



Dave Yost • Auditor of State

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

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**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**FEDERAL AWARDS EXPENDITURE SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Federal CFDA #	Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>(Passed through Ohio Department of Education)</i>			
Child Nutrition Cluster:			
School Breakfast Program	N/A	10.553	\$31,389
National School Lunch Program	N/A	10.555	<u>52,469</u>
Total Child Nutrition Cluster			<u>83,858</u>
<i>(Passed through the Ohio Department of Job and Family Services)</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1213-11-0042	10.561	<u>669,104</u>
Total United States Department of Agriculture			<u>752,962</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>(Passed through Ohio Department of Development)</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			
	B-F-10-1BA-1	14.228	11,276
	B-Z-08-027-1		79,479
	B-N-10-1BA-1		6,075
	B-F-11-1BA-1		<u>145,221</u>
Total Community Development Block Grants/State's Program			<u>242,051</u>
Home Investment Partnerships Program	N/A	14.239	<u>1,009</u>
Total United States Department of Housing and Urban Development			<u>243,060</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>(Passed through Ohio Department of Youth Services)</i>			
Juvenile Accountability Block Grants	2009-JB-011-B086	16.523	8,709
<i>(Passed through Ohio Attorney General)</i>			
Crime Victim Assistance	2012VAGENE016	16.575	84,279
	2013VAGENE016		35,252
	2012VACHAE481		28,869
	2013VACHAE481		<u>9,365</u>
Total Crime Victim Assistance			<u>157,765</u>
<i>(Passed through Ohio Office of Criminal Justice Services)</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2011-JG-C01-6825	16.738	29,288
	2011-JG-A01-6258		<u>70,550</u>
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>99,838</u>
Total United States Department of Justice			<u>266,312</u>
UNITED STATES DEPARTMENT OF LABOR			
<i>(Passed through Area 7 Workforce Investment Board)</i>			
WIA Cluster:			
WIA - Adult Program	N/A	17.258	339,509
WIA - Adult Program Administration	N/A		<u>10,039</u>
Total WIA - Adult Program			<u>349,548</u>
WIA - Youth Activities	N/A	17.259	424,352
WIA - Youth Activities Administration	N/A		<u>64,890</u>
Total WIA - Youth Activities			<u>489,242</u>
WIA - Dislocated Workers Formula Grants	N/A	17.278	479,838
WIA - Dislocated Workers Administration	N/A		<u>8,398</u>
Total WIA - Dislocated Workers Formula Grants			<u>488,236</u>
Total WIA Cluster			<u>1,327,026</u>
Workforce Investment Act (WIA) - National Emergency Grants	N/A	17.277	101,386
Total United States Department of Labor			<u>1,428,412</u>

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**FEDERAL AWARDS EXPENDITURE SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Federal CFDA #	Disbursements
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>(Passed through Ohio Department of Transportation)</i>			
Highway Planning and Construction	N/A	20.205	78,051
Total United States Department of Transportation			<u>78,051</u>
UNITED STATES DEPARTMENT OF EDUCATION			
<i>(Passed through Ohio Department of Health)</i>			
Special Education - Grants for Infants and Families	02910021HG0312	84.181	74,465
	02910021HG0413		110,584
Total Special Education - Grants for Infants and Families			<u>185,049</u>
Total United States Department of Education			<u>185,049</u>
UNITED STATES ELECTION ASSISTANCE COMMISSION			
<i>(Passed through Ohio Secretary of State)</i>			
Help America Vote Act Requirements Payments	N/A	90.401	18,929
Total United States Election Assistance Commission			<u>18,929</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>(Passed through Ohio Department of Job and Family Services)</i>			
Promoting Safe and Stable Families	G-1213-11-0043	93.556	168,127
Temporary Assistance for Needy Families	G-1213-11-0042	93.558	1,102,448
Child Support Enforcement	G-1213-11-0042	93.563	807,190
Child Care and Development Block Grant	G-1213-11-0043	93.575	180,328
Stephanie Tubbs Jones Child Welfare Services Program	G-1213-11-0043	93.645	154,529
Foster Care - Title IV-E	G-1213-11-0043	93.658	3,006,411
Adoption Assistance	G-1213-11-0043	93.659	890,176
Social Services Block Grant			
Social Services Block Grant	G-1213-11-0042	93.667	48,799
<i>(Passed through Ohio Department of Developmental Disabilities)</i>			
Social Services Block Grant	N/A	93.667	91,252
Total Social Services Block Grant			<u>140,051</u>
<i>(Passed through Ohio Department of Job and Family Services)</i>			
Chafee Foster Care Independence Program	G-1213-11-0043	93.674	123,745
Children's Health Insurance Program	G-1213-11-0042	93.767	1,249
Medical Assistance Program	G-1213-11-0042	93.778	582,084
Total United States Department of Health and Human Services			<u>7,156,338</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>(Passed through Ohio Emergency Management Agency)</i>			
Emergency Management Performance Grants	EMW-2012-EP-00004-S01	97.042	22,819
Homeland Security Grant Program	2009-SS-T9-0089	97.067	141,289
	2009-SS-T9-0089		2,995
	2010-SS-T0-0012		1,135
Total Homeland Security Grant Program			<u>145,419</u>
Total United States Department of Homeland Security			<u>168,238</u>
Total Federal Assistance			<u>\$10,297,351</u>

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURE SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditure Schedule (the Schedule) reports the Greene County (the County's) federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from Ohio Department of Job and Family Services, Ohio Department of Development, Ohio Department of Health, and Area 7 Workforce Investment Board to other governments or not-for-profit agencies (sub-recipients). As Note A describes, the County reports expenditures of federal awards to sub-recipients when paid in cash.

As a sub-recipient, the County has certain compliance responsibilities, such as monitoring its sub-recipients to help assure they use these sub-awards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that the sub-recipients achieve the award's performance goals.

NOTE C - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

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

Activity in the CDBG revolving loan fund during 2012 is as follows:

Beginning loans receivable balance as of January 1, 2012	\$220,939
Loans made	
Loan principal repaid	<u>23,764</u>
Ending loans receivable balance as of December 31, 2012	<u>\$197,175</u>
Cash balance on hand in the revolving loan fund as of December 31, 2012	\$141,701
Administrative costs expended during 2012	\$1,009

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURE SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)**

NOTE E - MATCHING REQUIREMENTS

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

NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2012, the County made allowable transfers of \$138,191 from the Social Services Block Grant (SSBG) (93.667) program to the Temporary Assistance for Needy Families (TANF) (93.558) program. The Schedule shows the County spent approximately \$48,799 on the SSBG program. The amount reported for the SSBG program on the Schedule excludes the amount transferred to the TANF program. The amount transferred to the TANF program is included as TANF expenditures when disbursed. The following table shows the gross amount drawn for the SSBG program during fiscal year 2012 and the amount transferred to the TANF program.

Social Services Block Grant	\$186,990
Transfer to Temporary Assistance for Needy Families	<u>(138,191)</u>
Total Social Services Block Grant	<u><u>\$ 48,799</u></u>



Dave Yost • Auditor of State

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

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

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, 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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2013 wherein we noted that the County adopted provisions of Government Accounting Standards No. 63. Our report refers to other auditors who audited the financial statements of the Homecroft, Inc. and Greene Inc, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Government's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's' internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 26, 2013



Dave Yost • Auditor of State

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

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

To the County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Greene County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Greene County's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Greene County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Government's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Federal Awards Expenditure Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component units, each major fund and the aggregate remaining fund information of Greene County, Ohio (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 26, 2013 wherein we noted that other auditors audited financial statements of Homecroft, Inc. and Greene Inc., which represents all of the assets, net position and revenues of the aggregate discretely presented component units. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 63* during the year. We conducted our audit to opine on the County's basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 26, 2013. The accompanying federal awards expenditure schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State

Columbus, Ohio

August 9, 2013

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**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, CFDA # 10.561 Special Education-Grants for Infants and Families, CFDA # 84.181 Temporary Assistance for Needy Families, CFDA # 93.558 Foster Care Title IV-E, CFDA # 93.658 Adoption Assistance, CFDA # 93.659
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 313,091 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

None

3. FINDINGS FOR FEDERAL AWARDS

None.

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2012**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2011-001	34 CFR 80.23 – federal questioned cost related to expenditures incurred outside the available period of availability for the Help Me Grow grant.	Yes	

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GREENE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2012



MAKING A DIFFERENCE
FOR GREENE COUNTY

Prepared by

The Greene County Auditor

David A. Graham

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**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2012
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DAVID A. GRAHAM
Greene County Auditor
69 Greene Street
Room 200
Xenia, Ohio 45385
(937) 562-5065
(937) 426-1779 ext.5065
Fax (937) 562-5079

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

June 26, 2013

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, 2012. Under the guidance and leadership of all of the elected officials and the county administrator, Greene County was in sound financial position in 2012.

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, 2012. This report is prepared in accordance with Generally Accepted Accounting Principles (GAAP) for governments, and includes all disclosures required by GAAP in order to ensure the fair presentation of the County's financial condition.

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

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

Charles Kieninger, Fiscal Officer;
Charles Fryman, Chief Deputy Auditor;
Sheila Seiter, Payroll Administrator/Bookkeeping Supervisor; Linda Atley, assistant and staff;
Steve Tomcisin, IT Director and staff;
Robert Geyer, County Engineer and staff.

Sincerely,

David A. Graham
Greene County Auditor

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

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

June 26, 2013

Honorable Alan G. Anderson, Commissioner
Honorable Robert J. Glaser, Jr., Commissioner
Honorable Thomas Koogler, Commissioner
Citizens of Greene County,

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2012. The CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. This report provides the taxpayers of Greene County with comprehensive financial data in a format that enables them to gain a thorough understanding of the County's financial status. It assists County officials in management decisions and allows financial statement users and the general public to compare Greene County's financial position and its results of operations with those of similar governmental entities.

Responsibility for both the accuracy of the data, and the completeness and fairness of this report, including all disclosures, rests with the Greene County Auditor's Office. The enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various funds and component units of Greene County. All disclosures necessary to enable the reader to gain an understanding of Greene County's activities have been included.

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

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

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

Included in this report is an Auditor of State's unmodified opinion rendered on the County's basic financial statements for the year ending December 31, 2012. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent

audit will be continually reviewed and commented on, thereby strengthening the County's accounting and budgetary controls.

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, the Management Discussion and Analysis can be found on page 16 of the financial section of this report.

PROFILE OF THE GOVERNMENT

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

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

The County has started to put the recession that affected the national and state economy behind it. New construction in the County began to rebound. Unemployment fell 2%, from 8.4% to 6.4%, during 2012. Wright Patterson Air Force Base has been a stabilizing factor not just for the County but for the entire region over the past several years. Its impact will only grow as operations are consolidated there. As the economy rebounds, the County is in position to quickly benefit from economic growth by having retail and office space that is available to companies looking to expand or to new business ventures looking to get started.

While development in the western portion of the County continues to bring commercial and residential growth, the eastern portion of the County has maintained its agricultural roots. The County consists of nearly 244,000 acres of which 177,000 remain agricultural. This provides Greene County with diversity that cannot be seen in many counties in Ohio.

Greene County is rich in quality institutions of higher learning. Few counties in Ohio offer its citizens the educational opportunities that Greene County affords its citizens. Sinclair Community College, Clark State, Wright State University, Cedarville University, Central State University, Wilberforce University, Antioch College, the Greene County Career Center and Park College located on the grounds of Wright Patterson Air Force Base all provide the citizens with the opportunity to improve themselves through higher education. In addition, WPAFB is home to the Air Force Institute of Technology, the Air Forces' graduate school for engineering and management.

Wright-Patterson Air Force Base (WPAFB) is one of the largest, most diverse and organizationally complex Air Force installations in the world. Past, present and future are inextricably linked here, from the pioneering flights of the Wright brothers to the development of today's most advanced aircraft and aerial systems. Missions for the base's more than 60 units vary from acquisition and logistics management, to research and development, advanced education, flight operations, and a vast array of other activities. WPAFB is by far the largest employer in the County. WPAFB's demand for technical skills has helped support the colleges and universities in Greene County. WPAFB employs more than 27,000 military and civilian workers, but has also spurred local contractors working in high tech fields that help support development projects at the Air Force base.

Additional jobs will be coming to the area due to expansion at the base as the results of the most recent Base Realignment and Closure (BRAC) study. As a result of changes brought about by BRAC, WPAFB will receive an additional 1,200 military and civilian positions on the base. The additional units will support missions in the areas of aerospace medicine research, human performance and sensors research. Approximately \$332 million in construction and renovation will take place to prepare facilities for new missions. The WPAFB will become the home of Centers of Excellence for Human Performance and Sensors Research. Construction and transition activities at WPAFB will continue through 2013.

Maintaining the County's small town roots, many local communities have festivals, such as the Sweet Corn Festival in Fairborn, the Community Festival in Xenia, Popcorn Festival in Beavercreek, Sugar Maple Festival in Bellbrook, Potato Festival in Spring Valley, Bean Festival in Jamestown, Old Clifton Days in Clifton and Cedarfest in Cedarville. Tourist attractions include the National Museum of the United State Air Force, the oldest and largest military aviation museum in the world and the National Afro-American Museum in Wilberforce. Construction continues on the County's system of bicycle paths which have become part of a larger network, not only connecting throughout the County, but also throughout the region. The Nutter Center at Wright State University offers the top names in music entertainment and NCAA Division I basketball. The County has several outdoor facilities such as John Bryan State Park in Yellow Springs, Sugarcreek Reserve in Bellbrook and the Clifton Gorge State Nature Preserve in Clifton.

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

RELEVANT FINANCIAL POLICIES

The County maintains a budget stabilization reserve within its general fund of \$2 million, the maximum allowed under state statute. The County policy is to attempt to maintain a 10% carryover balance in the general fund, which provides sufficient resources until the property tax settlement is received.

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

MAJOR INITIATIVES

The County continues to position itself for future growth. In 2012, the County continued to closely monitor the expenditure side of the budget. While spending did increase from 2011, the growth was conservative in nature and was intended to position the County to grow as the national economy recovers. This policy softened the effect of the reduced non-health related State and Federal support.

In 2013, the State of Ohio as a whole expects to see improved economic growth in 2012 which should stabilize funding from Federal and State sources and further stabilize the retail sales tax revenue at the County level. Continued conservative spending policies have positioned the County to rebound quickly as the economy rebounds. For these reasons, the County is optimistic about future financial conditions.

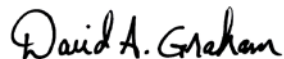
GFOA CERTIFICATE OF ACHIEVEMENT

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Greene County for its CAFR for the fiscal year ended December 31, 2011. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such CAFR must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Greene County has received a Certificate of Achievement for the last twenty-six consecutive years (fiscal years ended 1986 - 2011). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS

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

Sincerely,

A handwritten signature in cursive script that reads "David A. Graham".

David A. Graham
Greene County Auditor

**GREENE COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 2012**

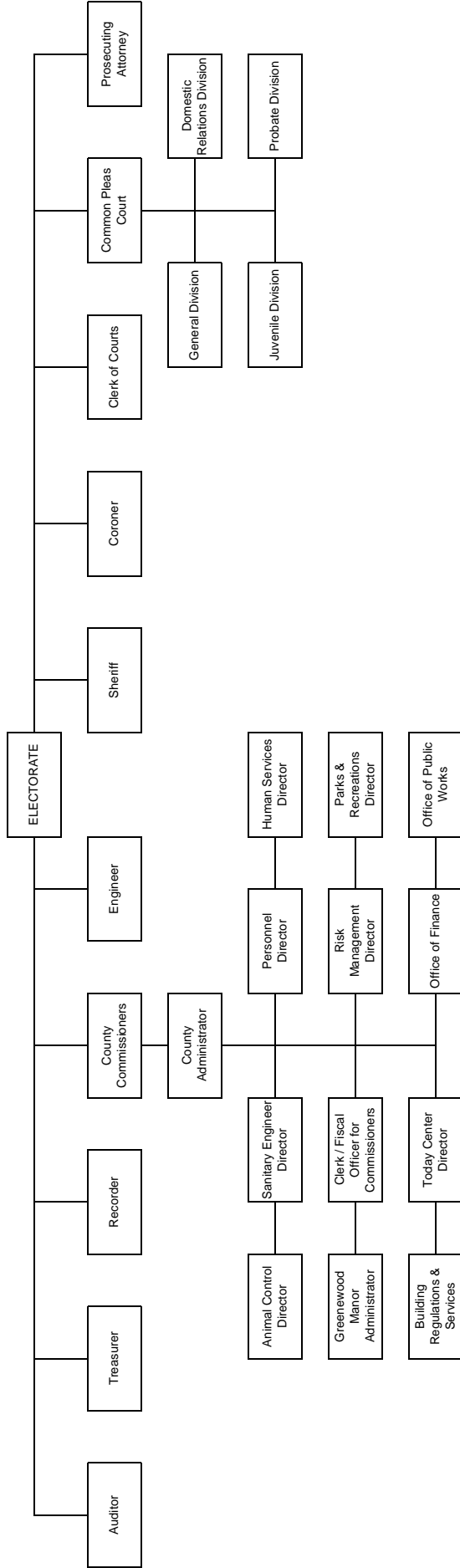
County Elected Officials:

Alan G. AndersonCommission President
Robert J. Glaser, Jr.Commissioner
Thomas KooglerCommissioner
David A. GrahamAuditor
Richard D. Gould, CPATreasurer
Stephen K. HallerProsecutor
Terri A. Mazur.....Clerk of Courts
Kevin L. Sharrett.....Coroner
Gene C. FischerSheriff
Eric C. SearsRecorder
Robert N. GeyerEngineer

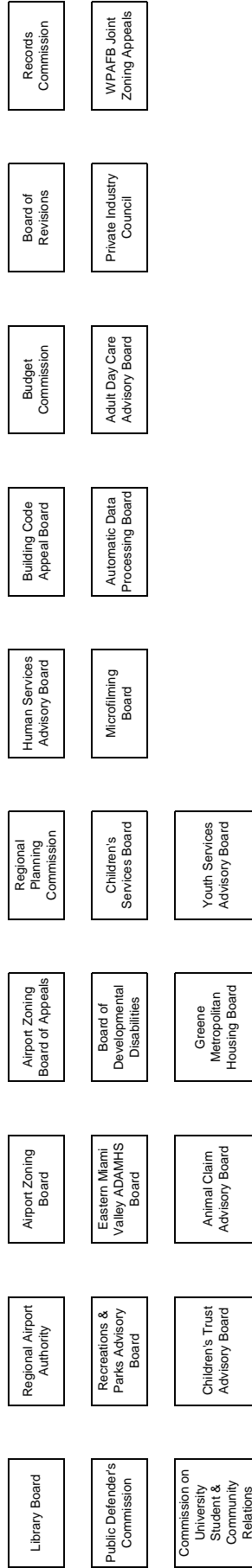
Common Pleas Court Judges:

General Division	Hon. Michael A. BuckwalterJudge
General Division	Hon. Stephen A. Wolaver.....Administrative Judge
Domestic Relations Division	Hon. Steven L. Hurley.Judge
Probate Division	Hon. Robert A. HaglerJudge
Juvenile Division	Hon. Robert W. HutchesonPresiding Judge

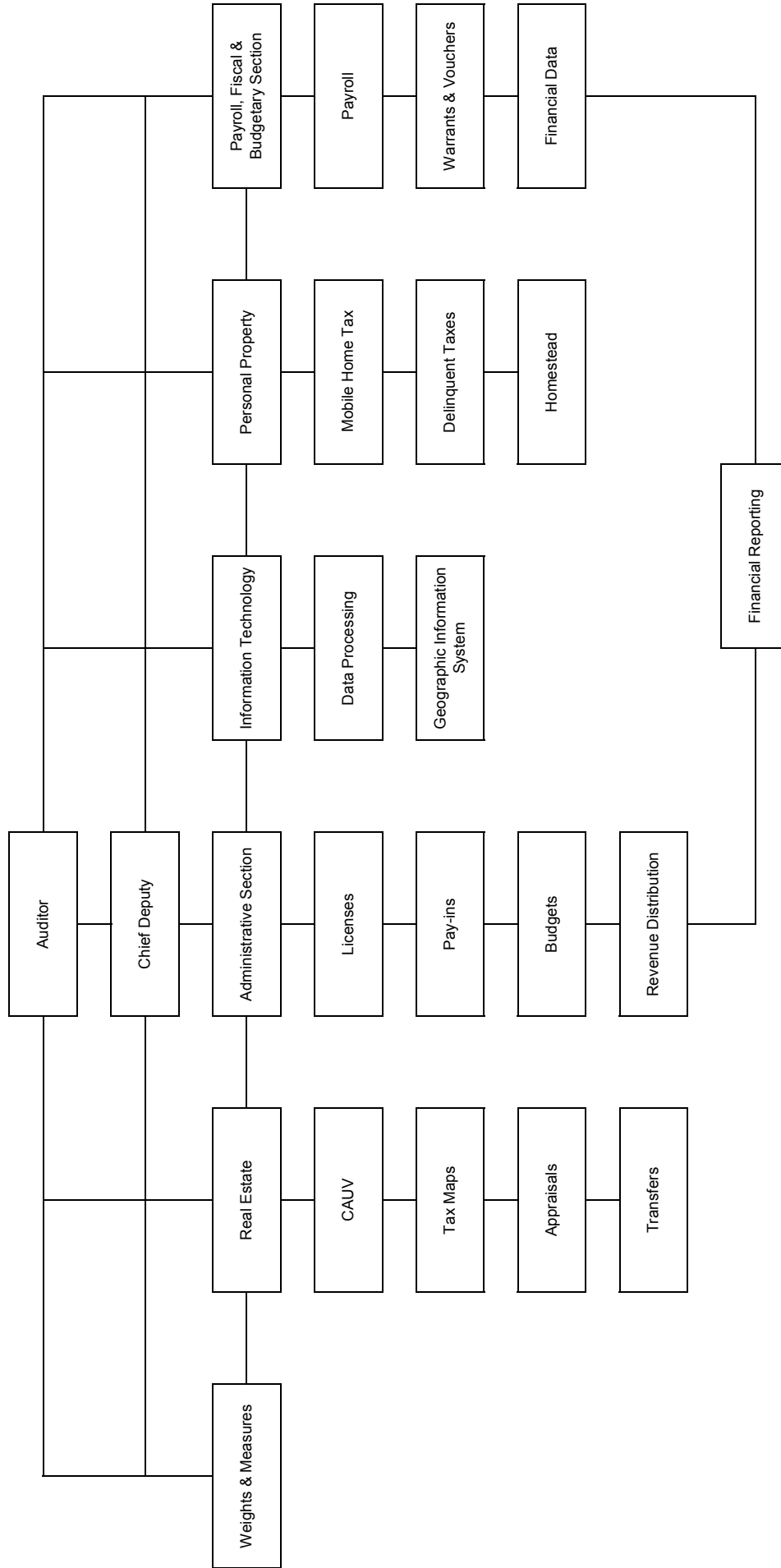
GREENE COUNTY ORGANIZATIONAL CHART



RELATED COUNTY BOARDS:



GREENE COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Greene County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2011

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.



