	51,214	1,150,530
Fines and Forfeitures.....	577,100	-	-	176,707	-	130,676	884,483
Intergovernmental Revenues.....	5,192,497	10,480,425	2,242,087	6,677,534	3,412,807	9,032,496	37,037,846
Special Assessments.....	1,221	-	-	26,507	-	112,672	140,400
Investment Earnings.....	1,461,769	-	-	95,399	-	88,621	1,645,789
Other Revenue.....	987,687	14,366	185,098	216,258	80,517	1,089,121	2,573,047
Total Revenues.....	41,411,972	10,494,791	7,421,174	7,985,900	5,963,558	28,432,499	101,709,894
EXPENDITURES:							
Current:							
General Government:							
Legislative and Executive.....	14,406,893	-	-	-	-	1,014,311	15,421,204
Judicial.....	6,318,138	-	-	-	-	109,584	6,427,722
Public Safety.....	14,964,286	-	-	-	-	5,358,769	20,323,055
Public Works.....	897,378	-	-	7,183,133	-	827,500	8,908,011
Health.....	157,346	-	7,902,400	-	-	6,419,013	14,478,759
Human Services.....	360,326	10,322,200	-	-	6,642,372	9,746,238	27,071,136
Conservation and Recreation.....	2,530,859	-	-	-	-	1,519,469	4,050,328
Community and Economic Development.....	629,482	-	-	-	-	1,319,058	1,948,540
Capital Outlay.....	-	-	-	-	-	230,512	230,512
Debt Service:							
Principal Retirement.....	-	-	3,194	-	-	1,080,000	1,083,194
Interest and Fiscal Charges.....	21,491	-	71	-	-	988,772	1,010,334
Total Expenditures.....	40,286,199	10,322,200	7,905,665	7,183,133	6,642,372	28,613,226	100,952,795
Excess (Deficiency) of Revenues Over (Under)	1,125,773	172,591	(484,491)	802,767	(678,814)	(180,727)	757,099
OTHER FINANCING SOURCES (USES):							
Sale of Capital Assets.....	54,538	1,325	142	8,193	398	194	64,790
Long Term Bond Anticipation Notes Issued.....	1,250,000	-	-	-	-	655,000	1,905,000
Transfers In.....	651,209	508,122	-	2,299	-	2,227,547	3,389,177
Transfers Out.....	(2,215,084)	-	-	(217,917)	-	(1,142,448)	(3,575,449)
Total Other Financing Sources (Uses).....	(259,337)	509,447	142	(207,425)	398	1,740,293	1,783,518
Net Change in Fund Balances.....	866,436	682,038	(484,349)	595,342	(678,416)	1,559,566	2,540,617
Fund Balance (Deficit) at the Beginning of the Year.....	10,645,158	126,788	2,396,609	7,145,619	3,367,264	7,707,790	31,389,228
Fund Balance (Deficit) at the End of the Year.....	\$ 11,511,594	\$ 808,826	\$ 1,912,260	\$ 7,740,967	\$ 2,688,848	\$ 9,267,356	\$ 33,929,845

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, 2004

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

Net change in fund balances - total governmental funds (page 31).....	\$ 2,540,617
The net revenue of certain activities of the internal service fund is reported with governmental activities.....	(121,098)
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.....	(176,726)
The issuance of long-term debt provides current financial resources to government funds, but has no effect on net assets.....	(2,120,000)
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net assets.....	1,080,000
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.....	2,620
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.....	(1,291,696)
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.....	3,194
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements.....	(1,467,302)
The acquisition of capital assets is reported as an expense on the fund level statements, but is capitalized as an asset on the entity wide statements.....	2,591,000
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>(3,084,843)</u>
Change in net assets of governmental activities (page 29).....	<u>\$ (2,077,053)</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, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 24,905,519	\$ 24,905,519	\$ 26,285,121	\$ 1,379,602
Charges for Services.....	4,887,393	4,916,731	5,662,067	745,336
Licenses and Permits.....	774,300	774,300	1,099,316	325,016
Fines and Forfeitures.....	492,350	532,350	549,340	16,990
Intergovernmental.....	4,823,320	4,823,320	5,180,783	357,463
Special Assessments.....	7,600	7,600	1,221	(6,379)
Investment Earnings.....	2,107,351	2,110,472	1,838,372	(272,100)
Other.....	841,218	1,173,252	916,306	(256,946)
Total Revenues.....	38,839,051	39,243,544	41,532,526	2,288,982
Expenditures:				
General Government:				
Legislative and Executive.....	14,622,262	15,052,927	14,470,860	582,067
Judicial.....	6,171,560	6,495,600	6,354,449	141,151
Public Safety.....	14,343,159	14,957,694	14,875,921	81,773
Public Works.....	945,954	964,607	891,571	73,036
Health.....	321,660	186,526	166,365	20,161
Human Services.....	369,274	375,823	356,662	19,161
Conservation and Recreation.....	2,564,098	2,550,117	2,543,338	6,779
Community and Economic Development.....	635,536	721,041	667,094	53,947
Debt Service:				
Principal Retirement.....	115,718	1,160,000	1,160,000	-
Interest and Fiscal Charges.....	7,749	16,709	16,707	2
Total Expenditures.....	40,096,970	42,481,044	41,502,967	978,077
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,257,919)	(3,237,500)	29,559	3,267,059
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	7,000	7,000	54,538	47,538
Proceeds from Issue of Notes.....	1,100,000	1,452,950	1,450,000	(2,950)
Transfers In.....	-	25,698	651,209	625,511
Transfers Out.....	(3,362,912)	(2,336,464)	(2,228,121)	108,343
Advances In.....	66,657	66,657	430,412	363,755
Advances Out.....	(172,500)	(369,353)	(361,053)	8,300
Total Other Financing Sources / (Uses).....	(2,361,755)	(1,153,512)	(3,015)	1,150,497
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,619,674)	(4,391,012)	26,544	4,417,556
Fund Balance (Deficit) at Beginning of Year.....	7,246,825	7,246,825	7,246,825	-
Prior Year Encumbrances Appropriated.....	1,042,436	1,042,436	1,042,436	-
Fund Balance (Deficit) at End of Year.....	\$ 4,669,587	\$ 3,898,249	\$ 8,315,805	\$ 4,417,556

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, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 8,761,622	\$ 9,426,089	\$ 9,918,524	\$ 492,435
Other.....	11,167	14,000	14,285	285
Total Revenues.....	8,772,789	9,440,089	9,932,809	492,720
Expenditures:				
Human Services.....	9,777,787	11,079,191	10,427,270	651,921
Total Expenditures.....	9,777,787	11,079,191	10,427,270	651,921
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,004,998)	(1,639,102)	(494,461)	1,144,641
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	1,325	1,325
Transfers In.....	483,926	483,926	508,122	24,196
Total Other Financing Sources / (Uses).....	483,926	483,926	509,447	25,521
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(521,072)	(1,155,176)	14,986	1,170,162
Fund Balance (Deficit) at Beginning of Year.....	1,423,705	1,423,705	1,423,705	-
Prior Year Encumbrances Appropriated.....	521,072	521,072	521,072	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 1,423,705</u>	<u>\$ 789,601</u>	<u>\$ 1,959,763</u>	<u>\$ 1,170,162</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, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 5,236,100	\$ 5,236,100	\$ 4,989,098	\$ (247,002)
Charges for Services.....	100	100	-	(100)
Intergovernmental.....	2,166,170	2,053,692	2,219,025	165,333
Other.....	208,000	208,000	224,566	16,566
Total Revenues.....	7,610,370	7,497,892	7,432,689	(65,203)
Expenditures:				
Health.....	8,392,008	8,457,008	8,041,017	415,991
Total Expenditures.....	8,392,008	8,457,008	8,041,017	415,991
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(781,638)	(959,116)	(608,328)	350,788
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	142	142
Transfers Out.....	(10,000)	(10,000)	-	10,000
Advances In.....	-	-	219,320	219,320
Total Other Financing Sources / (Uses).....	(10,000)	(10,000)	219,462	229,462
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(791,638)	(969,116)	(388,866)	580,250
Fund Balance (Deficit) at Beginning of Year.....	2,144,475	2,144,475	2,144,475	-
Prior Year Encumbrances Appropriated.....	202,511	202,511	202,511	-
Fund Balance (Deficit) at End of Year.....	\$ 1,555,348	\$ 1,377,870	\$ 1,958,120	\$ 580,250

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, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 610,600	\$ 634,020	\$ 630,307	\$ (3,713)
Charges for Services.....	135,000	135,000	186,027	51,027
Fines and Forfeitures.....	160,000	160,000	163,093	3,093
Intergovernmental.....	5,856,573	6,608,684	6,516,325	(92,359)
Special Assessments.....	28,000	28,000	27,111	(889)
Investment Earnings.....	65,000	65,000	95,984	30,984
Other.....	10,000	10,000	222,870	212,870
Total Revenues.....	6,865,173	7,640,704	7,841,717	201,013
Expenditures:				
Public Works.....	7,782,278	8,680,519	7,765,602	914,917
Total Expenditures.....	7,782,278	8,680,519	7,765,602	914,917
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(917,105)	(1,039,815)	76,115	1,115,930
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	8,193	8,193
Transfers In.....	-	-	2,299	2,299
Transfers Out.....	(225,000)	(220,800)	(217,917)	2,883
Advances Out.....	-	(9,485)	(9,485)	-
Total Other Financing Sources / (Uses).....	(225,000)	(230,285)	(216,910)	13,375
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,142,105)	(1,270,100)	(140,795)	1,129,305
Fund Balance (Deficit) at Beginning of Year.....	6,402,689	6,402,689	6,402,689	-
Prior Year Encumbrances Appropriated.....	193,646	193,646	193,646	-
Fund Balance (Deficit) at End of Year.....	\$ 5,454,230	\$ 5,326,235	\$ 6,455,540	\$ 1,129,305

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, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,297,000	\$ 2,297,000	\$ 2,362,002	\$ 65,002
Charges for Services.....	118,000	118,000	106,062	(11,938)
Intergovernmental.....	4,337,384	4,337,384	3,978,258	(359,126)
Other.....	19,900	19,900	80,567	60,667
Total Revenues.....	6,772,284	6,772,284	6,526,889	(245,395)
Expenditures:				
Human Services.....	8,694,766	8,694,767	7,297,050	1,397,717
Total Expenditures.....	8,694,766	8,694,767	7,297,050	1,397,717
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,922,482)	(1,922,483)	(770,161)	1,152,322
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	398	398
Transfers Out.....	(5,000)	(5,000)	-	5,000
Total Other Financing Sources / (Uses).....	(5,000)	(5,000)	398	5,398
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,927,482)	(1,927,483)	(769,763)	1,157,720
Fund Balance (Deficit) at Beginning of Year.....	2,727,915	2,727,915	2,727,915	-
Prior Year Encumbrances Appropriated.....	443,956	443,956	443,956	-
Fund Balance (Deficit) at End of Year.....	\$ 1,244,389	\$ 1,244,388	\$ 2,402,108	\$ 1,157,720

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

**GREENE COUNTY, OHIO
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2004**

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities</u>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	<u>Internal Service Fund</u>
ASSETS:				
Current Assets:				
Pooled Cash and Cash Equivalents	\$ 1,386,113	\$ 2,056,854	\$ 3,442,967	\$ 1,663,532
Deposits with Segregated Accounts.....	683,780	1,249,628	1,933,408	-
Accounts Receivable (Net of Allowances for Uncollectibles).....	1,131,278	2,077,073	3,208,351	1,438
Special Assessments Receivable.....	2,719,309	2,338,961	5,058,270	-
Prepaid Expenses.....	62,590	102,131	164,721	-
Inventory: Materials and Supplies.....	460,153	243,056	703,209	-
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	3,198,351	3,596,563	6,794,914	-
Deposits with Segregated Accounts.....	1,680	420	2,100	-
Total Restricted Assets.....	<u>3,200,031</u>	<u>3,596,983</u>	<u>6,797,014</u>	<u>-</u>
Total Current Assets.....	9,643,254	11,664,686	21,307,940	1,664,970
Noncurrent Assets:				
Unamortized Bond Issue Costs.....	845,276	1,795,787	2,641,063	-
Capital Assets (Net of Accumulated Depreciation).....	<u>65,782,770</u>	<u>146,686,476</u>	<u>212,469,246</u>	<u>-</u>
Total Noncurrent Assets.....	<u>66,628,046</u>	<u>148,482,263</u>	<u>215,110,309</u>	<u>-</u>
Total Assets.....	<u>76,271,300</u>	<u>160,146,949</u>	<u>236,418,249</u>	<u>1,664,970</u>
LIABILITIES:				
Current Liabilities:				
Accounts Payable.....	27,931	97,278	125,209	60,400
Accrued Wages & Benefits.....	505,593	534,044	1,039,637	-
Due to Other Funds.....	1,035	1,923	2,958	-
Deferred Revenue.....	2,718,233	2,361,401	5,079,634	-
Accrued Interest Payable.....	148,574	425,976	574,550	-
Current Portion of General Obligation Bonds.....	120,000	100,000	220,000	-
Current Portion of Refunding Bonds.....	1,010,272	1,679,374	2,689,646	-
Current Portion of OWDA Loans.....	319,374	1,512,484	1,831,858	-
Current Portion of Special Assessment Bonds with Governmental Commitment.....	197,012	216,988	414,000	-
Bond Anticipation Notes.....	275,000	2,175,000	2,450,000	-
Total Current Liabilities.....	<u>5,323,024</u>	<u>9,104,468</u>	<u>14,427,492</u>	<u>60,400</u>
Current Liabilities Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	425,000	2,070,000	2,495,000	-
Matured General Obligation Bonds.....	-	5,000	5,000	-
Matured General Obligation Bond Interest.....	469	5,512	5,981	-
Matured Special Assessment Bonds with Governmental Commitment.....	15,000	-	15,000	-
Matured Special Assessment Bond Interest with Governmental Commitment.....	16,691	306	16,997	-
Construction Contracts.....	17,764	151,080	168,844	-
Total Current Liabilities Payable From Restricted Assets.....	<u>474,924</u>	<u>2,231,898</u>	<u>2,706,822</u>	<u>-</u>
Long-Term Liabilities: (Net of Current Portions)				
OWDA Construction Commitments.....	-	10,688,261	10,688,261	-
General Obligation Bonds.....	4,640,000	2,145,000	6,785,000	-
Revenue Bonds.....	10,180,000	70,951,720	81,131,720	-
Refunding Bonds.....	19,507,501	12,874,844	32,382,345	-
OWDA Loans.....	1,994,721	4,538,784	6,533,505	-
Special Assessment Bonds with Governmental Commitment.....	1,625,351	1,589,649	3,215,000	-
Total Long-Term Liabilities.....	<u>37,947,573</u>	<u>102,788,258</u>	<u>140,735,831</u>	<u>-</u>
Total Liabilities.....	<u>43,745,521</u>	<u>114,124,624</u>	<u>157,870,145</u>	<u>60,400</u>
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	25,290,041	35,556,498	60,846,539	-
Restricted for Debt Service.....	806,415	384,610	1,191,025	-
Unrestricted.....	6,429,323	10,081,217	16,510,540	1,604,570
Total Net Assets.....	<u>\$ 32,525,779</u>	<u>\$ 46,022,325</u>	<u>78,548,104</u>	<u>\$ 1,604,570</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			(17,647)	
Total Net Assets of Business-type Activities.....			<u>\$ 78,530,457</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, 2004**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
OPERATING REVENUES:				
Charges for Services.....	\$ 8,462,868	\$ 15,556,575	\$ 24,019,443	\$ 7,590,663
Intergovernmental.....	-	353,214	353,214	-
Other Revenue.....	711,788	745,307	1,457,095	8,056
Total Operating Revenues.....	9,174,656	16,655,096	25,829,752	7,598,719
OPERATING EXPENSES:				
Personal Services.....	2,396,921	3,114,120	5,511,041	-
Materials and Supplies.....	977,512	1,751,920	2,729,432	-
Contractual Services.....	468,842	1,081,006	1,549,848	7,765,388
Depreciation.....	1,724,366	2,540,201	4,264,567	-
Other Expenses.....	224,989	98,423	323,412	-
Total Operating Expenses.....	5,792,630	8,585,670	14,378,300	7,765,388
Operating Income / (Loss).....	3,382,026	8,069,426	11,451,452	(166,669)
NONOPERATING REVENUES (EXPENSES):				
Investment Income.....	698,042	105,335	803,377	-
Special Assessments.....	304,515	322,270	626,785	-
Interest Expense and Fiscal Charges.....	(2,642,990)	(5,467,022)	(8,110,012)	-
Gain (Loss) from Disposal from Fixed Assets.....	(14,554)	(8,116)	(22,670)	-
Total Nonoperating Revenues (Expenses).....	(1,654,987)	(5,047,533)	(6,702,520)	-
Income (Loss) Before Contributions and Transfers.....	1,727,039	3,021,893	4,748,932	(166,669)
Capital Contributions.....	801,366	855,463	1,656,829	-
Transfers In.....	44,088	154,656	198,744	2,782
Transfers Out.....	(161)	(6,078)	(6,239)	-
Changes in Net Assets.....	2,572,332	4,025,934	6,598,266	(163,887)
Total Net Assets at the Beginning of the Year.....	29,953,447	41,996,391	72,949,838	1,768,457
Total Net Assets at the End of the Year.....	\$ 32,525,779	\$ 46,022,325	\$ 79,578,104	\$ 1,604,570
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			(42,789)	
Change in Net Assets of Business-type Activities.....			\$ 6,555,477	

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, 2004**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
Cash flows from operating activities:				
Cash received from charges for services.....	\$ 8,572,515	\$ 15,759,850	\$ 24,332,365	\$ 7,590,143
Cash received from intergovernmental revenue.....	-	353,214	353,214	-
Cash received from other operating revenue.....	711,799	5,427,756	6,139,555	8,056
Cash payments for personal services.....	(2,265,742)	(3,143,513)	(5,409,255)	-
Cash payments for materials and supplies.....	(1,074,577)	(1,636,849)	(2,711,426)	-
Cash payments for contract services.....	(482,521)	(1,193,991)	(1,676,512)	(7,892,988)
Cash payments for other expenses.....	(221,681)	(4,777,323)	(4,999,004)	-
Net cash provided by operating activities.....	<u>5,239,793</u>	<u>10,789,144</u>	<u>16,028,937</u>	<u>(294,789)</u>
Cash flows from noncapital financing activities:				
Transfers in from other funds.....	44,088	154,656	198,744	2,782
Transfers out to other funds.....	(161)	(6,078)	(6,239)	-
Net cash provided by noncapital financing activities.....	<u>43,927</u>	<u>148,578</u>	<u>192,505</u>	<u>2,782</u>
Cash flows from capital and related financing activities:				
Proceeds of debt issuance.....	21,765,000	4,200,341	25,965,341	-
Proceeds of sale of capital assets.....	2,423	7,317	9,740	-
Special assessments received.....	304,779	321,220	625,999	-
Payment of bond issue costs.....	(324,263)	-	(324,263)	-
Interest payments on capital financing.....	(4,827,352)	(5,178,496)	(10,005,848)	-
Acquisition of capital assets.....	(1,017,041)	(3,970,804)	(4,987,845)	-
Note and bond retirement.....	(22,039,319)	(6,279,154)	(28,318,473)	-
Net cash used for capital and related financing activities.....	<u>(6,135,773)</u>	<u>(10,899,576)</u>	<u>(17,035,349)</u>	<u>-</u>
Cash flows from investing activities:				
Interest on cash equivalents.....	693,266	-	693,266	-
Net cash provided by investing activities.....	<u>693,266</u>	<u>-</u>	<u>693,266</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents.....	(158,787)	38,146	(120,641)	(292,007)
Cash and cash equivalents at beginning of year.....	5,428,711	6,865,319	12,294,030	1,955,539
Cash and cash equivalents at end of year.....	<u>\$ 5,269,924</u>	<u>\$ 6,903,465</u>	<u>\$ 12,173,389</u>	<u>\$ 1,663,532</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss).....	\$ 3,382,026	\$ 8,069,426	\$ 11,451,452	\$ (166,669)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation.....	1,724,366	2,540,201	4,264,567	-
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	109,658	203,275	312,933	(520)
(Increase) decrease in prepayments.....	(17,382)	(30,932)	(48,314)	-
(Increase) decrease in inventory.....	(100,006)	30,475	(69,531)	-
Increase (decrease) in accounts payable.....	9,952	6,092	16,044	(127,600)
Increase (decrease) in accrued wages and benefits.....	131,179	(29,393)	101,786	-
Net cash provided by operating activities.....	<u>\$ 5,239,793</u>	<u>\$ 10,789,144</u>	<u>\$ 16,028,937</u>	<u>\$ (294,789)</u>
Reconciliation of cash and cash equivalents:				
Pooled Cash and Cash Equivalents.....	\$ 1,386,113	\$ 2,056,854	\$ 3,442,967	\$ 1,663,532
Deposits with Segregated Accounts.....	683,780	1,249,628	1,933,408	-
Restricted Pooled Cash and Cash Equivalents.....	3,198,351	3,596,563	6,794,914	-
Restricted Deposits with Segregated Accounts.....	1,680	420	2,100	-
Total Cash and Cash Equivalents.....	<u>\$ 5,269,924</u>	<u>\$ 6,903,465</u>	<u>\$ 12,173,389</u>	<u>\$ 1,663,532</u>
Non-Cash Transactions:				
Contributions from Developers.....	\$ 801,366	\$ 855,463	\$ 1,656,829	\$ -

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, 2004**

	PRIVATE PURPOSE <u>TRUST</u> Unclaimed Money	AGENCY FUNDS
Assets:		
Pooled Cash and Cash Equivalents.....	\$ 178,443	\$ 9,344,523
Deposits with Segregated Accounts.....	-	2,020,452
Taxes Levied for Other Governments.....	-	128,684,139
Total Assets.....	<u>178,443</u>	<u>140,049,114</u>
Liabilities:		
Due to Other Governments.....	-	136,068,745
Payroll Withholding.....	-	4,669
Other Liabilities.....	-	3,975,700
Total Liabilities.....	<u>-</u>	<u>140,049,114</u>
Net Assets:		
Held in Trust.....	<u>\$ 178,443</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, 2004**

	PRIVATE PURPOSE <u>TRUST</u> Unclaimed <u>Money</u>
Additions:	
Additional Unclaimed Monies.....	\$ 29,318
Total Additions.....	<u>29,318</u>
 Deductions:	
Transfers Out.....	9,015
Monies Claimed.....	<u>7,495</u>
Total Deductions.....	<u>16,510</u>
Changes in Net Assets.....	12,808
Net Assets at the Beginning of the Year.....	<u>165,635</u>
Net Assets at the End of the Year.....	<u>\$ 178,443</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, 2004

	Homecroft Inc.	Greene Inc.	Regional Airport Authority	Total
Assets:				
Cash and Cash Equivalents.....	\$ 110,645	\$ 349,767	\$ 574,623	\$ 1,035,035
Deposits with Segregated Accounts.....	1,481	-		1,481
Investments.....	-	3,043,606		3,043,606
Accounts Receivable.....	-	176,119	-	176,119
Inventory Held for Resale.....	-	21,128		21,128
Prepaid Expenses.....	389	4,503		4,892
Due From Other Governments.....	-	-	1,330,853	1,330,853
Capital Assets (Net of Accumulated Depreciation).....	1,527,266	270,416	4,206,033	6,003,715
Capital Assets Not Being Depreciated....	375,602	-	1,210,923	1,586,525
Other Assets.....	124	1,000		1,124
Total Assets.....	<u>2,015,507</u>	<u>3,866,539</u>	<u>7,322,432</u>	<u>13,204,478</u>
Liabilities:				
Accounts Payable.....	23,062	6,392	1,050,342	1,079,796
Accrued Payroll.....	-	10,278		10,278
Due to Primary Government.....	40,000	24,416	-	64,416
Bond Anticipation Notes.....	-	-	250,000	250,000
Mortgage Notes Payable - Current.....	40,308	-	9,164	49,472
Mortgage Notes Payable - Net Current Portion.....	605,147	-	40,484	645,631
Deferred Revenue.....	409,269	-	467,958	877,227
Other Liabilities.....	4,985	-	10,765	15,750
Total Liabilities.....	<u>1,122,771</u>	<u>41,086</u>	<u>1,828,713</u>	<u>2,992,570</u>
Net Assets:				
Invested in Capital Assets Net of Related Debt.....	1,257,413	270,416	4,079,524	5,607,353
Unrestricted.....	(364,677)	3,555,037	1,414,195	4,604,555
Total Net Assets.....	<u>\$ 892,736</u>	<u>\$ 3,825,453</u>	<u>\$ 5,493,719</u>	<u>\$ 10,211,908</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, 2004

	Program Revenues			Net <Expense> Revenue and Changes in Net Assets			
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Homecroft Inc.	Greene Inc.	Regional Airport Authority	Total
Homecroft, Inc.....	\$ 301,895	\$ 165,422	\$ -	\$ (29,131)	\$ -	\$ -	\$ (29,131)
Greene, Inc.....	1,697,823	634,340	-	-	235,024	-	235,024
Regional Airport Authority.....	432,463	217,618	1,693,558	-	-	1,552,999	1,552,999
Total Component Units.....	\$ 2,432,181	\$ 1,017,380	\$ 1,693,558	(29,131)	235,024	1,552,999	1,758,892
General Revenues:							
Investment Earnings.....				276		6,720	100,121
Other Revenue.....				58,904		65,198	132,881
Total General Revenues.....				59,180	101,904	71,918	233,002
Change in Net Assets.....				30,049	336,928	1,624,917	1,991,894
Net assets - beginning.....				862,687	3,488,525	3,868,802	8,220,014
Net assets - ending.....				\$ 892,736	\$ 3,825,453	\$ 5,493,719	\$ 10,211,908

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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 Authority's Board. The Authority has a fiscal year ending December 31.

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

Related Organizations: Greene County officials are responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments of the following organizations:

Greene County Park District - The three Park Commissioners are appointed by the Probate Judge. During 2004 the County contributed \$10,000 to the Park District in the form of a grant.

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. During 2004 the County did not contribute any money to the Library.

Greene County Transit Board - The seven board members are appointed by the County Commissioners. The County contracted with the Transit Board to provide transportation services for eligible individuals. In 2004, the County paid the Transit Board \$1,504,222.