Christopher P. Morrell

President

Jeffrey R. Egan

Executive Director



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

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

To the County Commissioners:

Report on the Financial Statements

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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Homecroft, Inc. and Greene, Inc., which represents all of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the County, is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

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

www.ohioauditor.gov

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, Department of Job and Family Services Fund, Board of Developmental Disabilities Fund, Motor Vehicle Road and Bridge Fund, and Children Services Board Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note R to the financial statements, during the year ended December 31, 2012, the County adopted the provisions of Governmental Accounting Standard No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, capital assets used in operation of governmental funds schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2013, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 26, 2013

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2012**

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, 2012. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 5 - 8 of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at December 31, 2012, by \$352,451,871. Of this amount, \$57,280,336 may be used to meet the County's ongoing obligations to citizens and creditors.
- The net position of the governmental activities increased 1.5% while the business type activities increased 5.1%
- The revenue of the governmental activities decreased \$7.2 million from the amounts reported in 2011. Of this, program revenues decreased \$2.4 million while general revenues decreased \$4.8 million from amounts reported in the prior year. During this same period, governmental activities' expenses increased \$3.5 million or 3.3%.
- In the business-type activities revenues increased \$1.5 million which was the result of an increase in program revenues of \$1.1 million and an increase in general revenues of \$.4 million. During this time expenses decreased \$.1 million or -0.3%.
- As of December 31, 2012, the County's governmental funds reported combined ending fund balances of \$89.1 million, an increase of \$8.3 million in comparison with the prior year. Of the ending fund balance \$23.1 million is available for spending at the County's discretion.
- Operating revenues in the County's governmental fund financial statements decreased \$8.1 million from what they had been in the previous year, while operating expenditures increased \$1.1 million or 1.0% of what had been expended in 2011.
- The County's outstanding debt increased by \$2.7 million or 10.0% in governmental activities and decreased \$9.2 million or -4.9% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 4.9% higher than they were budgeted and expenditures were 89.6% of the amounts budgeted.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements including budgetary statements for the general and major special revenue 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 position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position 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 position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some transactions that will result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

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

The government-wide financial statements include not only the County itself (known as the primary government), but also 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

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2012(Continued)**

financial statements can be found on pages 24 - 25 of this report.

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 26 - 27 of this report.

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

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

The basic proprietary fund financial statements can be found on pages 34 - 36 of this report.

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

The basic fiduciary fund financial statement can be found on page 37 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 40 - 73 of this report.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2012(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. This information can be found on pages 74 - 75 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedules can be found on pages 81 - 96 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$352,451,871 as of December 31, 2012.

Greene County's Net Position

(Expressed in Thousands of Dollars)

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Current and Other Assets	\$144,812	\$139,088	\$40,801	\$38,807	\$185,613	\$177,895
Capital Assets	160,070	159,976	274,330	280,149	434,400	440,125
Total Assets	304,882	299,064	315,131	318,956	620,013	618,020
Long-term Liabilities	35,475	31,269	173,252	184,316	208,727	215,585
Other Liabilities	48,761	50,456	10,073	9,266	58,834	59,722
Total Liabilities	84,236	81,725	183,325	193,582	267,561	275,307
Net Investment in Capital Assets	133,456	133,362	92,779	89,510	226,235	222,872
Restricted	60,330	59,399	8,607	8,580	68,937	67,979
Unrestricted	26,860	24,578	30,420	27,284	57,280	51,862
Total Net Position	<u>\$ 220,646</u>	<u>\$ 217,339</u>	<u>\$ 131,806</u>	<u>\$ 125,374</u>	<u>\$ 352,452</u>	<u>\$ 342,713</u>

By far the largest portion of the County's net position, 64.2%, 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 position is resources that are subject to external restriction on how they may be used. The remaining balance is unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2012, as in 2011, the County is able to report positive balances in all three categories of total net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

For governmental activities, total assets increased approximately \$5.8 million or 1.9%. This increase in assets was primarily due to a large increase in cash that resulted from \$3.3 million of excess revenues over expenses and \$2.5 increase in liabilities.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2012(Continued)**

For business-type activities, net position increased \$6.4 million during 2012. The majority of the increase is from the paying down of the principal of long term debt.

Analysis of the County's Operations: The table on the next page provides a summary of the County's operations for 2012 and 2011. The County's financial position improved for both governmental and business-type activities. Due to the economic climate revenues were down in many of the governmental activities. However, spending increased to prepare the County for an expected improvement in the economy and an increased demand for services. Some of the more significant changes included:

- Operating grants and contributions increased \$1.3 million primarily due to growth in human services funding.
- Unrestricted grants decreased \$2.8 million as a result of the state no longer taxing tangible personal property and eliminating the reimbursement to local governments for the loss of revenue from this and similar state tax policy initiatives. The State also cut in half the local government funding provided to local governments to help subsidize their operations and offset the cost of mandates by the state.
- Charges for services decreased \$3.1 million primarily due to fees not being collected for the Real Estate Assessment fund. These fees are used to pay for the cost of administering the property taxes assessment function and were not collected in 2012 because the cash balance in the fund was sufficient to cover the projected costs for the year.
- Overall governmental expenses increased \$3.5 million in 2012. This increase was the result of several factors: the increased funding for human services through operating grants; a wage increase for county employees which had been frozen for the three previous years; and capital purchases which had been put off during uncertain economic times.
- The business-type activities saw positive changes during 2012. Fees for services were up in both water and sewer charges for services as residential and commercial rates were increased. Spending in water and sewer activities remained relatively flat during the year, reflecting restrained operating expenses and interest savings resulting from debt restructuring in prior years.

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2012(Continued)

GREENE COUNTY'S CHANGES IN NET POSITION

(Expressed in Thousands of Dollars)

	Governmental		Business-type		Total	
	2012	2011	2012	2011	2012	2011
REVENUES:						
Program Revenues:						
Charges for Services	\$ 17,305	\$ 20,482	\$ 31,124	\$ 29,566	\$ 48,429	\$ 50,048
Operating Grants/Contributions	32,521	31,270	0	0	32,521	31,270
Capital Grants/Contributions	272	768	176	638	448	1,406
General Revenues:						
Property Taxes	34,772	35,089	0	0	34,772	35,089
Sales Tax	22,576	22,006	0	0	22,576	22,006
Other Taxes	938	934	0	0	938	934
Unrestricted Grants	1,703	4,504	0	0	1,703	4,504
Interest	523	2,332	41	47	564	2,379
Other	1,958	2,379	900	527	2,858	2,906
Total Revenues	112,568	119,764	32,241	30,778	144,809	150,542
EXPENSES:						
Legislative and Executive	15,740	14,664	0	0	15,740	14,664
Judicial	7,095	6,296	0	0	7,095	6,296
Public Safety	21,705	20,141	0	0	21,705	20,141
Public Works	9,821	9,088	0	0	9,821	9,088
Health	23,788	22,266	0	0	23,788	22,266
Human Services	25,298	26,913	0	0	25,298	26,913
Conservation and Recreation	2,989	2,946	0	0	2,989	2,946
Economic Development	1,723	2,354	0	0	1,723	2,354
Interest and Fiscal Charges	1,088	1,089	0	0	1,088	1,089
Water	0	0	8,930	9,011	8,930	9,011
Sewer	0	0	16,893	16,893	16,893	16,893
Total Expenses	109,247	105,757	25,823	25,904	135,070	131,661
Change in Net Assets Before Transfers	3,321	14,007	6,418	4,874	9,739	18,881
Transfers	(14)	(26)	14	26	0	0
Change in Net Position	3,307	13,981	6,432	4,900	9,739	18,881
Net Position January 1	217,339	203,358	125,374	120,474	342,713	323,832
Net Position December 31	\$220,646	\$217,339	\$131,806	\$125,374	\$352,452	\$ 342,713

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2012(Continued)**

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

Governmental Funds: The focus of Greene County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned 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 \$89.1 million, an increase of \$8.3 million in comparison with the prior year. Of this, \$23.1 million constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reported separately to indicate that it is not available for new spending because it has been set aside for other purposes. These purposes include \$.4 million of trust fund principle, \$62.7 million of fund balance restricted for specific usages, \$.8 million committed to specific usages and \$2.1 million assigned for specific usages.

The general fund is the chief operating fund of the County. As of December 31, 2012, the general fund reported \$23 million in unassigned fund balance and a \$25.5 million in total fund balance. This is an increase of \$2.2 million from amounts reported in the prior year. Within the general fund, the most significant changes were the increases to pooled cash and cash equivalents and unassigned fund balance, both were the result of revenues exceeding expenditures during the year.

Within the General Fund, revenues in 2012 were down \$2.4 million or -5.4%. The largest parts of this decrease occurred in investments earnings and intergovernmental revenue. Investment income was down due to record low interest rates. The decrease in intergovernmental revenue was the result of cuts to local government funding and tax policy changes as discussed earlier. Expenditures increased by \$.6 million during 2012, due to the 2% salary increase granted in 2012.

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

- Departments of Job and Family Services saw an increase in intergovernmental revenues of \$.5 million. This increase in funding was the result of increased health care grants. Expenditures for this fund saw a similar increase.
- Board of Developmental Disabilities saw its revenue continue at prior year levels in 2012. Modest increases in tax revenues and charges for services were offset by reduced State and Federal support. Pooled Cash and Cash Equivalents and Fund Balance increased approximately \$1.4 million which reflected excess revenues over expenditures for this fund.
- The Motor Vehicle, Road and Bridge Fund had its revenue decrease and expenditures increase in 2012. As several construction projects neared completion, intergovernmental revenue fell. The fund's cash balance decreased \$1.5 million as grant monies were spent to close out various projects.
- The Children Services Board saw several significant changes. A reduction of intergovernmental revenue was the result of the ending of availability of ARRA funds from the Federal government. This reduction was more than offset by a \$.7 million decrease in spending.

Proprietary Funds: The County's two proprietary funds are the water fund and the sewer fund, which comprise all of the County's business-type activities. During 2012, the water fund saw an increase in net position of \$2.2 million while net position in the sewer fund grew by \$4.4 million. In each fund, operating revenues were up almost \$1 million thanks to increased service rates.

General Fund Budgetary Highlights: The County made numerous revisions to the original appropriations approved by the County Commissioners. During the year, the appropriations for the general fund were decreased \$100,788. The County's budgeted revenues were increased by \$196,207 during the year. Even after this revision to the budget, actual revenue came in \$2.1 million, or 4.9% more than the final budgeted amount. Increases in taxes and licenses and permits exceeded shortages in intergovernmental revenue and investment income. The County spent 89.6% of the amount appropriated in the general fund during 2012, resulting in the overall general fund's financial position being \$8.1 million better than budgeted for the year.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2012(Continued)**

Capital Assets:

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

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$ 2,510	\$ 2,510	\$ 2,093	\$ 2,093	\$ 4,603	\$ 4,603
Infrastructure	130,046	130,007	0	0	130,046	130,007
Construction in Progress	0	0	28,282	73,597	28,282	73,597
Buildings and Improvements	22,844	23,625	7,484	7,768	30,328	31,393
Water and Sewer Lines	0	0	235,480	195,628	235,480	195,628
Equipment	4,670	3,834	991	1,063	5,661	4,897
Total	\$ 160,070	\$ 159,976	\$ 274,330	\$ 280,149	\$ 434,400	\$ 440,125

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. Some 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 2012, the County Engineer budgeted \$3,163,355 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$3,066,571.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being excellent, to evaluate all County bridges. It is the policy of the Greene County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of five or more. The most recent assessment found that 97% of the County bridges have a General Appraisal Rating of five or better. Several of those bridges rated below five are covered bridges, which are registered historical landmarks and therefore cannot be removed or improved to increase the bridge rating. For 2012, the County Engineer budgeted \$40,000 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$10,311

During the year, the County's land and infrastructure remained relatively unchanged. Business-type Activities saw capital assets decrease \$5.8 million. Due to reduced capital asset spending throughout 2012, current year depreciation expense exceeded the total new purchases of capital assets, which resulted in the reduction of book value of capital assets in business-type activities. Governmental capital assets remain level, with current year additions offsetting the current year depreciation expense.

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

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2012(Continued)**

Debt:

Outstanding Debt at Year-end

(Expressed in Thousands of Dollars)

	Governmental Activities		Business-type Activities		Totals	
	2012	2011	2012	2011	2012	2011
General Obligation Bonds	\$ 29,369	\$ 26,614	\$ 21,521	\$ 21,674	\$ 50,890	\$ 48,288
Revenue Bonds	0	0	93,627	99,204	93,627	99,204
OWDA Related Debt	0	0	63,757	66,709	63,757	66,709
Bond Anticipation Notes	244	304	0	0	244	304
Special Assessment Bonds	0	0	2,625	3,031	2,625	3,031
Total	\$ 29,613	\$ 26,918	\$ 181,530	\$ 190,618	\$ 211,143	\$ 217,536

During 2012, the County issued \$3.7 million of general obligation bonds to finance improvements to the County's communications system. In Business-type activities, the County issued no new long term debt. The primary focus of all debt related financial activity was the overall reduction in total debt outstanding, which decreased \$6.6 million in 2012.

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

Economic Factors and Next Year's Budgets and Rates

The County's budgeted revenues for the general fund in 2013 are consistent with those appearing in the final budget for 2012. The Board of County Commissioners will review the County's financial position throughout 2013 to determine if the final appropriations for the year need to be adjusted.

As a result of the current economic climate most revenues are expected to remain unchanged from 2012. The County has taken steps to control expenditures in an effort to avoid further cuts. There has been no discussion of any tax increases and with state cuts on the horizon further reductions in grants which are used to provide services are expected.

The County's business-type activities are projected to operate slightly above that realized in 2012 due to gradually improving economic conditions within the County. As new construction has slowed, no significant changes in the customer base are expected allowing operating expenditures to remain relatively stable.

Subsequent Event

On June 20, 2013 the County issued \$51,015,000 of Sewer Advanced Refunding Bonds and \$11,290,000 of Water Advanced Refunding Bonds. These bonds refinanced existing debt. The sewer bonds will mature in 2025 and the water bonds will mature in 2021. For more information, see footnote T.

Requests for Information

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

**GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF NET POSITION
DECEMBER 31, 2012**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$91,669,161	\$12,743,934	\$104,413,095	\$2,539,541
Deposits with Segregated Accounts.....	94,474	1,951,083	2,045,557	-
Investments.....	-	-	-	2,615,952
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	40,783,985	-	40,783,985	-
Accounts.....	290,343	3,173,980	3,464,323	332,242
Special Assessments.....	23	5,129,464	5,129,487	-
Accrued Interest.....	293,078	-	293,078	-
Internal Balances.....	49,340	(49,340)	-	-
Due From Other Governments.....	11,632,101	-	11,632,101	-
Prepayments.....	-	156,893	156,893	2,601
Inventory: Materials and Supplies.....	-	1,068,179	1,068,179	-
Other Assets.....	-	-	-	38,000
Unamortized Bond Issue Costs.....	-	1,893,632	1,893,632	254,919
Restricted Assets: Pooled Cash and Cash Equivalents.....	-	6,904,892	6,904,892	564,436
Restricted Assets: Debt Service Deposits.....	-	7,828,370	7,828,370	-
Capital Assets (Net of Accumulated Depreciation).....	27,514,724	243,954,658	271,469,382	10,024,505
Capital Assets Not Being Depreciated.....	132,555,564	30,375,083	162,930,647	1,369,000
TOTAL ASSETS.....	304,882,793	315,130,828	620,013,621	17,741,196
LIABILITIES:				
Accounts Payable.....	3,240,009	381,407	3,621,416	26,989
Accrued Wages and Benefits.....	2,613,038	241,945	2,854,983	29,533
Due to Other Governments.....	15,000	-	15,000	-
Unearned Revenue.....	40,749,661	-	40,749,661	757,088
Accrued Interest Payable.....	90,183	485,529	575,712	35,560
Bond Anticipation Notes.....	244,000	-	244,000	-
Payable from Restricted Assets:				
Current Portion of Revenue Bonds.....	-	6,056,113	6,056,113	-
Matured General Obligation Bonds.....	-	5,000	5,000	-
Matured General Obligation Bond Interest.....	-	5,981	5,981	-
Construction Contracts.....	-	6,393	6,393	-
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.....	1,809,555	2,858,692	4,668,247	205,962
Due In More Than One Year.....	35,475,265	173,251,982	208,727,247	6,008,944
TOTAL LIABILITIES.....	84,236,711	183,325,039	267,561,750	7,064,076
NET POSITION:				
Net Investment in Capital Assets.....	133,455,943	92,779,085	226,235,028	5,178,601
Restricted for:				
Legislative & Executive.....	8,621,762	-	8,621,762	-
Judicial.....	15,427	-	15,427	-
Public Safety.....	2,851,745	-	2,851,745	-
Public Works.....	9,639,952	-	9,639,952	-
Health.....	26,303,576	-	26,303,576	-
Human Services.....	9,089,981	-	9,089,981	-
Conservation & Recreation.....	2,341,281	-	2,341,281	-
Community & Economic Development.....	1,373,219	-	1,373,219	-
Debt Service.....	-	8,606,969	8,606,969	562,936
Permanent Fund Nonexpendable Restricted Net Assets....	92,595	-	92,595	-
Unrestricted.....	26,860,601	30,419,735	57,280,336	4,935,583
TOTAL NET POSITION.....	\$220,646,082	\$131,805,789	\$352,451,871	\$10,677,120

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, 2012**

Functions/Programs Primary Government	Program Revenues			Net <Expenses> Revenue and Changes in Net Position			
	Expenses	Operating		Governmental Activities	Primary Government		Component Units
		Charges for Services	Grants and Contributions		Capital Grants and Contributions	Business-type Activities	
Governmental Activities:							
Legislative and Executive.....	\$ 15,740,183	\$ 4,614,166	\$ 1,938,319	\$ -	\$ (9,187,698)	\$ -	\$ (9,187,698)
Judicial.....	7,094,528	1,882,639	273,830	-	(4,938,059)	-	(4,938,059)
Public Safety.....	21,705,271	2,924,024	2,998,700	-	(15,782,547)	-	(15,782,547)
Public Works.....	9,820,882	1,283,095	7,368,096	34,523	(1,135,168)	-	(1,135,168)
Health.....	23,789,422	878,961	6,040,614	-	(16,869,847)	-	(16,869,847)
Human Services.....	25,297,987	5,368,515	13,179,724	-	(6,749,748)	-	(6,749,748)
Conservation and Recreation.....	2,988,548	321,962	160,910	-	(2,505,676)	-	(2,505,676)
Community and Economic Development.....	1,722,645	31,422	560,507	237,416	(893,300)	-	(893,300)
Interest and Fiscal Charges.....	1,088,463	-	-	-	(1,088,463)	-	(1,088,463)
Total Governmental Activities.....	109,247,929	17,304,784	32,520,700	271,939	(59,150,506)	-	(59,150,506)
Business-type Activities:							
Water.....	8,929,982	10,592,163	-	-	1,662,181	-	1,662,181
Sewer.....	16,892,946	20,531,571	-	175,788	3,814,413	-	3,814,413
Total Business-type Activities.....	25,822,928	31,123,734	-	175,788	5,476,594	-	5,476,594
Total Primary Government.....	\$ 135,070,857	\$ 48,428,518	\$ 32,520,700	\$ 447,727	\$ (59,150,506)	\$ 5,476,594	\$ (53,673,912)
Component Units:							
Total Component Units.....	\$ 3,891,855	\$ 1,861,587	\$ 1,479,423	\$ -	\$ -	\$ -	\$ (550,845)
General Revenues:							
Taxes:							
Property taxes, levied for general purposes.....				\$ 7,694,062	\$ -	\$ 7,694,062	\$ -
Property taxes, levied for road and bridge maintenance.....				799,754	-	799,754	-
Property taxes, levied for community mental health services.....				3,847,493	-	3,847,493	-
Property taxes, levied for children's services.....				4,960,635	-	4,960,635	-
Property taxes, levied for developmental disability services.....				10,587,915	-	10,587,915	-
Property taxes, levied for county hospital services.....				3,015,202	-	3,015,202	-
Property taxes, levied for senior citizen services.....				3,307,089	-	3,307,089	-
Property taxes, levied for debt retirement.....				559,734	-	559,734	-
County hotel lodging tax.....				937,708	-	937,708	-
Sales taxes.....				22,576,311	-	22,576,311	-
Gain from sale of assets.....				257,002	-	257,002	-
Grants and contributions not restricted to a specific program.....				1,702,893	-	1,702,893	-
Investment earnings.....				522,613	41,186	563,799	129,580
Other revenue.....				1,703,540	899,361	2,602,901	755,346
Transfers.....				(14,167)	14,167	-	-
Total general revenues and transfers.....				62,457,784	954,714	63,412,498	884,926
Change in net position.....				3,307,278	6,431,308	9,738,586	334,081
Net position - beginning.....				217,338,804	125,374,481	342,713,285	10,343,039
Net position - ending.....				\$ 220,646,082	\$ 131,805,789	\$ 352,451,871	\$ 10,677,120

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

**GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2012**

	General	Department of Job and Family Services	Board of Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Other Governmental Funds	Total Governmental Funds
ASSETS:							
Pooled Cash and Cash Equivalents.....	\$ 22,512,095	\$ 914,543	\$ 25,469,166	\$ 8,118,433	\$ 5,216,218	\$ 23,897,813	\$ 86,128,268
Deposits in Segregated Accounts.....	-	-	-	-	-	94,474	94,474
Receivables (Net of Allowances for Uncollectibles)							
Taxes.....	12,421,855			852,924	5,287,053	10,920,518	40,783,985
Accounts.....	157,536		11,301,635	38,633	1,348	75,191	290,024
Special Assessments.....	-		17,316		-	23	23
Accrued Interest.....	286,982			5,890		206	293,078
Due from Other Funds.....	121,483	54,186				3,199	178,868
Interfund Receivable.....	140,466						140,466
Due from Other Governments.....	1,641,255	1,280,775	723,951	3,751,921	454,506	3,779,693	11,632,101
Total Assets.....	<u>\$ 37,281,672</u>	<u>\$ 2,249,504</u>	<u>\$ 37,512,068</u>	<u>\$ 12,767,801</u>	<u>\$ 10,959,125</u>	<u>\$ 38,771,117</u>	<u>\$ 139,541,287</u>
LIABILITIES AND FUND BALANCES:							
Liabilities:							
Accounts Payable.....	\$ 287,687	\$ 177,209	\$ 184,693	\$ 205,591	\$ 230,247	\$ 229,582	\$ 1,315,009
Accrued Wages and Benefits.....	1,247,805	279,476	460,135	131,995	28,726	464,901	2,613,038
Due to Other Funds.....	198	6,754	9,195	31,716	962	124,104	172,929
Due to Other Governments.....	-					15,000	15,000
Deferred Revenue.....	10,248,904	136,859	11,999,290	3,545,645	5,667,242	14,307,128	45,905,068
Accrued Interest Payable.....	-					411	411
Interfund Payable.....	-					140,466	140,466
Bond Anticipation Notes.....	-					244,000	244,000
Total Liabilities.....	<u>11,784,594</u>	<u>600,298</u>	<u>12,653,313</u>	<u>3,914,947</u>	<u>5,927,177</u>	<u>15,525,592</u>	<u>50,405,921</u>
Fund Balances:							
Nonspendable.....	261,949	54,186	-	-	-	95,794	411,929
Restricted.....	-	1,595,020	24,858,755	8,852,854	5,031,948	22,390,473	62,729,050
Committed.....	-					759,258	759,258
Assigned.....	2,144,837					-	2,144,837
Unassigned.....	23,090,292					-	23,090,292
Total Fund Balances.....	<u>25,497,078</u>	<u>1,649,206</u>	<u>24,858,755</u>	<u>8,852,854</u>	<u>5,031,948</u>	<u>23,245,525</u>	<u>89,135,366</u>
Total Liabilities and Fund Balances.....	<u>\$ 37,281,672</u>	<u>\$ 2,249,504</u>	<u>\$ 37,512,068</u>	<u>\$ 12,767,801</u>	<u>\$ 10,959,125</u>	<u>\$ 38,771,117</u>	<u>\$ 139,541,287</u>

Amounts reported for governmental activities in the Statement of Net Position 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 position.....

Long term debts are not due and payable in the current period and, therefore, are not reported as a fund liability.....

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.....

The unamortized premium on the refunding of debt is not due and payable in the current period and, therefore, is not reported as a fund liability.....

The unamortized premium on the refunding of debt is not recognized in the current period and, therefore, is not reported as a fund liability.....

Accrued interest on bonds are not due and payable in the current period and, therefore, are not reported as a fund liability.....

Accrued compensated absences obligations are not due and payable in the current period and, therefore, are not reported as a fund liability.....

The difference in net position 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 position of governmental activities.....

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, 2012

	General	Department of Job and Family Services	Board of Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Other Governmental Funds	Total Governmental Funds
REVENUES:							
Taxes.....	\$ 30,858,526	\$ -	\$ 10,587,915	\$ 799,754	\$ 4,960,635	\$ 11,316,534	\$ 58,523,364
Charges for Services.....	5,759,969	-	244,876	132,582	147,414	8,881,234	15,165,075
Licenses and Permits.....	776,133	-	-	-	-	150,918	927,051
Fines and Forfeitures.....	382,568	-	-	132,532	-	598,141	1,113,241
Intergovernmental Revenues.....	4,020,363	6,474,928	5,165,558	6,753,399	3,663,621	8,146,396	34,224,265
Special Assessments.....	-	-	-	34,523	-	425,385	459,908
Investment Earnings.....	364,361	-	-	47,908	-	110,344	522,613
Other Revenue.....	505,940	-	289,404	32,759	30,828	599,818	1,458,749
Total Revenues.....	42,668,860	6,474,928	16,287,753	7,933,457	8,802,498	30,228,770	112,394,266
EXPENDITURES:							
Current:							
General Government:							
Legislative and Executive.....	13,641,791	-	-	-	-	1,843,017	15,484,808
Judicial.....	6,683,577	-	-	-	-	-	6,683,577
Public Safety.....	14,036,894	-	-	-	-	6,106,841	20,143,735
Public Works.....	660,167	-	-	9,568,827	-	34,355	10,263,349
Health.....	245,083	-	14,955,372	-	-	8,342,487	23,542,942
Human Services.....	740,869	5,835,931	-	-	7,437,244	10,409,710	24,423,754
Conservation and Recreation.....	2,129,844	-	-	-	-	829,535	2,959,379
Community and Economic Development.....	375,652	-	-	-	-	1,236,757	1,612,409
Capital Outlay.....	-	-	-	-	-	919,428	919,428
Debt Service:							
Principal Retirement.....	-	-	-	-	-	945,000	945,000
Interest and Fiscal Charges.....	-	-	-	-	-	1,133,006	1,133,006
Total Expenditures.....	38,513,877	5,835,931	14,955,372	9,568,827	7,437,244	31,800,136	108,111,387
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	4,152,983	638,997	1,332,381	(1,635,370)	1,365,254	(1,571,366)	4,282,879
OTHER FINANCING SOURCES (USES):							
Sales of Capital Assets.....	24,929	-	-	105,500	-	217,171	347,600
Long Term Bond Anticipation Notes Issued.....	-	-	-	-	-	3,700,000	3,700,000
Transfers In.....	9,478	287,642	-	-	-	2,011,063	2,308,183
Transfers Out.....	(2,025,413)	-	-	-	-	(299,249)	(2,324,662)
Total Other Financing Sources (Uses).....	(1,991,006)	287,642	-	105,500	-	5,628,985	4,031,121
Net Change in Fund Balance.....	2,161,977	926,639	1,332,381	(1,529,870)	1,365,254	4,057,619	8,314,000
Fund Balance (Deficit) at the Beginning of the Year.....	23,335,101	722,567	23,526,374	10,382,724	3,666,694	19,187,906	80,821,366
Fund Balance (Deficit) at the End of the Year.....	\$ 25,497,078	\$ 1,649,206	\$ 24,858,755	\$ 8,852,854	\$ 5,031,948	\$ 23,245,525	\$ 89,135,366

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, 2012

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

Net change in fund balances - total governmental funds (page 27).....	\$ 8,314,000
The change in net position of certain activities within the internal service fund is reported with governmental activities.....	(151,285)
The compensated absences portion of accrued wages and benefits in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.....	(1,812,778)
The issuance of long-term debt provides current financial resources to government funds, but has no effect on net position.....	(3,700,000)
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.....	945,000
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.....	44,543
The difference in the change in net position between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two accounting methods.....	(426,057)
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements.....	(1,609,830)
The acquisition of capital assets is reported as an expense on the fund level statements, but is capitalized as an asset on the entity wide statements.....	1,794,283
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>(90,598)</u>
Change in net position of governmental activities (page 25).....	<u><u>\$ 3,307,278</u></u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 29,170,630	\$ 29,170,630	\$ 30,925,308	\$ 1,754,678
Charges for Services.....	4,376,150	4,553,870	5,773,315	1,219,445
Licenses and Permits.....	818,500	818,500	776,133	(42,367)
Fines and Forfeitures.....	386,575	386,575	382,568	(4,007)
Intergovernmental.....	3,713,018	3,713,018	4,225,101	512,083
Investment Earnings.....	1,141,858	1,141,858	1,328,392	186,534
Other.....	2,037,591	2,056,078	491,737	(1,564,341)
Total Revenues.....	41,644,322	41,840,529	43,902,554	2,062,025
Expenditures:				
General Government:				
Legislative and Executive.....	18,294,386	18,690,348	14,993,763	3,696,585
Judicial.....	7,386,866	6,912,473	6,713,449	199,024
Public Safety.....	14,922,343	14,883,344	14,827,342	56,002
Public Works.....	1,016,310	1,018,535	676,904	341,631
Health.....	418,120	418,120	258,403	159,717
Human Services.....	773,493	776,613	771,345	5,268
Conservation and Recreation.....	2,182,576	2,191,532	2,153,186	38,346
Community and Economic Development.....	588,059	590,400	371,160	219,240
Total Expenditures.....	45,582,153	45,481,365	40,765,552	4,715,813
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,937,831)	(3,640,836)	3,137,002	6,777,838
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	7,000	7,425	24,929	17,504
Transfers In.....	228,770	228,770	9,478	(219,292)
Transfers Out.....	(2,626,273)	(3,430,564)	(2,025,413)	1,405,151
Advances In.....	109,500	109,500	150,414	40,914
Advances Out.....	(297,500)	(226,000)	(163,900)	62,100
Total Other Financing Sources / (Uses).....	(2,578,503)	(3,310,869)	(2,004,492)	1,306,377
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(6,516,334)	(6,951,705)	1,132,510	8,084,215
Fund Balance (Deficit) at Beginning of Year.....	15,914,733	15,914,733	15,914,733	-
Prior Year Encumbrances Appropriated.....	2,390,042	2,390,042	2,390,042	-
Fund Balance (Deficit) at End of Year.....	\$ 11,788,441	\$ 11,353,070	\$ 19,437,285	\$ 8,084,215

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

GREENE COUNTY, OHIO
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 DEPARTMENT OF JOB AND FAMILY SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 6,975,446	\$ 5,195,446	\$ 5,331,131	\$ 135,685
Other.....	488,604	208,604	8,513	(200,091)
Total Revenues.....	7,464,050	5,404,050	5,339,644	(64,406)
Expenditures:				
Human Services.....	8,118,719	6,690,704	5,979,460	711,244
Total Expenditures.....	8,118,719	6,690,704	5,979,460	711,244
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(654,669)	(1,286,654)	(639,816)	646,838
Other Financing Sources / (Uses):				
Transfers In.....	300,000	300,000	287,642	(12,358)
Total Other Financing Sources / (Uses).....	300,000	300,000	287,642	(12,358)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(354,669)	(986,654)	(352,174)	634,480
Fund Balance (Deficit) at Beginning of Year.....	787,578	787,578	787,578	-
Prior Year Encumbrances Appropriated.....	354,719	354,719	354,719	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 787,628</u>	<u>\$ 155,643</u>	<u>\$ 790,123</u>	<u>\$ 634,480</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD OF DEVELOPMENTAL DISABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 10,317,200	\$ 10,615,259	\$ 10,617,727	\$ 2,468
Charges for Services.....	282,000	282,000	275,244	(6,756)
Intergovernmental.....	4,021,136	4,285,969	4,511,330	225,361
Other.....	213,156	368,744	413,338	44,594
Total Revenues.....	14,833,492	15,551,972	15,817,639	265,667
Expenditures:				
Health.....	16,312,074	16,453,252	15,613,186	840,066
Total Expenditures.....	16,312,074	16,453,252	15,613,186	840,066
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,478,582)	(901,280)	204,453	1,105,733
Fund Balance (Deficit) at Beginning of Year.....	21,718,545	21,718,545	21,718,545	-
Prior Year Encumbrances Appropriated.....	928,559	928,559	928,559	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 21,168,522</u>	<u>\$ 21,745,824</u>	<u>\$ 22,851,557</u>	<u>\$ 1,105,733</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MOTOR VEHICLE, ROAD AND BRIDGE
FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 801,750	\$ 801,750	\$ 801,983	\$ 233
Charges for Services.....	200,000	200,000	145,966	(54,034)
Fines and Forfeitures.....	150,000	150,000	132,532	(17,468)
Intergovernmental.....	6,090,100	6,367,172	6,790,788	423,616
Special Assessments.....	30,421	33,544	33,544	-
Investment Earnings.....	75,000	75,000	54,521	(20,479)
Other.....	17,100	17,100	53,137	36,037
Total Revenues.....	7,364,371	7,644,566	8,012,471	367,905
Expenditures:				
Public Works.....	11,075,044	13,112,391	9,846,623	3,265,768
Total Expenditures.....	11,075,044	13,112,391	9,846,623	3,265,768
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,710,673)	(5,467,825)	(1,834,152)	3,633,673
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	5,000	5,000	105,500	100,500
Transfers In.....	-	208,078	-	(208,078)
Transfers Out.....	-	(208,078)	-	208,078
Total Other Financing Sources / (Uses).....	5,000	5,000	105,500	100,500
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,705,673)	(5,462,825)	(1,728,652)	3,734,173
Fund Balance (Deficit) at Beginning of Year.....	9,096,795	9,096,795	9,096,795	-
Prior Year Encumbrances Appropriated.....	249,203	249,203	249,203	-
Fund Balance (Deficit) at End of Year.....	\$ 5,640,325	\$ 3,883,173	\$ 7,617,346	\$ 3,734,173

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, 2012**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 4,851,000	\$ 4,851,000	\$ 4,980,717	\$ 129,717
Charges for Services.....	65,000	65,000	146,600	81,600
Intergovernmental.....	4,269,800	4,269,800	3,665,449	(604,351)
Other.....	11,000	11,000	36,394	25,394
Total Revenues.....	9,196,800	9,196,800	8,829,160	(367,640)
Expenditures:				
Human Services.....	12,187,567	12,187,567	8,534,023	3,653,544
Total Expenditures.....	12,187,567	12,187,567	8,534,023	3,653,544
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(2,990,767)	(2,990,767)	295,137	3,285,904
Fund Balance (Deficit) at Beginning of Year.....	2,667,960	2,667,960	2,667,960	-
Prior Year Encumbrances Appropriated.....	1,120,646	1,120,646	1,120,646	-
Fund Balance (Deficit) at End of Year.....	\$ 797,839	\$ 797,839	\$ 4,083,743	\$ 3,285,904

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

**GREENE COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2012**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
ASSETS:				
Current Assets:				
Pooled Cash and Cash Equivalents	\$ 5,997,424	\$ 6,746,510	\$ 12,743,934	\$ 5,540,893
Deposits with Segregated Accounts.....	694,712	1,256,371	1,951,083	-
Accounts Receivable (Net of Allowances for Uncollectibles).....	1,044,195	2,129,785	3,173,980	319
Special Assessments Receivable.....	1,385,096	3,744,368	5,129,464	-
Due From Other Funds.....	79	97	176	-
Prepaid Expenses.....	65,037	91,856	156,893	-
Inventory: Materials and Supplies.....	618,263	449,916	1,068,179	-
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	4,195,142	2,709,750	6,904,892	-
Debt Service Deposits.....	542,859	7,285,511	7,828,370	-
Total Restricted Assets.....	4,738,001	9,995,261	14,733,262	-
Total Current Assets.....	14,542,807	24,414,164	38,956,971	5,541,212
Noncurrent Assets:				
Unamortized Bond Issue Costs.....	785,123	1,108,509	1,893,632	-
Capital Assets (Net of Accumulated Depreciation).....	79,185,982	195,143,759	274,329,741	-
Total Noncurrent Assets.....	79,971,105	196,252,268	276,223,373	-
Total Assets.....	94,513,912	220,666,432	315,180,344	5,541,212
LIABILITIES:				
Current Liabilities:				
Accounts Payable.....	108,457	272,950	381,407	1,925,000
Accrued Wages & Benefits.....	451,384	426,692	878,076	-
Due to Other Funds.....	2,859	3,256	6,115	-
Accrued Interest Payable.....	145,492	340,037	485,529	-
Current Portion of General Obligation Bonds.....	-	157,532	157,532	-
Current Portion of OWDA Loans.....	-	2,316,748	2,316,748	-
Current Portion of Special Assessment Bonds with Governmental Commitment.....	132,567	188,433	321,000	-
Current Liabilities Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	1,973,143	4,082,970	6,056,113	-
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.....	3,197	3,196	6,393	-
Total Current Liabilities.....	2,849,259	7,802,632	10,651,891	1,925,000
Long-Term Liabilities: (Net of Current Portions)				
OWDA Construction Commitments.....	5,550,644	10,359,400	15,910,044	-
General Obligation Bonds.....	9,914,623	11,449,294	21,363,917	-
Revenue Bonds.....	22,901,447	64,669,441	87,570,888	-
OWDA Loans.....	-	45,530,414	45,530,414	-
Special Assessment Bonds with Governmental Commitment.....	935,788	1,368,212	2,304,000	-
Total Long-Term Liabilities.....	39,302,502	133,376,761	172,679,263	-
Total Liabilities.....	42,151,761	141,179,393	183,331,154	1,925,000
NET POSITION:				
Net Investment Capital Assets.....	37,762,770	55,016,315	92,779,085	-
Restricted for Debt Service.....	3,945,491	4,661,478	8,606,969	-
Unrestricted.....	10,653,890	19,809,246	30,463,136	3,616,212
Total Net Position.....	\$ 52,362,151	\$ 79,487,039	131,849,190	\$ 3,616,212
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			(43,401)	
Total Net Position of Business-type Activities.....			\$ 131,805,789	

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 POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
OPERATING REVENUES:				
Charges for Services.....	\$ 10,592,163	\$ 20,531,571	\$ 31,123,734	\$ 11,543,731
Other Revenue.....	390,578	508,785	899,363	244,791
Total Operating Revenues.....	10,982,741	21,040,356	32,023,097	11,788,522
OPERATING EXPENSES:				
Personal Services.....	2,245,011	2,393,825	4,638,836	-
Materials and Supplies.....	1,779,393	2,205,356	3,984,749	-
Contractual Services.....	543,787	1,191,305	1,735,092	12,084,892
Depreciation.....	2,118,234	4,498,604	6,616,838	-
Other Expenses.....	27,031	72,361	99,392	-
Total Operating Expenses.....	6,713,456	10,361,451	17,074,907	12,084,892
Operating Income / (Loss).....	4,269,285	10,678,905	14,948,190	(296,370)
NONOPERATING REVENUES (EXPENSES):				
Intergovernmental.....	-	175,788	175,788	-
Investment Income.....	40,777	409	41,186	-
Interest Expense and Fiscal Charges.....	(2,149,024)	(6,456,224)	(8,605,248)	-
Total Nonoperating Revenues (Expenses).....	(2,108,247)	(6,280,027)	(8,388,274)	-
Income (Loss) Before Contributions and Transfers.....	2,161,038	4,398,878	6,559,916	(296,370)
Transfers In.....	9,458	21,576	31,034	2,312
Transfers Out.....	(15,326)	(1,543)	(16,869)	-
Changes in Net Position.....	2,155,170	4,418,911	6,574,081	(294,058)
Total Net Position at the Beginning of the Year.....	50,206,981	75,068,128		3,910,270
Total Net Position at the End of the Year.....	\$ 52,362,151	\$ 79,487,039		\$ 3,616,212
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			(142,773)	
Change in Net Position of Business-type Activities.....			\$ 6,431,308	

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, 2012**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
Cash flows from operating activities:				
Cash received from charges for services.....	\$ 10,399,801	\$ 20,375,450	\$ 30,775,251	\$ 11,543,731
Cash received from other operating revenue.....	381,661	499,146	880,807	244,472
Cash payments for personal services.....	(2,169,727)	(2,303,563)	(4,473,290)	-
Cash payments for materials and supplies.....	(1,847,726)	(2,204,912)	(4,052,638)	-
Cash payments for contract services.....	(547,778)	(1,222,707)	(1,770,485)	(11,814,638)
Cash payments for other expenses.....	(27,320)	2,193	(25,127)	-
Net cash provided by operating activities.....	6,188,911	15,145,607	21,334,518	(26,435)
Cash flows from noncapital financing activities:				
Transfers in from other funds.....	9,458	21,576	31,034	2,312
Transfers out to other funds.....	(15,326)	(1,543)	(16,869)	-
Net cash provided by noncapital financing activities.....	(5,868)	20,033	14,165	2,312
Cash flows from capital and related financing activities:				
Cash received from intergovernmental revenue.....	-	175,788	175,788	-
Special assessments received.....	207,441	470,696	678,137	-
Interest payments on capital financing.....	(1,994,887)	(6,256,498)	(8,251,385)	-
Acquisition of capital assets.....	(440,232)	(450,363)	(890,595)	-
Note and bond retirement.....	(2,388,126)	(6,935,000)	(9,323,126)	-
Net cash used for capital and related financing activities.....	(4,615,804)	(12,995,377)	(17,611,181)	-
Cash flows from investing activities:				
Interest on cash equivalents.....	40,771	313	41,084	-
Net cash provided by investing activities.....	40,771	313	41,084	-
Net increase (decrease) in cash and cash equivalents.....	1,608,010	2,170,576	3,778,586	(24,123)
Cash and cash equivalents at beginning of year.....	9,279,268	8,542,055	17,821,323	5,565,016
Cash and cash equivalents at end of year.....	\$ 10,887,278	\$ 10,712,631	\$ 21,599,909	\$ 5,540,893
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss).....	\$ 4,269,285	\$ 10,678,905	\$ 14,948,190	\$ (296,370)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation.....	2,118,234	4,498,604	6,616,838	-
Changes in assets and liabilities:				
(Increase) decrease in receivables.....	(201,279)	(165,759)	(367,038)	(319)
(Increase) decrease in prepayments.....	1,015	(294)	721	-
(Increase) decrease in inventory.....	(8,340)	(71,964)	(80,304)	-
Increase (decrease) in accounts payable.....	(65,288)	115,853	50,565	270,254
Increase (decrease) in accrued wages and benefits...	75,284	90,262	165,546	-
Net cash provided by operating activities.....	\$ 6,188,911	\$ 15,145,607	\$ 21,334,518	\$ (26,435)
Reconciliation of cash and cash equivalents:				
Pooled Cash and Cash Equivalents.....	\$ 5,997,424	\$ 6,746,510	\$ 12,743,934	\$ 5,540,893
Deposits with Segregated Accounts.....	694,712	1,256,371	1,951,083	-
Restricted Pooled Cash and Cash Equivalents.....	4,195,142	2,709,750	6,904,892	-
Total Cash and Cash Equivalents.....	\$ 10,887,278	\$ 10,712,631	\$ 21,599,909	\$ 5,540,893

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

**GREENE COUNTY, OHIO
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2012**

		<u>AGENCY FUNDS</u>
Assets:		
Pooled Cash and Cash Equivalents.....	\$	14,003,752
Deposits with Segregated Accounts.....		3,014,178
Taxes Levied for Other Governments.....		192,673,238
Total Assets.....	\$	<u><u>209,691,168</u></u>
Liabilities:		
Payroll Withholding.....	\$	195,673
Due to Other Governments.....		200,307,933
Other Liabilities.....		9,187,562
Total Liabilities.....	\$	<u><u>209,691,168</u></u>