Metropolitan Housing Authority - Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court, and Board of County Commissioners appoint one board member each. The County Provided the Housing Authority with \$30,947 in 2004. This amount represented rent payment made on behalf of qualifying individuals.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Additionally, the government reports the following fund types:

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

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

Agency funds - These funds are custodial in nature (assets equal liabilities) and do not involve measurement or results of operations. These funds include 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 (except for agency funds since they report only assets and liabilities and do not have a 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 cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

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

GREENE COUNTY, OHIO
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Budgetary Accounting and Control: Under Ohio Law, the Board of County Commissioners must adopt an appropriations budget by January 1 of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1, for all funds except Fiduciary Fund types. Each County department prepares an original budget that is approved by the Board of County Commissioners. All modifications to the original budget must be requested by departmental management and approved by the Board of County Commissioners throughout the year. The original budget and all budgetary amendments and supplemental appropriations necessary during 2004 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 Statement of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual.

Pooled Cash and Cash Equivalents and Related Investments: Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County Treasurer. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Pooled Cash and Cash Equivalents" on the combined balance sheet. Investments in the pooled cash and cash equivalents accounts consists of 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 2004. 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, 2004.

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.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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 as part of Capital Assets Not Being Depreciated in the governmental activities column. Infrastructure reported in the governmental activities column consists of County roads and bridges. These assets are presented using the modified approach and, therefore, are not depreciated. In addition, expenditures made by the County to preserve existing roads or bridges are expensed rather than capitalized. Only expenditures for additions or improvement are capitalized. Additional disclosures about the condition assessments and maintenance cost regarding the County's roads and bridges appears in the Required Supplementary Information. Infrastructure in the business-type activities columns is classified as improvements other than buildings and consists of water and sewer lines.

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

Capitalization of Interest: The County's policy is to capitalize net interest cost on Enterprise Fund construction projects until substantial completion of the project. For 2004, net interest cost capitalized on construction projects for Enterprise Funds was \$38,244.

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 obligations are reported in the governmental fund financial statements only to the extent they are due and payable at year end. Also, bonds and long term loans are not recognized as a liability in the governmental fund financial statements until payment is due.

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

Special Assessments: The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the government-wide financial statements as Matured Special Assessment with Governmental Commitment Bonds and Current and Noncurrent Liabilities in the appropriate column for governmental and business-type activities based on the purpose of the assessment. The accumulation of resources for, and the payment 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, 2004 is \$172,611.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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 receivables or payables represent the current portion of a loan made by one fund to another fund. Advances to/from other funds is the non-current portion of interfund loans. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

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

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 O for additional information.

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

Fund Equity: In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. Currently, the County carries a \$1,000,000 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.

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

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

1. United States Treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage 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 monies 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.)

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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- Investments: (1) Insured or registered, or securities held by the entity or its agent in the entity's name.
 (2) Uninsured and unregistered, with securities held by the counter party's trust department or agent in the entity's name.
 (3) Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the entity's name.

Per the ORC, the County has specified the funds to receive an allocation of interest earnings. In 2004, interest revenue credited to the General Fund amounted to \$1,461,769, including \$1,248,485 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$95,399. Other non-major governmental funds earned \$88,621 in investment earnings.

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

Pooled Cash and Cash Equivalents:

Unrestricted:

Governmental Activities	\$ 35,276,761
Business-type Activities	3,442,967
Private Purpose Trust	178,443
Agency Funds	9,344,523

Restricted:

Business-type Activities	6,794,914
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Deposits in Segregated Accounts:

Unrestricted:

Governmental Activities	61,566
Business-type Activities	1,933,408
Agency Funds	2,020,452

Restricted:

Business-type Activities	2,100
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Book Balance of Deposits and Investments	59,055,134
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Net Reconciling Items to arrive at Amount Available for Deposit	781,184
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Bank Balance Deposits and Investments	\$ 59,836,318
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Deposits at December 31, 2004 (carried at cost) consisted of the following:

	Carrying Amount	Bank Balance
Category 1 - Insured (FDIC)	\$ 926,697	\$ 909,876
Category 3 - Covered by collateral held in the pledging financial institution's trust department	5,611,467	6,409,472
Total Deposits	\$ 6,538,164	\$ 7,319,348

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
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(CONTINUED)

Investments at December 31, 2004 were made up of:

	<u>Category 2</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Federal Agency Instruments	\$ 43,214,722	\$ 0	\$ 43,214,722	\$ 43,214,722
Repurchase Agreement	<u>0</u>	<u>8,580,170</u>	<u>8,580,170</u>	<u>8,580,170</u>
Total Categorized Investments	<u>\$ 43,214,722</u>	<u>\$ 8,580,170</u>	51,794,892	51,794,892
Star Ohio			437,713	437,713
Money Market Funds			<u>284,365</u>	<u>284,365</u>
Total Investments			<u>\$ 52,516,970</u>	<u>\$ 52,516,970</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 Statement #3 follows:

	<u>Cash and Cash Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement No. 9	\$ 59,055,134	\$ 0
Investments:		
Federal Agency Instruments	(43,214,722)	43,214,722
Money Market Funds	(284,365)	284,365
STAR Ohio	(437,713)	437,713
Repurchase Agreement	<u>(8,580,170)</u>	<u>8,580,170</u>
GASB Statement No. 3	<u>\$ 6,538,164</u>	<u>\$ 52,516,970</u>

DISCRETELY PRESENTED COMPONENT UNITS:

The amount available for pooled deposits and investments follows:

Cash and Cash Equivalents	\$ 1,035,035
Deposits with Segregated Accounts	1,481
Investments	<u>3,043,606</u>
Book Balance of Deposits and Investments	4,080,122
Net reconciling items to arrive at amount available for deposit and investment	<u>60,887</u>
Available for pooled deposits and investments	<u>\$ 4,141,009</u>

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

Deposits at December 31, 2004 (carried at cost) consisted of the following:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category 1 - Insured (FDIC)	\$ 300,000	\$ 300,000
Category 3 - Covered by collateral held in pledging financial institutions trust department	686,236	747,123
Total Deposits	<u>\$ 986,236</u>	<u>\$ 1,047,123</u>

Investments at December 31, 2004 (carried at cost) were made up of:

	<u>Category 2</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
U.S. Government Securities	\$ 502,250	\$ 502,250	\$ 502,250
Certificate of Deposit	2,096,590	2,096,590	2,096,590
Total Categorized Investments	<u>\$ 2,598,840</u>	2,598,840	2,598,840
Money Market Funds		50,280	50,280
Mutual Funds		365,401	365,401
Annuities		79,365	79,365
Total Investments		<u>\$ 3,093,886</u>	<u>\$ 3,093,886</u>

NOTE C -- INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables balances on the fund financial statements as of December 31, 2004 follow:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental Funds:		
General	\$ 107,288	\$ 0
Department of Health and Human Services	0	8,956
Motor Vehicle, Road and Bridge	0	15,186
Children Services Board	0	1,379
Other Governmental Funds	0	78,809
Total Governmental Activities	<u>107,288</u>	<u>104,330</u>
Proprietary Funds:		
Water	0	1,035
Sewer	0	1,923
Total Proprietary Funds	<u>0</u>	<u>2,958</u>
Total Due To/From Other Funds - All Funds	<u>\$ 107,288</u>	<u>\$ 107,288</u>

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

	Interfund Receivable	Interfund Payable
Governmental Funds:		
General	\$ 712,121	\$ 32,678
Board of Mental Retardation and Developmental Disabilities	5,680	0
Motor Vehicle Road and Bridge	9,485	0
Other Governmental Funds	53,599	748,207
Total Interfund Receivable/Payable	\$ 780,885	\$ 780,885

NOTE D -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2004 was as follows:

Governmental Activities:

	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 2,599,207	\$ 0	\$ (39,910)	\$ 2,559,297
Construction in progress	5,295,943	135,110	(2,574,822)	2,856,231
Infrastructure	127,815,158	1,709,056	(505,578)	129,018,636
Total capital assets, not being depreciated	135,710,308	1,844,166	(3,120,310)	134,434,164
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	35,036,945	170,846	0	35,207,791
Capitalized leases	46,295	0	(46,295)	0
Equipment, furniture and fixtures	9,409,251	746,835	(824,632)	9,331,454
Total capital assets being depreciated	44,492,491	917,681	(870,927)	44,539,245
Accumulated Depreciation:				
Buildings, structures and improvements	(7,081,036)	(717,565)	0	(7,798,601)
Capitalized leases	(42,896)	0	42,896	0
Equipment, furniture and fixtures	(5,712,465)	(749,737)	692,651	(5,769,551)
Total accumulated depreciation	(12,836,397)	(1,467,302)	735,547	(13,568,152)
Total Capital Assets, Being Depreciated, Net	31,656,094	(549,621)	(135,380)	30,971,093
Governmental Activities Capital Assets, Net	\$ 167,366,402	\$ 1,294,545	\$ (3,255,690)	\$ 165,405,257

GREENE COUNTY, OHIO
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DECEMBER 31, 2004
(CONTINUED)

Business-type Activities:

	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 2,096,412	\$ 0	\$ (3,130)	\$ 2,093,282
Construction in progress	65,480,704	15,774,452	(8,532,047)	72,723,109
Total capital assets, not being depreciated	67,577,116	15,774,452	(8,535,177)	74,816,391
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	14,218,410	0	0	14,218,410
Improvements other than buildings	159,640,415	10,174,719	(16,100)	169,799,034
Equipment, furniture and fixtures	12,285,319	55,239	(274,824)	12,065,734
Total capital assets being depreciated	186,144,144	10,229,958	(290,924)	196,083,178
Accumulated Depreciation:				
Buildings, structures and improvements	(4,175,435)	(284,369)	0	(4,459,804)
Improvements other than buildings	(40,269,737)	(3,645,892)	14,141	(43,901,488)
Equipment, furniture and fixtures	(9,982,227)	(334,306)	247,502	(10,069,031)
Total accumulated depreciation	(54,427,399)	(4,264,567)	261,643	(58,430,323)
Total Capital Assets, being Depreciated, Net	131,716,745	5,965,391	(29,281)	137,652,855
Business-type Activities Capital Assets, Net	<u>\$ 199,293,861</u>	<u>\$ 21,739,843</u>	<u>\$ (8,564,458)</u>	<u>\$ 212,469,246</u>

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

Governmental Activities:

Legislative and Executive	\$ 278,141
Judicial	171,606
Public Safety	515,822
Public Works	297,058
Health	39,170
Human Services	64,984
Conservation and Recreation	30,540
Community and Economic Development	69,981
Total Depreciation Expense - Governmental Activities	<u>\$ 1,467,302</u>

Business-type Activities:

Water	\$ 1,724,366
Sewer	2,540,201
Total Depreciation Expense - Business-type Activities	<u>\$ 4,264,567</u>

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

DISCRETELY PRESENTED COMPONENT UNITS:

Summaries of the Component Units' fixed assets as of December 31, 2004 follow:

Homecroft, Inc.:	<u>Balance January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 367,752	\$ 7,850	\$ 0	\$ 375,602
Capital Assets, Being Depreciated:				
Houses	1,216,370	20,705	0	1,237,075
Equipment, furniture and fixtures	11,050	1,775	0	12,825
Buildings - Commercial	606,262	0	0	606,262
Total Capital Assets, Being Depreciated	1,833,682	22,480	0	1,856,162
Accumulated Depreciation	(266,088)	(62,808)	0	(328,896)
Total Capital Assets, Being Depreciated, Net	1,567,594	(40,328)	0	1,527,266
Total Capital Assets, Net	<u>\$ 1,935,346</u>	<u>\$ (32,478)</u>	<u>\$ 0</u>	<u>\$ 1,902,868</u>
	<u>Balance January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31</u>
Greene, Inc.:				
Capital Assets, Being Depreciated:				
Equipment, furniture and fixtures	\$ 1,151,782	\$ 38,770	\$ (40,917)	\$ 1,149,635
Accumulated depreciation	(803,789)	(116,347)	40,917	(879,219)
Total Capital Assets	<u>\$ 347,993</u>	<u>\$ (77,577)</u>	<u>\$ 0</u>	<u>\$ 270,416</u>
	<u>Balance January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31</u>
Airport Authority:				
Capital Assets, Not Being Depreciated:				
Land	\$ 151,884	\$ 0	\$ 0	\$ 151,884
Construction in Progress	699,059	1,059,039	(699,059)	1,059,039
Total Capital Assets, Not Being Depreciated	850,943	1,059,039	(699,059)	1,210,923
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	1,422,341	343,013	0	1,765,354
Improvements other than buildings	2,390,070	1,396,365	0	3,786,435
Equipment, furniture and fixtures	238,257	650	0	238,907
Total capital assets, being depreciated	4,050,668	1,740,028	0	5,790,696
Accumulated Depreciation	(1,362,424)	(222,239)	0	(1,584,663)
Total Capital Assets, Being Depreciated, Net	2,688,244	1,517,789	0	4,206,033
Total Capital Assets, Net	<u>\$ 3,539,187</u>	<u>\$ 2,576,828</u>	<u>\$ (699,059)</u>	<u>\$ 5,416,956</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2004
(CONTINUED)

NOTE E -- BOND ANTICIPATION NOTES

During the year, the County issued bond 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 as cash flows warrant or when long term bonds are issued at the completion of the project. Bond anticipation note activity for the year ended December 31, 2004, follows:

	Interest Rate	Outstanding January 1	Issued	Retired	Outstanding December 31
Governmental Funds:					
Communication Equipment #1	1.46%	\$ 260,000	\$ 175,000	\$ (260,000)	\$ 175,000
Communication Equipment #2	1.30%	410,000	275,000	(410,000)	275,000
Garbage & Refuse Equipment	1.30%	130,000	65,000	(130,000)	65,000
Highway Equipment	1.46%	600,000	450,000	(600,000)	450,000
Dog & Kennel Equipment	1.38%	40,000	30,000	(40,000)	30,000
Airport Improvement	1.46%	50,000	0	(50,000)	0
Ice Arena Renovations	1.38%	510,000	450,000	(510,000)	450,000
BRAC Note	2.00%	400,000	500,000	(600,000)	300,000
First Frontier Project	1.65%	0	250,000	0	250,000
Airport Hanger Improvement	1.33%	0	250,000	0	250,000
Governmental Funds Subtotal		2,400,000	2,445,000	(2,600,000)	2,245,000
Business-Type Funds:					
Darst Road Tank II	2.25%	375,000	275,000	(375,000)	275,000
BCWWTP Study	2.00%	320,000	0	(320,000)	0
Cedarville Sewer Replacement	2.25%	0	175,000		175,000
Shawnee Hills Sewer Line	2.25%	0	2,000,000		2,000,000
Shawnee Hills Sewer Line	1.30%	640,000	0	(640,000)	0
Sewer System	1.42%	750,000	0	(750,000)	0
Shawnee Hills Sewer Line	1.46%	475,000	475,000	(950,000)	0
Business Type Funds Subtotal		2,560,000	2,925,000	(3,035,000)	2,450,000
Grand Totals		<u>\$ 4,960,000</u>	<u>\$ 5,370,000</u>	<u>\$ (5,635,000)</u>	<u>\$ 4,695,000</u>

The fund level financial statements differentiate between current and long term notes payable. The long term portion consists of amounts that the County has shown the intent and ability to refinance on a long term basis through the subsequent issuance of bond anticipation notes after the balance sheet date but before the opinion date. The current portion represents the amount of reduction of face value of notes classified as long term plus notes whose due date is after the opinion date but still in 2005. For more information regarding current and long term notes, see footnote H.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2004
(CONTINUED)

DISCRETELY PRESENTED COMPONENT UNITS:

Regional Airport Authority: At December 31, 2004, bond anticipation notes of \$250,000 are reported as fund liabilities by the Authority. The notes are payable to the County and mature within one year. The Authority intends to refinance the notes until such time when bonds are issued or by decreasing the principal of the note with cash flows from operations. The Authority has not, however, issued long term obligations subsequent to year end for the purpose of refinancing this short term obligation, nor has it entered into a financing agreement for refinancing this short term obligation on a long term basis.

NOTE F -- LONG TERM DEBT AND OTHER OBLIGATIONS

General Obligation Bonds: The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation proprietary bonds are retired from the related Enterprise Fund. General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. General obligation bonds are direct obligations and pledge the full faith and credit of the County. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years is \$21,620,000, with \$16,745,000 issued for governmental activities and \$4,875,000 issued for business-type activities. During 2004, no such bonds were issued for governmental activities and \$2,245,000 were issued for business-type activities. General obligation bonds currently outstanding are as follows:

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

Annual debt service requirements to maturity for general obligation 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>
2005	\$ 425,000	\$ 745,034	\$ 220,000	\$ 304,258
2006	435,000	730,921	245,000	276,463
2007	445,000	715,589	250,000	271,263
2008	470,000	699,049	255,000	265,200
2009	480,000	681,324	265,000	258,565
2010 - 2014	2,710,000	3,087,464	1,460,000	1,157,810
2015 - 2019	3,375,000	2,418,763	1,775,000	843,363
2020 & After	7,585,000	2,030,425	2,535,000	680,400
Total	<u>\$ 15,925,000</u>	<u>\$ 11,108,569</u>	<u>\$ 7,005,000</u>	<u>\$ 4,057,322</u>

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

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 \$9,102,985, with \$855,000 issued for governmental activities and \$8,247,985 issued for business-type activities. During 2004, no such bonds were issued for business-type activities or governmental activities. These bonds will be repaid from amounts levied against the property owners benefitted by the related construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide resources to cover the deficiency until other resources are received. Special assessment bonds currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue</u>
Governmental Activities			
Ditch Improvement	1996	5.900%	\$ 105,000
Road Improvement	1997	5.300%	105,000
Road Improvement	1998	5.150%	100,000
Ditch Improvement	1999	5.200%	155,000
Road & Ditch Improvement	2001	4.400%	390,000
Business-type Activities			
Water and Sewer Improvement	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>
2005	\$ 85,000	\$ 22,390	\$ 414,000	\$ 201,952
2006	90,000	18,215	410,000	181,793
2007	85,000	13,745	410,000	156,706

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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(CONTINUED)

Year	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2008	70,000	9,635	385,000	131,913
2009	60,000	6,320	370,000	108,814
2010 - 2014	80,000	5,280	1,165,000	283,704
2015 - 2019	0	0	345,000	75,525
2020 & After	0	0	130,000	15,200
Total	<u>\$ 470,000</u>	<u>\$ 75,585</u>	<u>\$ 3,629,000</u>	<u>\$ 1,155,607</u>

Revenue Bonds: The County issues revenue bonds where the County pledges income derived from the operations of the water and sewer systems to pay debt service. Revenue bonds have been issued for business-type activities. The original amount of business-type activity revenue bonds issued in prior years is \$91,416,720. During 2004, no such bonds were issued. Revenue bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Sewer System	1993	3.20% - 5.50%	\$ 1,396,720
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
2005	\$ 2,495,000	\$ 4,503,471
2006	1,017,064	4,603,252
2007	1,014,016	4,603,655
2008	3,192,032	4,601,624
2009	3,313,608	4,482,067
2010 - 2014	17,330,000	17,632,958
2015 - 2019	22,380,000	12,580,645
2020 & After	32,885,000	6,465,000
Total	<u>\$ 83,626,720</u>	<u>\$ 59,472,672</u>

Ohio Water Development Authority (OWDA) Loans: The County has borrowed funds from the Ohio Water Development Authority (OWDA) for the acquisition and construction of water and sewer facilities related to business-type activities. The original amount of OWDA loans obtained in prior years is \$25,309,498, all of which relates to business-type activities. During 2004, no such loans were obtained, however there are two projects currently in process. The total

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

amount owed as of December 31 on these two projects, \$10,688,261, is reported as OWDA Construction Commitments on the proprietary fund level statements and as a Non-current Liability Due in More Than One Year on the entity wide statements. When the County is notified by the OWDA that a project is completed, it will be reported with other completed OWDA projects. OWDA loans currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Wastewater Treatment	1984	5.250%	\$ 2,073,921
Wastewater Treatment	1986	7.650%	17,958,733
Wastewater Treatment Plant	1989	7.510%	5,023,725
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>
2005	\$ 1,831,858	\$ 601,483
2006	1,969,473	463,869
2007	2,117,391	315,868
2008	494,885	156,701
2009	529,772	121,813
2010 - 2014	1,049,375	225,130
2015 - 2017	372,609	38,030
Total	<u>\$ 8,365,363</u>	<u>\$ 1,922,894</u>

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

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

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

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

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

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

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

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

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

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

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
2005	\$ 395,000	\$ 90,045	\$ 32,819	\$ 2,915,000	\$ 1,510,219	\$ 225,354
2006	415,000	74,245	32,819	1,300,000	1,447,519	225,353
2007	425,000	57,230	32,819	1,335,000	1,416,794	225,353
2008	440,000	39,380	32,819	1,515,000	1,380,786	225,353
2009	465,000	20,460	10,942	1,555,000	1,335,761	225,353
2010 - 2014	0	0	0	12,105,000	5,564,676	1,000,513

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Year	Governmental Activities			Business-type Activities		
	Principal	Interest	Loss	Principal	Interest	Loss
2015 - 2019	0	0	0	12,905,000	2,916,336	909,450
2020 & After	0	0	0	4,820,000	493,536	341,280
Total	<u>\$2,140,000</u>	<u>\$ 281,360</u>	<u>\$ 142,218</u>	<u>\$38,450,000</u>	<u>\$16,065,627</u>	<u>\$ 3,378,009</u>

Long term debt and other obligations of the county at December 31, 2004 consist of the following:

Governmental Activities:		Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
General Obligation Bond:						
1999	Various Purpose	\$ 910,000	\$ 0	\$ (40,000)	\$ 870,000	\$ 40,000
2002	Various Purpose	13,060,000	0	(300,000)	12,760,000	\$ 320,000
2003	Materials Center	<u>2,360,000</u>	<u>0</u>	<u>(65,000)</u>	<u>2,295,000</u>	<u>65,000</u>
Total General Obligation Bonds		16,330,000	0	(405,000)	15,925,000	425,000
Refunding Bond:						
1999	Various Purpose	2,520,000	0	(380,000)	2,140,000	395,000
	Deferred Loss	<u>(175,037)</u>	<u>0</u>	<u>32,819</u>	<u>(142,218)</u>	<u>(32,819)</u>
Net Refunding Bond		2,344,963	0	(347,181)	1,997,782	362,181
Special Assessment Bonds with Governmental Commitment:						
1996	Ditch Improvement	35,000	0	(10,000)	25,000	10,000
1997	Road Improvement	45,000	0	(10,000)	35,000	10,000
1998	Road Improvement	50,000	0	(10,000)	40,000	10,000
1999	Ditch Improvement	105,000	0	(15,000)	90,000	15,000
2001	Ditch Improvement	<u>315,000</u>	<u>0</u>	<u>(35,000)</u>	<u>280,000</u>	<u>40,000</u>
Total Special Assessment Bonds		<u>550,000</u>	<u>0</u>	<u>(80,000)</u>	<u>470,000</u>	<u>85,000</u>
Total Bonds Payable		19,224,963	0	(832,181)	18,392,782	872,181
Capital Leases		3,194	0	(3,194)	0	0
Compensated Absences		<u>3,983,822</u>	<u>485,298</u>	<u>(308,572)</u>	<u>4,160,548</u>	<u>387,284</u>
Total Long-term Liabilities		<u>\$23,211,979</u>	<u>\$ 485,298</u>	<u>\$(1,143,947)</u>	<u>\$22,553,330</u>	<u>\$ 1,259,465</u>

Business-type Activities:		Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
General Obligation Bonds:						
2003	Water System	\$ 4,875,000	\$ 0	\$ (115,000)	\$ 4,760,000	\$ 120,000
2004	Sewer System	<u>0</u>	<u>2,245,000</u>	<u>0</u>	<u>2,245,000</u>	<u>100,000</u>
Total General Obligation Bonds		4,875,000	2,245,000	(115,000)	7,005,000	220,000

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

Business-type Activities:	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
Refunding Bond:					
1999 Water General Obligation	1,950,000	0	(215,000)	1,735,000	220,000
Deferred Loss	<u>(252,506)</u>	<u>0</u>	<u>34,433</u>	<u>(218,073)</u>	<u>(34,433)</u>
Net Refunding Bond	1,697,494	0	(180,567)	1,516,927	185,567
2003 Sewer Revenue	11,630,000	0	(635,000)	10,995,000	740,000
Deferred Loss	<u>(677,293)</u>	<u>0</u>	<u>45,153</u>	<u>(632,140)</u>	<u>(45,153)</u>
Net Refunding Bond	<u>10,952,707</u>	<u>0</u>	<u>(589,847)</u>	<u>10,362,860</u>	<u>694,847</u>
2003 Sewer General Obligation	4,515,000	0	0	4,515,000	1,000,000
Deferred Loss	<u>(339,115)</u>	<u>0</u>	<u>15,473</u>	<u>(323,642)</u>	<u>(15,473)</u>
Net Refunding Bond	<u>4,175,885</u>	<u>0</u>	<u>15,473</u>	<u>4,191,358</u>	<u>984,527</u>
2004 Water General Obligation	0	21,490,000	(285,000)	21,205,000	955,000
Deferred Loss	<u>0</u>	<u>(2,258,443)</u>	<u>54,289</u>	<u>(2,204,154)</u>	<u>(130,295)</u>
Net Refunding Bond	<u>0</u>	<u>19,231,557</u>	<u>(230,711)</u>	<u>19,000,846</u>	<u>824,705</u>
Total Refunding Bonds	16,826,086	19,231,557	(985,652)	35,071,991	2,689,646
O.W.D.A. Loans:					
1984 Wastewater Treatment	1,334,434	0	(66,822)	1,267,612	70,331
1986 Wastewater Treatment	5,947,611	0	(1,326,764)	4,620,847	1,428,261
1989 Water Treatment Plant	2,611,160	0	(297,065)	2,314,095	319,374
1997 Wastewater Treatment	<u>176,058</u>	<u>0</u>	<u>(13,249)</u>	<u>162,809</u>	<u>13,892</u>
Total O.W.D.A. Loans	10,069,263	0	(1,703,900)	8,365,363	1,831,858
O.W.D.A. Construction Commitments:					
Project #4100	0	4,816,990	0	4,816,990	0
Project #3794	<u>0</u>	<u>5,871,271</u>	<u>0</u>	<u>5,871,271</u>	<u>0</u>
Total O.W.D.A. Loans	0	10,688,261	0	10,688,261	0
Special Assessment Bonds with Governmental Commitment:					
1984 Water & Sewer Improv.	4,000	0	(4,000)	0	0
1985 N Beavercreek Water	8,000	0	(4,000)	4,000	4,000
1986 Water & Sewer Improv.	45,000	0	(15,000)	30,000	15,000
1987 Water & Sewer Improv.	80,000	0	(20,000)	60,000	20,000

GREENE COUNTY, OHIO
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(CONTINUED)

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
1988 Water & Sewer Improv.	85,000	0	(15,000)	70,000	20,000
1989 Water & Sewer Improv.	525,000	0	(85,000)	440,000	90,000
1990 Water Improvements	95,000	0	(10,000)	85,000	10,000
1991 Water & Sewer Improv.	110,000	0	(15,000)	95,000	10,000
1992 Water & Sewer Improv.	665,000	0	(75,000)	590,000	70,000
1993 Water & Sewer Improv.	590,000	0	(45,000)	545,000	50,000
1994 Sewer Improvements	275,000	0	(25,000)	250,000	25,000
1995 Water & Sewer Improv.	180,000	0	(15,000)	165,000	15,000
1996 Water & Sewer Improv.	165,000	0	(15,000)	150,000	10,000
1997 Water & Sewer Improv.	405,000	0	(30,000)	375,000	30,000
1999 Water & Sewer Improv.	170,000	0	(10,000)	160,000	10,000
2003 Water & Sewer Improv.	640,000	0	(30,000)	610,000	35,000
Special Assessment Bonds	4,042,000	0	(413,000)	3,629,000	414,000
Compensated Absences	549,822	92,141	(29,027)	612,936	59,599
Subtotal for Non-Current Liabilities Due Within One Year					<u>5,215,103</u>
Revenue Bonds:					
1993 Sewer System	1,396,720	0	0	1,396,720	0
1996 Water System	20,140,000	0	(20,140,000)	0	0
1998 Sewer System	33,755,000	0	(920,000)	32,835,000	965,000
2000 Sewer System	33,130,000	0	(875,000)	32,255,000	920,000
2001 Water System	11,010,000	0	(405,000)	10,605,000	425,000
2002 Sewer System	6,715,000	0	(180,000)	6,535,000	185,000
Total Revenue Bonds	<u>106,146,720</u>	<u>0</u>	<u>(22,520,000)</u>	<u>83,626,720</u>	<u>2,495,000</u>
Total Long-term Liabilities	<u>\$ 142,508,891</u>	<u>\$ 32,256,959</u>	<u>\$25,766,579</u>	<u>\$148,999,271</u>	<u>\$ 7,710,103</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, 2004, liabilities totaling \$5,668,905 for Governmental activities and \$800,754 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 \$1,508,357 was recorded as accrued wages and benefits with the remaining \$4,160,548 recorded as a noncurrent liability, with \$387,284 being due with one year and the balance of \$3,773,264 being due in more than one year. For Business-type activities, a liability for accrued pension obligation of \$187,817 was recorded as accrued wages and benefits with the remaining \$612,936 recorded as a noncurrent liability, with \$59,599 being due with one year and the balance of \$553,337 being due in more than one year. The total liability as of December 31, 2004, stated as both a dollar amount and in hours, follows:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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	Governmental Activities		Business-type Activities	
	Dollars	Hours	Dollars	Hours
Vacation	\$ 2,671,159	131,107	\$ 310,627	15,309
Sick	1,127,447	57,649	260,220	13,306
PERS Obligation	1,870,299	N/A	229,907	N/A
Total	\$ 5,668,905		\$ 800,754	

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, 2004, the County did not have any capital leases. The final payment on its previous capital leases occurred in 2004. The County had twenty-five operating leases as of December 31, 2004, all of which were payable from governmental activities. The operating lease agreements range in length from one year to five years. Operating lease payments are recorded as an expense in the period they are paid. Assets leased under these operating leases range from copiers and computer equipment to vehicles. The cost for operating leases for 2004 was \$380,789 for governmental activities.