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

**GREENE COUNTY, OHIO
STATEMENT OF NET POSITION
COMPONENT UNITS
DECEMBER 31, 2012**

	<u>Homecroft, Inc.</u>	<u>Greene, Inc.</u>	<u>Total</u>
Assets:			
Pooled Cash and Cash Equivalents.....	\$ 331,857	\$ 2,207,684	\$ 2,539,541
Investments.....	-	2,615,952	2,615,952
Accounts Receivable.....	15,267	316,975	332,242
Prepaid Expenses.....	-	2,601	2,601
Unamortized Bond Issue Costs.....	-	254,919	254,919
Restricted Assets: Cash and Cash Equivalents.....	1,500	562,936	564,436
Capital Assets (Net of Accumulated Depreciation).....	2,529,535	7,494,970	10,024,505
Capital Assets Not Being Depreciated.....	676,506	692,494	1,369,000
Other Assets.....	38,000	-	38,000
Total Assets.....	<u>3,592,665</u>	<u>14,148,531</u>	<u>17,741,196</u>
Liabilities:			
Accounts Payable.....	22,406	4,583	26,989
Accrued Payroll.....	-	29,533	29,533
Accrued Interest Payable.....	-	35,560	35,560
Capital Lease Payable - Current Portion.....	-	25,758	25,758
Mortgage Notes Payable - Current Portion.....	55,204	-	55,204
Bonds Payable - Current Portion.....	-	125,000	125,000
Unearned Revenue.....	558,036	199,052	757,088
Capital Lease Payable - Net Current Portion.....	-	45,781	45,781
Mortgage Notes Payable - Net Current Portion.....	228,163	-	228,163
Bonds Payable - Net Current Portion.....	-	5,735,000	5,735,000
Total Liabilities.....	<u>863,809</u>	<u>6,200,267</u>	<u>7,064,076</u>
Net Position:			
Net Investment in Capital Assets.....	2,922,674	2,255,927	5,178,601
Restricted for Debt Service.....	-	562,936	562,936
Unrestricted.....	(193,818)	5,129,401	4,935,583
Total Net Position.....	<u>\$ 2,728,856</u>	<u>\$ 7,948,264</u>	<u>\$ 10,677,120</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, 2012

	Program Revenues		Net <Expense> Revenue and Changes in Net Position		
Expenses	Charges for Services	Operating Grants and Contributions	Homecroft Inc.	Greene Inc.	Total
Homecroft, Inc.....	\$ 765,745	\$ 214,112	\$ 442,881	\$ (108,752)	\$ (108,752)
Greene, Inc.....	3,126,110	1,647,475	1,036,542	(442,093)	(442,093)
Total Component Units.....	\$ 3,891,855	\$ 1,861,587	\$ 1,479,423	(108,752)	(550,845)
General Revenues:					
Investment Earnings.....			772	128,808	129,580
Other Revenue.....			180,654	574,692	755,346
Total General Revenues.....			181,426	703,500	884,926
Change in Net Position.....			72,674	261,407	334,081
Net Position - beginning.....			2,656,182	7,686,857	10,343,039
Net Position - ending.....			\$ 2,728,856	\$ 7,948,264	\$ 10,677,120

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Discretely Presented Component Units: As required by generally accepted accounting principles (GAAP), the financial statements of the reporting entity include those of Greene County, the primary government, and its component units. The County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14 and 39, in defining the reporting entity. Based on these criteria, two entities were determined to be discretely presented component units. Information regarding their fiscal dependence on the County can be found in Note N. The component units are presented in a separate column on the County's government wide financial statements to emphasize that they are legally separate from the County. They are listed below:

Homecroft, Inc.: Homecroft, Inc. (Homecroft) is a nonprofit organization that provides affordable housing in Greene County for occupancy by persons with developmental disabilities. The Greene County Board of Developmental Disabilities provides Homecroft with operating grants. Based on the significant services and resources provided by the County to Homecroft and Homecroft's sole purpose to provide housing assistance to developmentally disabled adults of Greene County, it is the County's position that exclusion could result in misleading financial data. Therefore, Homecroft is included as a discretely presented component unit of the County. Homecroft has a fiscal year ending December 31. Homecroft is fiscally dependent on Greene County.

Greene, Inc.: Greene, Inc. is a nonprofit corporation organized for the purpose of providing employment for the developmentally disabled residents of Greene County. Employment opportunities are created by contracting work from area businesses and performing the work for these contracts on Greene, Inc.'s premises and other locations. The Greene County Board of Developmental Disabilities provides staff salaries, transportation and certain equipment to Greene, Inc. Based on the significant services and resources provided by the County to Greene, Inc. and Greene, Inc. sole purpose of providing assistance to developmentally disabled adults of Greene County, it is the County's position that exclusion could result in misleading financial data. Therefore, Greene Inc. is included as a discretely presented component unit of Greene County. Greene, Inc. has a fiscal year ending December 31. Greene, Inc. is fiscally dependent on Greene County.

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 2012, the County did not contribute any money to the Park District.

Greene County Public Library Board - The seven trustees are appointed by County officials. Three trustees are appointed by judges of the Court of Common Pleas, and four trustees are appointed by the County Commissioners. The County did not contribute any money to the Library in 2012.

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 2012, the County paid the Transit Board \$1,968,956 for services provided under this contract.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012
(CONTINUED)

Metropolitan Housing Authority - Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court, and Board of County Commissioners appoint one board member each. The County provided the Housing Authority with \$1,791 in 2012. This amount represented rent payments made on behalf of qualifying individuals.

Greene County Regional Airport Authority (Authority): The County Commissioners appoint all 7 members of the Authority's Board. In addition, in 2012, the County provided \$241,703 in operating grants to the Authority to assist in its operations.

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

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

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

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

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

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

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

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012
(CONTINUED)

Children Services Board - This fund accounts for state and federal grants and a property tax levy used for programs that benefit disadvantaged youth in the County.

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

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

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

Additionally, the government reports the following fund types:

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

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

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

Measurement Focus and Basis of Accounting: The government-wide financial statements, component unit financial statements, and fund financial statements for proprietary and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the balance sheet and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows. Fund financial statements for agency funds are reported using the accrual basis of accounting, but unlike other funds, use no measurement focus.

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

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

Budgetary Accounting and Control: Under Ohio Law, the Board of County Commissioners must adopt an appropriation budget by January 1 of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1, for all funds except Fiduciary Fund types. Each County department prepares an original budget that is approved by the Board of County Commissioners. All modifications to the original budget must be requested by departmental management and approved by the Board of County Commissioners throughout the year. The original budget and all budgetary amendments and supplemental appropriations necessary during 2012 are included in the final budget amounts

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012
(CONTINUED)

presented in the budget to actual comparisons.

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

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

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

The actual results of operations compared to the original and revised appropriation as approved by the Board of County Commissioners for the General Fund and all major Special Revenue Funds by expenditure function and revenue sources are presented in the Statement of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual.

Pooled Cash and Cash Equivalents and Related Investments: Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County Treasurer. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Pooled Cash and Cash Equivalents" on the combined balance sheet. Investments in the pooled cash and cash equivalents consists of federal agency instruments, STAR Ohio, money market funds, Greene County issued bonds and repurchase agreements. Except for nonparticipating investment contracts, investments are recorded at fair value which is based on quoted market prices. Nonparticipating investment contracts, such as repurchase agreements and nonnegotiable certificates of deposit, are reported at cost. Interest earned on investments is accrued as earned and distributed to funds eligible to receive interest by the ORC utilizing a formula based on the average balance of cash and cash equivalents of all funds. For purposes of the statement of cash flows, the proprietary fund considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2012. 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, 2012.

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

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

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

Investments: Greene, Inc., a discretely presented component unit of Greene County, records its investments in U.S. Government Securities, annuities, mutual funds, certificates of deposit, money market and federal agency instruments at fair market value.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012
(CONTINUED)

Capital Assets: Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Assets are recorded at historical cost or estimated historical cost if historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation. Cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. The County depreciates assets on a straight line basis using the following estimated useful lives:

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

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

Capital Assets and Depreciation - Component Units: The component units record capital assets at cost. The assets are depreciated on the straight-line method using 5 to 40 years estimated useful lives. Upon retirement, an asset's cost and related depreciation are removed from the books. Repairs and maintenance are expensed when incurred.

Capitalization of Interest: The County's policy is to capitalize net interest cost on Enterprise Fund construction projects until substantial completion of the project. For 2012, \$39,625 of such interest costs were capitalized on construction projects for Enterprise Funds.

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

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

Deferred Revenue: Deferred Revenue consists of unearned revenue and unavailable revenue. Unearned revenue is reported as Deferred Revenue to the extent that the earnings process has not been completed. Unearned revenue is found using both the accrual and the modified accrual basis of accounting. In the government-wide statement of net assets and in the enterprise funds, unrecognized revenue is termed unearned revenue.

Unavailable revenue occurs when revenue has been earned, but the revenue is not available to finance expenditures of the current fiscal year. This type of Deferred Revenue is unique to governmental funds which use the modified accrual basis of accounting. On the Balance Sheet for Governmental Funds, \$5,155,407 of the Deferred Revenue reported is comprised of unavailable revenue.

Special Assessments: The County applies the provisions of GASB Statements No. 6 and 33 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the government-wide financial statements as Matured Special Assessment with

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012
(CONTINUED)

Governmental Commitment Bonds and Current and Noncurrent Liabilities in the appropriate column for governmental and business-type activities based on the purpose of the assessment. The accumulation of resources for, and the payment of, principal and interest on these bonds are accounted for and reported in the Debt Service Funds for governmental activities and in the water and sewer funds, as appropriate. Capital improvements financed by special assessments are accounted for and reported in the governmental or business-type activities column based on the purpose of the assessments. In government-wide financial statements, special assessments revenues are accounted for and reported in the fund that best reflects the nature of the transactions and are treated like user fees. In business-type activity financial statements, special assessments revenues are accrued and recognized in full upon completion of the construction project. The amount of delinquent special assessments receivable as of December 31, 2012 is \$124,834.

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

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

Interest Income: Per the ORC, the County has specified the funds to receive an allocation of interest earnings. In 2012, interest revenue credited to the General Fund amounted to \$364,361, including \$308,252 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$47,908. Other non-major governmental funds earned \$110,344 in investment earnings.

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

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

Encumbrances: Encumbrance accounting is utilized by County funds in the normal course of operations for purchase orders and contract-related expenditures. An encumbrance is a reserve on the available spending authority due to a commitment for a future expenditure and does not represent a liability. Encumbrances outstanding at year-end appear as a component 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 fund balance.

Fund Balance: Fund balance is divided into four classifications based primarily on the extent of which the County is bound to observe constraints imposed upon the use of the resources in the government funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The nonspendable fund balance includes interfund loans and the principal of trust funds.

Restricted - The restricted fund balance classification includes amounts that have constraints place on the use of resources that are either externally imposed by creditors such as through debt covenants, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation (County resolutions).

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012
(CONTINUED)

Enabling legislation authorizes the County to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party, such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed - The committed fund balance classification includes amounts that can be used only for specific purposes imposed by formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the Commissioners amend and approve another resolution. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners or Board, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for the use in satisfying those contractual requirements.

Assigned - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the County commissioners or a County official delegated that authority by resolution of by State statute.

Unassigned - The unassigned fund balance classification is intended for the General fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned fund balance classification is used only to report a deficit balance resulting from overspending for specific purposes of which amount had been restricted or committed.

The County applies restricted resources first when expenditures are incurred for the purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first, followed by assigned and unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification could be used.

Net Position: Net position represent the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available. The County's sewer and water enterprise funds have restricted net position relative to those resources necessary to comply with various covenants of bond financing agreements.

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

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

Deposits

Deposits include amounts held in demand accounts and savings accounts. At year-end, the carrying amount of the County's deposits was \$26,116,749, which includes \$20,000 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents". The bank balances totaled \$27,936,436.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012
(CONTINUED)

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. Protection of the County's deposits may be provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the County Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution. Of the bank balances totaling \$27,936,436, \$17,630,628 was insured by FDIC. The remaining balance of \$10,305,808 was collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public moneys it holds that are not FDIC insured. All county demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

Investments

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

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

GREENE COUNTY, OHIO
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Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. All County investments are in an internal investment pool. As of December 31, 2012, the County had the following investments:

Investment Type	Carrying and Fair Value	Investment Maturities			% of Portfolio
		Less than One Year	One to Two Years	Two to Three Years	
Federal National Mortgage Association Notes	\$ 28,271,634	\$ 2,218,964	\$ 0	\$ 26,052,670	27.12%
Federal Home Loan Bank Notes	23,550,903	3,973,171	6,376,582	13,201,150	22.59%
Federal Home Loan Mortgage Notes	4,951,205	0	0	4,951,205	4.75%
Federal Farm Credit Bank Notes	11,668,490	2,001,640	3,675,540	5,991,310	11.19%
Greene County Bonds	3,800,000	100,000	3,700,000	0	3.64%
STAROhio	195,696	195,696	0	0	0.19%
Money Market Funds	31,826,797	31,826,797	0	0	30.53%
Total Investments	\$104,264,725	\$ 40,316,268	\$ 13,752,122	\$ 50,196,335	100.00%

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

Credit risk: The Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes, Federal Farm Credit Bank Notes and Federal Home Loan Bank Notes carry a rating of AA+ by Standard and Poor's and Aaa by Moody's Ratings. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service and that the money market mutual fund be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Standard and Poor's rating for STAROhio and STAR plus were AAAm.

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

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

GREENE COUNTY, OHIO
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	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$ 130,381,474	\$ 0
Investments:		
Federal Agency Instruments	(68,442,232)	68,442,232
Greene County Bonds	(3,800,000)	3,800,000
STAR Ohio	(195,696)	195,696
Money Market Funds	(31,826,797)	31,826,797
GASB Statement No. 3	\$ 26,116,749	\$ 104,264,725

DISCRETELY PRESENTED COMPONENT UNITS:

Deposits: All monies are deposited into banks or investment companies designated by each component unit's governing board. Funds not needed for immediate expenditure may be deposited in interest bearing or non-interest bearing accounts, or U.S. government obligations. Security shall be furnished for all deposits, whether interest bearing or non-interest bearing, except that no such security is required for U.S. government obligations.

Custodial risk is the risk that, in the event of bank failure, the deposits of the component unit might not be recovered. At December 31, 2012, discretely presented component units held demand deposits with a carrying value of \$3,100,977. The bank balances totaled \$3,137,922, \$2,555,414 of which was insured by FDIC.

Investments: At of December 31, 2012, Greene, Inc. was the only component unit to have investments, they were as follows:

Investment Type	Fair Value	% of Investments	Maturity	Rating Standard and Poor's / Moody's
U.S. Agencies	\$ 1,703,062	65.10%	8.36 Years	A-1 / P-1
Money Market	502,045	19.19%	Less than 1 year	A-1 / P-1
Mutual Funds	410,845	15.71%	Less than 1 year	A-1 / P-1
Total	\$ 2,615,952	100.00%		

Interest rate risk: Greene Inc.'s investment policy provides that it shall attempt to match the term to maturity of its investments with anticipated cash flow requirements.

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

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

Concentration of credit risk: The component units have no policy regarding diversification of the investments, but rely on its Finance Committee to monitor investments.

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

NOTE C -- INTERFUND TRANSACTIONS:

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

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

Interfund receivables and payables balances on the fund financial statements as of December 31, 2012 follow:

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General	\$ 121,483	\$ 198
Department of Job and Family Services	54,186	6,754
Board of Developmental Disabilities	0	9,195
Motor Vehicle, Road and Bridge	0	31,716
Children Services Board	0	962
Other Governmental Funds	3,199	124,104
Total Governmental Activities	178,868	172,929
Proprietary Funds:		
Water	79	2,859
Sewer	97	3,256
Total Proprietary Funds	176	6,115
Total Due To/From Other Funds - All Funds	\$ 179,044	\$ 179,044

	Interfund Receivable	Interfund Payable
Governmental Funds:		
General	\$ 140,466	\$ 0
Other Governmental Funds	0	140,466
Total Interfund Receivable/Payable	\$ 140,466	\$ 140,466

GREENE COUNTY, OHIO
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(CONTINUED)

NOTE D -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2012 was as follows:

Governmental Activities:

	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 2,509,680	\$ 0	\$ 0	\$ 2,509,680
Infrastructure	130,006,830	77,868	(38,814)	130,045,884
Total Capital Assets, Not Being Depreciated	132,516,510	77,868	(38,814)	132,555,564
Capital Assets, Being Depreciated:				
Buildings, Structures and Improvements	36,924,431	0	0	36,924,431
Equipment, Furniture and Fixtures	10,978,673	1,716,415	(872,464)	11,822,624
Total Capital Assets Being Depreciated	47,903,104	1,716,415	(872,464)	48,747,055
Accumulated Depreciation:				
Buildings, Structures and Improvements	(13,299,348)	(780,775)	0	(14,080,123)
Equipment, Furniture and Fixtures	(7,143,833)	(829,055)	820,680	(7,152,208)
Total Accumulated Depreciation	(20,443,181)	(1,609,830)	820,680	(21,232,331)
Total Capital Assets, Being Depreciated, Net	27,459,923	106,585	(51,784)	27,514,724
Governmental Activities Capital Assets, Net	<u>\$159,976,433</u>	<u>\$ 184,453</u>	<u>\$ (90,598)</u>	<u>\$ 160,070,288</u>

Business-type Activities:

	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 2,093,282	\$ 0	\$ 0	\$ 2,093,282
Construction In Progress	73,596,583	685,265	(46,000,047)	28,281,801
Total Capital Assets, Not Being Depreciated	75,689,865	685,265	(46,000,047)	30,375,083
Capital Assets, Being Depreciated:				
Buildings, Structures and Improvements	14,218,410	0	0	14,218,410
Improvements Other Than Buildings	272,669,889	46,000,047	0	318,669,936
Equipment, Furniture and Fixtures	12,333,453	112,379	(77,608)	12,368,224
Total Capital Assets Being Depreciated	299,221,752	46,112,426	(77,608)	345,256,570

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

	Balance January 1	Additions	Deductions	Balance December 31
Accumulated Depreciation:				
Buildings, Structures and Improvements	(6,450,378)	(284,369)	0	(6,734,747)
Improvements Other Than Buildings	(77,041,890)	(6,147,929)	0	(83,189,819)
Equipment, Furniture and Fixtures	(11,270,414)	(184,540)	77,608	(11,377,346)
Total Accumulated Depreciation	(94,762,682)	(6,616,838)	77,608	(101,301,912)
Total Capital Assets, Being Depreciated, Net	204,459,070	39,495,588	0	243,954,658
Business-type Activities Capital Assets, Net	<u>\$ 280,148,935</u>	<u>\$ 40,180,853</u>	<u>\$ (46,000,047)</u>	<u>\$ 274,329,741</u>

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

Governmental Activities:

Legislative and Executive	\$ 225,813
Judicial	171,365
Public Safety	488,517
Public Works	475,400
Health	63,242
Human Services	88,266
Conservation and Recreation	30,757
Community and Economic Development	66,470
Total Depreciation Expense - Governmental Activities	<u>\$ 1,609,830</u>

Business-type Activities:

Water	\$ 2,118,234
Sewer	4,498,604
Total Depreciation Expense - Business-type Activities	<u>\$ 6,616,838</u>

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

DISCRETELY PRESENTED COMPONENT UNITS:

Summaries of the Component Units' capital assets as of December 31, 2012 follow:

Homecroft, Inc.:	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 614,110	\$ 11,391	\$ 0	\$ 625,501
Construction in Progress	0	51,005	0	51,005
Total Capital Assets, Not Being Depreciated	614,110	62,396	0	676,506
Capital Assets, Being Depreciated:				
Houses	2,893,857	139,477	0	3,033,334
Equipment, furniture and fixtures	17,892	0	0	17,892
Vehicles	16,555	34,577	0	51,132
Buildings - Commercial	615,870	0	0	615,870
Total Capital Assets, Being Depreciated	3,544,174	174,054	0	3,718,228
Accumulated Depreciation	(1,031,477)	(157,216)	0	(1,188,693)
Total Capital Assets, Being Depreciated, Net	2,512,697	16,838	0	2,529,535
Total Capital Assets, Net	\$ 3,126,807	\$ 79,234	\$ 0	\$ 3,206,041

Greene, Inc.:	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 692,494	\$ 0	\$ 0	\$ 692,494
Total Capital Assets, Not Being Depreciated	692,494	0	0	692,494
Capital Assets, Being Depreciated:				
Building Improvements	7,486,335	54,283	0	7,540,618
Machinery and equipment	1,514,643	532,793	(36,530)	2,010,906
Total Capital Assets, Being Depreciated	9,000,978	587,076	(36,530)	9,551,524
Accumulated depreciation				
Building Improvements	(762,741)	(227,687)	0	(990,428)
Machinery and equipment	(896,779)	(198,355)	29,008	(1,066,126)
Total Accumulated Depreciations	(1,659,520)	(426,042)	29,008	(2,056,554)
Total Capital Assets Being Depreciated, Net	7,341,458	161,034	(7,522)	7,494,970
Total Capital Assets, Net	\$ 8,033,952	\$ 161,034	\$ (7,522)	\$ 8,187,464

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

NOTE E -- BOND ANTICIPATION NOTES

Bond anticipation notes in governmental funds were used to construct building improvements. As of December 31, 2012, there are no bond anticipation notes outstanding in business type funds. All notes in governmental 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, 2012, follows:

	Interest Rate	Balance 1/1/2012	Issued	Retired	Balance 12/31/2012
Governmental Funds:					
Ice Arena Nutter Center	1.010%	\$ 304,000	\$ 244,000	\$ (304,000)	\$ 244,000
Grand Totals		\$ 304,000	\$ 244,000	\$ (304,000)	\$ 244,000

All outstanding bond anticipation notes as of December 31, 2012 are to be reissued during 2013. Therefore, all of the County's outstanding notes payable are current.

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 \$64,650,000, with \$39,928,427 issued for governmental activities and \$24,721,573 issued for business-type activities. During 2012, \$3,700,000 of these bonds were issued for governmental activities and no such bonds were issued for business-type activities.

On October 11, 2012, the County Issued \$3,700,000 in Communication System Improvement Limited Tax General Obligation Bonds with an interest rate of 0.7%. The purpose of this issue was to finance improvements to the County's communications system and to pay certain costs of issuance of the bonds.