The County's future minimum lease payments under operating leases as of December 31, 2004, are as follows:

Year	Governmental Operating Leases
2005	\$ 351,980
2006	324,926
2007	291,751
2008	128,830
2009	70,000
Total Lease Payments	\$ 1,167,487

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 \$135,630,720, the County has an unvoted legal debt margin of \$56,301,193.

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. During 2004, 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, 2004, the amount of defeased debt outstanding but removed from the Water Fund amounted to \$2,095,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

In 1999, \$3,875,000 of then outstanding various purpose general obligation bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2004, the amount of defeased debt outstanding but removed from the governmental activities financial statements amounted to \$2,065,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

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

In 2003, \$14,815,000 of then outstanding sewer system revenue bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2004, the amount of defeased debt outstanding but removed from the governmental activities financial statements amounted to \$14,080,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

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

Conduit Debt Obligations - Industrial Development Bonds: The County is a party to issuance of industrial development bonds pursuant to Ohio law. However, these bonds are not 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, 2004, there were 29 series of industrial development bonds outstanding. The aggregate principal amount payable as of December 31, 2004 for the 7 series issued after July 1, 1995, was \$47,090,000. These 7 issues had an original issue amount of \$56,800,000. The aggregate principal amount payable for the 22 series issued prior to July 1, 1995, could not be determined; however, their original issue amount totaled \$37.6 million.

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. During 2004, 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.

Conduit Debt Obligations - Lease - Purchase Agreement: In 2004, the County is a party to the issuance of a lease - purchase agreement for equipment acquired by Greene Memorial Hospital, Inc. However, this lease is not a general obligation of the County and neither the general revenue nor faith and credit of the County is pledged for the repayment. Therefore, it is are not included in the general purpose financial statements. The original lease amount was \$12,000,000 with \$11,418,674 outstanding as of December 31, 2004

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, 2004 follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2005	\$ 40,308	\$ 40,901
2006	43,377	41,693
2007	42,518	42,552
2008	43,890	42,774
2009	44,063	42,601
2010 & After	431,299	346,258
Total	<u>\$ 645,455</u>	<u>\$ 556,779</u>

GREENE COUNTY, OHIO
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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, 2004 follows:

Year	Amount	Interest
2005	\$ 9,164	\$ 2,089
2006	9,628	1,722
2007	9,860	1,328
2008	10,208	913
2009	10,788	475
Total	\$ 49,648	\$ 6,527

NOTE G -- PENSION OBLIGATIONS

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

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

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2004, member and employer contribution rates were consistent across all three plans. Separate divisions for law enforcement and public safety exist only within the traditional plan. The 2004 member contribution rates were 8.5% for members in classifications other than law enforcement and public safety. Members in the law enforcement classification, which consists generally of sheriffs and deputy sheriffs contributed at a rate of 10.1%. Public safety division members contributed at 9%. The 2004 employer contribution rate for local government employer units was 13.55% of covered payroll. For both the law enforcement and public safety divisions, the employer contribution rate for 2004 was 16.7%.

The County's contributions for pension obligations to the traditional, combined and member directed plans for the years ended December 31, 2004, 2003, and 2002 were \$4,941,519, \$4,470,616, and \$4,067,498 respectively; 62.2% has been contributed for 2004 and 100 percent for 2003 and 2002.

POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS: The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2004 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 4.00 percent of covered payroll was the portion that was used to fund health care.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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, 2003, 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 plus an additional factor ranging from 1 to 6 percent for the next eight years.

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

The number of active contributing participants in the traditional and combined plans was 369,885. Actual employer contributions for 2004 which were used to fund postemployment benefits were \$1,976,918. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2003, (the latest information available) were \$10.5 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 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 H -- SUBSEQUENT EVENT

Subsequent to December 31, 2004, the County issued several sets of bond anticipation notes. Details of these issues, by group of notes, follows:

Description	Issue Date	Maturity Date	Interest Rate	Amount
Water Storage Tank Maintenance	02/24/05	02/23/06	3.00%	\$ 355,000
BCWWTP Improvements	02/24/05	02/23/06	3.00%	800,000
SCWWTP Improvements	02/24/05	02/23/06	3.00%	1,200,000
Communication Equipment #1	02/24/05	02/23/06	3.00%	90,000
Highway Equipment	02/24/05	02/23/06	3.00%	300,000
First Frontier Project	02/24/05	02/23/06	3.00%	250,000
Airport Hangar Improvement	02/24/05	02/23/06	3.00%	200,000
Dog & Kennel Equipment	05/26/05	05/25/06	3.30%	20,000
Ice Arena Renovations	05/26/05	05/25/06	3.30%	444,000
Shawnee Hills Sewer	05/26/05	11/17/05	2.90%	1,928,600

On March 17, 2005, the County issued \$60,955,000 of advance refunding bonds. The bonds advanced refunded a portion of two sewer revenue bonds issues. The bonds will mature in 2025 and have variable interest rate ranging from 3.0% to 5.0%.

GREENE COUNTY, OHIO
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(CONTINUED)

NOTE I -- PROPERTY TAX REVENUES

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value, by property classification, upon which taxes were levied in 2003 and collectable in 2004 are as follows:

	Assessed Values
Real Property	\$ 2,850,542,430
Tangible Personal Property	166,370,014
Public Utility Personal	107,535,290
Total Assessed Value	\$ 3,124,447,734

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, 7.57 mills have been levied for voted millage. A summary of voted millage for tax year 2003 collected in 2004 follows:

Purpose	Rate Levied for Current Year Collection (b)			Final Levy Year	Final Collection Year
	Effective Tax Rate				
	Voter Authorized Rate (a)	Agricultural/ Residential	Other		
Mental Retardation	1.50	1.065017	1.254429	2004	2005
Mental Retardation	0.75	0.647542	0.690201	2004	2005
Hospital Operating	0.52	0.135633	0.184395	2003	2004
Hospital Operating	0.50	0.431695	0.460134	2004	2005
Community Mental Health	1.50	1.237109	1.352667	2008	2009
Road and Bridges	0.65	0.169541	0.230494	2005	2006
Children Services	1.00	0.824739	0.901778	2003	2004
County Library	0.35	0.248504	0.292700	2005	2006
Council on Aging	0.80	0.659791	0.721422	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 2004, real property taxes were levied in October 2003 on the assessed values as of January 1, 2003, 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 affected tax collections in 2003. Real estate taxes were due and payable in 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 2004, each business was eligible to receive a \$10,000 exemption in assessed value. The State reimbursed local governments for 80% of the 2002 exemption amount. 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 2004 operations (collected within 60 days after the fiscal year end) were recorded as 2004 revenue, with the remaining taxes receivable being offset by deferred revenue in the governmental funds financial statements.

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NOTE J -- RECONCILIATION OF GAAP BASIS TO BUDGET BASIS

A reconciliation of the results of operations for the year ended December 31, 2004 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	\$ 866,436	\$ 682,038	\$ (484,349)	\$ 595,342	\$ (678,416)
Net Adjustment For:					
Revenue Accruals	120,554	(561,982)	11,515	(144,183)	563,331
Expenditure Accruals	(812,425)	(18,725)	(25,017)	(110,626)	(134,604)
Encumbrances	(404,343)	(86,345)	(110,335)	(471,843)	(520,074)
Other Financing Sources/ Uses	256,322	0	219,320	(9,485)	0
Budget Basis	<u>\$ 26,544</u>	<u>\$ 14,986</u>	<u>\$ (388,866)</u>	<u>\$ (140,795)</u>	<u>\$ (769,763)</u>

NOTE K -- INTERFUND TRANSFERS

The following is a schedule of transfers made during 2004:

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	\$ 0	\$ 651,209	\$ 651,209	
Department of Health and Human Services	508,122	0	0	0	0	0	508,122	
Motor Vehicle Road and Bridge	2,299	0	0	0	0	0	2,299	
Water	38,010	0	0	6,078	0	0	44,088	
Sewer	154,495	0	161	0	0	0	154,656	
Internal Service	2,782	0	0	0	0	0	2,782	
Non-major Funds	1,509,376	217,917	0	0	9,015	491,239	2,227,547	
Total - All Funds	<u>\$ 2,215,084</u>	<u>\$ 217,917</u>	<u>\$ 161</u>	<u>\$ 6,078</u>	<u>\$ 9,015</u>	<u>\$ 1,142,448</u>	<u>\$ 3,590,703</u>	

GREENE COUNTY, OHIO
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DECEMBER 31, 2004
(CONTINUED)

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

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

NOTE L -- DEFICIT FUND BALANCES

At December 31, 2004 the following funds had a fund balance deficit:

	Deficit
Special Revenue:	
County Home	\$ 68,299
Capital Projects:	
Mental Retardation Construction	5,680

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 deficit in the Mental Retardation Construction Fund is the result of a loan from the Board of Mental Retardation and Developmental Disabilities Fund which will be repaid from grant revenues.

NOTE M -- CONTINGENCIES

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of any potential ultimate settlements. Amounts paid by the County in 2004 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.

The County issues tax-exempt debt which may be subject to arbitrage rebate in specific situations. Arbitrage rebate, if any, at December 31, 2004 would be immaterial.

NOTE N -- RELATED PARTY TRANSACTIONS

Homecroft, Inc.: During 2004, the County furnished Homecroft with office space and equipment and also donated salaries and the related benefits. Homecroft reported \$113,779 of donated salaries and benefits as both an income and an expense on its Statement of Activities. The County provided Homecroft with financial assistance totaling \$69,950 which was used to offset some of Homecroft's operating expenses. 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 2004, the County furnished Greene Inc. with staffing, office space, some equipment and paid the expenses relating to upkeep of the facilities. Greene Inc. reported \$634,340 of contributed salary and benefits as an In Kind Contribution and an In Kind Service on its Statement of Activities. In 2004, the County paid Greene, Inc. \$188,088, for services provided to the County. As of December 31, Greene owes MRDD \$24,416, which is presented on Greene's balance sheet as Due To Primary Government and as Due From Component Unit on MRDD's balance sheet.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2004
(CONTINUED)

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 \$217,618.

NOTE O -- RISK MANAGEMENT

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

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

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

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

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

Year	January 1 Liability	Current Accruals	Current Payments	December 31 Liability
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
2004	188,000	7,765,388	(7,892,988)	60,400

NOTE P -- JOINT VENTURE

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2004
(CONTINUED)

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

NOTE Q -- JOINTLY GOVERNED ORGANIZATIONS

Fairways Regional Council of Governments: The County is a participant in the Fairways Regional Council of Governments (the Council), a jointly governed organization with Champaign and Madison Counties. The purpose of the Council is to provide supported living services and family support services for mentally retarded and disabled individuals and their families. The Council started providing these services in September, 1998 and is established under section 167 of the Ohio Revised Code. The Council is governed by a three member board of directors, consisting of the superintendents of the participating Counties MRDD Boards. Greene County has no ongoing financial responsibility to the Board. During 2004, Greene County made \$75,898 in grants to the Council.

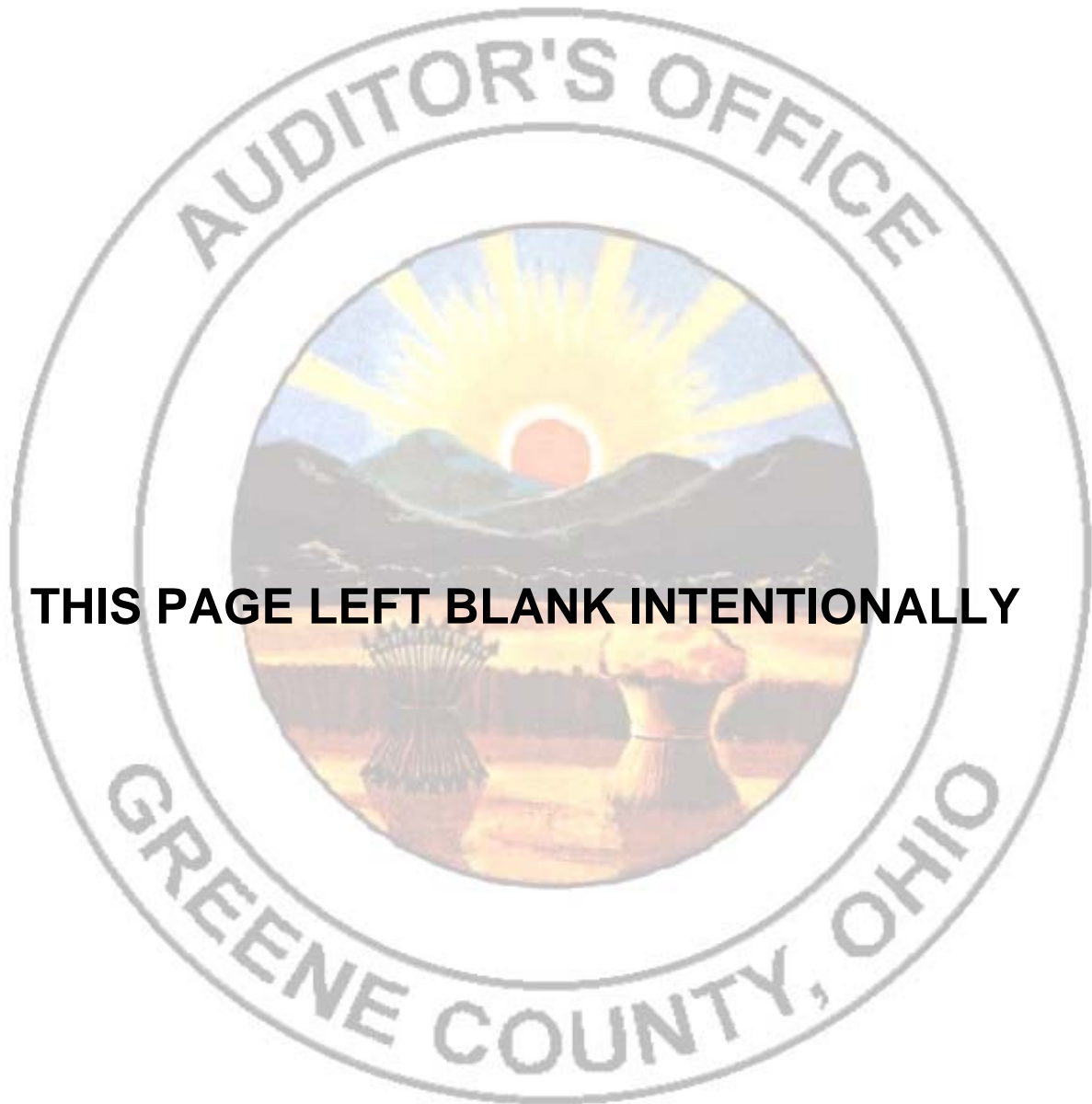
Montgomery Greene County Local Emergency Response Council (MGCLERC): The MGCLERC is the Local Emergency Planning Committee (LEPC) for Montgomery and Greene Counties. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. 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 2004. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.

NOTE R – CONSTRUCTION COMMITMENTS

The government has active construction projects as of December 31, 2004. The projects relate to construction of sewer facilities. At year end the County's commitments with contractors are as follows:

Project	Spent-to-Date	Remaining Commitment
Cedarville Wastewater Treatment Plant	\$983,995	\$77,907
Beavercreek Wastewater Treatment Plant	610,165	99,115
Shawnee Hills Sewer Improvement	4,471,780	840,015

The above projects are being financed with Bond Anticipation Notes and resources available in the Sewer Fund.



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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, 2004**

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, 2004, 2003 and 2002:

Condition Assessment	2004		2003		2002	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	331	100%	325	100%	325	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, 2004
(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
2004	2,446,473	2,349,688	96,785

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, 2004, 2003 and 2002:

Condition Assessment	2004		2003		2002	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	265	95%	262	95%	260	95%
Less than Fair	13	5%	15	5%	15	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
2004	55,000	12,629	42,371

**COMBINING FINANCIAL
STATEMENTS
AND SCHEDULES**

GREENE COUNTY, OHIO NONMAJOR FUNDS

The following are the County's nonmajor funds, for the year ending December 31, 2004:

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	Traffic Law Enforcement
Emergency Management Grants	Concealed Handgun License
Council on Aging	

DEBT SERVICE FUNDS

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

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

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

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).

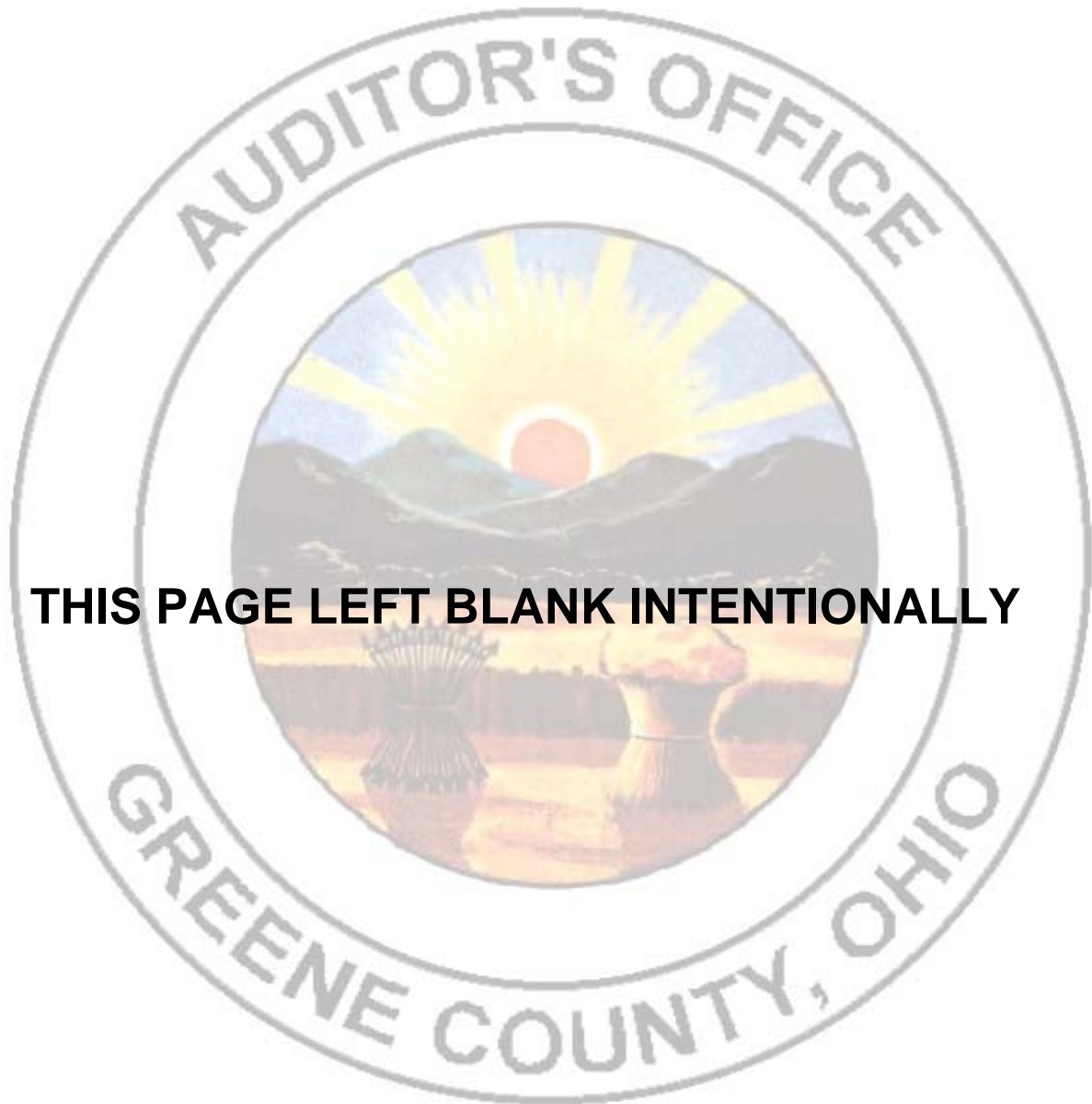
Payroll Agency Fund - To account for the net payroll, payroll taxes, and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to employees, other governmental units, and private organizations.