General obligation bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Governmental Activities:			
Various Purpose	2002	3.0% to 5.0%	\$ 13,360,000
Infrastructure	2007	4.25% to 5.0%	6,000,000
Various Purpose	2007	4.0% to 5.25%	9,610,000
Various Purpose	2010	3.25% to 5.0%	2,958,427
Greene Town Center	2011	2.0% to 3.7%	7,800,000
Courthouse Roof Replacement	2011	1.25% to 1.8%	200,000
Communications System	2012	0.7%	3,700,000

Business-type Activities:

GREENE COUNTY, OHIO
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(CONTINUED)

	Year Issued	Interest Rate	Original Issue Amount
Sewer System Bonds	2003	2.0% to 4.65%	4,515,000
Water System Bonds	2010	3.25% to 5.0%	10,946,573
Sewer System Bonds	2010	5.0% to 6.75%	7,405,000
Sewer System Bonds	2010	3.25% to 5.0%	1,855,000

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

Governmental Activities					
Year	Principal	Deferred Loss	Discount	Premium	Interest
2013	\$ 1,005,000	\$ (20,886)	\$ 0	\$ 41,018	\$ 1,103,166
2014	4,630,000	(21,881)	0	42,972	1,063,676
2015	980,000	(22,875)	(2,272)	44,925	1,012,128
2016	1,134,450	(34,722)	(6,817)	45,901	978,028
2017	1,443,350	(58,912)	(7,448)	48,831	937,858
2018 - 2022	6,300,627	(178,673)	(26,703)	277,850	3,905,138
2023 - 2027	8,690,000	(314,133)	(6,759)	355,003	2,349,867
2028 - 2032	5,025,000	(75,538)	0	82,037	521,959
Total	<u>\$ 29,208,427</u>	<u>\$ (727,620)</u>	<u>\$ (49,999)</u>	<u>\$ 938,537</u>	<u>\$ 11,871,820</u>

Business-type Activities				
Year	Principal	Deferred Loss	Discount	Interest
2013	\$ 170,000	\$ (12,440)	\$ (28)	\$ 1,152,776
2014	175,000	(12,817)	(28)	1,146,669
2015	185,000	(13,571)	(28)	1,140,299
2016	435,550	(23,909)	(1,688)	1,133,299
2017	681,650	(44,586)	(3,579)	1,115,579
2018 - 2022	3,419,373	(209,809)	(17,706)	5,105,670
2023 - 2027	4,065,000	(230,915)	(27,776)	4,270,050
2028 - 2032	5,105,000	(301,110)	(39,839)	3,278,192
2033 - 2037	5,515,000	(296,124)	(39,348)	1,833,039
2038 - 2042	3,205,000	(137,933)	(21,890)	333,325
Total	<u>\$ 22,956,573</u>	<u>\$ (1,283,214)</u>	<u>\$ (151,910)</u>	<u>\$ 20,508,898</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 \$7,445,000, with no such bonds issued for governmental activities and \$7,445,000 issued for business-type activities. During 2012, no such bonds were issued for governmental activities or for business-type activities. These bonds will be repaid from amounts levied against the property owners benefitted by the related construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide resources to cover the deficiency until other resources are received. Special assessment bonds currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue</u>
Business-type Activities			
Water and Sewer Improvements	1992	7.0%	1,480,000
Water and Sewer Improvements	1993	5.0%	950,000
Water and Sewer Improvements	1994	5.625% - 5.75%	500,000
Water and Sewer Improvements	1995	5.8%	295,000
Water and Sewer Improvements	1996	5.625% - 5.7%	250,000
Water and Sewer Improvements	1997	5.25% - 5.5%	570,000
Water and Sewer Improvements	1999	5.7%	210,000
Water and Sewer Improvements	2003	4.10% - 4.75%	640,000
Sewer Improvements	2005	3.25% - 4.25%	1,435,000
Water Improvements	2007	6.0%	20,000
Water and Sewer Improvements	2008	5.0%	1,095,000

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

<u>Year</u>	<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2013	\$ 321,000	\$ 123,336
2014	246,000	107,747
2015	226,000	95,710
2016	211,000	84,900
2017	201,000	74,895
2018- 2022	835,000	250,680
2023- 2027	535,000	75,125
2028- 2032	50,000	2,500
Total	<u>\$ 2,625,000</u>	<u>\$ 814,893</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 \$121,115,000. During 2012, none of these bonds were issued. Revenue bonds currently outstanding are as follows:

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

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

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

Year	Business-type Activities				
	Principal	Deferred Loss	Premium	Discount	Interest
2013	\$ 6,280,000	\$ (482,289)	\$ 258,402	\$ 0	\$ 4,550,210
2014	6,570,000	(505,498)	271,076	0	4,270,774
2015	6,845,000	(527,053)	282,112	0	3,990,448
2016	7,385,000	(568,008)	296,170	(3,092)	3,669,335
2017	7,590,000	(585,636)	310,164	(1,237)	3,325,222
2018 - 2022	37,510,000	(2,940,726)	1,719,339	(37,584)	11,046,098
2023 - 2027	21,115,000	(1,472,037)	1,141,825	(25,147)	2,936,400
2028 - 2032	3,335,000	(126,622)	17,783	(24,940)	304,125
Total	<u>\$ 96,630,000</u>	<u>\$ (7,207,869)</u>	<u>\$ 4,296,871</u>	<u>\$ (92,000)</u>	<u>\$ 34,092,612</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 \$13,877,265, all of which relates to business-type activities. During 2012, one project was finalized with a cost of \$40,233,969. There are now three projects currently in process. The total amount owed as of December 31, 2012 on these three projects, \$15,910,044, is reported as OWDA Construction Commitments on the proprietary fund level statements and as a Non-current Liability Due in More Than One Year on the entity wide statements. When the County is notified by the OWDA that a project is completed, it will be reported with other completed OWDA projects. OWDA loans currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Sugarcreek WWTP 1977	1984	5.250%	\$ 2,270,498
Clifton Sewer	1997	4.800%	274,998
Shawnee Hills Sewer	2007	3.250%	5,813,772

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

	Year Issued	Interest Rate	Original Issue Amount
Cedarville Sewer	2007	3.650%	5,517,997
Sugarcreek Sewer	2012	3.110%	40,233,969

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

Year	Principal	Interest
2013	\$ 2,316,748	\$ 1,512,159
2014	2,383,124	1,435,013
2015	2,451,328	1,356,038
2016	2,532,719	1,274,645
2017	2,618,722	1,188,643
2018 - 2022	13,690,338	4,662,089
2023 - 2027	13,834,949	2,387,923
2028-2032	8,019,234	442,058
Total	<u>\$ 47,847,162</u>	<u>\$ 14,258,568</u>

Long term debt and other obligations of the county at December 31, 2012 consist of the following:

Governmental Activities:		Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
General Obligation Bond:						
2002	Various Purpose	410,000	0	(410,000)	0	0
2007	Infrastructure	5,475,000	0	(150,000)	5,325,000	175,000
2011	Infrastructure	7,800,000	0	(285,000)	7,515,000	310,000
2011	Courthouse Repair	200,000	0	(100,000)	100,000	100,000
2012	Communications	0	3,700,000	0	3,700,000	0
2007	Various Purpose	9,610,000	0	0	9,610,000	420,000
	Premium	938,537	0	0	938,537	41,018
	Deferred Loss	(477,899)	0	0	(477,899)	(20,886)
	Net GO Bond	10,070,638	0	0	10,070,638	440,132
2010	Various Purpose	2,958,427	0	0	2,958,427	0
	Discount	(49,999)	0	0	(49,999)	0
	Deferred Loss	(249,721)	0	0	(249,721)	0
	Net GO Bond	2,658,707	0	0	2,658,707	0
Total General Obligation Bonds		26,614,345	3,700,000	(945,000)	29,369,345	1,025,132

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012
(CONTINUED)

Governmental Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
Compensated Absences	6,102,697	2,240,949	(428,171)	7,915,475	784,423
Total Long-term Liabilities	<u>\$ 32,717,042</u>	<u>\$ 5,940,949</u>	<u>\$ (1,373,171)</u>	<u>\$37,284,820</u>	<u>\$1,809,555</u>

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
General Obligation Bonds:					
2003 Sewer System	2,915,000	0	(160,000)	2,755,000	165,000
Deferred Loss	(219,774)		12,063	(207,711)	(12,440)
Net General Obligation Bond	2,695,226	0	(147,937)	2,547,289	152,560
2010 Water System	10,946,573	0	0	10,946,573	0
Deferred Loss	(943,679)	0	0	(943,679)	0
Discount	(88,271)	0	0	(88,271)	0
Net General Obligation Bond	9,914,623	0	0	9,914,623	0
2010 Sewer System	1,855,000	0	0	1,855,000	0
Deferred Loss	(131,824)	0	0	(131,824)	0
Discount	(22,198)	0	0	(22,198)	0
Net General Obligation Bond	1,700,978	0	0	1,700,978	0
2010 Sewer System	7,405,000	0	(5,000)	7,400,000	5,000
Discount	(41,469)	0	28	(41,441)	(28)
Net General Obligation Bond	7,363,531	0	(4,972)	7,358,559	4,972
Total General Obligation	21,674,358	0	(152,909)	21,521,449	157,532

O.W.D.A. Loans:					
1984 Wastewater Treatment	690,606	0	(100,623)	589,983	105,906
2007 Shawnee Hills Sewer	4,700,878	0	(270,012)	4,430,866	278,858
2007 Cedarville Sewer	4,413,661	0	(270,790)	4,142,871	280,764
1997 Clifton Sewer	50,190	0	(19,363)	30,827	20,303
Sugarcreek WRRF	0	40,233,970	(1,581,355)	38,652,615	1,630,917
Total O.W.D.A. Loans	9,855,335	40,233,970	(2,242,143)	47,847,162	2,316,748

O.W.D.A. Construction Commitments:					
Sugarcreek WRRF Force	4,068,297	0	(177,403)	3,890,894	0

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012
(CONTINUED)

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
NWRWTP Expansion	5,769,119	0	(218,475)	5,550,644	0
Beavercreek WRRF	6,782,621	0	(314,115)	6,468,506	0
Sugarcreek WRRF	40,233,970	0	(40,233,970)	0	0
Total O.W.D.A. Commitments	56,854,007	0	(40,943,963)	15,910,044	0
 Special Assessment Bonds with Governmental Commitment:					
1992 Water & Sewer Improv.	75,000	0	(75,000)	0	0
1993 Water & Sewer Improv.	145,000	0	(70,000)	75,000	75,000
1994 Water & Sewer Improv.	75,000	0	(25,000)	50,000	25,000
1995 Water & Sewer Improv.	60,000	0	(15,000)	45,000	15,000
1996 Water & Sewer Improv.	65,000	0	(15,000)	50,000	10,000
1997 Water & Sewer Improv.	175,000	0	(30,000)	145,000	30,000
1999 Water & Sewer Improv.	90,000	0	(15,000)	75,000	10,000
2003 Water & Sewer Improv.	385,000	0	(35,000)	350,000	30,000
2005 Sewer Improvements	1,015,000	0	(70,000)	945,000	70,000
2007 Sewer Improvements	16,000	0	(1,000)	15,000	1,000
2008 Water & Sewer Improv.	930,000	0	(55,000)	875,000	55,000
Special Assessment Bonds	3,031,000	0	(406,000)	2,625,000	321,000
Compensated Absences	548,174	120,138	(32,181)	636,131	63,412
Subtotal for Non-Current Liabilities Due Within One Year					2,858,692
 Revenue Bonds					
2010 Sewer System	815,000	0	(35,000)	780,000	35,000
2003 Sewer System	7,930,000	0	(995,000)	6,935,000	1,035,000
Deferred Loss	(482,701)	0	60,566	(422,135)	(63,001)
Net Revenue Bond	7,447,299	0	(934,434)	6,512,865	971,999
2004 Water System	14,055,000	0	(1,145,000)	12,910,000	1,185,000
Deferred Loss	(1,477,078)	0	120,331	(1,356,747)	(124,535)
Net Revenue Bond	12,577,922	0	(1,024,669)	11,553,253	1,060,465
2005 Sewer System	54,045,000	0	(2,750,000)	51,295,000	2,890,000
Deferred Loss	(4,463,179)	0	227,102	(4,236,077)	(238,664)

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012
(CONTINUED)

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
Premium	3,397,474	0	(172,875)	3,224,599	181,676
Net Premium Bond	52,979,295	0	(2,695,773)	50,283,522	2,833,012
2007 Sewer System	4,875,000	0	0	4,875,000	235,000
Deferred Loss	(248,172)	0	0	(248,172)	(11,963)
Premium	413,267	0	0	413,267	19,922
Net Premium Bond	5,040,095	0	0	5,040,095	242,959
2007 Water System	7,075,000	0	(580,000)	6,495,000	600,000
Deferred Loss	(520,323)	0	42,655	(477,668)	(44,126)
Premium	623,899	0	(51,147)	572,752	52,910
Net Revenue Bond	7,178,576	0	(588,492)	6,590,084	608,784
2010 Sewer System	6,695,000	0	0	6,695,000	0
Deferred Loss	(467,070)	0	0	(467,070)	0
Discount	(92,001)	0	0	(92,001)	0
Net Revenue Bond	6,135,929	0	0	6,135,929	0
2010 Water System	6,940,000	0	(295,000)	6,645,000	300,000
Premium	90,083	0	(3,829)	86,254	3,894
Net Revenue Bond	7,030,083	0	(298,829)	6,731,254	303,894
Total Revenue Bonds	99,204,199	0	(5,577,197)	93,627,002	6,056,113
Total Long-term Liabilities	<u>\$191,167,073</u>	<u>\$40,354,108</u>	<u>\$ (49,354,393)</u>	<u>\$182,166,788</u>	<u>\$8,914,805</u>

Accrued Wages & Benefits and Compensated Absences: Upon retirement after a minimum of ten (10) years service, employees are paid between twenty-five percent (25%) and fifty percent (50%) of their accrued sick leave up to a maximum of 60 days depending on the employees' length of service. Vacation time is vested for employees after a minimum of one (1) year of service. Unused vacation may be accumulated up to three (3) years according to Ohio law. All sick leave and vacation compensation is made at the employee's current wage rate. Also included in this liability is the portion of contractually required pension contributions not paid with current expendable available financial resources. Compensated absences will be paid from the fund from which the employee is paid. This would include all major funds as well as a significant number of non-major special revenue funds presented for the County.

At December 31, 2012, liabilities totaling \$10,528,513 for Governmental activities and \$878,076 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 \$2,613,038 was recorded as accrued wages and benefits with the remaining \$7,915,475 recorded as a noncurrent liability, with \$784,423 being due with one year and the balance of \$7,131,052 being due in more than one year. For Business-type activities, a liability for accrued pension obligation of \$241,945 was recorded as accrued wages and benefits with the remaining \$636,131 recorded as a noncurrent liability, with \$63,412 being due with one year and the balance of \$572,719 being due in more than one year. The total liability as

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012
(CONTINUED)

of December 31, 2012, stated as both a dollar amount and in hours, follows:

	Governmental Activities		Business-type Activities	
	Dollars	Hours	Dollars	Hours
Vacation	\$ 3,988,427	299,674	\$ 253,012	12,648
Sick	3,368,670	673,078	347,698	67,833
Accrued PERS	<u>558,378</u>	N/A	<u>35,421</u>	N/A
Subtotal	7,915,475		636,131	
Accrued Wages & Benefits	<u>2,613,038</u>	N/A	<u>241,945</u>	N/A
Total	<u><u>\$ 10,528,513</u></u>		<u><u>\$ 878,076</u></u>	

Lease Obligations: The County has entered into several agreements to lease equipment and other assets. When such agreements are, in substance, purchases they are classified as capital lease obligations in the financial statements. Leases that are not de facto purchases are classified as operating leases. As of December 31, 2012, the County did not have any capital leases. The County had eight operating leases as of December 31, 2012, seven of which were payable from governmental activities and one which was payable from business-type activities. The operating lease agreements range in length from one year to twenty-four years. Operating lease payments are recorded as an expense in the period they are paid. Assets leased under these operating leases range from copiers and computer equipment to vehicles. The cost for operating leases for 2012 was \$687,870 for governmental activities and \$360 for business-type activities. The County's future minimum lease payments under operating leases as of December 31, 2012, are as follows:

Year	Governmental Operating Leases	Business-type Operating Leases
2013	\$ 672,970	\$ 2,016
2014	667,278	0
2015	638,278	0
2016	604,350	0
2017	<u>550,150</u>	<u>0</u>
Total Lease Payments	<u><u>\$ 3,133,026</u></u>	<u><u>\$ 2,016</u></u>

Legal Debt Limit: The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$94,719,410. With total exempt debt of \$122,211,573, the County has an unvoted legal debt margin of \$65,266,983.

Defeased Debt: The following is a summary of outstanding defeased debt at December 31, 2012. Through the process of advance refunding, this debt has been defeased in substance, and fully funded, in escrow, through the purchase of United States Treasury Obligations, pursuant to Escrow Deposit Agreements. The investments have amounts and maturities to generate cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. All monies and investments in the Escrow Funds are irrevocably pledged to the payment of principal and interest on the defeased bonds for their remaining life. Accordingly, the Escrow Accounts, and corresponding debt, are not included in the financial statements.

Year Defeased	Description	Outstanding December 31, 2012
2003	Sewer System Revenue Bonds	6,665,000
2004	Water System Revenue Bonds	12,620,000

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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(CONTINUED)

2005	Sewer System Revenue Bonds	51,175,000
2007	Various Purpose General Obligation Bonds	9,900,000
2007	Water System Revenue Bonds	6,635,000
2007	Sewer System Revenue Bonds	4,910,000
2010	Water System General Obligation Bonds	3,720,000
2010	Water System General Obligation Bonds	4,235,000
2010	Sewer System General Obligation Bonds	1,205,000
2010	Sewer System Revenue Bonds	3,680,000
2010	Various Purpose General Obligation Bonds	1,730,000
2010	Various Purpose General Obligation Bonds	480,000

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

As of December 31, 2012, there were 25 series of industrial development bonds outstanding. The aggregate principal amount payable as of December 31, 2012 for the 10 series issued after July 1, 1995, was \$56,095,000. These 10 issues had an original issue amount of \$80,105,000. The aggregate principal amount payable for the 15 series issued prior to July 1, 1995, could not be determined; however, their original issue amount totaled \$27.1 million.

Conduit Debt Obligations - Lease - Purchase Agreement: In 2004, the County was a party to the issuance of a lease - purchase agreement for equipment acquired by Greene Memorial Hospital, Inc. However, this lease is not a general obligation of the County and neither the general revenue nor faith and credit of the County are pledged for the repayment. Therefore, it is not included in the general purpose financial statements. The original lease amount was \$12,000,000 with \$965,412 outstanding as of December 31, 2012.

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 2.85% to 6.42%. The due dates of the final installments of the mortgages range from November 2016 to December 2024. A summary of Homecroft, Inc.'s future long-term debt funding requirements as of December 31, 2012 follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2013	\$ 55,204	\$ 9,441
2014	57,187	7,377
2015	59,369	5,236
2016	56,953	3,013
2017	7,100	1,842

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

Year	Principal	Interest
2018-2022	38,800	5,375
2023-2025	8,754	449
Total	<u>\$ 283,367</u>	<u>\$ 32,733</u>

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

	Interest Rate	Beginning Balance	Issued	Retired	Ending Balance	Due In One Year
Series 2009 Bonds	5.5% - 7.5%	\$ 5,980,000	\$ 0	\$ (120,000)	\$ 5,860,000	\$ 125,000
Capital Lease	8.125%	95,455	0	(23,916)	71,539	25,758
Total Long-Term Liabilities		<u>\$ 6,075,455</u>	<u>\$ 0</u>	<u>\$ (143,916)</u>	<u>\$ 5,931,539</u>	<u>\$ 150,758</u>

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

Year	Principal	Interest
2013	\$ 125,000	\$ 426,726
2014	130,000	419,382
2015	140,000	411,744
2016	145,000	403,518
2017	155,000	395,000
2018-2022	1,025,000	1,794,188
2023-2027	1,480,000	1,346,250
2028-2032	2,135,000	699,752
2033	525,000	39,376
Total	<u>\$ 5,860,000</u>	<u>\$ 5,935,936</u>

The following is a schedule of the future minimum lease payments required under the capital lease and the present value of the minimum lease payments as of fiscal year end.

Fiscal Year	Payments
2013	\$ 25,758
2014	30,794
2015	22,999
Total Minimum Lease Payments	<u>\$ 79,551</u>

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

Amount Representing Interest	(8,012)
Present Value of Minimum Lease Payments	<u>\$ 71,539</u>

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

NOTE G -- PENSION OBLIGATIONS

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

OPERS provides retirement, disability and survivor and death benefits and annual cost-of living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the ORC. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling 614-222-5601 or 800-222-7377.

The ORC provides statutory authority for member and employer contributions. For 2012, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. The 2012 member contribution rates were 10% for members in state and local classifications. Public safety and law enforcement members contributed 11.5% and 12.1%, respectively. Effective January 1, 2013, the member contribution rates for public safety and law enforcement members increased to 12.0% and 12.6%, respectively. The 2012 employer contribution rate for state and local government employer units was 14% of covered payroll. The law enforcement and public safety division employer contribution rate was 18.10% of covered payroll.

The County's contributions for pension obligations to the traditional, combined and member directed plans for the years ended December 31, 2012, 2011, and 2010 were \$4,793,106, \$4,836,041, and \$5,060,035; 92.4% has been contributed for 2012 and 100 percent for 2011 and 2010.

POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS: OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit plan and defined contribution plan.

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

The ORC permits, but does not mandate, OPERS to provide the OPEB plan to its eligible members and beneficiaries. Authority to establish and amend benefits is provided by Chapter 145 of the ORC. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling 614-222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, state and local employers contributed at a rate of 14% of covered payroll, and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by ORC. Active members do not make contributions to the OPEB plan.

OPERS' Post Employment Health Care Plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0% during calendar year 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar year 2012. Effective January 1, 2013, the portion of employer contributions allocated to health care was lowered to 1% for both plans, as recommended by the OPERS actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree, or their surviving beneficiaries, to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2012, 2011, and 2010 were \$1,826,662, \$1,841,125, and \$2,182,944, respectively; 92.4% has been contributed for 2012 and 100 percent for 2011 and 2010.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expect to be able to consistently allocate 4% of the employer contributions toward the health care fund after the end of the transition period.

NOTE H - DEFICIT FUND BALANCES

At December 31, 2013, the County had no funds with a deficit fund balance.

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 2011 and collectable in 2012 are as follows:

	Assessed Values
Real Property	\$ 3,679,957,610
Public Utility Personal	100,504,090
Total Assessed Value	\$ 3,780,461,700

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.50 mills of the 10 mill limit for the General Fund. In addition to the 2.50 mills, 8.75 mills have been levied for voted millage. A summary of voted millage for tax year 2011 collected in 2012 follows:

GREENE COUNTY, OHIO
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Purpose	Rate Levied for Current Year Collection (b)			Final Levy Year	Final Collection
	Voter Authorized	Effective Tax Rate (a)			
		Agricultural/ Residential	Other		
Developmental Disabilities	3.50	3.134457	3.399585	2013	2014
Hospital Operating	0.50	0.447780	0.485655	2013	2014
Hospital Operating	0.50	0.449276	0.485655	2014	2015
Community Mental Health	1.50	1.107903	1.314566	2012	2013
Road and Bridges	0.25	0.239280	0.249699	2015	2016
Children Services	1.50	1.500000	1.500000	2013	2014
Council on Aging	1.00	1.000000	1.000000	2013	2014

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

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

For taxes collected in 2012, real property taxes were levied in October 2011 on the assessed values as of January 1, 2011, 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. In 2011, a triennial update was completed which impacted 2012 revenues. Real estate taxes were due and payable in February and July.

Through an act of the state legislature, tangible personal property tax has been eliminated. The state phased out this tax over four years starting with 2006.

The County Auditor remits the taxes collected to all taxing districts with periodic settlements of real and public utility property taxes in February and August. 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 2012 operations (collected within 60 days after the fiscal year end) were recorded as 2012 revenue, with the remaining taxes receivable being offset by deferred revenue in the governmental funds financial statements.

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NOTES TO THE BASIC 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, 2012 on the GAAP basis to the budget basis follows:

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

	General	Depart. of Job and Family Services	Board of Developmental Disabilities	Motor Vehicle Road and Bridge	Children Services Board
GAAP Basis	\$ 2,161,977	\$ 926,639	\$ 1,332,381	\$(1,529,870)	\$ 1,365,254
Net Adjustment for:					
Revenue Accruals	1,235,694	(1,135,284)	(470,114)	79,014	26,662
Expenditure Accruals	42,268	(19,109)	617,502	196,710	(122,846)
Encumbrances	(2,293,943)	(124,420)	(1,275,316)	(474,506)	(973,933)
Other Financing Sources/ Uses	(13,486)	0	0	0	0
Budget Basis	<u>\$ 1,132,510</u>	<u>\$ (352,174)</u>	<u>\$ 204,453</u>	<u>\$(1,728,652)</u>	<u>\$ 295,137</u>

NOTE K -- INTERFUND TRANSFERS

The following is a schedule of transfers made during 2012:

Transfers In To:	Transfer Out Of:				
	General	Water	Sewer	Non-major Funds	Total
General				\$ 9,478	\$ 9,478
Job & Family Services	\$ 287,642				287,642
Water	7,914		\$ 1,543		9,457
Sewer	6,252	\$ 15,326			21,578
Internal Service	2,312				2,312
Non-major Funds	1,721,293			289,771	2,011,064
Total - All Funds	<u>\$ 2,025,413</u>	<u>\$ 15,326</u>	<u>\$ 1,543</u>	<u>\$ 299,249</u>	<u>\$ 2,341,531</u>

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012
(CONTINUED)

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

NOTE L - CONSTRUCTION COMMITMENTS

The County has active construction projects as of December 31, 2012. The projects relate to construction of water and sewer facilities. At year end the County's commitments with contractors are as follows:

Project	Spent through December 31, 2012	Remaining Commitment
North West Regional Water System	3,564,952	0
North West Regional Water System	2,438,667	0
Sewer System Upgrades	865,775	0
Well Line Metering	931,817	0

NOTE M -- CONTINGENCIES

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of any potential ultimate settlements. Amounts paid by the County in 2012 for litigation settled were not material.

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

NOTE N -- RELATED PARTY TRANSACTIONS

Homecroft, Inc.: During 2012, the County furnished Homecroft with office space and equipment and also donated salaries and the related benefits. Homecroft reported \$244,325 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 \$208,019 which was used to offset some of Homecroft's operating expenses.

Homecroft received Community Capital Assistance funds for housing distributed by the Greene County Board of Developmental Disabilities which in turn received the funds from the Ohio Department of Developmental Disabilities. The grant is used to purchase single family dwellings for the occupancy of the disabled. The grant is to be forgiven over a fifteen year period. Homecroft received no new grant funding of this type in 2012. In total \$558,036 has been deferred to later years as of December 31, 2012.

Greene, Inc.: During 2012, the County furnished Greene Inc. with staffing, office space, some equipment and paid the expenses relating to upkeep of the facilities. Greene Inc. reported \$1,014,674 of contributed salary and benefits as an In Kind Contribution and an In Kind Service on its Statement of Activities. In 2012, the County paid Greene, Inc. \$722,506, for services provided to the County.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012
(CONTINUED)

NOTE O -- RISK MANAGEMENT

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

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

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

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

The County is also exposed to a risk of loss related to employee health care costs. On September 1, 1994, the County became self-insured for employee health care benefits. The program is administered by United Health Care, Inc., in Minneapolis, Minnesota, which provides claims review, processing services and maintains its own provider network. The 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
2008	\$ 780,836	\$ 10,765,594	\$ (11,036,965)	\$ 509,465
2009	509,465	13,498,016	(11,986,878)	2,020,603
2010	2,020,603	10,984,683	(11,185,413)	1,819,873
2011	1,819,873	10,668,708	(10,833,835)	1,654,746
2012	1,654,746	12,084,892	(11,814,638)	1,925,000

NOTE P -- JOINT VENTURE

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012
(CONTINUED)

NOTE Q -- JOINTLY GOVERNED ORGANIZATIONS

Fairways Regional Council of Governments: The County is a participant in the Fairways Regional Council of Governments (the Council), a jointly governed organization with Champaign and Madison Counties. The purpose of the Council is to provide supported living services and family support services for developmentally disabled individuals and their families. The Council started providing these services in September 1998 and is established under section 167 of the Ohio Revised Code. The Council is governed by a three member board of directors, consisting of the superintendents of the participating Counties Developmental Disability Boards. Greene County has no ongoing financial responsibility to the Council. During 2012, Greene County made \$288,248 in grants and other financial support to the Council. Financial information can be obtained by writing to the Greene County Developmental Disability Board, 245 Valley Road, Xenia, Ohio 45385.

Montgomery Greene County Local Emergency Response Council (MGCLERC): The MGCLERC is the Local Emergency Planning Committee (LEPC) for Montgomery and Greene Counties. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the State Emergency Response Commission. The State appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such numbers of members as the State considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, firefighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. All revenues are generated from State and Federal funding. Montgomery County is acting as fiscal agent for the LEPC. The County did not pay any monies to the LEPC during 2012, and has no ongoing financial responsibility to the Council. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.

NOTE R - CHANGE IN ACCOUNTING PRINCIPLE

In 2012, the County implemented GASB Statement No. 62 which incorporates into GASB's authoritative literature certain FASB and AICPA pronouncements issued on or before November 30, 1989. The implementation of this statement did not result in any change in the County's financial statements.

In 2012, the County implemented GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position". GASB Statement No. 63 provides guidance for reporting deferred outflows or resources, deferred inflows of resources, and net position in a statement of financial position and related note disclosures. These changes were incorporated in the County 2012 financial statement; however, there was no effect on beginning net position/fund balance.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012
(CONTINUED)

NOTE S - FUND BALANCE

The fund balance for all governmental funds are now classified as nonspendable, restricted, unrestricted and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources. The constraints placed on the fund balance for the major governmental funds and all other non-major government funds are presented below:

Fund Balances	General	Job & Family Services	Developmental Disabilities	MVGT	Childrens Services	Non Major Governmental	Total
Nonspendable							
Due From Other Funds	\$ 121,483	\$ 54,186	\$ 0	\$ 0	\$ 0	\$ 3,199	\$ 178,868
Interfund Receivables	140,466	0	0	0	0	0	140,466
Trust Funds	0	0	0	0	0	92,595	92,595
Total Non Spendable	261,949	54,186	0	0	0	95,794	411,929
Restricted for:							
Job & Family Services	0	1,595,020	0	0	0	0	1,595,020
Dev. Disabilities	0	0	24,858,755	0	0	0	24,858,755
MVGT	0	0	0	8,852,854	0	0	8,852,854
Childrens Services	0	0	0	0	5,031,948	0	5,031,948
Non Major Funds	0	0	0	0	0	22,390,473	22,390,473
Total Restricted	0	1,595,020	24,858,755	8,852,854	5,031,948	22,390,473	62,729,050
Committed for:							
Debt Service Payments	0	0	0	0	0	461,511	461,511
Other Purposes	0	0	0	0	0	297,747	297,747
Total Committed	0	0	0	0	0	759,258	759,258
Assigned (Encumbrances)	2,144,837	0	0	0	0	0	2,144,837
Unassigned	23,090,292	0	0	0	0	0	23,090,292
Total Fund Balances	\$ 25,497,078	\$ 1,649,206	\$ 24,858,755	\$ 8,852,854	\$ 5,031,948	\$ 23,245,525	\$ 89,135,366

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012
(CONTINUED)

NOTE T - SUBSEQUENT EVENT

On June 20, 2013, the County issued \$51,015,000 in sewer system limited tax general obligation refunding bonds. These bonds will mature December 2025 and have an interest rate ranging from 1.0% to 3.42%. These bonds were issued to refund the following debt:

Description	Principal Outstanding 12/31/12
2005 Sewer System Revenue Refunding Bond	\$51,295,000
2010 Sewer System Limited Tax General Obligation Bonds	7,400,000

On June 20, 2013, the County issued \$11,290,000 in taxable water system general obligation refunding bonds. These bonds will mature December 2021 and have an interest rate ranging from 2.0% to 2.55%. These bonds were issued to refund the following debt:

Description	Principal Outstanding 12/31/12
2004 Water System Revenue Refunding Bonds	\$12,910,000

**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, 2012**

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

County Roads

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

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

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

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

It is the policy of the County Engineer that 90% of County roads are to be maintained in a condition of fair or better using the Physical Condition Rating and that a condition assessment using the Physical Condition Rating for County roads is performed annually. An assessment of County roads using the Financial Condition Ranking is to be performed at least once every three years. The following summarizes the Physical Condition Rating of County roads as of December 31, 2012, 2011 and 2010:

<u>Condition Assessment</u>	2012		2011		2010	
	<u>Lane Miles</u>	<u>% of Lane Miles</u>	<u>Lane Miles</u>	<u>% of Lane Miles</u>	<u>Lane Miles</u>	<u>% of Lane Miles</u>
Fair or Better	325	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, 2012
(Continued)**

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

<u>Year</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Difference</u>
2008	\$3,017,035	\$3,111,703	\$(94,668)
2009	3,183,432	3,241,220	(57,788)
2010	2,856,415	2,924,878	(68,463)
2011	3,107,042	3,118,428	(11,386)
2012	3,163,355	3,066,571	96,784

County Bridges

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

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

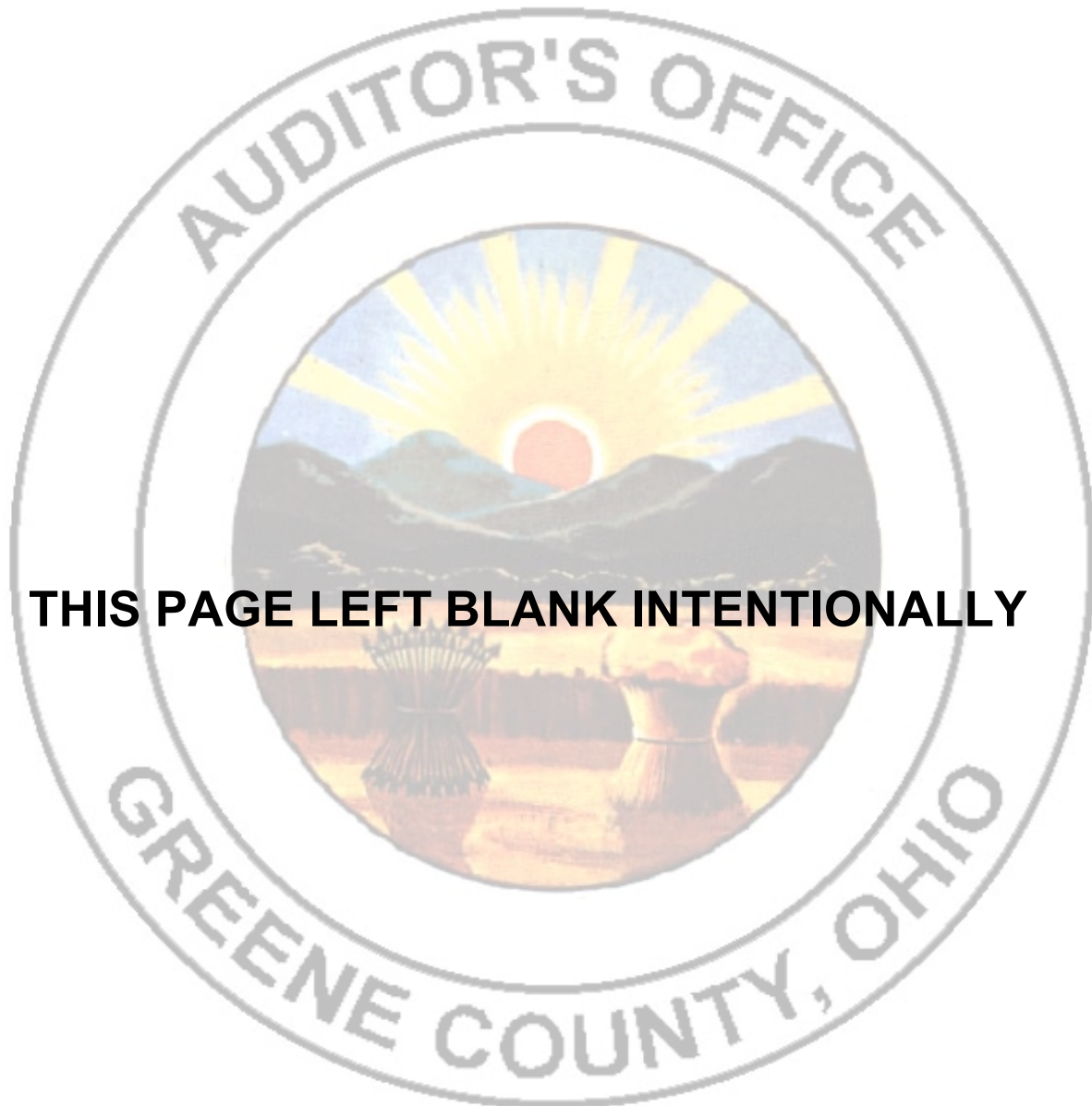
It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The following is a summary of the condition assessment performed as of December 31, 2012, 2011 and 2010:

<u>Condition Assessment</u>	<u>2012</u>		<u>2011</u>		<u>2010</u>	
	<u>Number of Bridges</u>	<u>% of Bridges</u>	<u>Number of Bridges</u>	<u>% of Bridges</u>	<u>Number of Bridges</u>	<u>% of Bridges</u>
Fair or Better	274	97%	275	97%	275	97%
Less than Fair	9	3%	9	3%	9	3%

Four of the nine bridges with a condition assessment of less than fair are covered wood bridges. Due to their historic significance these bridges cannot be replaced and it is not feasible to upgrade these bridges to meet today's standards. The following is a comparison of the County's Budgeted and Actual expenditures for preservation of existing bridges:

<u>Year</u>	<u>Budgeted</u>	<u>Actual</u>	<u>Difference</u>
2008	\$40,000	\$25,618	\$14,382
2009	40,000	3,460	36,540
2010	40,000	27,362	12,638
2011	40,000	36,816	3,184
2012	40,000	10,311	29,689

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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

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**COMBINING FINANCIAL
STATEMENTS
AND SCHEDULES**

GREENE COUNTY, OHIO NON-MAJOR FUNDS

The following are the County's non-major funds, for the year ending December 31, 2012:

SPECIAL REVENUE FUNDS

The Special Revenue funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes. Some of the more significant non-major special revenue funds include:

Real Estate Assessment - To account for revenues and expenditures related to the valuation of real estate properties for tax purposes. Revenues are derived from fees collected as a part of property tax settlement.

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

Community Development Block Grant - This is a State and Federal Program to provide assistance to blighted community areas within the County and to assist with economic development projects in the county.

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

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

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

Environmental Services - This is used to account for the County's yard waste collection and recycling programs.

Juvenile Court Grants - To account for revenue and expenditures to operate a juvenile detention center.

Equipment Acquisition - Accounts for the accumulation of resources and expenditures of funds for capital expenditures by various Governmental Funds of the County.

Common Pleas Grants - Accounts for grant and other revenue sources that are restricted for use by the Common Pleas Courts.

Council on Aging - Accounts for a County-wide property tax levy which provides the Senior Council on Aging, a non-profit organization with resources to provide services and activities to the elderly in Greene County.

Additional Special Revenue Funds presented in this report include:

Dog and Kennel
Spring Lakes Park
Adult Day Care
Home Arrest
Indigent Guardianship
D.A.R.E. Donations
Inmate Fees - Medical
Concealed Handgun License

Drug Law Enforcement
County Hotel Lodging
Parks & Trails Donations
Indigent Drivers
Victim Witness Grants
Family & Children First Council
Emergency Management Grants

DEBT SERVICE FUNDS

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

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

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

Tax Incentive Project Debt - This fund is used to account for the accumulation of resources and payment of principal and interest on debt issues related to tax incentive programs authorized by the County.

CAPITAL PROJECTS FUND

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

PERMANENT FUND

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

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

AGENCY FUNDS

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

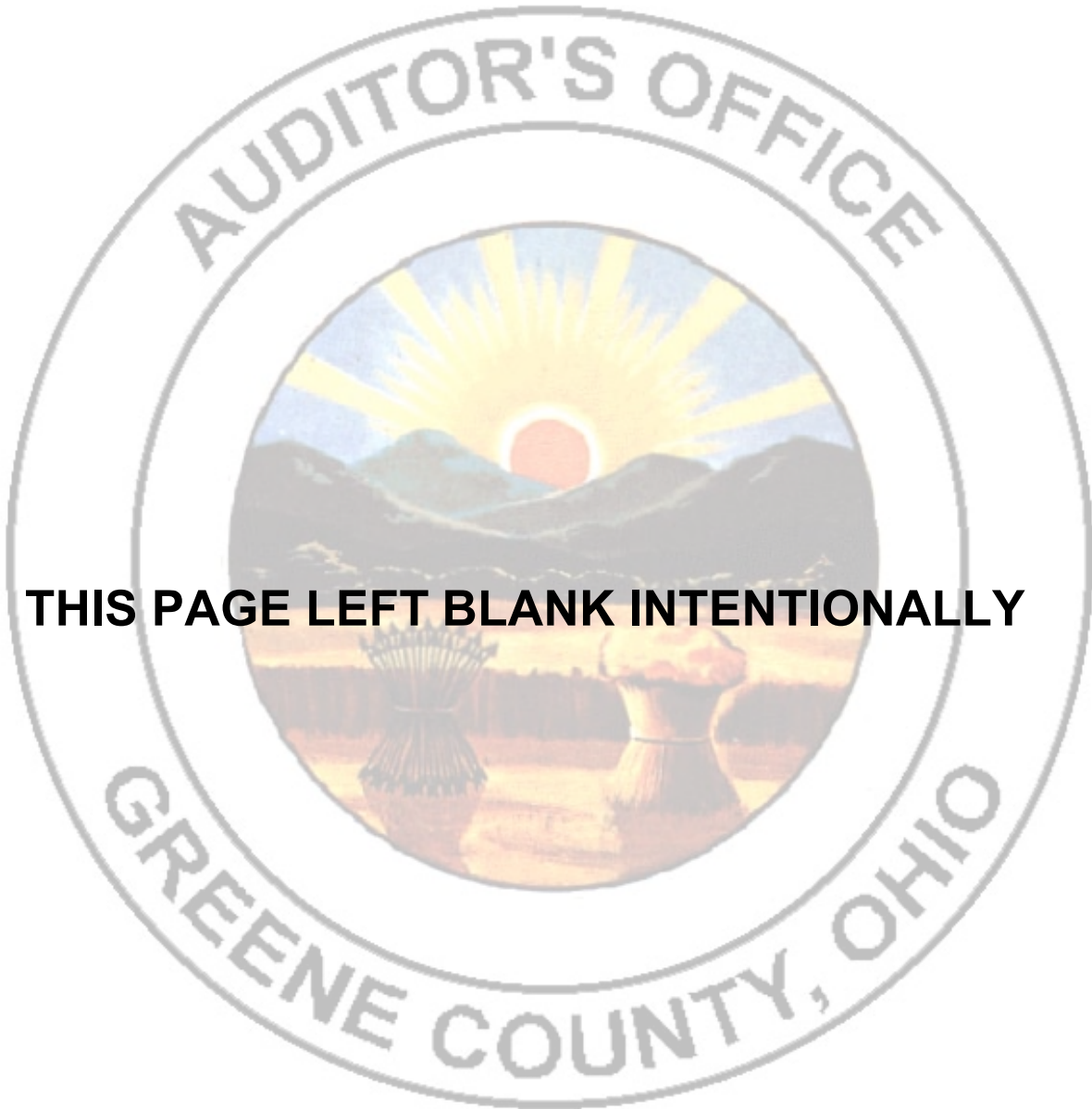
Payroll Agency Fund - To account for the net payroll, payroll taxes, and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to employees, other governmental units, and private organizations.