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, 2004

	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.....	\$ 9,479,191	\$ 356,616	\$ 471,357	\$ 100,840	\$ 10,408,004
Deposits in Segregated Accounts.....	61,566	-	-	-	61,566
Receivables (Net of Allowances for Uncollectibles)					
Taxes.....	8,446,702	-	-	-	8,446,702
Accounts.....	241,986	-	740	-	242,726
Special Assessments.....	-	607,238	-	-	607,238
Accrued Interest.....	-	-	-	503	503
Interfund Receivable.....	53,599	-	-	-	53,599
Due from Other Governments.....	3,748,135	-	-	-	3,748,135
Total Assets.....	\$ 22,031,179	\$ 963,854	\$ 472,097	\$ 101,343	\$ 23,568,473
 LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable.....	\$ 280,903	\$ -	\$ 292	\$ -	\$ 281,195
Accrued Wages and Benefits.....	776,625	-	-	-	776,625
Due to Other Funds.....	78,809	-	-	-	78,809
Due to Other Governments.....	15,000	-	-	-	15,000
Deferred Revenue.....	11,443,643	607,238	-	153	12,051,034
Accrued Interest Payable.....	10,247	-	-	-	10,247
Interfund Payable.....	732,911	9,485	5,811	-	748,207
Bond Anticipation Notes.....	340,000	-	-	-	340,000
Total Liabilities.....	13,678,138	616,723	6,103	153	14,301,117
 Fund Balances:					
Reserved for:					
Encumbrances.....	1,232,676	-	20,683	-	1,253,359
Debt Service.....	-	347,131	-	-	347,131
Permanent Fund.....	-	-	-	101,190	101,190
Unreserved/Undesignated reported in:					
Special Revenue Funds.....	7,120,365	-	-	-	7,120,365
Capital Projects Funds.....	-	-	445,311	-	445,311
Total Fund Balances.....	8,353,041	347,131	465,994	101,190	9,267,356
Total Liabilities and Fund Balances.....	\$ 22,031,179	\$ 963,854	\$ 472,097	\$ 101,343	\$ 23,568,473

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2004

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 132,982	\$ 3,305,158	\$ 411,560	\$ 17,931
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	91,151	-	-	-
Interfund Receivable.....	-	-	-	-
Due from Other Governments.....	-	-	67,581	103,330
Total Assets.....	\$ 224,133	\$ 3,305,158	\$ 479,141	\$ 121,261
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ 1,608	\$ 25,621	\$ 80	\$ -
Accrued Wages and Benefits.....	36,719	16,520	56,773	-
Due to Other Funds.....	198	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	-	70,752
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	35,200	-	-	20,921
Bond Anticipation Notes.....	-	-	-	-
Total Liabilities.....	73,725	42,141	56,853	91,673
 Fund Balances:				
Reserved for:				
Encumbrances.....	1,839	742,325	1,870	103
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	148,569	2,520,692	420,418	29,485
Total Fund Balances.....	150,408	3,263,017	422,288	29,588
Total Liabilities and Fund Balances.....	\$ 224,133	\$ 3,305,158	\$ 479,141	\$ 121,261

Community Mental Health	Community Development Block Grant	Child Support Enforcement Agency	County Home	Hospital Levy	County Hotel Lodging	Residential Treatment Center
\$ 106,380	\$ 462,762	\$ 1,440,724	\$ 355,190	\$ 49,779	\$ 410,164	\$ 300,067
-	-	-	-	-	-	-
3,534,256	-	-	-	2,637,562	25,429	-
-	-	47,265	3,842	-	-	7,870
-	-	-	-	-	-	-
256,551	826,218	-	-	175,077	-	733,151
<u>\$ 3,897,187</u>	<u>\$ 1,288,980</u>	<u>\$ 1,487,989</u>	<u>\$ 359,032</u>	<u>\$ 2,862,418</u>	<u>\$ 435,593</u>	<u>\$ 1,041,088</u>
\$ -	\$ 7,821	\$ 10,479	\$ 150,904	\$ -	\$ 10,731	\$ 8,541
-	7,563	101,044	273,648	-	20,089	102,243
-	-	71,574	2,779	-	524	2,441
-	-	-	-	-	-	-
3,796,099	826,218	1,718	-	2,811,254	-	391,923
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,796,099	841,602	184,815	427,331	2,811,254	31,344	505,148
-	104	205,651	876	-	22,131	37,411
101,088	447,274	1,097,523	(69,175)	51,164	382,118	498,529
101,088	447,378	1,303,174	(68,299)	51,164	404,249	535,940
<u>\$ 3,897,187</u>	<u>\$ 1,288,980</u>	<u>\$ 1,487,989</u>	<u>\$ 359,032</u>	<u>\$ 2,862,418</u>	<u>\$ 435,593</u>	<u>\$ 1,041,088</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2004

	Adult Day Care	Drug Law Enforcement	Home Arrest	Garbage & Refuse Disposal
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 19,891	\$ 54,713	\$ 13,923	\$ 318,362
Deposits in Segregated Accounts.....	-	-	-	61,566
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	10,250	-	-	-
Interfund Receivable.....	-	-	-	20,921
Due from Other Governments.....	23,306	-	-	1,912
	Total Assets.....	\$ 54,713	\$ 13,923	\$ 402,761
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ 6,766	\$ -	\$ -	\$ 4,401
Accrued Wages and Benefits.....	26,548	1,066	-	39,075
Due to Other Funds.....	-	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	11,996	-	-	1,912
Accrued Interest Payable.....	-	-	-	536
Interfund Payable.....	-	-	-	-
Bond Anticipation Notes.....	-	-	-	65,000
	Total Liabilities.....	1,066	-	110,924
 Fund Balances:				
Reserved for:				
Encumbrances.....	4,455	20,931	-	17,950
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	3,682	32,716	13,923	273,887
	Total Fund Balances.....	53,647	13,923	291,837
	Total Liabilities and Fund Balances.....	\$ 54,713	\$ 13,923	\$ 402,761

Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Drug Consortium	Spring Lakes Park	Recreation & Parks Donations	Equipment Acquisition
\$ 6,092	\$ 2,776	\$ 119,259	\$ 80,118	\$ 2,301	\$ 386,789	\$ 484,152
-	-	-	-	-	-	-
-	-	-	-	-	-	-
29	-	1,504	2,860	-	-	46,165
-	-	-	-	-	32,678	-
49	-	256,306	158,095	-	199,101	38,340
<u>\$ 6,170</u>	<u>\$ 2,776</u>	<u>\$ 377,069</u>	<u>\$ 241,073</u>	<u>\$ 2,301</u>	<u>\$ 618,568</u>	<u>\$ 568,657</u>
\$ -	\$ -	\$ -	\$ 19,211	\$ 189	\$ 177	\$ 14,904
-	-	33,669	11,341	-	-	-
-	-	-	414	-	-	-
-	-	-	-	-	15,000	-
-	-	252,290	148,583	-	-	38,340
-	-	-	-	-	-	9,711
-	-	82,201	15,000	-	524,973	24,516
-	-	-	-	-	-	275,000
-	-	368,160	194,549	189	540,150	362,471
-	75	896	151	181	14,550	78,151
6,170	2,701	8,013	46,373	1,931	63,868	128,035
6,170	2,776	8,909	46,524	2,112	78,418	206,186
<u>\$ 6,170</u>	<u>\$ 2,776</u>	<u>\$ 377,069</u>	<u>\$ 241,073</u>	<u>\$ 2,301</u>	<u>\$ 618,568</u>	<u>\$ 568,657</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2004

	D.A.R.E Donations	Greene Tree Trust	Inmate Fees Medical	Common Pleas Grants
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 34,168	\$ 1,392	\$ 103,222	\$ 731,868
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	-	-	11,389	19,322
Interfund Receivable.....	-	-	-	-
Due from Other Governments.....	-	-	-	243,310
	Total Assets.....	\$ 1,392	\$ 114,611	\$ 994,500
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ 81	\$ -	\$ 14,459	\$ 1,835
Accrued Wages and Benefits.....	1,405	-	-	42,787
Due to Other Funds.....	-	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	-	186,382
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	10,000	-	-	20,100
Bond Anticipation Notes.....	-	-	-	-
	Total Liabilities.....	-	14,459	251,104
 Fund Balances:				
Reserved for:				
Encumbrances.....	22	-	19,224	62,148
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	22,660	1,392	80,928	681,248
	Total Fund Balances.....	1,392	100,152	743,396
	Total Liabilities and Fund Balances.....	\$ 1,392	\$ 114,611	\$ 994,500

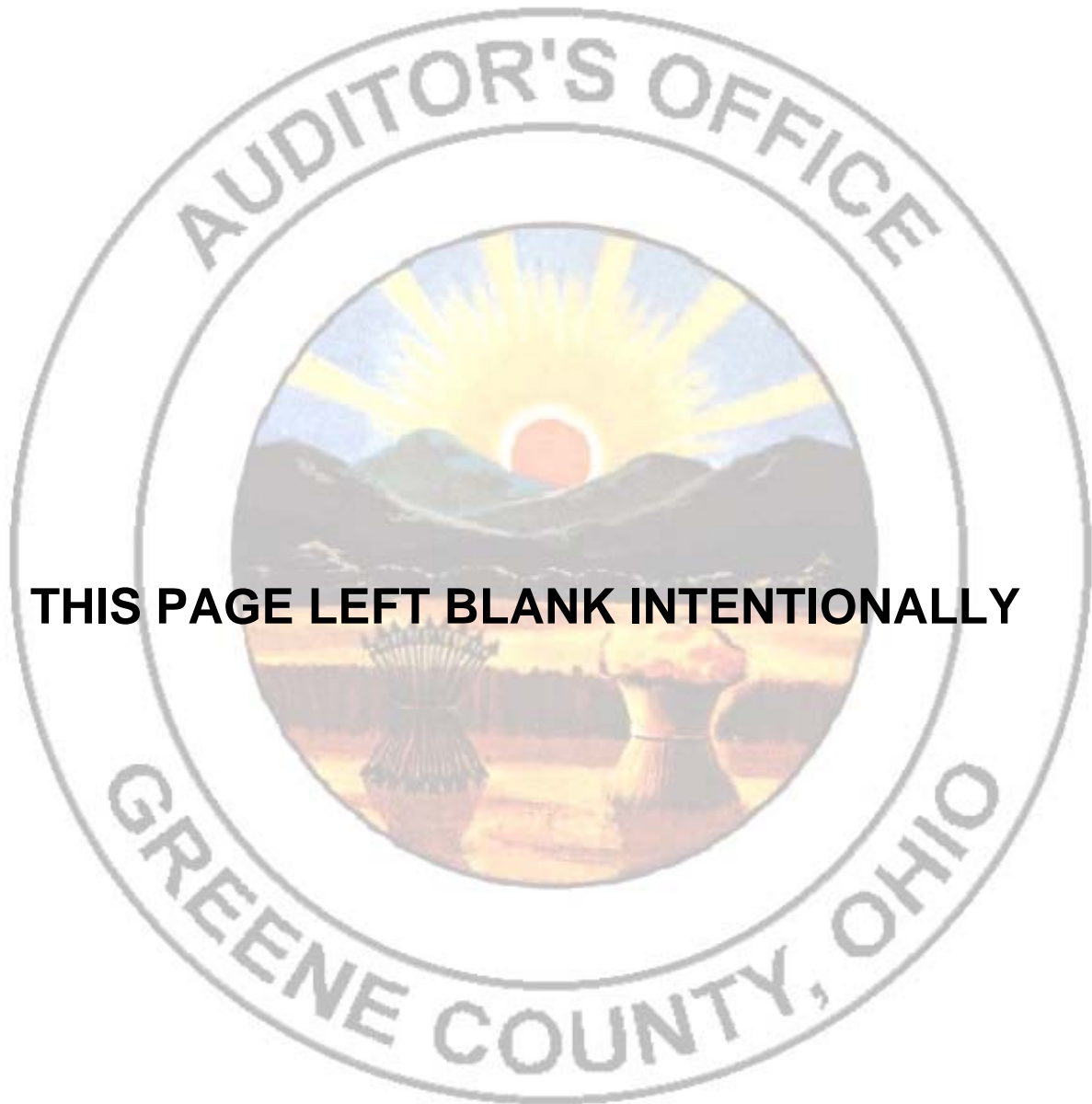
Emergency Management Grants	Concealed Handgun License	Council on Aging	Total
\$ 104,151	\$ 23,317	\$ -	\$ 9,479,191
-	-	-	61,566
-	-	2,249,455	8,446,702
-	339	-	241,986
-	-	-	53,599
523,819	-	141,989	3,748,135
<u>\$ 627,970</u>	<u>\$ 23,656</u>	<u>\$ 2,391,444</u>	<u>\$ 22,031,179</u>
\$ 3,095	\$ -	\$ -	\$ 280,903
6,135	-	-	776,625
879	-	-	78,809
-	-	-	15,000
523,819	-	2,382,357	11,443,643
-	-	-	10,247
-	-	-	732,911
-	-	-	340,000
533,928	-	2,382,357	13,678,138
1,632	-	-	1,232,676
92,410	23,656	9,087	7,120,365
94,042	23,656	9,087	8,353,041
<u>\$ 627,970</u>	<u>\$ 23,656</u>	<u>\$ 2,391,444</u>	<u>\$ 22,031,179</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 DECEMBER 31, 2004

	Road Assessment Debt Service	Various Purpose Long-Term Obligation Bonds	Total
ASSETS:			
Pooled Cash and Cash Equivalents.....	\$ 53,508	\$ 303,108	\$ 356,616
Receivables (Net of Allowances for Uncollectibles)			
Special Assessments.....	334,070	273,168	607,238
Total Assets.....	\$ 387,578	\$ 576,276	\$ 963,854
 LIABILITIES AND FUND BALANCES:			
Liabilities:			
Deferred Revenue.....	\$ 334,070	\$ 273,168	\$ 607,238
Interfund Payable.....	8,878	607	9,485
Total Liabilities.....	342,948	273,775	616,723
 Fund Balances:			
Reserved for:			
Debt Service.....	44,630	302,501	347,131
Total Fund Balances.....	44,630	302,501	347,131
Total Liabilities and Fund Balances.....	\$ 387,578	\$ 576,276	\$ 963,854

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2004

	Building and Road Construction	Mental Retardation Construction	Total
ASSETS:			
Pooled Cash and Cash Equivalents.....	\$ 471,357	\$ -	\$ 471,357
Receivables (Net of Allowances for Uncollectibles)			
Accounts.....	740	-	740
Total Assets.....	\$ 472,097	\$ -	\$ 472,097
 LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable.....	\$ 292	\$ -	\$ 292
Interfund Payable.....	131	5,680	5,811
Total Liabilities.....	423	5,680	6,103
 Fund Balances:			
Reserved for:			
Encumbrances.....	20,683	-	20,683
Unreserved/Undesignated reported in:			
Capital Projects Funds.....	450,991	(5,680)	445,311
Total Fund Balances.....	471,674	(5,680)	465,994
Total Liabilities and Fund Balances.....	\$ 472,097	\$ -	\$ 472,097



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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, 2004

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund Chase Stewart	Total Nonmajor Governmental Funds
REVENUES:					
Taxes.....	\$ 7,874,407	\$ -	\$ -	\$ -	\$ 7,874,407
Charges for Services.....	10,053,292	-	-	-	10,053,292
Licenses and Permits.....	51,214	-	-	-	51,214
Fines and Forfeitures.....	130,676	-	-	-	130,676
Intergovernmental Revenues.....	8,671,960	-	360,536	-	9,032,496
Special Assessments.....	-	112,672	-	-	112,672
Investment Earnings.....	8,818	-	77,688	2,115	88,621
Other Revenue.....	781,512	298,000	9,609	-	1,089,121
Total Revenues.....	27,571,879	410,672	447,833	2,115	28,432,499
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive.....	1,009,801	-	-	4,510	1,014,311
Judicial.....	109,584	-	-	-	109,584
Public Safety.....	5,358,769	-	-	-	5,358,769
Public Works.....	827,500	-	-	-	827,500
Health.....	6,419,013	-	-	-	6,419,013
Human Services.....	9,746,238	-	-	-	9,746,238
Conservation and Recreation.....	1,519,469	-	-	-	1,519,469
Community and Economic Development.....	1,319,058	-	-	-	1,319,058
Capital Outlay.....	-	-	230,512	-	230,512
Debt Service:					
Principal Retirement.....	-	1,080,000	-	-	1,080,000
Interest and Fiscal Charges.....	16,856	971,916	-	-	988,772
Total Expenditures.....	26,326,288	2,051,916	230,512	4,510	28,613,226
Excess (Deficiency) of Revenues Over (Under)					
Expenditures.....	1,245,591	(1,641,244)	217,321	(2,395)	(180,727)
OTHER FINANCING SOURCES (USES):					
Sale of Capital Assets.....	194	-	-	-	194
Long Term Bond Anticipation Notes Issued.....	655,000	-	-	-	655,000
Transfers In.....	647,284	1,578,249	2,014	-	2,227,547
Transfers Out.....	(824,840)	-	(317,608)	-	(1,142,448)
Total Other Financing Sources (Uses).....	477,638	1,578,249	(315,594)	-	1,740,293
Net Change in Fund Balances.....	1,723,229	(62,995)	(98,273)	(2,395)	1,559,566
Fund Balance (Deficit) at the Beginning of the Year.....	6,629,812	410,126	564,267	103,585	7,707,790
Fund Balance (Deficit) at the End of the Year.....	\$ 8,353,041	\$ 347,131	\$ 465,994	\$ 101,190	\$ 9,267,356

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	634,694	1,430,215	-	-
Licenses and Permits.....	-	50	-	-
Fines and Forfeitures.....	27,655	2,000	-	-
Intergovernmental Revenues.....	-	-	559,095	98,419
Investment Earnings.....	-	-	-	-
Other Revenue.....	31,868	237	871	-
Total Revenues.....	694,217	1,432,502	559,966	98,419
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	150,488	707,244	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	-	851,036	-
Public Works.....	-	-	-	-
Health.....	534,918	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	-	75,732
Community and Economic Development.....	-	-	-	-
Debt Service:				
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	685,406	707,244	851,036	75,732
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	8,811	725,258	(291,070)	22,687
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Long Term Bond Anticipation Notes Issued.....	-	-	-	-
Transfers In.....	5,400	-	-	-
Transfers Out.....	(10,745)	-	-	-
Total Other Financing Sources (Uses).....	(5,345)	-	-	-
Net Change in Fund Balances.....	3,466	725,258	(291,070)	22,687
Fund Balance (Deficit) at the Beginning of the Year.....	146,942	2,537,759	713,358	6,901
Fund Balance (Deficit) at the End of the Year.....	\$ 150,408	\$ 3,263,017	\$ 422,288	\$ 29,588

Community Mental Health	Community Development Block Grant	Child Support Enforcement Agency	County Home	Hospital Levy	County Hotel Lodging	Residential Treatment Center
\$ 3,543,493	\$ -	\$ -	\$ -	\$ 1,732,148	\$ 700,267	\$ -
-	-	506,207	4,816,820	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
417,597	395,370	1,689,148	-	192,470	37	1,746,567
-	-	-	-	-	-	-
-	252,354	80,431	57,344	-	12,202	152,534
<u>3,961,090</u>	<u>647,724</u>	<u>2,275,786</u>	<u>4,874,164</u>	<u>1,924,618</u>	<u>712,506</u>	<u>1,899,101</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,590,463
-	-	-	-	-	-	-
3,962,462	-	-	-	1,921,392	-	-
-	-	2,195,046	5,003,157	-	-	-
-	-	-	-	-	-	-
-	569,986	-	-	-	749,072	-
-	-	-	-	-	-	-
<u>3,962,462</u>	<u>569,986</u>	<u>2,195,046</u>	<u>5,003,157</u>	<u>1,921,392</u>	<u>749,072</u>	<u>1,590,463</u>
(1,372)	77,738	80,740	(128,993)	3,226	(36,566)	308,638
-	-	-	194	-	-	-
-	-	-	-	-	-	-
-	-	-	100,000	-	-	-
-	-	-	-	-	-	(350)
-	-	-	100,194	-	-	(350)
(1,372)	77,738	80,740	(28,799)	3,226	(36,566)	308,288
102,460	369,640	1,222,434	(39,500)	47,938	440,815	227,652
<u>\$ 101,088</u>	<u>\$ 447,378</u>	<u>\$ 1,303,174</u>	<u>\$ (68,299)</u>	<u>\$ 51,164</u>	<u>\$ 404,249</u>	<u>\$ 535,940</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Adult Day Care	Drug Law Enforcement	Home Arrest	Garbage & Refuse Disposal
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	291,709	279,909	-	969,142
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	15,523	-	-
Intergovernmental Revenues.....	108,773	67,608	-	7,650
Investment Earnings.....	-	-	-	-
Other Revenue.....	22,719	317	-	12,125
Total Revenues.....	423,201	363,357	-	988,917
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	335,509	-	-
Public Works.....	-	-	-	824,587
Health.....	-	-	-	-
Human Services.....	435,667	-	-	-
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Interest and Fiscal Charges.....	-	-	-	1,611
Total Expenditures.....	435,667	335,509	-	826,198
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	(12,466)	27,848	-	162,719
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Long Term Bond Anticipation Notes Issued.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	(174,198)
Total Other Financing Sources (Uses).....	-	-	-	(174,198)
Net Change in Fund Balances.....	(12,466)	27,848	-	(11,479)
Fund Balance (Deficit) at the Beginning of the Year.....	20,603	25,799	13,923	303,316
Fund Balance (Deficit) at the End of the Year.....	\$ 8,137	\$ 53,647	\$ 13,923	\$ 291,837

Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Drug Consortium	Spring Lakes Park	Recreation & Parks Donations	Equipment Acquisition
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	13,520	34,163	-	-	56,156	772,983
-	-	-	-	-	-	-
820	-	-	33,501	-	-	50,838
443	-	263,355	295,976	-	963,174	8,189
-	-	-	-	-	8,818	-
-	-	20,456	519	26,104	6,305	7,825
1,263	13,520	317,974	329,996	26,104	1,034,453	839,835
-	-	33,669	267	-	-	118,133
-	-	-	-	-	-	109,584
8,208	14,441	460,314	310,490	-	-	101,459
-	-	-	-	-	-	2,913
-	-	-	-	-	-	241
-	-	-	-	-	-	-
-	-	-	-	25,431	1,418,306	-
-	-	-	-	-	-	-
-	-	-	-	-	-	15,245
8,208	14,441	493,983	310,757	25,431	1,418,306	347,575
(6,945)	(921)	(176,009)	19,239	673	(383,853)	492,260
-	-	-	-	-	-	-
-	-	-	-	-	-	655,000
350	-	119,975	-	-	-	403,813
-	-	(7,849)	-	-	(695)	(630,989)
350	-	112,126	-	-	(695)	427,824
(6,595)	(921)	(63,883)	19,239	673	(384,548)	920,084
12,765	3,697	72,792	27,285	1,439	462,966	(713,898)
\$ 6,170	\$ 2,776	\$ 8,909	\$ 46,524	\$ 2,112	\$ 78,418	\$ 206,186

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2004

	D.A.R.E. Donations	Greene Tree Trust	Inmate Fees Medical	Common Pleas Grants
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	-	-	21,167	226,607
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental Revenues.....	13,868	-	-	1,019,063
Investment Earnings.....	-	-	-	-
Other Revenue.....	16,359	-	76,892	372
Total Revenues.....	30,227	-	98,059	1,246,042
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	28,364	-	160,885	771,105
Public Works.....	-	-	-	-
Health.....	-	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	28,364	-	160,885	771,105
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	1,863	-	(62,826)	474,937
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Long Term Bond Anticipation Notes Issued.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	(14)
Total Other Financing Sources (Uses).....	-	-	-	(14)
Net Change in Fund Balances.....	1,863	-	(62,826)	474,923
Fund Balance (Deficit) at the Beginning of the Year.....	20,819	1,392	162,978	268,473
Fund Balance (Deficit) at the End of the Year.....	\$ 22,682	\$ 1,392	\$ 100,152	\$ 743,396

Traffic Law Enforcement	Emergency Management Grants	Concealed Handgun License	Council on Aging	Total
\$ -	\$ -	\$ -	\$ 1,898,499	\$ 7,874,407
-	-	-	-	10,053,292
-	-	51,164	-	51,214
-	-	339	-	130,676
850	601,352	-	222,956	8,671,960
-	-	-	-	8,818
-	3,678	-	-	781,512
850	605,030	51,503	2,121,455	27,571,879
-	-	-	-	1,009,801
-	-	-	-	109,584
850	697,798	27,847	-	5,358,769
-	-	-	-	827,500
-	-	-	-	6,419,013
-	-	-	2,112,368	9,746,238
-	-	-	-	1,519,469
-	-	-	-	1,319,058
-	-	-	-	16,856
850	697,798	27,847	2,112,368	26,326,288
-	(92,768)	23,656	9,087	1,245,591
-	-	-	-	194
-	-	-	-	655,000
-	17,746	-	-	647,284
-	-	-	-	(824,840)
-	17,746	-	-	477,638
-	(75,022)	23,656	9,087	1,723,229
-	169,064	-	-	6,629,812
\$ -	\$ 94,042	\$ 23,656	\$ 9,087	\$ 8,353,041

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Road Improvement Debt Service	Greene County Various Purpose Long Term Obligation Bond	Total
REVENUES:			
Special Assessments.....	\$ 64,153	\$ 48,519	\$ 112,672
Other Revenue.....	-	298,000	298,000
Total Revenues.....	64,153	346,519	410,672
EXPENDITURES:			
Current:			
Debt Service:			
Principal Retirement.....	42,760	1,037,240	1,080,000
Interest and Fiscal Charges.....	15,359	956,557	971,916
Total Expenditures.....	58,119	1,993,797	2,051,916
Excess (Deficiency) of Revenues Over (Under)			
Expenditures.....	6,034	(1,647,278)	(1,641,244)
OTHER FINANCING SOURCES (USES):			
Transfers In.....	-	1,578,249	1,578,249
Total Other Financing Sources (Uses).....	-	1,578,249	1,578,249
Net Change in Fund Balances.....	6,034	(69,029)	(62,995)
Fund Balance (Deficit) at the Beginning of the Year.....	38,596	371,530	410,126
Fund Balance (Deficit) at the End of the Year.....	\$ 44,630	\$ 302,501	\$ 347,131

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Building and Road Construction	Mental Retardation Construction	Total
REVENUES:			
Intergovernmental Revenues.....	\$ 153,068	\$ 207,468	\$ 360,536
Investment Earnings.....	77,688	-	77,688
Other Revenue.....	9,609	-	9,609
Total Revenues.....	240,365	207,468	447,833
EXPENDITURES:			
Current:			
Capital Outlay.....	172,444	58,068	230,512
Total Expenditures.....	172,444	58,068	230,512
Excess (Deficiency) of Revenues Over (Under)			
Expenditures.....	67,921	149,400	217,321
OTHER FINANCING SOURCES (USES):			
Transfers In.....	2,014	-	2,014
Transfers Out.....	(317,608)	-	(317,608)
Total Other Financing Sources (Uses).....	(315,594)	-	(315,594)
Net Change in Fund Balances.....	(247,673)	149,400	(98,273)
Fund Balance (Deficit) at the Beginning of the Year.....	719,347	(155,080)	564,267
Fund Balance (Deficit) at the End of the Year.....	\$ 471,674	\$ (5,680)	\$ 465,994

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 24,905,519	\$ 24,905,519	\$ 26,285,121	\$ 1,379,602
Charges for Services.....	4,887,393	4,916,731	5,662,067	745,336
Licenses and Permits.....	774,300	774,300	1,099,316	325,016
Fines and Forfeitures.....	492,350	532,350	549,340	16,990
Intergovernmental.....	4,823,320	4,823,320	5,180,783	357,463
Special Assessments.....	7,600	7,600	1,221	(6,379)
Investment Earnings.....	2,107,351	2,110,472	1,838,372	(272,100)
Other.....	841,218	1,173,252	916,306	(256,946)
Total Revenues.....	38,839,051	39,243,544	41,532,526	2,288,982
Expenditures:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services.....	630,765	551,799	550,776	1,023
Materials and Supplies.....	16,726	25,398	22,329	3,069
Contractual Services.....	575,328	625,076	625,074	2
Other.....	1,586,844	1,400,133	1,313,636	86,497
Capital Outlay.....	15,500	19,771	14,234	5,537
Principal Retirement.....	65,718	1,110,000	1,110,000	-
Interest and Fiscal Charges.....	7,019	15,979	15,979	-
Total Commissioners.....	2,897,900	3,748,156	3,652,028	96,128
Auditor:				
Personal Services.....	1,055,475	1,068,407	1,030,268	38,139
Materials and Supplies.....	21,409	12,180	12,165	15
Contractual Services.....	33,650	32,849	32,841	8
Other.....	37,818	41,115	41,081	34
Capital Outlay.....	10,755	15,689	15,689	-
Total Auditor.....	1,159,107	1,170,240	1,132,044	38,196
Treasurer:				
Personal Services.....	500,063	523,362	495,814	27,548
Materials and Supplies.....	28,374	17,932	15,433	2,499
Contractual Services.....	37,629	37,629	32,507	5,122
Other.....	18,294	18,294	13,983	4,311
Capital Outlay.....	10,500	10,500	7,064	3,436
Total Treasurer.....	594,860	607,717	564,801	42,916
Prosecuting Attorney:				
Personal Services.....	1,842,339	1,892,947	1,834,570	58,377
Materials and Supplies.....	35,276	39,623	36,847	2,776
Contractual Services.....	116,770	121,798	74,829	46,969
Other.....	173,170	214,547	197,349	17,198
Capital Outlay.....	88,347	82,489	39,354	43,135
Total Prosecuting Attorney.....	2,255,902	2,351,404	2,182,949	168,455
Budget Commission:				
Materials and Supplies.....	2,565	2,565	2,013	552
Total Budget Commission.....	2,565	2,565	2,013	552
Bureau of Inspection:				
Contractual Services.....	61,464	61,520	61,420	100
Total Bureau of Inspection.....	61,464	61,520	61,420	100
Data Processing:				
Personal Services.....	564,654	620,015	617,762	2,253
Materials and Supplies.....	15,115	11,007	11,007	-
Contractual Services.....	260,255	229,679	229,679	-
Other.....	435	2,945	2,944	1
Capital Outlay.....	40,751	25,500	25,500	-
Total Data Processing.....	881,210	889,146	886,892	2,254