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

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

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

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



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE
DECEMBER 31, 2012**

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Fund Building & Road Construction	Permanent Fund Chase Stewart	Total Non-major Governmental Funds
ASSETS:					
Pooled Cash and Cash Equivalents.....	\$ 19,784,133	\$ 1,040,852	\$ 2,979,019	\$ 93,809	\$ 23,897,813
Deposits in Segregated Accounts.....	94,474	-	-	-	94,474
Receivables (Net of Allowance for Uncollectibles)					
Taxes.....	10,920,518	-	-	-	10,920,518
Accounts.....	75,191	-	-	-	75,191
Special Assessments.....	-	23	-	-	23
Accrued Interest.....	-	-	-	206	206
Due from Other Funds.....	3,199	-	-	-	3,199
Due from Other Governments.....	3,779,693	-	-	-	3,779,693
Total Assets.....	\$ 34,657,208	\$ 1,040,875	\$ 2,979,019	\$ 94,015	\$ 38,771,117
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable.....	\$ 228,271	\$ -	\$ -	\$ 1,311	\$ 229,582
Accrued Wages and Benefits.....	464,901	-	-	-	464,901
Due to Other Funds.....	124,104	-	-	-	124,104
Due to Other Governments.....	15,000	-	-	-	15,000
Deferred Revenue.....	14,307,019	-	-	109	14,307,128
Accrued Interest Payable.....	-	-	411	-	411
Interfund Payable.....	140,466	-	-	-	140,466
Bond Anticipation Notes.....	-	-	244,000	-	244,000
Total Liabilities.....	15,279,761	-	244,411	1,420	15,525,592
Fund Balances:					
Nonspendable.....	3,199	-	-	92,595	95,794
Restricted.....	19,076,501	579,364	2,734,608	-	22,390,473
Committed.....	297,747	461,511	-	-	759,258
Total Fund Balances.....	19,377,447	1,040,875	2,734,608	92,595	23,245,525
Total Liabilities and Fund Balances.....	\$ 34,657,208	\$ 1,040,875	\$ 2,979,019	\$ 94,015	\$ 38,771,117

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2012

	Dog & Kennel	Real Estate Assessment	Environmental Services	Community Mental Health
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ 3,847,493
Charges for Services.....	827,704	81,286	1,011,433	-
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	17,742	439,815	-	-
Intergovernmental Revenues.....	-	-	95,981	475,406
Investment Earnings.....	-	-	-	-
Other Revenue.....	23,001	27,274	25,537	-
Total Revenues.....	868,447	548,375	1,132,951	4,322,899
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	174,737	1,275,121	-	-
Public Safety.....	-	-	-	-
Public Works.....	-	-	26,311	-
Health.....	598,939	-	-	4,333,949
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	787,092	-
Community and Economic Development.....	-	-	-	-
Total Expenditures.....	773,676	1,275,121	813,403	4,333,949
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	94,771	(726,746)	319,548	(11,050)
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	3,421	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	(207,986)	-
Total Other Financing Sources (Uses).....	3,421	-	(207,986)	-
Net Change in Fund Balance.....	98,192	(726,746)	111,562	(11,050)
Fund Balance (Deficit) at the Beginning of the Year	538,819	9,312,679	2,006,801	134,229
Fund Balance (Deficit) at the End of the Year.....	\$ 637,011	\$ 8,585,933	\$ 2,118,363	\$ 123,179

Community Development Block Grant	Drug Law Enforcement	Child Support Enforcement Agency	County Home	Spring Lakes Park	County Hotel Lodging	Hospital Levy
\$ 536,980	\$ 646,542	\$ 2,453,605	\$ 455,113	\$ 1,077	\$ 900,766	\$ 98,538
-	-	-	-	-	-	-
-	-	-	-	-	47,076	3,232,955
180	1,499	-	-	-	-	-
-	-	-	3,199	-	-	-
1,096,808	79,308	326,500	-	-	-	196,134
<u>\$ 1,633,968</u>	<u>\$ 727,349</u>	<u>\$ 2,780,105</u>	<u>\$ 458,312</u>	<u>\$ 1,077</u>	<u>\$ 947,842</u>	<u>\$ 3,527,627</u>
\$ 21,696	\$ 26,644	\$ 3,477	\$ 82,993	\$ -	\$ 12,098	\$ -
-	24,562	37,532	135,623	-	13,611	-
28,467	-	88,721	110	-	441	-
-	-	-	-	-	-	-
1,096,808	79,308	-	-	-	-	3,432,618
-	25,000	-	-	-	-	-
<u>1,146,971</u>	<u>155,514</u>	<u>129,730</u>	<u>218,726</u>	<u>-</u>	<u>26,150</u>	<u>3,432,618</u>
-	-	-	3,199	-	-	-
486,997	571,835	2,650,375	236,387	1,077	921,692	95,009
-	-	-	-	-	-	-
<u>486,997</u>	<u>571,835</u>	<u>2,650,375</u>	<u>239,586</u>	<u>1,077</u>	<u>921,692</u>	<u>95,009</u>
<u>\$ 1,633,968</u>	<u>\$ 727,349</u>	<u>\$ 2,780,105</u>	<u>\$ 458,312</u>	<u>\$ 1,077</u>	<u>\$ 947,842</u>	<u>\$ 3,527,627</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2012

	Adult Day Care	Juvenile Court Grants	Parks & Trails Donations	Home Arrest
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	317,150	32,035	25,592	1,995
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	13,577	-	-
Intergovernmental Revenues.....	-	2,099,519	64,929	-
Investment Earnings.....	-	-	29,907	-
Other Revenue.....	19,551	72,349	32,210	-
Total Revenues.....	336,701	2,217,480	152,638	1,995
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Public Safety.....	-	2,535,615	-	721
Public Works.....	-	-	-	-
Health.....	-	-	-	-
Human Services.....	345,260	-	-	-
Conservation and Recreation.....	-	-	42,443	-
Community and Economic Development.....	-	-	-	-
Total Expenditures.....	345,260	2,535,615	42,443	721
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	(8,559)	(318,135)	110,195	1,274
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	14,282	-	-
Transfers Out.....	-	(7)	-	-
Total Other Financing Sources (Uses).....	-	14,275	-	-
Net Change in Fund Balance.....	(8,559)	(303,860)	110,195	1,274
Fund Balance (Deficit) at the Beginning of the Year	24,988	1,161,396	150,005	8,655
Fund Balance (Deficit) at the End of the Year.....	\$ 16,429	\$ 857,536	\$ 260,200	\$ 9,929

Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Equipment Acquisition	D.A.R.E Donations	Inmate Fees Medical	Common Pleas Grants
\$ 17,086	\$ 54,756	\$ 132,530	\$ 72,142	\$ 546	\$ 21,564	\$ 1,273,798
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,058	990	2,176	-	-	-	55,846
-	-	-	-	-	-	-
-	-	165,986	-	2,771	-	239,046
<u>\$ 18,144</u>	<u>\$ 55,746</u>	<u>\$ 300,692</u>	<u>\$ 72,142</u>	<u>\$ 3,317</u>	<u>\$ 21,564</u>	<u>\$ 1,568,690</u>
\$ -	\$ -	\$ -	\$ 6,076	\$ -	\$ 446	\$ 15,378
-	-	12,031	-	-	-	52,736
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	145,891	-	2,771	-	239,046
-	-	-	-	-	-	48,500
-	-	<u>157,922</u>	<u>6,076</u>	<u>2,771</u>	<u>446</u>	<u>355,660</u>
-	-	-	-	-	-	-
18,144	55,746	142,770	66,066	546	-	1,213,030
-	-	-	-	-	21,118	-
<u>18,144</u>	<u>55,746</u>	<u>142,770</u>	<u>66,066</u>	<u>546</u>	<u>21,118</u>	<u>1,213,030</u>
<u>\$ 18,144</u>	<u>\$ 55,746</u>	<u>\$ 300,692</u>	<u>\$ 72,142</u>	<u>\$ 3,317</u>	<u>\$ 21,564</u>	<u>\$ 1,568,690</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2012

	Family & Children First Council	Emergency Management Grants	Concealed Handgun License	Council on Aging
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ 3,307,089
Charges for Services.....	5,258	-	-	-
Licenses and Permits.....	-	-	150,918	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental Revenues.....	175,217	220,344	-	430,608
Investment Earnings.....	-	-	-	-
Other Revenue.....	16,028	304	19	-
Total Revenues.....	196,503	220,648	150,937	3,737,697
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Public Safety.....	-	266,040	145,075	-
Public Works.....	-	-	-	-
Health.....	-	-	-	-
Human Services.....	370,641	-	-	3,751,086
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
Total Expenditures.....	370,641	266,040	145,075	3,751,086
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	(174,138)	(45,392)	5,862	(13,389)
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	163,750	29,083	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	163,750	29,083	-	-
Net Change in Fund Balance.....	(10,388)	(16,309)	5,862	(13,389)
Fund Balance (Deficit) at the Beginning of the Year	66,023	65,444	72,364	115,269
Fund Balance (Deficit) at the End of the Year.....	\$ 55,635	\$ 49,135	\$ 78,226	\$ 101,880

Total

\$ 19,784,133
94,474

10,920,518
75,191
3,199

3,779,693

\$ 34,657,208

\$ 228,271
464,901
124,104
15,000

14,307,019
140,466

15,279,761

3,199
19,076,501
297,747

19,377,447

\$ 34,657,208

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2012**

	Road Assessment Debt Service	Various Purpose Long-Term Obligation Bonds	Tax Incentive Project Debt	Total
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 37,124	\$ 461,511	\$ 542,217	\$ 1,040,852
Receivables (Net of Allowances for Uncollectibles)				
Special Assessments.....	23	-	-	23
Total Assets.....	\$ 37,147	\$ 461,511	\$ 542,217	\$ 1,040,875
LIABILITIES AND FUND BALANCES				
Liabilities:				
	\$ -	\$ -	\$ -	\$ -
Total Liabilities.....	-	-	-	-
Fund Balances:				
Restricted.....	37,147		542,217	579,364
Committed.....	-	461,511	-	461,511
Total Fund Balances.....	37,147	461,511	542,217	1,040,875
Total Liabilities and Fund Balances.....	\$ 37,147	\$ 461,511	\$ 542,217	\$ 1,040,875

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2012

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Funds Building & Road Construction	Permanent Fund Chase Stewart	Total Non-major Governmental Funds
REVENUES:					
Taxes.....	\$ 11,079,118	\$ 237,416	\$ -	\$ -	\$ 11,316,534
Charges for Services.....	8,849,812	-	31,422	-	8,881,234
Licenses and Permits.....	150,918	-	-	-	150,918
Fines and Forfeitures.....	598,141	-	-	-	598,141
Intergovernmental Revenues.....	7,923,034	223,362	-	-	8,146,396
Special Assessments.....	-	425,385	-	-	425,385
Investment Earnings.....	29,907	-	79,555	882	110,344
Other Revenue.....	595,084	-	4,734	-	599,818
Total Revenues.....	29,226,014	886,163	115,711	882	30,228,770
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive.....	1,838,438	-	-	4,579	1,843,017
Public Safety.....	6,106,841	-	-	-	6,106,841
Public Works.....	34,355	-	-	-	34,355
Health.....	8,342,487	-	-	-	8,342,487
Human Services.....	10,409,710	-	-	-	10,409,710
Conservation and Recreation.....	829,535	-	-	-	829,535
Community and Economic Development.....	1,236,757	-	-	-	1,236,757
Capital Outlay.....	-	-	919,428	-	919,428
Debt Service:					
Principal Retirement.....	-	845,000	100,000	-	945,000
Interest and Fiscal Charges.....	-	1,126,928	6,078	-	1,133,006
Total Expenditures.....	28,798,123	1,971,928	1,025,506	4,579	31,800,136
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	427,891	(1,085,765)	(909,795)	(3,697)	(1,571,366)
OTHER FINANCING SOURCES (USES):					
Sales of Capital Assets.....	217,171	-	-	-	217,171
Long Term Bond Anticipation Notes Issued.....	-	-	3,700,000	-	3,700,000
Transfers In.....	364,306	1,494,696	152,061	-	2,011,063
Transfers Out.....	(217,464)	-	(81,785)	-	(299,249)
Total Other Financing Sources (Uses).....	364,013	1,494,696	3,770,276	-	5,628,985
Net Change in Fund Balance.....	791,904	408,931	2,860,481	(3,697)	4,057,619
Fund Balance (Deficit) at the Beginning of the Year.....	18,585,543	631,944	(125,873)	96,292	19,187,906
Fund Balance (Deficit) at the End of the Year.....	\$ 19,377,447	\$ 1,040,875	\$ 2,734,608	\$ 92,595	\$ 23,245,525

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Dog & Kennel	Real Estate Assessment	Environmental Services	Community Mental Health
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ 3,847,493
Charges for Services.....	827,704	81,286	1,011,433	-
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	17,742	439,815	-	-
Intergovernmental Revenues.....	-	-	95,981	475,406
Investment Earnings.....	-	-	-	-
Other Revenue.....	23,001	27,274	25,537	-
Total Revenues.....	868,447	548,375	1,132,951	4,322,899
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	174,737	1,275,121	-	-
Public Safety.....	-	-	-	-
Public Works.....	-	-	26,311	-
Health.....	598,939	-	-	4,333,949
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	787,092	-
Community and Economic Development.....	-	-	-	-
Total Expenditures.....	773,676	1,275,121	813,403	4,333,949
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	94,771	(726,746)	319,548	(11,050)
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	3,421	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	(207,986)	-
Total Other Financing Sources (Uses).....	3,421	-	(207,986)	-
Net Change in Fund Balance.....	98,192	(726,746)	111,562	(11,050)
Fund Balance (Deficit) at the Beginning of the Year	538,819	9,312,679	2,006,801	134,229
Fund Balance (Deficit) at the End of the Year.....	\$ 637,011	\$ 8,585,933	\$ 2,118,363	\$ 123,179

Community Development Block Grant	Drug Law Enforcement	Child Support Enforcement Agency	County Home	Spring Lakes Park	County Hotel Lodging	Hospital Levy
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 909,334	\$ 3,015,202
-	501,863	545,722	4,352,971	-	-	-
-	-	-	-	-	-	-
-	125,516	-	-	-	-	-
560,507	334,231	2,428,889	-	-	-	385,873
-	-	-	-	-	-	-
32,434	16,412	141,942	24,711	193	1,488	-
<u>592,941</u>	<u>978,022</u>	<u>3,116,553</u>	<u>4,377,682</u>	<u>193</u>	<u>910,822</u>	<u>3,401,075</u>
-	-	-	-	-	-	-
-	1,083,829	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,409,599
-	-	1,621,749	4,320,974	-	-	-
-	-	-	-	-	-	-
448,442	-	-	-	-	788,315	-
<u>448,442</u>	<u>1,083,829</u>	<u>1,621,749</u>	<u>4,320,974</u>	<u>-</u>	<u>788,315</u>	<u>3,409,599</u>
144,499	(105,807)	1,494,804	56,708	193	122,507	(8,524)
-	-	-	213,750	-	-	-
4,814	80,350	-	-	-	-	-
-	(84)	-	-	-	-	-
<u>4,814</u>	<u>80,266</u>	<u>-</u>	<u>213,750</u>	<u>-</u>	<u>-</u>	<u>-</u>
149,313	(25,541)	1,494,804	270,458	193	122,507	(8,524)
<u>337,684</u>	<u>597,376</u>	<u>1,155,571</u>	<u>(30,872)</u>	<u>884</u>	<u>799,185</u>	<u>103,533</u>
<u>\$ 486,997</u>	<u>\$ 571,835</u>	<u>\$ 2,650,375</u>	<u>\$ 239,586</u>	<u>\$ 1,077</u>	<u>\$ 921,692</u>	<u>\$ 95,009</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Adult Day Care	Juvenile Court Grants	Parks & Trails Donations	Home Arrest
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	317,150	32,035	25,592	1,995
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	13,577	-	-
Intergovernmental Revenues.....	-	2,099,519	64,929	-
Investment Earnings.....	-	-	29,907	-
Other Revenue.....	19,551	72,349	32,210	-
Total Revenues.....	336,701	2,217,480	152,638	1,995
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Public Safety.....	-	2,535,615	-	721
Public Works.....	-	-	-	-
Health.....	-	-	-	-
Human Services.....	345,260	-	-	-
Conservation and Recreation.....	-	-	42,443	-
Community and Economic Development.....	-	-	-	-
Total Expenditures.....	345,260	2,535,615	42,443	721
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	(8,559)	(318,135)	110,195	1,274
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	14,282	-	-
Transfers Out.....	-	(7)	-	-
Total Other Financing Sources (Uses).....	-	14,275	-	-
Net Change in Fund Balance.....	(8,559)	(303,860)	110,195	1,274
Fund Balance (Deficit) at the Beginning of the Year	24,988	1,161,396	150,005	8,655
Fund Balance (Deficit) at the End of the Year.....	\$ 16,429	\$ 857,536	\$ 260,200	\$ 9,929

Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Equipment Acquisition	D.A.R.E Donations	Inmate Fees Medical	Common Pleas Grants
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33,318	14,863	33,361	4,224	-	34,707	1,026,330
-	-	-	-	-	-	-
1,491	-	-	-	-	-	-
1,403	-	118,054	325,704	-	-	206,369
-	-	-	-	-	-	-
-	1,432	47,812	-	25	2,296	110,066
<u>36,212</u>	<u>16,295</u>	<u>199,227</u>	<u>329,928</u>	<u>25</u>	<u>37,003</u>	<u>1,342,765</u>
-	-	-	388,580	-	-	-
34,620	4,844	314,719	-	2,771	29,772	1,688,835
-	-	-	8,044	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>34,620</u>	<u>4,844</u>	<u>314,719</u>	<u>396,624</u>	<u>2,771</u>	<u>29,772</u>	<u>1,688,835</u>
1,592	11,451	(115,492)	(66,696)	(2,746)	7,231	(346,070)
-	-	-	-	-	-	-
-	-	72,027	-	-	-	-
-	-	(9,387)	-	-	-	-
<u>-</u>	<u>-</u>	<u>62,640</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,592	11,451	(52,852)	(66,696)	(2,746)	7,231	(346,070)
<u>16,552</u>	<u>44,295</u>	<u>195,622</u>	<u>132,762</u>	<u>3,292</u>	<u>13,887</u>	<u>1,559,100</u>
<u>\$ 18,144</u>	<u>\$ 55,746</u>	<u>\$ 142,770</u>	<u>\$ 66,066</u>	<u>\$ 546</u>	<u>\$ 21,118</u>	<u>\$ 1,213,030</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Family & Children First Council	Emergency Management Grants	Concealed Handgun License	Council on Aging
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ 3,307,089
Charges for Services.....	5,258	-	-	-
Licenses and Permits.....	-	-	150,918	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental Revenues.....	175,217	220,344	-	430,608
Investment Earnings.....	-	-	-	-
Other Revenue.....	16,028	304	19	-
Total Revenues.....	196,503	220,648	150,937	3,737,697
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Public Safety.....	-	266,040	145,075	-
Public Works.....	-	-	-	-
Health.....	-	-	-	-
Human Services.....	370,641	-	-	3,751,086
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
Total Expenditures.....	370,641	266,040	145,075	3,751,086
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	(174,138)	(45,392)	5,862	(13,389)
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	163,750	29,083	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	163,750	29,083	-	-
Net Change in Fund Balance.....	(10,388)	(16,309)	5,862	(13,389)
Fund Balance (Deficit) at the Beginning of the Year	66,023	65,444	72,364	115,269
Fund Balance (Deficit) at the End of the Year.....	\$ 55,635	\$ 49,135	\$ 78,226	\$ 101,880

<u>Total</u>	
\$	11,079,118
	8,849,812
	150,918
	598,141
	7,923,034
	29,907
	595,084
	<u>29,226,014</u>

	1,838,438
	6,106,841
	34,355
	8,342,487
	10,409,710
	829,535
	1,236,757
	<u>28,798,123</u>

427,891

	217,171
	364,306
	(217,464)
	<u>364,013</u>

791,904

	<u>18,585,543</u>
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\$	<u><u>19,377,447</u></u>
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GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Road Assessment Debt Service	Various Purpose Long Term Obligation Bond	Tax Incentive Project Debt	Total
REVENUES:				
Taxes.....	\$ -	\$ -	\$ 237,416	\$ 237,416
Intergovernmental.....	-	-	223,362	223,362
Special Assessments.....	1,122	75	424,188	425,385
Total Revenues.....	1,122	75	884,966	886,163
EXPENDITURES:				
Debt Service:				
Principal Retirement.....	-	410,000	435,000	845,000
Interest and Fiscal Charges.....	-	603,815	523,113	1,126,928
Total Expenditures.....	-	1,013,815	958,113	1,971,928
Excess (Deficiency) of Revenues Over (Under) Expenditures..	1,122	(1,013,740)	(73,147)	(1,085,765)
OTHER FINANCING SOURCES (USES):				
Transfers In.....	-	1,187,326	307,370	1,494,696
Total Other Financing Sources (Uses).....	-	1,187,326	307,370	1,494,696
Net Change in Fund Balances.....	1,122	173,586	234,223	408,931
Fund Balance (Deficit) at the Beginning of the Year.....	36,025	287,925	307,994	631,944
Fund Balance (Deficit) at the End of the Year.....	\$ 37,147	\$ 461,511	\$ 542,217	\$ 1,040,875

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Taxes.....	\$ 29,170,630	\$ 29,170,630	\$ 30,925,308	\$ 1,754,678
Charges for Services.....	4,376,150	4,553,870	5,773,315	1,219,445
Licenses and Permits.....	818,500	818,500	776,133	(42,367)
Fines and Forfeitures.....	386,575	386,575	382,568	(4,007)
Intergovernmental.....	3,713,018	3,713,018	4,225,101	512,083
Investment Earnings.....	1,141,858	1,141,858	1,328,392	186,534
Other.....	2,037,591	2,056,078	491,737	(1,564,341)
Total Revenues.....	41,644,322	41,840,529	43,902,554	2,062,025
Expenditures:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services.....	587,798	596,318	595,025	1,293
Materials and Supplies.....	941	1,710	1,704	6
Contractual Services.....	690,450	690,500	636,539	53,961
Other.....	49,510	41,363	109,546	(68,183)
Capital Outlay.....	-	867	867	-
Total Commissioners.....	1,328,699	1,330,758	1,343,681	(12,923)
Auditor:				
Personal Services.....	1,029,518	1,034,342	916,473	117,869
Materials and Supplies.....	16,462	16,462	11,709	4,753
Contractual Services.....	108,265	134,265	127,692	6,573
Other.....	49,921	23,921	9,019	14,902
Capital Outlay.....	16,824	16,824	11,595	5,229
Total Auditor.....	1,220,990	1,225,814	1,076,488	149,326
Treasurer:				
Personal Services.....	376,014	368,774	361,862	6,912
Materials and Supplies.....	2,688	5,041	5,041	-
Contractual Services.....	30,256	34,768	34,719	49
Other.....	7,911	10,307	10,178	129
Total Treasurer.....	416,869	418,890	411,800	7,090
Prosecuting Attorney:				
Personal Services.....	1,936,895	1,950,004	1,912,911	37,093
Materials and Supplies.....	15,500	18,948	17,778	1,170
Contractual Services.....	22,594	17,864	11,267	6,597
Other.....	40,762	35,211	18,941	16,270
Capital Outlay.....	26,035	24,438	25,621	(1,183)
Total Prosecuting Attorney.....	2,041,786	2,046,465	1,986,518	59,947
Budget Commission:				
Contractual Services.....	3,000	3,000	1,200	1,800
Total Budget Commission.....	3,000	3,000	1,200	1,800
Bureau of Inspection:				
Contractual Services.....	90,500	90,500	79,253	11,247
Total Bureau of Inspection.....	90,500	90,500	79,253	11,247
Data Processing:				
Personal Services.....	694,006	736,650	728,591	8,059
Materials and Supplies.....	3,550	1,350	724	626
Contractual Services.....	139,870	142,528	142,178	350
Other.....	26,849	146	145	1
Capital Outlay.....	37,657	73,810	73,809	1
Total Data Processing.....	901,932	954,484	945,447	9,037
Personnel:				
Personal Services.....	372,930	374,777	352,878	21,899
Materials and Supplies.....	2,000	1,840	638	1,202
Contractual Services.....	24,540	24,540	21,795	2,745
Other.....	5,789	5,789	4,061	1,728
Capital Outlay.....	1,000	1,160	499	661
Total Personnel.....	406,259	408,106	379,871	28,235