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Personnel:				
Personal Services.....	290,546	317,579	317,478	101
Materials and Supplies.....	1,530	1,530	1,315	215
Contractual Services.....	46,474	19,932	19,816	116
Other.....	11,917	12,117	11,153	964
Capital Outlay.....	2,000	2,800	2,800	-
Total Personnel.....	352,467	353,958	352,562	1,396
Risk Management:				
Personal Services.....	184,917	210,869	210,802	67
Materials and Supplies.....	2,531	4,731	4,672	59
Contractual Services.....	11,500	8,877	7,982	895
Other.....	2,600	1,294	1,109	185
Capital Outlay.....	500	-	-	-
Total Risk Management.....	202,048	225,771	224,565	1,206
Microfilming:				
Personal Services.....	127,859	134,168	132,175	1,993
Materials and Supplies.....	13	13	13	-
Contractual Services.....	17	17	17	-
Total Microfilming.....	127,889	134,198	132,205	1,993
Service Garage:				
Personal Services.....	204,056	205,077	204,991	86
Materials and Supplies.....	319,383	556,083	491,540	64,543
Contractual Services.....	16,139	9,139	7,957	1,182
Capital Outlay.....	2,000	2,120	1,220	900
Total Service Garage.....	541,578	772,419	705,708	66,711
Board of Elections:				
Personal Services.....	343,750	370,290	367,028	3,262
Materials and Supplies.....	36,242	28,777	28,774	3
Contractual Services.....	135,554	149,887	149,786	101
Other.....	59,834	90,868	89,012	1,856
Capital Outlay.....	13,939	14,043	13,754	289
Total Board of Elections.....	589,319	653,865	648,354	5,511
Maintenance and Operations:				
Personal Services.....	1,599,923	1,591,745	1,587,668	4,077
Materials and Supplies.....	1,170,513	1,385,459	1,350,171	35,288
Contractual Services.....	617,237	595,006	585,903	9,103
Other.....	8,944	1,796	1,794	2
Capital Outlay.....	261,226	249,294	249,294	-
Total Maintenance and Operations.....	3,657,843	3,823,300	3,774,830	48,470
Recorder:				
Personal Services.....	368,529	368,723	336,161	32,562
Materials and Supplies.....	2,326	2,326	2,321	5
Contractual Services.....	7,124	3,524	3,089	435
Other.....	9,567	9,419	7,230	2,189
Capital Outlay.....	2,197	5,797	5,797	-
Total Recorder.....	389,743	389,789	354,598	35,191
Insurance:				
Contractual Services.....	419,886	419,886	353,899	65,987
Total Insurance.....	419,886	419,886	353,899	65,987
Office of Finance:				
Personal Services.....	156,938	163,228	158,810	4,418
Materials and Supplies.....	1,223	1,502	340	1,162
Contractual Services.....	363	363	308	55
Other.....	2,100	1,500	240	1,260
Capital Outlay.....	594	1,194	1,107	87
Total Office of Finance.....	161,218	167,787	160,805	6,982

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Miscellaneous:				
Materials and Supplies.....	-	18,781	18,781	-
Contractual Services.....	-	141,001	141,001	-
Other.....	250,000	188,275	188,275	-
Capital Outlay.....	150,000	59,128	59,109	19
Total Miscellaneous.....	400,000	407,185	407,166	19
Total Legislative and Executive.....	14,694,999	16,178,906	15,596,839	582,067
Judicial:				
Public Defender:				
Personal Services.....	278,766	300,953	300,445	508
Materials and Supplies.....	450	575	528	47
Contractual Services.....	51,847	78,322	78,302	20
Other.....	4,000	787	787	-
Capital Outlay.....	2,000	1,905	1,905	-
Total Public Defender.....	337,063	382,542	381,967	575
Court of Appeals:				
Other.....	29,985	29,985	29,985	-
Total Court of Appeals.....	29,985	29,985	29,985	-
Common Pleas Court:				
Personal Services.....	1,279,185	1,390,079	1,286,826	103,253
Materials and Supplies.....	7,517	14,260	14,108	152
Contractual Services.....	28,500	40,310	39,181	1,129
Other.....	36,644	80,013	79,178	835
Capital Outlay.....	1,125	2,195	1,995	200
Total Common Pleas Court.....	1,352,971	1,526,857	1,421,288	105,569
Juvenile Court:				
Personal Services.....	1,823,784	1,847,869	1,847,867	2
Materials and Supplies.....	18,441	17,854	17,854	-
Contractual Services.....	124,535	119,946	119,946	-
Other.....	24,056	27,848	27,848	-
Capital Outlay.....	2,824	2,824	2,824	-
Total Juvenile Court.....	1,993,640	2,016,341	2,016,339	2
Probate Court:				
Personal Services.....	262,564	276,713	276,660	53
Materials and Supplies.....	4,168	2,468	2,364	104
Contractual Services.....	2,450	1,656	1,631	25
Other.....	18,612	12,446	12,301	145
Total Probate Court.....	287,794	293,283	292,956	327
Clerk of Courts:				
Personal Services.....	966,622	951,499	945,547	5,952
Materials and Supplies.....	16,210	20,989	20,889	100
Contractual Services.....	19,538	67,659	66,876	783
Other.....	16,301	15,328	15,281	47
Capital Outlay.....	-	3,836	3,836	-
Total Clerk of Courts.....	1,018,671	1,059,311	1,052,429	6,882
Xenia Municipal Court:				
Personal Services.....	99,574	117,384	115,358	2,026
Contractual Services.....	88,257	76,735	76,733	2
Other.....	10,524	12,454	11,789	665
Total Xenia Municipal Court.....	198,355	206,573	203,880	2,693
Fairborn Municipal Court:				
Personal Services.....	132,520	143,326	141,814	1,512
Contractual Services.....	41,121	47,992	47,911	81
Other.....	15,763	17,979	16,669	1,310
Total Fairborn Municipal Court.....	189,404	209,297	206,394	2,903

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Domestic Relations Court:				
Personal Services.....	689,600	697,434	690,420	7,014
Materials and Supplies.....	8,500	6,500	4,862	1,638
Contractual Services.....	24,070	21,570	16,048	5,522
Other.....	25,007	23,907	20,378	3,529
Capital Outlay.....	16,500	22,000	17,503	4,497
Total Domestic Relations Court.....	<u>763,677</u>	<u>771,411</u>	<u>749,211</u>	<u>22,200</u>
Total Judicial.....	6,171,560	6,495,600	6,354,449	141,151
Total General Government.....	20,866,559	22,674,506	21,951,288	723,218
Public Safety:				
Coroner:				
Personal Services.....	289,061	293,237	293,201	36
Materials and Supplies.....	2,350	3,350	2,903	447
Contractual Services.....	60,426	70,372	70,122	250
Other.....	5,400	3,188	3,188	-
Capital Outlay.....	-	179	179	-
Total Coroner.....	<u>357,237</u>	<u>370,326</u>	<u>369,593</u>	<u>733</u>
Sheriff:				
Personal Services.....	9,882,335	10,694,261	10,664,795	29,466
Materials and Supplies.....	376,402	396,402	383,511	12,891
Contractual Services.....	1,820,483	1,573,979	1,556,325	17,654
Other.....	87,291	98,260	80,885	17,375
Capital Outlay.....	185,318	152,918	151,363	1,555
Total Sheriff.....	<u>12,351,829</u>	<u>12,915,820</u>	<u>12,836,879</u>	<u>78,941</u>
Building Regulations:				
Personal Services.....	547,124	572,988	572,924	64
Materials and Supplies.....	4,850	5,661	5,625	36
Contractual Services.....	12,560	15,489	14,522	967
Other.....	10,060	7,454	6,710	744
Capital Outlay.....	470	-	-	-
Total Building Regulations.....	<u>575,064</u>	<u>601,592</u>	<u>599,781</u>	<u>1,811</u>
Juvenile Detention:				
Personal Services.....	988,880	947,919	947,631	288
Materials and Supplies.....	41,342	87,204	87,204	-
Contractual Services.....	23,739	14,792	14,792	-
Other.....	4,624	14,527	14,527	-
Capital Outlay.....	444	5,514	5,514	-
Total Juvenile Detention.....	<u>1,059,029</u>	<u>1,069,956</u>	<u>1,069,668</u>	<u>288</u>
Total Public Safety.....	14,343,159	14,957,694	14,875,921	81,773
Public Works:				
County Engineer - Tax Maps:				
Personal Services.....	85,384	86,391	85,336	1,055
Other.....	4,958	4,958	4,816	142
Capital Outlay.....	22,600	22,600	22,381	219
Total County Engineer - Tax Maps.....	<u>112,942</u>	<u>113,949</u>	<u>112,533</u>	<u>1,416</u>
Department of Public Works:				
Personal Services.....	217,360	210,631	210,019	612
Materials and Supplies.....	6,737	4,626	3,152	1,474
Contractual Services.....	237,829	279,014	211,056	67,958
Other.....	5,344	3,044	2,813	231
Capital Outlay.....	24,510	12,111	10,766	1,345
Total Department of Public Works.....	<u>491,780</u>	<u>509,426</u>	<u>437,806</u>	<u>71,620</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Buildings and Grounds:				
Capital Outlay.....	341,232	341,232	341,232	-
Total Buildings and Grounds.....	341,232	341,232	341,232	-
Total Public Works.....	945,954	964,607	891,571	73,036
Health:				
Tuberculosis:				
Personal Services.....	32,743	32,743	21,305	11,438
Materials and Supplies.....	2,625	2,625	1,563	1,062
Contractual Services.....	6,565	8,565	5,263	3,302
Other.....	4,050	4,150	321	3,829
Capital Outlay.....	3,630	1,530	1,000	530
Total Tuberculosis.....	49,613	49,613	29,452	20,161
Vital Statistics:				
Other.....	2,700	1,629	1,629	-
Total Vital Statistics.....	2,700	1,629	1,629	-
Miscellaneous:				
Other.....	269,347	135,284	135,284	-
Total Miscellaneous.....	269,347	135,284	135,284	-
Total Health.....	321,660	186,526	166,365	20,161
Human Services:				
Veteran's Service Commission:				
Personal Services.....	269,930	233,363	230,876	2,487
Materials and Supplies.....	3,223	16,823	9,285	7,538
Contractual Services.....	72,864	87,891	85,160	2,731
Other.....	17,734	22,546	20,605	1,941
Capital Outlay.....	5,523	15,200	10,736	4,464
Total Veteran's Service Commission.....	369,274	375,823	356,662	19,161
Total Human Services.....	369,274	375,823	356,662	19,161
Conservation and Recreation:				
Agriculture:				
Contractual Services.....	53,223	35,918	35,918	-
Other.....	559,592	559,592	559,592	-
Total Agriculture.....	612,815	595,510	595,510	-
Parks and Recreation:				
Personal Services.....	1,712,353	1,708,677	1,703,779	4,898
Materials and Supplies.....	153,658	148,358	147,709	649
Contractual Services.....	56,498	39,959	38,982	977
Other.....	22,277	19,176	18,980	196
Capital Outlay.....	6,497	38,437	38,378	59
Total Parks and Recreation.....	1,951,283	1,954,607	1,947,828	6,779
Total Conservation and Recreation.....	2,564,098	2,550,117	2,543,338	6,779
Community and Economic Development:				
Department of Development:				
Personal Services.....	372,766	379,459	330,310	49,149
Materials and Supplies.....	1,235	1,235	1,045	190
Contractual Services.....	4,690	2,914	1,191	1,723
Other.....	3,800	3,525	1,171	2,354
Capital Outlay.....	2,545	3,037	3,006	31
Total Department of Development.....	385,036	390,170	336,723	53,447

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Airport Authority:				
Contractual Services.....	500	2,076	1,576	500
Other.....	-	443	443	-
Capital Outlay.....	250,000	328,352	328,352	-
Principal Retirement.....	50,000	50,000	50,000	-
Interest and Fiscal Charges.....	730	730	728	2
Total Airport Authority.....	<u>301,230</u>	<u>381,601</u>	<u>381,099</u>	<u>502</u>
Total Community and Economic Development.....	686,266	771,771	717,822	53,949
Total Expenditures.....	<u>40,096,970</u>	<u>42,481,044</u>	<u>41,502,967</u>	<u>978,077</u>
Excess / (Deficiency) of Revenue over/(under) Expenditures.....	(1,257,919)	(3,237,500)	29,559	3,267,059
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	7,000	7,000	54,538	47,538
Proceeds from Issue of Notes.....	1,100,000	1,452,950	1,450,000	(2,950)
Transfers In.....	-	25,698	651,209	625,511
Transfers Out.....	(3,362,912)	(2,336,464)	(2,228,121)	108,343
Advances In.....	66,657	66,657	430,412	363,755
Advances Out.....	(172,500)	(369,353)	(361,053)	8,300
Total Other Financing Sources / (Uses).....	<u>(2,361,755)</u>	<u>(1,153,512)</u>	<u>(3,015)</u>	<u>1,150,497</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,619,674)	(4,391,012)	26,544	4,417,556
Fund Balance (Deficit) at Beginning of Year.....	7,246,825	7,246,825	7,246,825	-
Prior Year Encumbrances Appropriated.....	1,042,436	1,042,436	1,042,436	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 4,669,587</u>	<u>\$ 3,898,249</u>	<u>\$ 8,315,805</u>	<u>\$ 4,417,556</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

DEPARTMENT OF HEALTH AND HUMAN SERVICES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 8,761,622	\$ 9,426,089	\$ 9,918,524	\$ 492,435
Other.....	11,167	14,000	14,285	285
Total Revenues.....	8,772,789	9,440,089	9,932,809	492,720
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services.....	4,044,352	4,044,352	3,806,127	238,225
Materials and Supplies.....	151,872	186,872	186,617	255
Contractual Services.....	4,428,055	5,629,459	5,600,724	28,735
Other.....	34,543	34,543	28,866	5,677
Capital Outlay.....	48,717	113,717	97,632	16,085
Total Public Assistance.....	8,707,539	10,008,943	9,719,966	288,977
Work Force Investment:				
Materials and Supplies.....	1,500	1,500	460	1,040
Contractual Services.....	1,066,248	1,066,248	706,844	359,404
Other.....	2,000	2,000	-	2,000
Capital Outlay.....	500	500	-	500
Total Work Force Investment.....	1,070,248	1,070,248	707,304	362,944
Total Expenditures.....	9,777,787	11,079,191	10,427,270	651,921
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,004,998)	(1,639,102)	(494,461)	1,144,641
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	1,325	1,325
Transfers In.....	483,926	483,926	508,122	24,196
Total Other Financing Sources / (Uses).....	483,926	483,926	509,447	25,521
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(521,072)	(1,155,176)	14,986	1,170,162
Fund Balance (Deficit) at Beginning of Year.....	1,423,705	1,423,705	1,423,705	-
Prior Year Encumbrances Appropriated.....	521,072	521,072	521,072	-
Fund Balance (Deficit) at End of Year.....	\$ 1,423,705	\$ 789,601	\$ 1,959,763	\$ 1,170,162

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 5,236,100	\$ 5,236,100	\$ 4,989,098	\$ (247,002)
Charges for Services.....	100	100	-	(100)
Intergovernmental.....	2,166,170	2,053,692	2,219,025	165,333
Other.....	208,000	208,000	224,566	16,566
Total Revenues.....	7,610,370	7,497,892	7,432,689	(65,203)
Expenditures:				
Health:				
Mental Retardation Services:				
Personal Services.....	5,563,677	5,634,677	5,486,590	148,087
Materials and Supplies.....	386,515	385,015	322,365	62,650
Contractual Services.....	2,160,251	2,169,251	2,045,888	123,363
Other.....	157,958	159,458	129,137	30,321
Capital Outlay.....	123,607	108,607	57,037	51,570
Total Mental Retardation Services.....	8,392,008	8,457,008	8,041,017	415,991
Total Expenditures.....	8,392,008	8,457,008	8,041,017	415,991
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(781,638)	(959,116)	(608,328)	350,788
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	142	142
Transfers Out.....	(10,000)	(10,000)	-	10,000
Advances In.....	-	-	219,320	219,320
Total Other Financing Sources / (Uses).....	(10,000)	(10,000)	219,462	229,462
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(791,638)	(969,116)	(388,866)	580,250
Fund Balance (Deficit) at Beginning of Year.....	2,144,475	2,144,475	2,144,475	-
Prior Year Encumbrances Appropriated.....	202,511	202,511	202,511	-
Fund Balance (Deficit) at End of Year.....	\$ 1,555,348	\$ 1,377,870	\$ 1,958,120	\$ 580,250

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	MOTOR VEHICLE, ROAD AND BRIDGE			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 610,600	\$ 634,020	\$ 630,307	\$ (3,713)
Charges for Services.....	135,000	135,000	186,027	51,027
Fines and Forfeitures.....	160,000	160,000	163,093	3,093
Intergovernmental.....	5,856,573	6,608,684	6,516,325	(92,359)
Special Assessments.....	28,000	28,000	27,111	(889)
Investment Earnings.....	65,000	65,000	95,984	30,984
Other.....	10,000	10,000	222,870	212,870
Total Revenues.....	6,865,173	7,640,704	7,841,717	201,013
Expenditures:				
Public Works:				
County Engineer - MVGT:				
Personal Services.....	2,360,918	2,360,918	2,224,164	136,754
Materials and Supplies.....	1,633,283	1,513,463	1,222,435	291,028
Contractual Services.....	594,228	856,770	750,058	106,712
Other.....	152,985	761,051	751,075	9,976
Capital Outlay.....	2,042,920	2,021,847	1,815,883	205,964
Total County Engineer - MVGT.....	6,784,334	7,514,049	6,763,615	750,434
County Engineer - Bridge:				
Personal Services.....	289,865	299,765	295,901	3,864
Materials and Supplies.....	242,000	229,600	161,836	67,764
Contractual Services.....	60,000	60,000	21,758	38,242
Other.....	23,200	25,700	8,942	16,758
Capital Outlay.....	310,000	478,526	473,316	5,210
Total County Engineer - Bridge.....	925,065	1,093,591	961,753	131,838
County Engineer - Ditches:				
Materials and Supplies.....	17,629	17,629	6,585	11,044
Contractual Services.....	42,250	33,250	19,500	13,750
Other.....	10,000	19,000	13,744	5,256
Capital Outlay.....	3,000	3,000	405	2,595
Total County Engineer - Ditches.....	72,879	72,879	40,234	32,645
Total Expenditures.....	7,782,278	8,680,519	7,765,602	914,917
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(917,105)	(1,039,815)	76,115	1,115,930
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	8,193	8,193
Transfers In.....	-	-	2,299	2,299
Transfers Out.....	(225,000)	(220,800)	(217,917)	2,883
Advances Out.....	-	(9,485)	(9,485)	-
Total Other Financing Sources / (Uses).....	(225,000)	(230,285)	(216,910)	13,375
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,142,105)	(1,270,100)	(140,795)	1,129,305
Fund Balance (Deficit) at Beginning of Year.....	6,402,689	6,402,689	6,402,689	-
Prior Year Encumbrances Appropriated.....	193,646	193,646	193,646	-
Fund Balance (Deficit) at End of Year.....	\$ 5,454,230	\$ 5,326,235	\$ 6,455,540	\$ 1,129,305

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

CHILDREN SERVICES BOARD				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,297,000	\$ 2,297,000	\$ 2,362,002	\$ 65,002
Charges for Services.....	118,000	118,000	106,062	(11,938)
Intergovernmental.....	4,337,384	4,337,384	3,978,258	(359,126)
Other.....	19,900	19,900	80,567	60,667
Total Revenues.....	6,772,284	6,772,284	6,526,889	(245,395)
Expenditures:				
Human Services:				
Children's Home:				
Materials and Supplies.....	222,611	219,611	117,953	101,658
Contractual Services.....	209,615	209,615	104,689	104,926
Other.....	68,618	71,618	37,392	34,226
Capital Outlay.....	10,809	10,809	5,272	5,537
Total Children's Home.....	511,653	511,653	265,306	246,347
Children Services Board:				
Personal Services.....	3,817,007	3,914,007	3,803,426	110,581
Materials and Supplies.....	137,463	137,464	81,988	55,476
Contractual Services.....	3,576,272	3,607,272	2,856,048	751,224
Other.....	484,966	426,966	272,479	154,487
Capital Outlay.....	167,405	97,405	17,803	79,602
Total Children Services Board.....	8,183,113	8,183,114	7,031,744	1,151,370
Total Expenditures.....	8,694,766	8,694,767	7,297,050	1,397,717
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,922,482)	(1,922,483)	(770,161)	1,152,322
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-		398	398
Transfers Out.....	(5,000)	(5,000)	-	5,000
Total Other Financing Sources / (Uses).....	(5,000)	(5,000)	398	5,398
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,927,482)	(1,927,483)	(769,763)	1,157,720
Fund Balance (Deficit) at Beginning of Year.....	2,727,915	2,727,915	2,727,915	-
Prior Year Encumbrances Appropriated.....	443,956	443,956	443,956	-
Fund Balance (Deficit) at End of Year.....	\$ 1,244,389	\$ 1,244,388	\$ 2,402,108	\$ 1,157,720

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	DOG AND KENNEL			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 568,000	\$ 568,000	\$ 648,967	\$ 80,967
Fines and Forfeitures.....	25,000	25,000	25,964	964
Other.....	9,000	26,193	31,901	5,708
Total Revenues.....	602,000	619,193	706,832	87,639
Expenditures:				
Health:				
Animal Control:				
Personal Services.....	291,965	507,885	507,689	196
Materials and Supplies.....	6,541	9,289	5,539	3,750
Contractual Services.....	9,532	20,832	18,471	2,361
Other.....	4,357	11,102	9,575	1,527
Capital Outlay.....	2,187	1,457	-	1,457
Total Animal Control.....	314,582	550,565	541,274	9,291
Legislative and Executive:				
Auditor:				
Personal Services.....	43,401	42,225	41,892	333
Materials and Supplies.....	2,799	3,925	3,920	5
Other.....	98,654	104,054	104,054	-
Capital Outlay.....	-	100	100	-
Total Auditor.....	144,854	150,304	149,966	338
Total Expenditures.....	459,436	700,869	691,240	9,629
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	142,564	(81,676)	15,592	97,268
Other Financing Sources / (Uses):				
Transfers In.....	-	5,400	5,400	-
Transfers Out.....	-	(10,745)	(10,745)	-
Advances In.....	-	31,513	35,200	3,687
Advances Out.....	-	(45,000)	(45,000)	-
Total Other Financing Sources / (Uses).....	-	(18,832)	(15,145)	3,687
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	142,564	(100,508)	447	100,955
Fund Balance (Deficit) at Beginning of Year.....	126,629	126,629	126,629	-
Prior Year Encumbrances Appropriated.....	2,585	2,585	2,585	-
Fund Balance (Deficit) at End of Year.....	\$ 271,778	\$ 28,706	\$ 129,661	\$ 100,955

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	REAL ESTATE ASSESSMENT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,300,000	\$ 1,418,310	\$ 1,430,215	\$ 11,905
Licenses and Permits.....	-	-	50	50
Fines and Forfeitures.....	-	1,655	2,000	345
Other.....	-	6	237	231
Total Revenues.....	1,300,000	1,419,971	1,432,502	12,531
Expenditures:				
Legislative and Executive:				
Auditor:				
Personal Services.....	66,511	66,440	58,807	7,633
Materials and Supplies.....	5,000	5,000	1,848	3,152
Contractual Services.....	2,409,667	2,409,667	1,333,473	1,076,194
Other.....	4,986	26,986	18,618	8,368
Capital Outlay.....	-	11,311	6,730	4,581
Total Auditor.....	2,486,164	2,519,404	1,419,476	1,099,928
Board of Revisions:				
Contractual Services.....	3,000	2,808	2,414	394
Other.....	-	192	192	-
Total Board of Revisions.....	3,000	3,000	2,606	394
Geographic Information Systems:				
Personal Services.....	147,915	155,237	152,342	2,895
Materials and Supplies.....	4,000	-	-	-
Contractual Services.....	173,814	169,663	139,489	30,174
Other.....	2,000	2,000	47	1,953
Capital Outlay.....	10,862	10,862	9,086	1,776
Total Geographic Information Systems.....	338,591	337,762	300,964	36,798
Total Expenditures.....	2,827,755	2,860,166	1,723,046	1,137,120
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,527,755)	(1,440,195)	(290,544)	1,149,651
Other Financing Sources / (Uses):				
Transfers In.....	-	322	-	(322)
Total Other Financing Sources / (Uses).....	-	322	-	(322)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,527,755)	(1,439,873)	(290,544)	1,149,329
Fund Balance (Deficit) at Beginning of Year.....	2,251,302	2,251,302	2,251,302	-
Prior Year Encumbrances Appropriated.....	576,453	576,453	576,453	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 1,300,000</u>	<u>\$ 1,387,882</u>	<u>\$ 2,537,211</u>	<u>\$ 1,149,329</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

YOUTH SERVICE SUBSIDY				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 660,000	\$ 602,000	\$ 592,089	\$ (9,911)
Other.....	-	-	871	871
Total Revenues.....	660,000	602,000	592,960	(9,040)
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	835,165	839,367	826,075	13,292
Materials and Supplies.....	13,765	16,765	13,919	2,846
Contractual Services.....	465,884	400,682	8,555	392,127
Other.....	19,289	19,289	8,904	10,385
Total Juvenile Court.....	1,334,103	1,276,103	857,453	418,650
Total Expenditures.....	1,334,103	1,276,103	857,453	418,650
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(674,103)	(674,103)	(264,493)	409,610
Fund Balance (Deficit) at Beginning of Year.....	667,101	667,101	667,101	-
Prior Year Encumbrances Appropriated.....	7,002	7,002	7,002	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ 409,610	\$ 409,610

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

LITTER CONTROL AND RECYCLING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 81,274	\$ 74,841	\$ 65,841	\$ (9,000)
Other.....	-	499	499	-
Total Revenues.....	<u>81,274</u>	<u>75,340</u>	<u>66,340</u>	<u>(9,000)</u>
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Materials and Supplies.....	339	339	331	8
Contractual Services.....	1,560	1,560	1,170	390
Other.....	40,564	38,309	27,674	10,635
Capital Outlay.....	47,091	47,091	46,660	431
Total Sanitary Engineer.....	<u>89,554</u>	<u>87,299</u>	<u>75,835</u>	<u>11,464</u>
Total Expenditures.....	<u>89,554</u>	<u>87,299</u>	<u>75,835</u>	<u>11,464</u>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(8,280)	(11,959)	(9,495)	2,464
Other Financing Sources / (Uses):				
Advances In.....	5,000	5,000	14,000	9,000
Total Other Financing Sources / (Uses).....	<u>5,000</u>	<u>5,000</u>	<u>14,000</u>	<u>9,000</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(3,280)	(6,959)	4,505	11,464
Fund Balance (Deficit) at Beginning of Year.....	12,371	12,371	12,371	-
Prior Year Encumbrances Appropriated.....	<u>953</u>	<u>953</u>	<u>953</u>	<u>-</u>
Fund Balance (Deficit) at End of Year.....	<u>\$ 10,044</u>	<u>\$ 6,365</u>	<u>\$ 17,829</u>	<u>\$ 11,464</u>

GREENE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2004

COMMUNITY MENTAL HEALTH				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,601,200	\$ 3,544,865	\$ 3,544,865	\$ -
Intergovernmental.....	202,000	417,597	417,597	-
Total Revenues.....	3,803,200	3,962,462	3,962,462	-
Expenditures:				
Health:				
Community Mental Health:				
Other.....	1,821,730	3,962,462	3,962,462	-
Total Community Mental Health.....	1,821,730	3,962,462	3,962,462	-
Total Expenditures.....	1,821,730	3,962,462	3,962,462	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	1,981,470	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ 1,981,470	\$ -	\$ -	\$ -

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

COMMUNITY DEVELOPMENT BLOCK GRANT

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 541,330	\$ 534,002	\$ 455,377	\$ (78,625)
Other.....	130,294	214,918	253,179	38,261
Total Revenues.....	671,624	748,920	708,556	(40,364)
Expenditures:				
Community and Economic Development:				
Department of Development:				
Personal Services.....	92,303	93,956	93,956	-
Materials and Supplies.....	19,084	16,782	15,331	1,451
Contractual Services.....	556,526	564,280	409,959	154,321
Other.....	123,634	130,937	51,267	79,670
Capital Outlay.....	10,150	10,150	940	9,210
Total Department of Development.....	801,697	816,105	571,453	244,652
Total Expenditures.....	801,697	816,105	571,453	244,652
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(130,073)	(67,185)	137,103	204,288
Fund Balance (Deficit) at Beginning of Year.....	320,316	320,316	320,316	-
Prior Year Encumbrances Appropriated.....	307	307	307	-
Fund Balance (Deficit) at End of Year.....	\$ 190,550	\$ 253,438	\$ 457,726	\$ 204,288

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

CHILD SUPPORT ENFORCEMENT AGENCY

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 440,000	\$ 440,000	\$ 458,972	\$ 18,972
Intergovernmental.....	1,650,000	1,650,000	1,673,875	23,875
Other.....	48,000	48,000	80,401	32,401
Total Revenues.....	2,138,000	2,138,000	2,213,248	75,248
Expenditures:				
Human Services:				
Bureau of Support:				
Personal Services.....	1,343,350	1,338,350	1,289,740	48,610
Materials and Supplies.....	500	5,500	4,869	631
Contractual Services.....	1,365,940	1,359,440	1,138,621	220,819
Other.....	26,285	32,785	26,071	6,714
Capital Outlay.....	1,000	1,000	-	1,000
Total Bureau of Support.....	2,737,075	2,737,075	2,459,301	277,774
Total Expenditures.....	2,737,075	2,737,075	2,459,301	277,774
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(599,075)	(599,075)	(246,053)	353,022
Fund Balance (Deficit) at Beginning of Year.....	1,153,618	1,153,618	1,153,618	-
Prior Year Encumbrances Appropriated.....	269,075	269,075	269,075	-
Fund Balance (Deficit) at End of Year.....	\$ 823,618	\$ 823,618	\$ 1,176,640	\$ 353,022

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	COUNTY HOME			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 4,796,519	\$ 4,856,175	\$ 5,146,232	\$ 290,057
Other.....	42,656	63,803	53,849	(9,954)
Total Revenues.....	4,839,175	4,919,978	5,200,081	280,103
Expenditures:				
Human Services:				
County Home:				
Personal Services.....	3,914,585	3,551,357	3,544,379	6,978
Materials and Supplies.....	459,912	641,547	636,017	5,530
Contractual Services.....	589,344	747,856	740,006	7,850
Other.....	18,253	19,603	11,144	8,459
Capital Outlay.....	15,535	30,535	23,119	7,416
Total County Home:.....	4,997,629	4,990,898	4,954,665	36,233
Total Expenditures.....	4,997,629	4,990,898	4,954,665	36,233
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(158,454)	(70,920)	245,416	316,336
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	194	194
Transfers In.....	100,000	100,000	100,000	-
Advances Out.....	-	(50,000)	(50,000)	-
Total Other Financing Sources / (Uses).....	100,000	50,000	50,194	194
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(58,454)	(20,920)	295,610	316,530
Fund Balance (Deficit) at Beginning of Year.....	58,135	58,135	58,135	-
Prior Year Encumbrances Appropriated.....	569	569	569	-
Fund Balance (Deficit) at End of Year.....	\$ 250	\$ 37,784	\$ 354,314	\$ 316,530

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	HOSPITAL LEVY			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 1,685,000	\$ 1,728,922	\$ 1,728,922	\$ -
Intergovernmental.....	190,000	192,470	192,470	-
Total Revenues.....	1,875,000	1,921,392	1,921,392	-
Expenditures:				
Health:				
Commissioners - Hospital Operating:				
Other.....	935,087	1,921,392	1,921,392	-
Total Commissioners - Hospital Operating.....	935,087	1,921,392	1,921,392	-
Total Expenditures.....	935,087	1,921,392	1,921,392	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	939,913	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 939,913</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	COUNTY HOTEL LODGING			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 748,000	\$ 748,000	\$ 698,160	\$ (49,840)
Intergovernmental.....	-	-	37	37
Other.....	7,000	7,000	12,477	5,477
Total Revenues.....	755,000	755,000	710,674	(44,326)
Expenditures:				
Community and Economic Development:				
Convention and Visitor's Bureau:				
Personal Services.....	302,604	302,604	288,576	14,028
Materials and Supplies.....	34,255	34,255	31,825	2,430
Contractual Services.....	134,471	134,471	118,194	16,277
Other.....	307,531	322,531	314,724	7,807
Capital Outlay.....	20,205	20,205	15,346	4,859
Total Convention and Visitor's Bureau.....	799,066	814,066	768,665	45,401
Total Expenditures.....	799,066	814,066	768,665	45,401
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(44,066)	(59,066)	(57,991)	1,075
Other Financing Sources / (Uses):				
Transfers In.....	-	539,472	-	(539,472)
Total Other Financing Sources / (Uses).....	-	539,472	-	(539,472)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(44,066)	480,406	(57,991)	(538,397)
Fund Balance (Deficit) at Beginning of Year.....	428,595	428,595	428,595	-
Prior Year Encumbrances Appropriated.....	10,669	10,669	10,669	-
Fund Balance (Deficit) at End of Year.....	\$ 395,198	\$ 919,670	\$ 381,273	\$ (538,397)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	RESIDENTIAL TREATMENT CENTER			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 1,761,194	\$ 1,582,377	\$ 1,417,393	\$ (164,984)
Other.....	135,100	110,223	155,773	45,550
Total Revenues.....	1,896,294	1,692,600	1,573,166	(119,434)
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	1,461,579	1,334,200	1,270,036	64,164
Materials and Supplies.....	367,849	328,069	228,418	99,651
Contractual Services.....	158,658	137,068	87,547	49,521
Other.....	72,687	42,533	24,410	18,123
Capital Outlay.....	5,000	9,175	9,175	-
Total Juvenile Court.....	2,065,773	1,851,045	1,619,586	231,459
Total Expenditures.....	2,065,773	1,851,045	1,619,586	231,459
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(169,479)	(158,445)	(46,420)	112,025
Other Financing Sources / (Uses):				
Transfers Out.....	(350)	(350)	(350)	-
Total Other Financing Sources / (Uses).....	(350)	(350)	(350)	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(169,829)	(158,795)	(46,770)	112,025
Fund Balance (Deficit) at Beginning of Year.....	276,583	276,583	276,583	-
Prior Year Encumbrances Appropriated.....	26,908	26,908	26,908	-
Fund Balance (Deficit) at End of Year.....	\$ 133,662	\$ 144,696	\$ 256,721	\$ 112,025

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

ADULT DAY CARE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 299,335	\$ 299,335	\$ 284,489	\$ (14,846)
Intergovernmental.....	96,900	96,900	102,183	5,283
Other.....	15,750	20,500	22,719	2,219
Total Revenues.....	411,985	416,735	409,391	(7,344)
Expenditures:				
Human Services:				
County Home Adult Day Care:				
Personal Services.....	378,608	378,608	371,546	7,062
Materials and Supplies.....	23,724	45,119	40,324	4,795
Contractual Services.....	38,757	19,357	18,667	690
Other.....	10,516	8,521	6,261	2,260
Total County Home Adult Day Care.....	451,605	451,605	436,798	14,807
Total Expenditures.....	451,605	451,605	436,798	14,807
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(39,620)	(34,870)	(27,407)	7,463
Fund Balance (Deficit) at Beginning of Year.....	33,836	33,836	33,836	-
Prior Year Encumbrances Appropriated.....	6,033	6,033	6,033	-
Fund Balance (Deficit) at End of Year.....	\$ 249	\$ 4,999	\$ 12,462	\$ 7,463

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

DRUG LAW ENFORCEMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 280,000	\$ 280,000	\$ 280,000	\$ -
Fines and Forfeitures.....	3,100	15,848	15,523	(325)
Intergovernmental.....	67,607	67,608	67,608	-
Other.....	-	317	317	-
Total Revenues.....	350,707	363,773	363,448	(325)
Expenditures:				
Public Safety:				
Prosecutor:				
Materials and Supplies.....	662	1,027	528	499
Other.....	2,227	2,227	-	2,227
Capital Outlay.....	21,426	36,584	12,121	24,463
Total Prosecutor.....	24,315	39,838	12,649	27,189
Sheriff:				
Personal Services.....	280,000	280,977	279,911	1,066
Capital Outlay.....	16,488	68,342	62,814	5,528
Total Sheriff.....	296,488	349,319	342,725	6,594
Total Expenditures.....	320,803	389,157	355,374	33,783
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	29,904	(25,384)	8,074	33,458
Other Financing Sources / (Uses):				
Transfers In.....	20,335	-	-	-
Total Other Financing Sources / (Uses).....	20,335	-	-	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	50,239	(25,384)	8,074	33,458
Fund Balance (Deficit) at Beginning of Year.....	25,708	25,708	25,708	-
Fund Balance (Deficit) at End of Year.....	\$ 75,947	\$ 324	\$ 33,782	\$ 33,458

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	HOME ARREST			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues.....	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Public Safety:				
Common Pleas Court:				
Materials and Supplies.....	2,964	2,964	-	2,964
Contractual Services.....	10,958	10,958	-	10,958
Total Common Pleas Court.....	13,922	13,922	-	13,922
Total Expenditures.....	13,922	13,922	-	13,922
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(13,922)	(13,922)	-	13,922
Fund Balance (Deficit) at Beginning of Year.....	13,922	13,922	13,922	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ 13,922	\$ 13,922

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	GARBAGE AND REFUSE DISPOSAL			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 914,784	\$ 914,784	\$ 996,934	\$ 82,150
Intergovernmental.....	9,562	9,562	7,650	(1,912)
Investment Earnings.....	20,770	20,770	-	(20,770)
Other.....	9,601	9,951	11,638	1,687
Total Revenues.....	954,717	955,067	1,016,222	61,155
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	588,063	588,063	539,653	48,410
Materials and Supplies.....	72,714	92,715	78,852	13,863
Contractual Services.....	204,403	193,487	164,926	28,561
Other.....	8,462	59,392	55,383	4,009
Capital Outlay.....	17,800	17,800	6,010	11,790
Debt Service:				
Principal Retirement.....	65,000	130,000	130,000	-
Interest and Fiscal Charges.....	1,690	1,690	1,685	5
Total Sanitary Engineer.....	958,132	1,083,147	976,509	106,638
Total Expenditures.....	958,132	1,083,147	976,509	106,638
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,415)	(128,080)	39,713	167,793
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	-	65,000	65,000	-
Transfers Out.....	(174,198)	(174,198)	(174,198)	-
Advances In.....	5,000	5,000	-	(5,000)
Advances Out.....	(5,000)	(16,000)	(14,000)	2,000
Total Other Financing Sources / (Uses).....	(174,198)	(120,198)	(123,198)	(3,000)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(177,613)	(248,278)	(83,485)	164,793
Fund Balance (Deficit) at Beginning of Year.....	359,132	359,132	359,132	-
Prior Year Encumbrances Appropriated.....	21,178	21,178	21,178	-
Fund Balance (Deficit) at End of Year.....	\$ 202,697	\$ 132,032	\$ 296,825	\$ 164,793

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	INDIGENT DRIVERS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures.....	\$ 1,500	\$ 1,500	\$ 862	\$ (638)
Intergovernmental.....	-	200	394	194
Total Revenues.....	1,500	1,700	1,256	(444)
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.....	2,863	2,863	-	2,863
Total Juvenile Court.....	2,863	2,863	-	2,863
Total Expenditures.....	11,071	11,071	8,208	2,863
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(9,571)	(9,371)	(6,952)	2,419
Other Financing Sources / (Uses):				
Transfers In.....	-	350	350	-
Transfers Out.....	(350)	(350)	-	350
Total Other Financing Sources / (Uses).....	(350)	-	350	350
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(9,921)	(9,371)	(6,602)	2,769
Fund Balance (Deficit) at Beginning of Year.....	12,694	12,694	12,694	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 2,773</u>	<u>\$ 3,323</u>	<u>\$ 6,092</u>	<u>\$ 2,769</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

INDIGENT GUARDIANSHIP				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 16,000	\$ 16,000	\$ 14,790	\$ (1,210)
Total Revenues.....	16,000	16,000	14,790	(1,210)
Expenditures:				
Public Safety:				
Probate Court:				
Personal Services.....	-	6,440	6,440	-
Materials and Supplies.....	2,000	-	-	-
Contractual Services.....	12,000	10,150	7,476	2,674
Other.....	4,427	627	600	27
Total Probate Court.....	18,427	17,217	14,516	2,701
Total Expenditures.....	18,427	17,217	14,516	2,701
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(2,427)	(1,217)	274	1,491
Fund Balance (Deficit) at Beginning of Year.....	2,427	2,427	2,427	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 1,210	\$ 2,701	\$ 1,491

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

VICTIM WITNESS GRANTS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 30,000	\$ 32,611	\$ 35,069	\$ 2,458
Intergovernmental.....	333,209	292,510	285,574	(6,936)
Other.....	-	18,653	20,456	1,803
Total Revenues.....	363,209	343,774	341,099	(2,675)
Expenditures:				
Public Safety:				
Prosecutor:				
Personal Services.....	402,963	460,932	444,218	16,714
Materials and Supplies.....	323	323	165	158
Contractual Services.....	250	250	-	250
Other.....	97,258	57,272	44,140	13,132
Total Prosecutor.....	500,794	518,777	488,523	30,254
Total Expenditures.....	500,794	518,777	488,523	30,254
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(137,585)	(175,003)	(147,424)	27,579
Other Financing Sources / (Uses):				
Transfers In.....	75,391	122,138	119,975	(2,163)
Transfers Out.....	(11,779)	(8,745)	(8,745)	-
Advances In.....	8,500	23,739	31,461	7,722
Advances Out.....	-	(5,883)	(5,883)	-
Total Other Financing Sources / (Uses).....	72,112	131,249	136,808	5,559
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(65,473)	(43,754)	(10,616)	33,138
Fund Balance (Deficit) at Beginning of Year.....	109,971	109,971	109,971	-
Prior Year Encumbrances Appropriated.....	19,008	19,008	19,008	-
Fund Balance (Deficit) at End of Year.....	\$ 63,506	\$ 85,225	\$ 118,363	\$ 33,138

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

DRUG CONSORTIUM				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures.....	\$ 29,000	\$ 29,000	\$ 31,460	\$ 2,460
Intergovernmental.....	249,557	304,993	292,631	(12,362)
Other.....	-	119	519	400
Total Revenues.....	278,557	334,112	324,610	(9,502)
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	118,724	134,263	131,896	2,367
Materials and Supplies.....	4,000	4,000	4,000	-
Contractual Services.....	13,000	13,000	12,852	148
Other.....	107,224	158,013	140,483	17,530
Capital Outlay.....	6,000	5,171	5,171	-
Total Commissioners.....	248,948	314,447	294,402	20,045
Sheriff:				
Materials and Supplies.....	264	1,264	1,230	34
Contractual Services.....	10,456	4,359	2,575	1,784
Other.....	5,000	1,211	538	673
Capital Outlay.....	10,000	10,000	8,324	1,676
Total Sheriff.....	25,720	16,834	12,667	4,167
Total Expenditures.....	274,668	331,281	307,069	24,212
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	3,889	2,831	17,541	14,710
Other Financing Sources / (Uses):				
Transfers In.....	24,264	2,562	-	(2,562)
Total Other Financing Sources / (Uses).....	24,264	2,562	-	(2,562)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	28,153	5,393	17,541	12,148
Fund Balance (Deficit) at Beginning of Year.....	42,338	42,338	42,338	-
Prior Year Encumbrances Appropriated.....	1,545	1,545	1,545	-
Fund Balance (Deficit) at End of Year.....	\$ 72,036	\$ 49,276	\$ 61,424	\$ 12,148

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

SPRING LAKES PARK

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ -	\$ 25,000	\$ 26,104	\$ 1,104
Total Revenues.....	-	25,000	26,104	1,104
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Other.....	1,439	1,439	1,439	-
Capital Outlay.....	-	25,000	23,984	1,016
Total Parks and Recreation.....	1,439	26,439	25,423	1,016
Total Expenditures.....	1,439	26,439	25,423	1,016
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,439)	(1,439)	681	2,120
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Prior Year Encumbrances Appropriated.....	1,439	1,439	1,439	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ 2,120	\$ 2,120

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

RECREATION AND PARKS DONATIONS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 60,000	\$ 60,000	\$ 56,166	\$ (3,834)
Intergovernmental.....	145,944	853,914	764,073	(89,841)
Investment Earnings.....	20,000	20,160	8,818	(11,342)
Other.....	2,750	3,187	18,035	14,848
Total Revenues.....	228,694	937,261	847,092	(90,169)
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Materials and Supplies.....	28,518	30,206	10,022	20,184
Contractual Services.....	217,985	182,465	116,846	65,619
Other.....	17,078	235,714	212,837	22,877
Capital Outlay.....	1,374,587	1,252,796	1,093,352	159,444
Total Parks and Recreation.....	1,638,168	1,701,181	1,433,057	268,124
Total Expenditures.....	1,638,168	1,701,181	1,433,057	268,124
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,409,474)	(763,920)	(585,965)	177,955
Other Financing Sources / (Uses):				
Transfers In.....	243,966	-	-	-
Transfers Out.....	-	(695)	(695)	-
Advances In.....	970,000	25,943	122,375	96,432
Advances Out.....	(946)	(200,997)	(200,997)	-
Total Other Financing Sources / (Uses).....	1,213,020	(175,749)	(79,317)	96,432
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(196,454)	(939,669)	(665,282)	274,387
Fund Balance (Deficit) at Beginning of Year.....	437,537	437,537	437,537	-
Prior Year Encumbrances Appropriated.....	599,833	599,833	599,833	-
Fund Balance (Deficit) at End of Year.....	\$ 840,916	\$ 97,701	\$ 372,088	\$ 274,387

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	EQUIPMENT ACQUISITION			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 837,700	\$ 814,267	\$ 777,199	\$ (37,068)
Fines and Forfeitures.....	78,000	58,000	50,838	(7,162)
Intergovernmental.....	-	-	19,108	19,108
Other.....	15,050	22,875	7,825	(15,050)
Total Revenues.....	930,750	895,142	854,970	(40,172)
Expenditures:				
Legislative and Executive:				
Commissioners:				
Contractual Services.....	2,809	3,765	3,765	-
Other.....	554	1,596	1,596	-
Total Commissioners.....	3,363	5,361	5,361	-
Recorder:				
Materials and Supplies.....	15,718	18,654	15,691	2,963
Contractual Services.....	107,532	107,532	102,389	5,143
Other.....	500	564	64	500
Capital Outlay.....	73,676	70,676	28,224	42,452
Total Recorder.....	197,426	197,426	146,368	51,058
Board of Elections:				
Other.....	-	23,435	23,435	-
Total Board of Elections.....	-	23,435	23,435	-
Geographic Information Systems:				
Materials and Supplies.....	10,340	10,340	6,308	4,032
Contractual Services.....	150	150	-	150
Other.....	8,452	5,454	452	5,002
Capital Outlay.....	6,600	9,600	9,046	554
Total Geographic Information Systems.....	25,542	25,544	15,806	9,738
Total Legislative and Executive.....	226,331	251,766	190,970	60,796
Judicial:				
Clerk of Courts:				
Materials and Supplies.....	-	1,500	1,369	131
Contractual Services.....	33,057	32,295	31,802	493
Capital Outlay.....	47,115	50,212	45,496	4,716
Total Clerk of Courts.....	80,172	84,007	78,667	5,340
Domestic Relations Court:				
Other.....	3,600	600	-	600
Capital Outlay.....	-	3,000	3,000	-
Total Domestic Relations Court.....	3,600	3,600	3,000	600
Juvenile Court:				
Capital Outlay.....	30,919	30,919	24,489	6,430
Total Juvenile Court.....	30,919	30,919	24,489	6,430
Probate Court:				
Materials and Supplies.....	3,000	3,000	-	3,000
Contractual Services.....	1,000	1,000	550	450
Other.....	-	3,468	3,468	-
Capital Outlay.....	39,453	35,985	17,514	18,471
Total Probate Court.....	43,453	43,453	21,532	21,921
Total Judicial.....	158,144	161,979	127,688	34,291

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	EQUIPMENT ACQUISITION (Continued)			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Safety:				
Sheriff:				
Materials and Supplies.....	-	5,365	-	5,365
Contractual Services.....	311	311	-	311
Capital Outlay.....	177,223	128,358	103,554	24,804
Total Sheriff.....	<u>177,534</u>	<u>134,034</u>	<u>103,554</u>	<u>30,480</u>
Total Public Safety.....	<u>177,534</u>	<u>134,034</u>	<u>103,554</u>	<u>30,480</u>
Public Works:				
County Engineer:				
Contractual Services.....	2,000	2,116	2,116	-
Other.....	-	797	797	-
Total County Engineer.....	<u>2,000</u>	<u>2,913</u>	<u>2,913</u>	<u>-</u>
Total Public Works.....	<u>2,000</u>	<u>2,913</u>	<u>2,913</u>	<u>-</u>
Health:				
Dog & Kennel:				
Contractual Services.....	460	360	184	176
Other.....	-	261	57	204
Total Dog & Kennel.....	<u>460</u>	<u>621</u>	<u>241</u>	<u>380</u>
Total Health.....	<u>460</u>	<u>621</u>	<u>241</u>	<u>380</u>
Debt Service:				
Principal Retirement.....	1,026,734	1,310,000	1,310,000	-
Interest and Fiscal Charges.....	20,136	18,387	18,387	-
Total Debt Service.....	<u>1,046,870</u>	<u>1,328,387</u>	<u>1,328,387</u>	<u>-</u>
Total Expenditures.....	<u>1,611,339</u>	<u>1,879,700</u>	<u>1,753,753</u>	<u>125,947</u>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(680,589)	(984,558)	(898,783)	85,775
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	675,000	939,698	930,000	(9,698)
Transfers In.....	380,384	394,168	403,813	9,645
Transfers Out.....	(659,157)	(630,989)	(630,989)	-
Advances In.....	-	24,516	24,516	-
Total Other Financing Sources / (Uses).....	<u>396,227</u>	<u>727,393</u>	<u>727,340</u>	<u>(53)</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(284,362)	(257,165)	(171,443)	85,722
Fund Balance (Deficit) at Beginning of Year.....	495,718	495,718	495,718	-
Prior Year Encumbrances Appropriated.....	67,877	67,877	67,877	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 279,233</u>	<u>\$ 306,430</u>	<u>\$ 392,152</u>	<u>\$ 85,722</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

D.A.R.E. DONATIONS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 50,460	\$ 28,732	\$ 13,868	\$ (14,864)
Other.....	17,500	16,424	16,424	-
Total Revenues.....	67,960	45,156	30,292	(14,864)
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	35,934	35,934	13,242	22,692
Materials and Supplies.....	865	5,010	4,599	411
Contractual Services.....	-	2,907	35	2,872
Other.....	15,533	16,476	12,593	3,883
Total Sheriff.....	52,332	60,327	30,469	29,858
Total Expenditures.....	52,332	60,327	30,469	29,858
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	15,628	(15,171)	(177)	14,994
Other Financing Sources / (Uses):				
Transfers Out.....	-	(22)	(22)	-
Total Other Financing Sources / (Uses).....	-	(22)	(22)	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	15,628	(15,193)	(199)	14,994
Fund Balance (Deficit) at Beginning of Year.....	30,064	30,064	30,064	-
Prior Year Encumbrances Appropriated.....	4,200	4,200	4,200	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 49,892</u>	<u>\$ 19,071</u>	<u>\$ 34,065</u>	<u>\$ 14,994</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

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

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	INMATE FEES / MEDICAL			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 13,000	\$ 13,000	\$ 10,746	\$ (2,254)
Other.....	60,000	78,530	87,617	9,087
Total Revenues.....	73,000	91,530	98,363	6,833
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	60,875	89,588	81,137	8,451
Contractual Services.....	5,815	26,757	10,462	16,295
Other.....	-	12,545	12,545	-
Capital Outlay.....	93,157	113,426	73,345	40,081
Total Sheriff.....	159,847	242,316	177,489	64,827
Total Expenditures.....	159,847	242,316	177,489	64,827
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(86,847)	(150,786)	(79,126)	71,660
Fund Balance (Deficit) at Beginning of Year.....	142,814	142,814	142,814	-
Prior Year Encumbrances Appropriated.....	8,516	8,516	8,516	-
Fund Balance (Deficit) at End of Year.....	\$ 64,483	\$ 544	\$ 72,204	\$ 71,660

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	COMMON PLEAS GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 148,064	\$ 252,692	\$ 270,932	\$ 18,240
Intergovernmental.....	1,146,879	1,272,088	1,016,285	(255,803)
Other.....	-	364	372	8
Total Revenues.....	1,294,943	1,525,144	1,287,589	(237,555)
Expenditures:				
Public Safety:				
Common Pleas Court:				
Personal Services.....	523,150	468,694	382,630	86,064
Materials and Supplies.....	15,355	15,999	12,762	3,237
Contractual Services.....	10,428	9,102	3,826	5,276
Other.....	102,597	146,636	129,498	17,138
Capital Outlay.....	101,625	118,726	73,409	45,317
Total Common Pleas Court.....	753,155	759,157	602,125	157,032
Juvenile Court:				
Personal Services.....	-	70,665	14,601	56,064
Materials and Supplies.....	-	10,000	1,334	8,666
Contractual Services.....	485,000	373,335	152,812	220,523
Other.....	-	1,000	300	700
Capital Outlay.....	15,000	45,000	15,000	30,000
Total Juvenile Court.....	500,000	500,000	184,047	315,953
Domestic Relations Court:				
Personal Services.....	44,799	44,799	42,578	2,221
Capital Outlay.....	-	21,000	-	21,000
Total Domestic Relations Court.....	44,799	65,799	42,578	23,221
Commissioners:				
Contractual Services.....	1,877	1,877	1,877	-
Other.....	6,654	6,654	6,654	-
Total Commissioners.....	8,531	8,531	8,531	-
Sheriff:				
Capital Outlay.....	4,037	9,280	5,739	3,541
Total Sheriff.....	4,037	9,280	5,739	3,541
Total Expenditures.....	1,310,522	1,342,767	843,020	499,747
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(15,579)	182,377	444,569	262,192
Other Financing Sources / (Uses):				
Transfers Out.....	(1,514)	(1,514)	(14)	1,500
Advances In.....	3,138	117,834	137,500	19,666
Advances Out.....	-	(121,050)	(118,050)	3,000
Total Other Financing Sources / (Uses).....	1,624	(4,730)	19,436	24,166
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(13,955)	177,647	464,005	286,358
Fund Balance (Deficit) at Beginning of Year.....	112,527	112,527	112,527	-
Prior Year Encumbrances Appropriated.....	91,529	91,529	91,529	-
Fund Balance (Deficit) at End of Year.....	\$ 190,101	\$ 381,703	\$ 668,061	\$ 286,358

GREENE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2004

TRAFFIC LAW ENFORCEMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 1,737	\$ 850	\$ 850	\$ -
Total Revenues.....	1,737	850	850	-
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	850	-	-	-
Other.....	1	-	-	-
Total Sheriff.....	851	-	-	-
Total Expenditures.....	851	-	-	-
Excess / (Deficiency) of Revenue over Expenditures.....	886	850	850	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Prior Year Encumbrances Appropriated.....	1	-	-	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 887</u>	<u>\$ 850</u>	<u>\$ 850</u>	<u>\$ -</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	EMERGENCY MANAGEMENT GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 1,282,267	\$ 761,755	\$ 683,183	\$ (78,572)
Other.....	-	-	3,678	3,678
Total Revenues.....	1,282,267	761,755	686,861	(74,894)
Expenditures:				
Public Safety				
Commissioners				
Personal Services.....	99,670	100,615	76,189	24,426
Materials and Supplies.....	23,773	20,486	10,696	9,790
Contractual Services.....	29,002	40,949	38,219	2,730
Other.....	4,000	4,020	1,596	2,424
Capital Outlay.....	1,114,593	609,457	569,344	40,113
Total Commissioners.....	1,271,038	775,527	696,044	79,483
Total Expenditures.....	1,271,038	775,527	696,044	79,483
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	11,229	(13,772)	(9,183)	4,589
Other Financing Sources / (Uses):				
Transfers In.....	-	-	17,746	17,746
Advances Out.....	-	(481)	(481)	-
Total Other Financing Sources / (Uses).....	-	(481)	17,265	17,746
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	11,229	(14,253)	8,082	22,335
Fund Balance (Deficit) at Beginning of Year.....	82,173	82,173	82,173	-
Prior Year Encumbrances Appropriated.....	12,236	12,236	12,236	-
Fund Balance (Deficit) at End of Year.....	\$ 105,638	\$ 80,156	\$ 102,491	\$ 22,335

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

CONCEALED HANDGUN LICENSING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits.....	\$ 5,000	\$ 49,696	\$ 51,164	\$ 1,468
Total Revenues.....	5,000	49,696	51,164	1,468
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	5,000	5,868	-	5,868
Contractual Services.....	-	26,705	18,897	7,808
Other.....	-	2,803	-	2,803
Capital Outlay.....	-	14,050	8,950	5,100
Total Sheriff.....	5,000	49,426	27,847	21,579
Total Expenditures.....	5,000	49,426	27,847	21,579
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	-	270	23,317	23,047
Other Financing Sources / (Uses):				
Advances In.....	-	10,000	10,000	-
Advances Out.....	-	(10,000)	(10,000)	-
Total Other Financing Sources / (Uses).....	-	-	-	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	-	270	23,317	23,047
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 270	\$ 23,317	\$ 23,047

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

COUNCIL ON AGING

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 1,731,500	\$ 1,889,412	\$ 1,889,412	\$ -
Intergovernmental.....	220,000	222,956	222,956	-
Total Revenues.....	1,951,500	2,112,368	2,112,368	-
Expenditures:				
Human Services				
Council on Aging				
Other.....	1,951,500	2,112,368	2,112,368	-
Total Council on Aging.....	1,951,500	2,112,368	2,112,368	-
Total Expenditures.....	1,951,500	2,112,368	2,112,368	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	-	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ -	\$ -

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

ROAD ASSESSMENT DEBT SERVICE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 58,800	\$ 52,396	\$ 42,793	\$ (9,603)
Total Revenues.....	58,800	52,396	42,793	(9,603)
Expenditures:				
Debt Service:				
Principal Retirement.....	67,760	67,760	42,760	25,000
Interest and Fiscal Charges.....	17,562	17,562	15,359	2,203
Total Expenditures.....	85,322	85,322	58,119	27,203
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(26,522)	(32,926)	(15,326)	17,600
Other Financing Sources / (Uses):				
Advances In.....	-	8,878	8,878	-
Total Other Financing Sources / (Uses).....	-	8,878	8,878	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(26,522)	(24,048)	(6,448)	17,600
Fund Balance (Deficit) at Beginning of Year.....	37,675	37,675	37,675	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 11,153</u>	<u>\$ 13,627</u>	<u>\$ 31,227</u>	<u>\$ 17,600</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 47,200	\$ 48,621	\$ 47,877	\$ (744)
Other.....	-	298,000	298,000	-
Total Revenues.....	47,200	346,621	345,877	(744)
Expenditures:				
Debt Service:				
Principal Retirement.....	337,240	1,037,240	1,037,240	-
Interest and Fiscal Charges.....	644,861	956,563	956,557	6
Total Expenditures.....	982,101	1,993,803	1,993,797	6
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(934,901)	(1,647,182)	(1,647,920)	(738)
Other Financing Sources / (Uses):				
Transfers In.....	905,786	1,472,708	1,578,249	105,541
Advances In.....	-	607	607	-
Total Other Financing Sources / (Uses).....	905,786	1,473,315	1,578,856	105,541
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(29,115)	(173,867)	(69,064)	104,803
Fund Balance (Deficit) at Beginning of Year.....	369,950	369,950	369,950	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 340,835</u>	<u>\$ 196,083</u>	<u>\$ 300,886</u>	<u>\$ 104,803</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

BUILDING AND ROAD CONSTRUCTION				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 255,875	\$ 155,875	\$ 153,068	\$ (2,807)
Investment Earnings.....	78,757	78,757	77,688	(1,069)
Other.....	10,000	8,362	8,869	507
Total Revenues.....	344,632	242,994	239,625	(3,369)
Expenditures:				
Commissioners Equipment:				
Capital Outlay.....	25,129	25,129	951	24,178
Total Commissioners Equipment.....	25,129	25,129	951	24,178
Commissioners Land and Buildings:				
Capital Outlay.....	66,052	66,052	52,159	13,893
Total Commissioners Land and Buildings.....	66,052	66,052	52,159	13,893
Parks and Recreation:				
Capital Outlay.....	273,665	273,665	83,398	190,267
Total Parks and Recreation.....	273,665	273,665	83,398	190,267
Juvenile Court:				
Capital Outlay.....	42,300	42,300	-	42,300
Total Juvenile Court Youth Service.....	42,300	42,300	-	42,300
Sheriff:				
Capital Outlay.....	176,970	161,730	26,603	135,127
Total Sheriff Adult Detention.....	176,970	161,730	26,603	135,127
Garbage and Refuse:				
Capital Outlay.....	39,375	39,375	30,634	8,741
Total Garbage and Refuse.....	39,375	39,375	30,634	8,741
Debt Service:				
Interest and Fiscal Charges.....	10	10	-	10
Total Debt Service.....	10	10	-	10
Total Expenditures.....	623,501	608,261	193,745	414,516
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(278,869)	(365,267)	45,880	411,147
Other Financing Sources / (Uses):				
Transfers In.....	-	1,397	2,014	617
Transfers Out.....	(456,387)	(317,608)	(317,608)	-
Advances In.....	155,875	-	-	-
Total Other Financing Sources / (Uses).....	(300,512)	(316,211)	(315,594)	617
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(579,381)	(681,478)	(269,714)	411,764
Fund Balance (Deficit) at Beginning of Year.....	658,354	658,354	658,354	-
Prior Year Encumbrances Appropriated.....	61,742	61,742	61,742	-
Fund Balance (Deficit) at End of Year.....	\$ 140,715	\$ 38,618	\$ 450,382	\$ 411,764

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES
CONSTRUCTION

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 207,000	\$ 207,468	\$ 207,468	\$ -
Total Revenues.....	207,000	207,468	207,468	-
Expenditures:				
Capital Outlay.....	190,766	58,068	58,068	-
Total Expenditures.....	190,766	58,068	58,068	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	16,234	149,400	149,400	-
Other Financing Sources / (Uses):				
Advances Out.....	-	(219,320)	(219,320)	-
Total Other Financing Sources / (Uses).....	-	(219,320)	(219,320)	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	16,234	(69,920)	(69,920)	-
Fund Balance (Deficit) at Beginning of Year.....	64,154	64,154	64,154	-
Prior Year Encumbrances Appropriated.....	5,766	5,766	5,766	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 86,154</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

CHASE STEWART TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings.....	\$ 100	\$ 1,978	\$ 2,144	\$ 166
Total Revenues.....	100	1,978	2,144	166
Expenditures:				
Other.....	103,306	103,306	4,510	98,796
Total Expenditures.....	103,306	103,306	4,510	98,796
Excess / (Deficiency) of Revenue over/(under) Expenditures....	(103,206)	(101,328)	(2,366)	98,962
Fund Balance (Deficit) at Beginning of Year.....	103,206	103,206	103,206	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 1,878	\$ 100,840	\$ 98,962

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PRIVATE PURPOSE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	UNCLAIMED MONEY			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ 6,000	\$ 24,825	\$ 32,825	\$ (8,000)
Total Revenues.....	6,000	24,825	32,825	8,000
Expenditures:				
Other.....	450	7,497	7,497	-
Total Expenditures.....	450	7,497	7,497	-
Excess/(Deficiency) of Revenue over/(under) Expenditures....	5,550	17,328	25,328	8,000
Other Financing Sources / (Uses):				
Transfers Out.....	-	-	(9,013)	(9,013)
Total Other Financing Sources / (Uses).....	-	-	(9,013)	(9,013)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	5,550	17,328	16,315	(1,013)
Fund Balance (Deficit) at Beginning of Year.....	162,128	162,128	162,128	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 167,678</u>	<u>\$ 179,456</u>	<u>\$ 178,443</u>	<u>\$ (1,013)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

WATER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 8,391,303	\$ 8,391,303	\$ 8,690,551	\$ 299,248
Special Assessments.....	279,464	299,218	293,476	(5,742)
Investment Earnings.....	153,500	152,500	-	(152,500)
Other.....	212,370	277,344	310,997	33,653
Total Revenues.....	9,036,637	9,120,365	9,295,024	174,659
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	2,332,034	2,332,034	2,265,742	66,292
Materials and Supplies.....	1,420,109	1,483,000	1,403,696	79,304
Contractual Services.....	1,445,761	1,428,403	986,188	442,215
Other.....	310,690	22,394,327	22,248,303	146,024
Capital Outlay.....	1,052,831	1,111,492	643,473	468,019
Debt Service:				
Principal Retirement.....	1,811,666	2,308,345	2,284,342	24,003
Interest and Fiscal Charges.....	2,654,480	2,857,341	2,325,773	531,568
Total Sanitary Engineer.....	11,027,571	33,914,942	32,157,517	1,757,425
Total Expenditures.....	11,027,571	33,914,942	32,157,517	1,757,425
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,990,934)	(24,794,577)	(22,862,493)	1,932,084
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	2,423	2,423
Proceeds from Issue of Notes.....	-	275,000	275,000	-
Proceeds from Issue of Bonds.....	-	22,052,706	22,052,706	-
Transfers In.....	-	43,658	44,088	430
Transfers Out.....	(345,474)	(22,633)	(161)	22,472
Total Other Financing Sources / (Uses).....	(345,474)	22,348,731	22,374,056	25,325
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(2,336,408)	(2,445,846)	(488,437)	1,957,409
Fund Balance (Deficit) at Beginning of Year.....	3,728,017	3,728,017	3,728,017	-
Prior Year Encumbrances Appropriated.....	883,950	883,950	883,950	-
Fund Balance (Deficit) at End of Year.....	\$ 2,275,559	\$ 2,166,121	\$ 4,123,530	\$ 1,957,409

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

SEWER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 15,707,381	\$ 15,307,381	\$ 15,957,016	\$ 649,635
Intergovernmental.....	-	278,135	353,214	75,079
Special Assessments.....	296,636	311,664	309,134	(2,530)
Investment Earnings.....	180,500	180,500	-	(180,500)
Other.....	4,833,549	5,232,163	5,170,145	(62,018)
Total Revenues.....	21,018,066	21,309,843	21,789,509	479,666
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	3,098,789	3,155,789	3,143,513	12,276
Materials and Supplies.....	1,980,035	1,926,535	1,872,202	54,333
Contractual Services.....	3,416,572	3,929,872	3,614,797	315,075
Other.....	300,068	537,223	367,013	170,210
Capital Outlay.....	5,533,383	7,707,313	7,129,101	578,212
Debt Service:				
Principal Retirement.....	4,745,130	6,930,556	6,913,787	16,769
Interest and Fiscal Charges.....	5,156,683	5,196,300	5,109,657	86,643
Total Sanitary Engineer.....	24,230,660	29,383,588	28,150,070	1,233,518
Total Expenditures.....	24,230,660	29,383,588	28,150,070	1,233,518
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,212,594)	(8,073,745)	(6,360,561)	1,713,184
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	7,317	7,317
Proceeds from Issue of Notes.....	475,000	2,650,000	2,650,000	-
Proceeds from Issue of Bonds.....	-	2,185,000	2,185,000	-
Transfers In.....	158,299	224,196	154,656	(69,540)
Transfers Out.....	(183,299)	(31,242)	(6,078)	25,164
Total Other Financing Sources / (Uses).....	450,000	5,027,954	4,990,895	(37,059)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(2,762,594)	(3,045,791)	(1,369,666)	1,676,125
Fund Balance (Deficit) at Beginning of Year.....	4,216,969	4,216,969	4,216,969	-
Prior Year Encumbrances Appropriated.....	1,324,961	1,324,961	1,324,961	-
Fund Balance (Deficit) at End of Year.....	\$ 2,779,336	\$ 2,496,139	\$ 4,172,264	\$ 1,676,125

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

COUNTY HEALTH CARE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 6,335,500	\$ 6,597,351	\$ 7,590,143	\$ 992,792
Other.....	312,000	312,000	8,056	(303,944)
Total Revenues.....	6,647,500	6,909,351	7,598,199	688,848
Expenditures:				
Contractual Services.....	8,603,039	8,603,039	7,892,988	710,051
Total Expenditures.....	8,603,039	8,603,039	7,892,988	710,051
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,955,539)	(1,693,688)	(294,789)	1,398,899
Other Financing Sources / (Uses):				
Transfers In.....	-	1,688	2,782	1,094
Total Other Financing Sources / (Uses).....	-	1,688	2,782	1,094
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,955,539)	(1,692,000)	(292,007)	1,399,993
Fund Balance (Deficit) at Beginning of Year.....	1,955,539	1,955,539	1,955,539	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 263,539	\$ 1,663,532	\$ 1,399,993

**GREENE COUNTY, OHIO
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Balance January 1, 2004	Additions	Deductions	Balance December 31, 2004
PAYROLL AGENCY				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 4,713	\$ 49,715,205	\$ 49,715,249	\$ 4,669
Liabilities				
Payroll Withholding.....	\$ 4,713	\$ 49,715,205	\$ 49,715,249	\$ 4,669
UNDIVIDED TAX AGENCY				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 6,498,857	\$ 174,902,489	\$ 174,756,064	\$ 6,645,282
Taxes Levied for Other Governments.....	123,510,537	128,684,139	123,510,537	128,684,139
Total Assets.....	<u>\$ 130,009,394</u>	<u>\$ 303,586,628</u>	<u>\$ 298,266,601</u>	<u>\$ 135,329,421</u>
Liabilities				
Due to Other Funds.....	\$ -	\$ 29,287,993	\$ 29,287,993	\$ -
Due to Other Governments.....	126,300,788	272,366,728	265,293,343	133,374,173
Other Liabilities.....	3,708,606	1,931,907	3,685,265	1,955,248
Total Liabilities.....	<u>\$ 130,009,394</u>	<u>\$ 303,586,628</u>	<u>\$ 298,266,601</u>	<u>\$ 135,329,421</u>
POLITICAL SUBDIVISION AGENCY				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 2,392,452	\$ 148,905,471	\$ 148,603,351	\$ 2,694,572
Liabilities				
Due to Other Governments.....	\$ 2,392,452	\$ 148,905,471	\$ 148,603,351	\$ 2,694,572
OTHER AGENCY				
Assets				
Deposits with Segregated Accounts.....	\$ 2,157,912	\$ 40,822,338	\$ 40,959,798	\$ 2,020,452
Liabilities				
Other Liabilities.....	\$ 2,157,912	\$ 40,822,338	\$ 40,959,798	\$ 2,020,452
TOTALS				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 8,896,022	\$ 373,523,165	\$ 373,074,664	\$ 9,344,523
Deposits with Segregated Accounts.....	2,157,912	40,822,338	40,959,798	2,020,452
Taxes Levied for Other Governments.....	123,510,537	128,684,139	123,510,537	128,684,139
Total Assets.....	<u>\$ 134,564,471</u>	<u>\$ 543,029,642</u>	<u>\$ 537,544,999</u>	<u>\$ 140,049,114</u>
Liabilities				
Payroll Withholding.....	\$ 4,713	\$ 49,715,205	\$ 49,715,249	\$ 4,669
Due to Other Funds.....	-	29,287,993	29,287,993	-
Due to Other Governments.....	128,693,240	421,272,199	413,896,694	136,068,745
Other Liabilities.....	5,866,518	42,754,245	44,645,063	3,975,700
Total Liabilities.....	<u>\$ 134,564,471</u>	<u>\$ 543,029,642</u>	<u>\$ 537,544,999</u>	<u>\$ 140,049,114</u>

GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2004

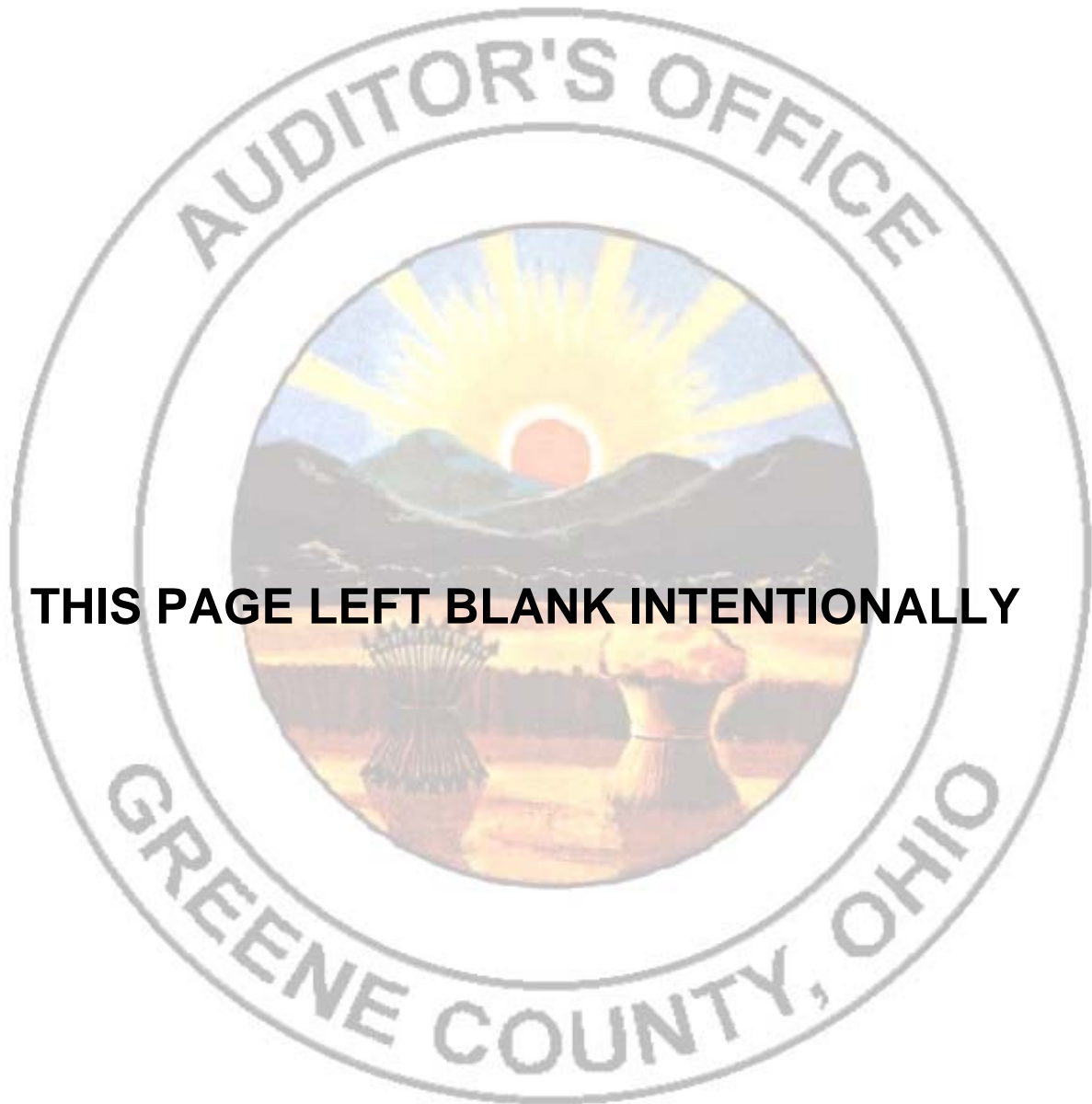
Governmental funds capital assets:	
Land.....	\$ 2,559,297
Buildings.....	35,207,791
Equipment, Furniture and Fixtures.....	9,331,454
Infrastructure.....	129,018,636
Construction in Progress.....	<u>2,856,231</u>
 Total governmental funds capital assets.....	 <u>\$ 178,973,409</u>
 Investment in governmental funds capital assets by source:	
General Fund.....	\$ 36,764,291
Special Revenue Funds.....	139,352,887
Capital Project Funds.....	<u>2,856,231</u>
 Total governmental funds capital assets.....	 <u>\$ 178,973,409</u>

GREENE COUNTY, OHIO
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function and Activity
December 31, 2004

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Infrastructure	Construction in Progress	Total
Legislative and Executive						
Commissioners.....	\$ -	\$ -	\$ 61,677	\$ -	\$ -	\$ 61,677
Auditor.....	-	-	224,779	-	-	224,779
Data Processing.....	-	-	914,278	-	-	914,278
Building Maintenance	-	-	349,752	-	-	349,752
Other Legislative and Executive.....	-	-	485,985	-	-	485,985
Land & Buildings.....	1,113,432	8,060,206	-	-	-	9,173,638
Judicial						
Common Pleas Court.....	-	-	43,840	-	-	43,840
Probate Court.....	-	-	60,407	-	-	60,407
Clerk of Courts.....	-	-	83,145	-	-	83,145
Juvenile Court.....	-	-	329,013	-	-	329,013
Domestic Relations Court.....	-	-	27,270	-	-	27,270
Land & Buildings.....	31,210	6,440,082	-	-	-	6,471,292
Total General Government.....	1,144,642	14,500,288	2,580,146	-	-	18,225,076
Public Safety						
Coroner.....	-	-	47,192	-	-	47,192
Sheriff.....	-	-	1,136,522	-	-	1,136,522
Adult Probation.....	-	-	40,676	-	-	40,676
Building Inspection.....	-	-	68,969	-	-	68,969
Ace Task Force.....	-	-	11,200	-	-	11,200
Emergency Management.....	-	-	56,521	-	-	56,521
Land & Buildings.....	5,910	15,314,264	-	-	-	15,320,174
Total Public Safety.....	5,910	15,314,264	1,361,080	-	-	16,681,254
Public Works						
Engineer and Highways.....	-	-	3,537,815	129,018,636	-	132,556,451
Garbage & Refuse.....	-	-	57,044	-	-	57,044
Department of Public Works.....	-	-	24,765	-	-	24,765
Land & Buildings.....	23,868	46,257	-	-	2,600,944	2,671,069
Total Public Works.....	23,868	46,257	3,619,624	129,018,636	2,600,944	135,309,329
Health						
Animal Control.....	-	-	122,692	-	-	122,692
Mental Retardation.....	-	-	366,229	-	-	366,229
Land & Buildings.....	51,270	1,411,540	-	-	-	1,462,810
Total Health.....	51,270	1,411,540	488,921	-	-	1,951,731
Human Services						
County Home.....	-	-	155,721	-	-	155,721
Children Services.....	-	-	245,523	-	-	245,523
Public Assistance.....	-	-	104,590	-	-	104,590
Veterans Service Commission.....	-	-	21,167	-	-	21,167
Land & Buildings.....	473,760	2,290,660	-	-	201,287	2,965,707
Total Human Services.....	473,760	2,290,660	527,001	-	201,287	3,492,708
Community and Economic Development						
Convention & Visitors Bureau.....	-	-	46,260	-	-	46,260
Department of Development.....	-	-	18,598	-	-	18,598
Land & Buildings.....	121,030	1,279,992	-	-	-	1,401,022
Total Community & Economic Development.....	121,030	1,279,992	64,858	-	-	1,465,880
Conservation & Recreation						
Recreation & Parks.....	-	-	689,824	-	-	689,824
Land & Buildings.....	738,817	364,790	-	-	54,000	1,157,607
Total Conservation & Recreation.....	738,817	364,790	689,824	-	54,000	1,847,431
Total General Capital Assets.....	\$ 2,559,297	\$ 35,207,791	\$ 9,331,454	\$ 129,018,636	\$ 2,856,231	\$ 178,973,409

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, 2004

Function and Activity	Governmental Fund Capital Assets January 1, 2004	Additions	Deductions	Governmental Fund Capital Assets December 31, 2004
General Government				
Legislative and Executive				
Commissioners.....	\$ 71,662	\$ -	\$ 9,985	\$ 61,677
Auditor.....	264,774	-	39,995	224,779
Data Processing.....	906,806	7,472	-	914,278
Building Maintenance.....	346,502	29,942	26,692	349,752
Other Legislative and Executive.....	550,858	-	64,873	485,985
Land & Buildings.....	11,602,675	-	2,429,037	9,173,638
Judicial				
Common Pleas Court.....	15,909	27,931	-	43,840
Probate Court.....	66,389	-	5,982	60,407
Clerk of Courts.....	86,139	30,488	33,482	83,145
Juvenile Court.....	314,014	14,999	-	329,013
Domestic Relations Court.....	9,955	17,315	-	27,270
Land & Buildings.....	6,471,292	-	-	6,471,292
Total General Government.....	20,706,975	128,147	2,610,046	18,225,076
Public Safety				
Coroner.....	47,192	-	-	47,192
Sheriff.....	1,179,800	146,556	189,834	1,136,522
Adult Probation.....	65,519	-	24,843	40,676
Building Inspection.....	79,699	9,605	20,335	68,969
Ace Task Force.....	-	11,200	-	11,200
Emergency Management.....	35,228	21,293	-	56,521
Land & Buildings.....	15,320,174	-	-	15,320,174
Total Public Safety.....	16,727,612	188,654	235,012	16,681,254
Public Works				
Engineer and Highways.....	131,305,247	1,913,876	662,672	132,556,451
Department of Public Works.....	74,733	-	49,968	24,765
Garbage and Refuse.....	10,749	46,295	-	57,044
Land & Buildings.....	2,642,118	28,951	-	2,671,069
Total Public Works.....	134,032,847	1,989,122	712,640	135,309,329
Health				
Animal Control.....	168,545	8,846	54,699	122,692
Mental Retardation.....	383,708	-	17,479	366,229
Land & Buildings.....	1,462,810	-	-	1,462,810
Total Health.....	2,015,063	8,846	72,178	1,951,731
Human Services				
County Home.....	147,636	8,085	-	155,721
Children Services.....	250,582	6,768	11,827	245,523
Public Assistance.....	98,317	36,473	30,200	104,590
Veterans Service Commission.....	21,167	-	-	21,167
Land & Buildings.....	2,913,548	52,159	-	2,965,707
Total Human Services.....	3,431,250	103,485	42,027	3,492,708
Community and Economic Development				
Convention & Visitor's Bureau.....	46,261	-	-	46,261
Department of Development.....	36,599	-	18,001	18,598
Land & Buildings.....	1,401,021	170,845	170,845	1,401,021
Total Community & Economic Development.....	1,483,881	170,845	188,846	1,465,880
Conservation & Recreation				
Recreation & Parks.....	686,715	118,748	115,639	689,824
Land & Buildings.....	1,118,457	54,000	14,850	1,157,607
Total Conservation & Recreation.....	1,805,172	172,748	130,489	1,847,431
Total General Capital Assets.....	\$ 180,202,800	\$ 2,761,847	\$ 3,991,238	\$ 178,973,409



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

STATISTICS



Table 1
GREENE COUNTY, OHIO
GOVERNMENT-WIDE EXPENSES BY FUNCTION
LAST FIVE 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
2004	18,147,358	6,597,266	20,854,054	7,789,351	14,558,145	27,116,807	3,991,966	2,034,479	1,040,533	8,466,927	14,086,844	124,683,730

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 FIVE 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	38,068,631	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
2004	42,004,954	30,798,440	2,777,228	4,947,710	42,352,443	1,645,789	2,366,103	126,892,667

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	Capital Outlay	Debt Service	Total
1995	\$ 16,852,435	\$ 6,222,659	\$ 6,114,446	\$ 13,373,875	\$ 15,399,195	\$ 1,804,071	\$ 984,576	\$ 1,859,714	\$ 2,082,183	\$ 64,693,154
1996	17,974,996	6,720,183	6,050,927	8,095,420	16,977,953	1,902,564	923,281	1,688,253	1,950,742	62,284,319
1997	21,981,389	8,227,181	7,311,395	8,765,302	17,903,040	2,256,798	1,717,236	2,940,628	1,929,716	73,032,685
1998	25,660,126	9,147,027	6,609,019	8,709,612	13,399,158	2,226,918	1,356,255	5,626,526	2,057,139	74,791,780
1999	20,908,878	13,381,229	6,525,909	9,253,203	19,833,181	2,448,164	1,542,418	14,680,627	2,554,107	91,127,716
2000	21,240,855	15,064,913	6,980,366	10,963,803	21,948,128	2,508,178	1,516,889	3,120,351	2,120,765	85,464,248
2001	19,599,686	17,076,488	7,749,735	13,351,091	24,861,100	2,597,609	1,584,388	770,861	1,790,551	89,381,509
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	1,362,786	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	1,718,528	95,993,179
2004	21,848,926	20,323,055	8,908,011	14,478,759	27,071,136	4,050,328	1,948,540	230,512	2,093,528	100,952,795

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	129,885	6,769,196	2,975,495	89,914,689
2001	37,645,812	13,275,880	673,148	899,385	34,139,589	119,139	6,459,494	3,630,931	96,843,378
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
2004	42,352,443	15,925,356	1,150,530	884,483	37,037,846	140,400	1,645,789	2,573,047	101,709,894

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		
1995													
1996		\$ 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%
1997		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%
1998		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%
1999		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%
2000		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%
2001		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%
2002		2,414,814,010	6,899,468,600	174,545,442	698,181,768	104,310,670	298,030,486	2,693,670,122	7,895,680,854				34.12%
2003		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%
2004		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%
2005		2,925,244,160	8,357,840,457	165,190,986	660,763,944	107,872,130	308,206,086	3,198,307,276	9,326,810,487				34.29%

Source: Greene County Auditor's Office

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

Tax Year	Current Taxes			Delinquent Taxes			Total			Delinquent Taxes Collected as a Percent of Total Taxes Collected	Total Collections as a % of Current Taxes Levied	Accumulated Delinquencies
	Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Taxes Levied	Delinquent Taxes Collected	Delinquent Taxes Collected as a Percent of Total Taxes Collected	Total Taxes Collected	Total Taxes Collected as a % of Current Taxes Levied	Total Collections as a % of Current Taxes Levied			
1994		12,953,926	12,691,700	97.98%	302,209	2.33%	12,993,909	100.31%	575,146			
1995		13,094,263	12,614,035	96.33%	309,069	2.39%	12,923,104	98.69%	630,210			
1996		14,742,157	14,387,592	97.59%	391,438	2.65%	14,779,030	100.25%	698,826			
1997		14,973,975	14,581,409	97.38%	343,065	2.30%	14,924,474	99.67%	759,446			
1998		15,417,492	14,958,192	97.02%	374,377	2.44%	15,332,569	99.45%	800,138			
1999		20,683,724	20,094,909	97.15%	541,432	2.62%	20,636,341	99.77%	1,280,623			
2000		24,704,712	23,901,731	96.75%	795,512	3.22%	24,697,243	99.97%	1,434,732			
2001		24,613,733	23,930,743	97.23%	776,657	3.14%	24,707,400	100.38%	1,326,033			
2002		27,097,390	25,039,292	92.40%	723,328	2.81%	25,762,620	95.07%	1,449,326			
2003		27,500,805	25,296,030	91.98%	801,349	3.07%	26,097,379	94.90%	1,697,354			

Source: Greene County Auditor's Office

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

Fiscal Year	General Property Tax	Tangible Personal Property Tax	County Sales Tax	County Hotel/Lodging Tax	Total
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
2004	20,447,296	1,628,317	19,554,923	721,907	42,352,443

Source: Greene County Auditor's Office

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

Fiscal Year	Total Assessments Levied	Current Assessments Receivable	Current Assessments Collected	Outstanding Assessments Receivable
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
2004	967,483	931,168	879,442	172,611

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		
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	148,215	2,664,254,065	4,230,000	51,280	4,178,720	0.16%	28.19
2002	148,834	2,693,670,122	17,195,000	50,955	17,144,045	0.64%	115.19
2003	150,230	3,063,537,981	18,850,000	371,530	18,478,470	0.60%	123.00
2004	151,257	3,124,447,734	17,922,782	302,501	17,620,281	0.56%	116.49

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, 2004

	2004	
Total of All County Debt Outstanding.....	\$ 155,940,720	(1)
Debt Exempt From Computation:		
Water Special Assessment Bonds.....	1,822,363	
Sewer Special Assessment Bonds.....	1,806,637	
Governmental Special Assessment Bonds.....	470,000	
Advanced Refunding Bonds From Water Fund.....	22,940,000	
Advanced Refunding Bonds From Sewer Fund.....	15,510,000	
Revenue Bonds Payable From Water Fund.....	10,605,000	
Revenue Bonds Payable From Sewer Fund.....	73,021,720	
General Obligation Bonds Paid From Water Revenue.....	4,760,000	
General Obligation Bonds Paid From Sewer Revenue.....	2,245,000	
Bond Anticipation Notes Paid From Water Revenue.....	275,000	
Bond Anticipation Notes Paid From Sewer Revenue.....	2,175,000	
Total Exempt Debt.....	<u>135,630,720</u>	
Net Debt.....	20,310,000	
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>70,611,193</u>
Total Direct Debt Limitation.....		76,611,193
Net Debt.....		<u>20,310,000</u>
Unvoted Legal Debt Margin.....		<u><u>\$56,301,193</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:

	Water	Sewer
Current Portion of O.W.D.A. Loans.....	\$ 319,374	\$ 1,512,484
O.W.D.A. Loans (Net of Current Portion).....	<u>1,994,721</u>	<u>4,538,784</u>
Total O.W.D.A. Debt.....	<u><u>\$ 2,314,095</u></u>	<u><u>\$ 6,051,268</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:	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
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	1.50	1.50	1.50	1.50	1.50	1.50
General.....	2.40	2.43	2.43	1.95	1.79	1.87	1.37	2.25	2.24	2.39
Hospital Operating.....	0.52	0.52	0.52	0.52	0.52	1.02	1.02	1.02	1.02	1.00
Mental Retardation.....	1.76	1.76	1.76	1.76	1.76	2.51	2.51	2.51	2.25	3.50
Note Retirement.....	0.10	0.07	0.07	0.55	0.71	0.63	1.13	0.25	0.26	0.11
Senior Council on Aging.....	-	-	-	-	0.80	0.80	0.80	0.80	0.80	0.80
Total Rates.....	8.43	8.43	8.43	8.43	8.73	9.98	9.98	9.98	9.72	10.95
School Districts:										
Beavercreek City.....	42.50	43.00	42.90	42.00	42.60	42.12	45.40	43.50	49.00	48.40
Cedar Cliff Local.....	34.00	33.90	33.70	33.60	33.50	32.10	32.10	32.10	32.10	32.10
Fairborn City.....	41.80	41.80	41.80	41.80	44.70	44.64	44.70	44.70	44.40	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.....	31.80	31.95	31.95	36.05	36.05	35.45	35.45	34.35	34.55	34.45
Sugarcreek Local.....	64.30	63.35	63.35	64.70	64.24	63.58	63.50	62.80	69.80	69.80
Xenia Community.....	40.40	39.50	39.30	39.10	38.70	38.50	38.60	37.70	37.60	45.00
Yellow Springs Exempted.....	73.70	71.50	71.00	69.00	71.50	74.90	69.60	67.00	66.10	65.80
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.....	32.50	31.80	31.80	31.80	30.20	30.00	38.21	37.91	37.11	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	36.80	36.80	36.80	36.80	36.80	36.80	42.68	43.10	42.40
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.....	53.50	52.46	51.00	50.75	50.40	48.85	48.75	47.95	53.40	53.40
Wilmington City.....	33.60	33.20	35.70	35.35	31.63	32.05	31.99	31.10	30.89	30.89
Corporations:										
Beavercreek City.....	12.70	12.00	12.00	12.00	12.00	12.00	12.50	12.95	13.10	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.....	7.10	7.10	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Cedarville Village.....	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	2.90	5.05
Clifton Village.....	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Fairborn City.....	10.10	10.00	10.00	9.90	9.71	9.73	9.60	9.40	9.50	9.50
Jamestown Village.....	13.90	13.90	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40
Kettering City.....	7.17	7.00	7.00	6.98	6.92	6.92	6.81	6.75	6.75	6.75
Spring Valley Village.....	12.70	12.70	12.70	12.70	12.70	12.70	13.70	13.70	13.70	13.70
Xenia City.....	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Yellow Spring Village.....	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Townships:										
Bath.....	10.40	10.60	10.60	10.60	10.60	10.60	10.60	10.60	8.60	10.60
Beavercreek.....	16.35	16.35	16.35	19.35	19.35	19.05	19.05	16.05	16.05	16.05
Caesarcreek.....	4.80	4.80	5.80	5.10	5.10	5.10	5.10	4.10	4.10	4.60
Cedarville.....	9.35	9.35	9.35	9.90	9.90	8.45	9.35	9.35	9.90	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	5.90	5.90	5.90	5.90	5.90
New Jasper.....	6.70	8.20	8.20	7.30	7.30	6.80	6.20	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.....	6.10	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Spring Valley.....	11.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50
Sugarcreek.....	18.40	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Xenia.....	8.00	9.00	9.00	9.00	9.00	9.00	8.00	9.00	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	0.50	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, 2004

	(1) <u>Gross Debt</u>	(2) <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.....	\$ 155,940,720	\$ 135,630,720	\$ -	\$ 20,310,000	100%	\$ 20,310,000
Cities, Villages, Township.....	38,550,322	21,638,610	766,355	16,145,357	100%	16,145,357
School Districts.....	131,977,781	-	692,882	131,284,899	100%	<u>131,284,899</u>
						<u>\$ 167,740,256</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

Fiscal Year	Debt Service		Total Governmental Fund's Expenditures	Ratio of Debt Service Expenditures to Governmental Fund's Expenditures
	Principal	Interest		
1995	\$ 220,000	\$ 274,175	\$ 64,693,154	2.80%
1996	230,000	264,825	63,750,659	2.78%
1997	240,000	254,245	73,181,964	2.42%
1998	250,000	242,725	74,791,780	2.29%
1999	-	33,438	91,127,716	1.92%
2000	-	47,023	85,464,248	0.06%
2001	35,000	47,023	89,381,509	0.09%
2002	40,000	45,762	94,825,862	0.09%
2003	705,000	777,967	95,993,179	1.54%
2004	405,000	757,706	100,952,795	1.15%

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			Total	Coverage	
				Principal	Interest	Total			
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		
2004	9,174,656	5,792,630	3,382,026	1,075,000	1,731,361	2,806,361	1.21		

SEWER									
Fiscal Year	Operating Revenue	Operating Expenses	Net Revenue Available For Debt Service	Debt Service Requirements			Total	Coverage	
				Principal	Interest	Total			
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		
2004	16,655,096	8,585,670	8,069,426	1,975,000	4,075,380	6,050,380	1.33		

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
1995	145,481	23,753	24,060
1996	145,298	24,347	24,197
1997	144,580	25,827	24,197
1998	146,266	27,694	24,197
1999	147,479	27,626	23,067
2000	147,886	28,825	23,431
2001	148,215	29,310	23,493
2002	148,834	29,951	23,443
2003	150,230	Not Available	24,015
2004	151,257	Not Available	23,131

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
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%
2004	4.70%	5.50%	5.10%

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

Year	(1)		(2)		(3)	
	Assessed Values of Real, Personal and Utility Property	Bank Deposits	Valuation of Construction	# Bldg. Permits	Ag/Res/Com/Ind	
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		
2004	3,198,307,276	Not Available	66,289,430	2,900		

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, 2004

Taxpayers	Real Estate Assessed Valuation		Public Utilities Personal Property Assessed Valuation		Personal Property Assessed Valuation		2004 Total Assessed Valuation	% of Total Assessed Valuation
	Real Estate Assessed Valuation	Public Utilities Personal Property Assessed Valuation	Personal Property Assessed Valuation	Personal Property Assessed Valuation	Total Assessed Valuation			
Dayton Power & Light.....	\$ -	\$ 61,443,160	-	-	\$ 61,443,160	1.92%		
MFC Beaver Creek LLC (formally Glimcher Properties).....	36,456,110	19,837,330	-	-	36,456,110	1.14%		
Ohio Bell Telephone Co.....	-	-	9,265,460	-	19,837,330	0.62%		
Cemex (formally Southdown).....	8,550,130	-	6,340,830	-	17,815,590	0.56%		
Super Value Stores, Inc.....	3,303,770	-	2,580,530	-	9,644,600	0.30%		
Home Depot USA, Inc.....	6,699,550	-	7,347,340	-	9,280,080	0.29%		
Elano.....	1,160,680	-	5,512,660	-	8,508,020	0.27%		
MV-RG II.....	8,357,250	-	-	-	8,357,250	0.26%		
Wal Mart Stores Inc.....	1,297,250	-	-	-	6,809,910	0.21%		
Continental 44 Fund.....	6,395,270	-	-	-	6,395,270	0.20%		
Total.....	\$ 72,220,010	\$ 81,280,490	\$ 31,046,820	\$ 31,046,820	\$ 184,547,320	5.77%		

Source: Greene County Auditor

TABLE 18
GREENE COUNTY, OHIO
TEN LARGEST EMPLOYERS
DECEMBER 31, 2004

<u>Private Employers</u>	Number of Employees in 2004
Cedarville University.....	696
Antioch College.....	602
Elano Corporation.....	550
Krogers.....	480
Super Value Stores, Inc.....	460
Meijers.....	345
Elder-Beerman Distribution & Stores.....	300
Lowes.....	283
Twist, Inc.....	270
Computer Science Corporation.....	250

<u>Public Employers</u>	Number of Employees in 2004
Wright-Patterson Air Force Base.....	21,827
Wright State University.....	3,021
Greene County.....	1,329
Beavercreek City Schools.....	1,241
Greene Memorial Hospital.....	800
Xenia City Schools.....	650
Fairborn City Schools.....	568
Central State University.....	408
City of Fairborn.....	260
City of Xenia.....	235

Source: Greene County Auditor's Office

TABLE 19
GREENE COUNTY, OHIO
SALARIES OF PRINCIPAL OFFICIALS
DECEMBER 31, 2004

	2004	
<u>ELECTED OFFICIALS:</u>	<u>Salary</u>	
Board of Commissioners (3).....	\$ 59,510	each
Auditor.....	72,606	
Clerk of Courts.....	62,487	
Coroner.....	49,439	
Engineer.....	86,328	
Prosecuting Attorney.....	104,930	
Recorder.....	51,902	
Sheriff.....	76,652	
Treasurer.....	55,544	
<u>APPOINTED OFFICIALS:</u>		
County Administrator.....	\$ 95,860	
Sanitary Engineer.....	83,240	
Superintendent of Greene County Board of Mental Retardation.....	108,270	
Information Technology Director.....	78,830	
Executive Secretary of Greene County Children's Services Board.....	94,259	
Family & Children First Director.....	82,300	
Administrator of Greenwood Manor.....	73,872	
Maintenance Director.....	77,568	
Personnel Director.....	87,212	
Economic Director.....	92,596	

Source: Greene County Auditor's Office

TABLE 20
GREENE COUNTY, OHIO
SURETY BOND COVERAGE-VARIOUS OFFICIALS
DECEMBER 31, 2004

	2004	
<u>OFFICE</u>	<u>Bond Coverage</u>	
Board of Commissioners (3).....	\$ 10,000	each
Auditor.....	50,000	
Clerk of Courts.....	10,000	
Coroner.....	10,000	
Engineer.....	10,000	
Prosecuting Attorney.....	10,000	
Recorder.....	10,000	
Sheriff.....	20,000	
Treasurer.....	50,000	

Source: Greene County Auditor's Office

TABLE 21
GREENE COUNTY, OHIO
SYNOPSIS OF INSURANCE
DECEMBER 31, 2004

<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, 2004

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 - 2004 Estimate	151,257

EDUCATIONAL FACILITIES:

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

HIGHER EDUCATIONAL FACILITIES: (Enrollment Fall 2004)

Air Force Institute of Technology School of Engineering and Management.....	500
Antioch College.....	581
Cedarville University.....	3,070
Central State University.....	1,827
Wilberforce University.....	998
Wright State University.....	16,944

RECREATIONAL FACILITIES:

Parks/Reserves.....	30
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).....	52

NOVEMBER 2004 ELECTIONS:

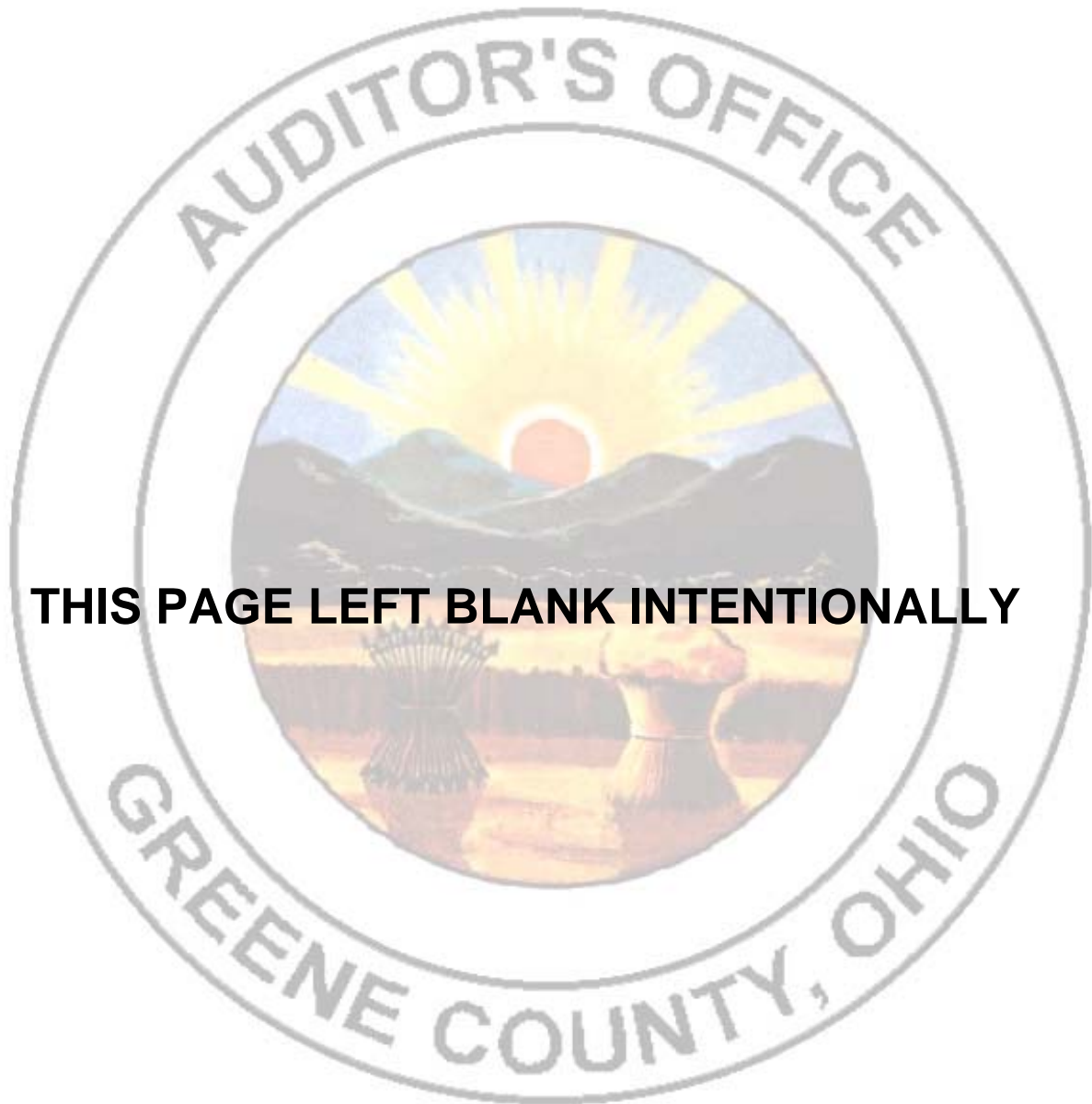
Total Number of Registered Voters	105,079
Voters in 2002 Gubernatorial Election.....	44,119
Total Number of Voters Voting in 2004 November Elections.....	80,602
Percentage of Registered Voters Voting.....	76.71%

Source: Greene County Board of Elections

SANITARY ENGINEERING:

No. Miles of Sewer Lines.....	373
No. Miles of Water Lines.....	310
No. Sewer Customers.....	20,644
No. Water Customers.....	15,052

Source: Greene County Sanitary Engineering Department



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

Luwanna A. Delaney
Greene County Auditor
69 Greene Street
Xenia, Ohio 45385





**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

FINANCIAL CONDITION

GREENE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 6, 2005**