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Service Garage:				
Personal Services.....	170,157	171,057	169,462	1,595
Materials and Supplies.....	66,578	61,194	52,109	9,085
Contractual Services.....	7,463	8,648	8,117	531
Other.....	750	750	750	-
Capital Outlay.....	9,000	13,200	12,447	753
Total Service Garage.....	253,948	254,849	242,885	11,964
Risk Management:				
Personal Services.....	274,730	276,151	272,539	3,612
Materials and Supplies.....	1,974	5,353	5,009	344
Contractual Services.....	15,874	15,912	13,505	2,407
Other.....	1,450	1,548	1,078	470
Total Risk Management.....	294,028	298,964	292,131	6,833
Utilities:				
Materials and Supplies.....	2,600,000	2,600,000	857,732	1,742,268
Total Utilities.....	2,600,000	2,600,000	857,732	1,742,268
Office of Finance:				
Personal Services.....	155,395	156,228	151,469	4,759
Materials and Supplies.....	200	200	-	200
Contractual Services.....	200	200	44	156
Other.....	39,596	34,338	355	33,983
Capital Outlay.....	600	889	289	600
Total Office of Finance.....	195,991	191,855	152,157	39,698
Board of Elections:				
Personal Services.....	578,686	606,204	591,021	15,183
Materials and Supplies.....	57,521	107,521	102,555	4,966
Contractual Services.....	182,528	210,927	209,577	1,350
Other.....	223,649	148,808	129,497	19,311
Capital Outlay.....	62,188	33,790	31,914	1,876
Total Board of Elections.....	1,104,572	1,107,250	1,064,564	42,686
Maintenance and Operations:				
Personal Services.....	1,535,498	1,541,980	1,488,990	52,990
Materials and Supplies.....	485,697	466,605	408,668	57,937
Contractual Services.....	443,762	452,841	405,028	47,813
Other.....	3,222	3,260	1,111	2,149
Capital Outlay.....	1,092,546	1,408,751	684,038	724,713
Total Maintenance and Operations.....	3,560,725	3,873,437	2,987,835	885,602
Recorder:				
Personal Services.....	502,972	505,598	481,674	23,924
Materials and Supplies.....	53,214	53,214	14,080	39,134
Contractual Services.....	81,459	81,459	30,664	50,795
Other.....	4,289	4,289	3,189	1,100
Capital Outlay.....	174,625	174,625	94,672	79,953
Total Recorder.....	816,559	819,185	624,279	194,906
Insurance:				
Contractual Services.....	367,000	367,000	359,615	7,385
Other.....	18,000	18,000	-	18,000
Total Insurance.....	385,000	385,000	359,615	25,385
Unclaimed Funds:				
Other.....	14,500	11,340	1,086	10,254
Total Unclaimed Funds.....	14,500	11,340	1,086	10,254
Miscellaneous:				
Personal Services.....	400,000	25	-	25
Materials and Supplies.....	266,536	248,636	139,647	108,989
Contractual Services.....	886,506	763,741	592,599	171,142
Other.....	599,870	603,579	481,808	121,771
Capital Outlay.....	506,116	1,054,470	973,167	81,303
Total Miscellaneous.....	2,659,028	2,670,451	2,187,221	483,230
Total Legislative and Executive.....	18,294,386	18,690,348	14,993,763	3,696,585

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Judicial:				
Court of Appeals:				
Other.....	47,000	48,303	48,303	-
Total Court of Appeals.....	47,000	48,303	48,303	-
Common Pleas Court:				
Personal Services.....	1,505,035	1,505,188	1,449,506	55,682
Materials and Supplies.....	5,366	5,166	4,895	271
Contractual Services.....	4,150	5,034	4,970	64
Other.....	15,200	23,366	21,282	2,084
Total Common Pleas Court.....	1,529,751	1,538,754	1,480,653	58,101
Juvenile Court:				
Personal Services.....	2,049,037	2,141,528	2,140,198	1,330
Materials and Supplies.....	7,771	11,257	11,257	-
Contractual Services.....	44,365	52,864	52,864	-
Other.....	3,540	5,096	5,073	23
Capital Outlay.....	4,540	2,640	2,640	-
Total Juvenile Court.....	2,109,253	2,213,385	2,212,032	1,353
Probate Court:				
Personal Services.....	288,646	290,264	273,675	16,589
Materials and Supplies.....	887	886	818	68
Contractual Services.....	943	273	272	1
Other.....	8,621	9,291	8,946	345
Total Probate Court.....	299,097	300,714	283,711	17,003
Clerk of Courts:				
Personal Services.....	1,056,713	1,061,419	1,046,598	14,821
Materials and Supplies.....	44,244	44,244	44,243	1
Contractual Services.....	25,220	25,220	25,219	1
Other.....	617,763	17,763	17,658	105
Total Clerk of Courts.....	1,743,940	1,148,646	1,133,718	14,928
Xenia Municipal Court:				
Personal Services.....	102,805	106,595	86,204	20,391
Contractual Services.....	55,274	55,274	53,679	1,595
Other.....	22,562	18,772	5,694	13,078
Total Xenia Municipal Court.....	180,641	180,641	145,577	35,064
Fairborn Municipal Court:				
Personal Services.....	138,004	147,164	120,611	26,553
Contractual Services.....	53,685	53,685	51,684	2,001
Other.....	50,638	41,478	30,314	11,164
Total Fairborn Municipal Court.....	242,327	242,327	202,609	39,718
Domestic Relations Court:				
Personal Services.....	775,186	780,031	772,646	7,385
Materials and Supplies.....	4,210	5,710	5,658	52
Contractual Services.....	15,000	17,500	16,438	1,062
Other.....	14,000	10,500	9,043	1,457
Capital Outlay.....	1,281	782	776	6
Total Domestic Relations Court.....	809,677	814,523	804,561	9,962
Public Defender:				
Personal Services.....	312,927	303,485	301,829	1,656
Materials and Supplies.....	2,017	2,017	1,942	75
Contractual Services.....	105,100	114,542	97,319	17,223
Other.....	4,186	4,186	1,195	2,991
Capital Outlay.....	950	950	-	950
Total Public Defender.....	425,180	425,180	402,285	22,895
Total Judicial.....	7,386,866	6,912,473	6,713,449	199,024
Total General Government.....	25,681,252	25,602,821	21,707,212	3,895,609

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Safety:				
Coroner:				
Personal Services.....	356,861	368,284	367,888	396
Materials and Supplies.....	2,986	3,336	3,336	-
Contractual Services.....	134,734	189,312	176,280	13,032
Other.....	4,834	3,349	3,349	-
Total Coroner.....	499,415	564,281	550,853	13,428
Juvenile Detention:				
Personal Services.....	1,015,077	946,616	939,874	6,742
Materials and Supplies.....	34,593	31,274	31,117	157
Contractual Services.....	25,944	13,929	13,928	1
Other.....	5,495	1,633	1,633	-
Capital Outlay.....	36,019	35,916	35,916	-
Total Juvenile Detention.....	1,117,128	1,029,368	1,022,468	6,900
Sheriff:				
Personal Services.....	11,198,044	10,643,257	10,640,615	2,642
Materials and Supplies.....	87,598	194,278	194,271	7
Contractual Services.....	864,053	1,165,755	1,165,754	1
Other.....	29,791	30,628	30,618	10
Capital Outlay.....	392,659	518,467	518,467	-
Total Sheriff.....	12,572,145	12,552,385	12,549,725	2,660
Building Regulations:				
Personal Services.....	644,020	653,094	628,084	25,010
Materials and Supplies.....	3,846	5,896	5,534	362
Contractual Services.....	71,473	69,596	62,934	6,662
Other.....	13,316	7,124	6,840	284
Capital Outlay.....	1,000	1,600	904	696
Total Building Regulations.....	733,655	737,310	704,296	33,014
Total Public Safety.....	14,922,343	14,883,344	14,827,342	56,002
Public Works:				
County Engineer - Tax Maps:				
Personal Services.....	103,094	103,099	99,849	3,250
Capital Outlay.....	4,757	5,386	3,822	1,564
Total County Engineer - Tax Maps.....	107,851	108,485	103,671	4,814
Department of Public Works:				
Personal Services.....	333,964	335,555	289,020	46,535
Materials and Supplies.....	10,000	10,000	6,961	3,039
Contractual Services.....	353,658	353,658	141,148	212,510
Other.....	8,450	8,450	3,690	4,760
Capital Outlay.....	202,387	202,387	132,414	69,973
Total Department of Public Works.....	908,459	910,050	573,233	336,817
Total Public Works.....	1,016,310	1,018,535	676,904	341,631
Health:				
Vital Statistics:				
Other.....	1,000	1,000	848	152
Total Vital Statistics.....	1,000	1,000	848	152
Miscellaneous:				
Other.....	417,120	417,120	257,555	159,565
Total Miscellaneous.....	417,120	417,120	257,555	159,565
Total Health.....	418,120	418,120	258,403	159,717
Human Services:				
Veteran's Service Commission:				
Personal Services.....	500,197	504,752	504,439	313
Materials and Supplies.....	10,000	7,500	7,500	-
Contractual Services.....	204,198	195,194	195,194	-
Other.....	56,865	54,288	54,333	4,955
Capital Outlay.....	2,233	14,879	14,879	-
Total Veteran's Service Commission.....	773,493	776,613	771,345	5,268
Total Human Services.....	773,493	776,613	771,345	5,268

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Conservation and Recreation:				
Agriculture:				
Contractual Services.....	38,387	38,387	31,535	6,852
Other.....	401,156	401,156	399,611	1,545
Total Agriculture.....	439,543	439,543	431,146	8,397
Parks and Recreation:				
Personal Services.....	1,533,754	1,544,452	1,517,279	27,173
Materials and Supplies.....	111,350	97,905	96,510	1,395
Contractual Services.....	59,511	44,214	43,722	492
Other.....	27,618	27,046	26,557	489
Capital Outlay.....	10,800	38,372	37,972	400
Total Parks and Recreation.....	1,743,033	1,751,989	1,722,040	29,949
Total Conservation and Recreation.....	2,182,576	2,191,532	2,153,186	38,346
Community and Economic Development:				
Department of Development:				
Personal Services.....	405,875	408,215	367,967	40,248
Materials and Supplies.....	665	665	198	467
Contractual Services.....	1,120	1,121	-	1,121
Other.....	180,399	179,099	1,771	177,328
Capital Outlay.....	-	1,300	1,224	76
Total Department of Development.....	588,059	590,400	371,160	219,240
Total Community and Economic Development.....	588,059	590,400	371,160	219,240
Total Expenditures.....	45,582,153	45,481,365	40,765,552	4,715,813
Excess / (Deficiency) of Revenue over/(under) Expenditures.....	(3,937,831)	(3,640,836)	3,137,002	6,777,838
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	7,000	7,425	24,929	17,504
Transfers In.....	228,770	228,770	9,478	(219,292)
Transfers Out.....	(2,626,273)	(3,430,564)	(2,025,413)	1,405,151
Advances In.....	109,500	109,500	150,414	40,914
Advances Out.....	(297,500)	(226,000)	(163,900)	62,100
Total Other Financing Sources / (Uses).....	(2,578,503)	(3,310,869)	(2,004,492)	1,306,377
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(6,516,334)	(6,951,705)	1,132,510	8,084,215
Fund Balance (Deficit) at Beginning of Year.....	15,914,733	15,914,733	15,914,733	-
Prior Year Encumbrances Appropriated.....	2,390,042	2,390,042	2,390,042	-
Fund Balance (Deficit) at End of Year.....	\$ 11,788,441	\$ 11,353,070	\$ 19,437,285	\$ 8,084,215

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

DEPARTMENT OF JOB AND FAMILY SERVICES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 6,975,446	\$ 5,195,446	\$ 5,331,131	\$ 135,685
Other.....	488,604	208,604	8,513	(200,091)
Total Revenues.....	7,464,050	5,404,050	5,339,644	(64,406)
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services.....	3,600,500	3,608,500	3,068,592	539,908
Materials and Supplies.....	160,000	82,653	73,071	9,582
Contractual Services.....	1,616,512	1,467,302	1,328,770	138,532
Other.....	20,000	20,000	12,463	7,537
Capital Outlay.....	45,377	45,377	29,692	15,685
Total Public Assistance.....	5,442,389	5,223,832	4,512,588	711,244
Work Force Investment:				
Materials and Supplies.....	20,000	3,022	3,022	-
Contractual Services.....	2,632,330	1,462,883	1,462,883	-
Other.....	4,000	382	382	-
Capital Outlay.....	20,000	585	585	-
Total Work Force Investment.....	2,676,330	1,466,872	1,466,872	-
Total Expenditures.....	8,118,719	6,690,704	5,979,460	711,244
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(654,669)	(1,286,654)	(639,816)	646,838
Other Financing Sources / (Uses):				
Transfers In.....	300,000	300,000	287,642	(12,358)
Total Other Financing Sources / (Uses).....	300,000	300,000	287,642	(12,358)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(354,669)	(986,654)	(352,174)	634,480
Fund Balance (Deficit) at Beginning of Year.....	787,578	787,578	787,578	-
Prior Year Encumbrances Appropriated.....	354,719	354,719	354,719	-
Fund Balance (Deficit) at End of Year.....	\$ 787,628	\$ 155,643	\$ 790,123	\$ 634,480

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

BOARD OF DEVELOPMENTAL DISABILITIES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 10,317,200	\$ 10,615,259	\$ 10,617,727	\$ 2,468
Charges for Services.....	282,000	282,000	275,244	(6,756)
Intergovernmental.....	4,021,136	4,285,969	4,511,330	225,361
Other.....	213,156	368,744	413,338	44,594
Total Revenues.....	14,833,492	15,551,972	15,817,639	265,667
Expenditures:				
Health:				
Developmental Disabilities Services:				
Personal Services.....	8,260,338	8,320,163	8,033,628	286,535
Materials and Supplies.....	562,319	578,319	539,467	38,852
Contractual Services.....	6,846,108	6,841,108	6,433,707	407,401
Other.....	194,795	404,149	352,566	51,583
Capital Outlay.....	448,514	309,513	253,818	55,695
Total Developmental Disability Services.....	16,312,074	16,453,252	15,613,186	840,066
Total Expenditures.....	16,312,074	16,453,252	15,613,186	840,066
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,478,582)	(901,280)	204,453	1,105,733
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(1,478,582)	(901,280)	204,453	1,105,733
Fund Balance (Deficit) at Beginning of Year.....	21,718,545	21,718,545	21,718,545	-
Prior Year Encumbrances Appropriated.....	928,559	928,559	928,559	-
Fund Balance (Deficit) at End of Year.....	\$ 21,168,522	\$ 21,745,824	\$ 22,851,557	\$ 1,105,733

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

MOTOR VEHICLE, ROAD AND BRIDGE

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 801,750	\$ 801,750	\$ 801,983	\$ 233
Charges for Services.....	200,000	200,000	145,966	(54,034)
Fines and Forfeitures.....	150,000	150,000	132,532	(17,468)
Intergovernmental.....	6,090,100	6,367,172	6,790,788	423,616
Special Assessments.....	30,421	33,544	33,544	-
Investment Earnings.....	75,000	75,000	54,521	(20,479)
Other.....	17,100	17,100	53,137	36,037
Total Revenues.....	7,364,371	7,644,566	8,012,471	367,905
Expenditures:				
Public Works:				
County Engineer - MVGT:				
Personal Services.....	2,950,369	2,955,492	2,860,927	94,565
Materials and Supplies.....	2,135,837	2,108,372	1,851,069	257,303
Contractual Services.....	515,940	544,264	369,655	174,609
Other.....	173,604	173,604	75,403	98,201
Capital Outlay.....	3,276,415	5,304,652	3,693,841	1,610,811
Total County Engineer - MVGT.....	9,052,165	11,086,384	8,850,895	2,235,489
County Engineer - Bridge:				
Personal Services.....	246,917	249,308	230,386	18,922
Materials and Supplies.....	400,329	397,943	112,804	285,139
Contractual Services.....	261,400	261,400	132,349	129,051
Other.....	2,500	2,500	-	2,500
Capital Outlay.....	1,028,678	1,028,678	467,630	561,048
Total County Engineer - Bridge.....	1,939,824	1,939,829	943,169	996,660
County Engineer - Ditches:				
Materials and Supplies.....	16,000	13,600	11,200	2,400
Contractual Services.....	55,055	44,055	20,847	23,208
Other.....	10,000	26,523	20,512	6,011
Capital Outlay.....	2,000	2,000	-	2,000
Total County Engineer - Ditches.....	83,055	86,178	52,559	33,619
Total Expenditures.....	11,075,044	13,112,391	9,846,623	3,265,768
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,710,673)	(5,467,825)	(1,834,152)	3,633,673
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	5,000	5,000	105,500	100,500
Transfers In.....	-	208,078	-	(208,078)
Transfers Out.....	-	(208,078)	-	208,078
Total Other Financing Sources / (Uses).....	5,000	5,000	105,500	100,500
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,705,673)	(5,462,825)	(1,728,652)	3,734,173
Fund Balance (Deficit) at Beginning of Year.....	9,096,795	9,096,795	9,096,795	-
Prior Year Encumbrances Appropriated.....	249,203	249,203	249,203	-
Fund Balance (Deficit) at End of Year.....	\$ 5,640,325	\$ 3,883,173	\$ 7,617,346	\$ 3,734,173

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

CHILDREN SERVICES BOARD				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 4,851,000	\$ 4,851,000	\$ 4,980,717	\$ 129,717
Charges for Services.....	65,000	65,000	146,600	81,600
Intergovernmental.....	4,269,800	4,269,800	3,665,449	(604,351)
Other.....	11,000	11,000	36,394	25,394
Total Revenues.....	9,196,800	9,196,800	8,829,160	(367,640)
Expenditures:				
Human Services:				
Children's Home:				
Materials and Supplies.....	192,090	174,090	77,416	96,674
Contractual Services.....	105,530	113,530	39,589	73,941
Other.....	78,220	70,220	4,330	65,890
Capital Outlay.....	40,000	40,000	-	40,000
Total Children's Home.....	415,840	397,840	121,335	276,505
Children Services Board:				
Personal Services.....	5,494,921	5,494,921	4,486,802	1,008,119
Materials and Supplies.....	124,586	132,586	125,527	7,059
Contractual Services.....	5,747,187	5,747,187	3,515,535	2,231,652
Other.....	375,033	385,033	268,596	116,437
Capital Outlay.....	30,000	30,000	16,228	13,772
Total Children Services Board.....	11,771,727	11,789,727	8,412,688	3,377,039
Total Expenditures.....	12,187,567	12,187,567	8,534,023	3,653,544
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(2,990,767)	(2,990,767)	295,137	3,285,904
Fund Balance (Deficit) at Beginning of Year.....	2,667,960	2,667,960	2,667,960	-
Prior Year Encumbrances Appropriated.....	1,120,646	1,120,646	1,120,646	-
Fund Balance (Deficit) at End of Year.....	\$ 797,839	\$ 797,839	\$ 4,083,743	\$ 3,285,904

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	DOG AND KENNEL			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 790,000	\$ 824,336	\$ 829,219	\$ 4,883
Fines and Forfeitures.....	15,000	15,000	17,742	2,742
Other.....	5,000	12,352	23,126	10,774
Total Revenues.....	810,000	851,688	870,087	18,399
Expenditures:				
Health:				
Animal Control:				
Personal Services.....	528,502	532,161	530,602	1,559
Materials and Supplies.....	29,199	21,822	21,598	224
Contractual Services.....	20,187	3,319	1,272	2,047
Other.....	13,991	13,463	6,405	7,058
Capital Outlay.....	15,000	38,127	37,876	251
Total Animal Control.....	606,879	608,892	597,753	11,139
Legislative and Executive:				
Auditor:				
Personal Services.....	46,650	46,650	45,839	811
Materials and Supplies.....	3,163	11,163	10,859	304
Other.....	132,500	125,500	117,846	7,654
Total Auditor.....	182,313	183,313	174,544	8,769
Total Expenditures.....	789,192	792,205	772,297	19,908
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	20,808	59,483	97,790	38,307
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	3,421	3,421
Total Other Financing Sources / (Uses).....	-	-	3,421	3,421
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	20,808	59,483	101,211	41,728
Fund Balance (Deficit) at Beginning of Year.....	561,127	561,127	561,127	-
Prior Year Encumbrances Appropriated.....	1,381	1,381	1,381	-
Fund Balance (Deficit) at End of Year.....	\$ 583,316	\$ 621,991	\$ 663,719	\$ 41,728

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	REAL ESTATE ASSESSMENT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,002,000	\$ 52,724	\$ 81,286	\$ 28,562
Fines and Forfeitures.....	331,291	438,698	439,815	1,117
Other.....	-	6,995	26,055	19,060
Total Revenues.....	1,333,291	498,417	547,156	48,739
Expenditures:				
Legislative and Executive:				
Auditor:				
Personal Services.....	176,800	176,800	155,095	21,705
Materials and Supplies.....	8,950	8,950	6,264	2,686
Contractual Services.....	6,116,851	6,116,851	2,466,338	3,650,513
Other.....	54,138	54,138	31,304	22,834
Capital Outlay.....	28,700	28,700	23,928	4,772
Total Auditor.....	6,385,439	6,385,439	2,682,929	3,702,510
Board of Revisions:				
Contractual Services.....	12,000	22,000	12,155	9,845
Other.....	-	5,000	1,222	3,778
Total Board of Revisions.....	12,000	27,000	13,377	13,623
Delinquent Real Estate Tax & Assessment Collectionsd (DRETAC):				
Treasurer:				
Personal Services.....	83,861	83,861	79,034	4,827
Materials and Supplies.....	3,000	1,568	1,063	505
Contractual Services.....	3,000	9,904	9,900	4
Other.....	8,182	8,183	7,966	217
Capital Outlay.....	4,607	5,135	4,751	384
Total Treasurer.....	102,650	108,651	102,714	5,937
Prosecutor:				
Personal Services.....	49,263	49,262	49,156	106
Materials and Supplies.....	4,036	9,036	923	8,113
Contractual Services.....	1,263	2,999	2,931	68
Other.....	9,536	7,800	4,012	3,788
Total Prosecutor.....	64,098	69,097	57,022	12,075
Total DRETAC.....	166,748	177,748	159,736	18,012
Geographic Information Systems:				
Personal Services.....	165,698	176,098	172,775	3,323
Materials and Supplies.....	4,000	500	103	397
Contractual Services.....	171,554	382,831	382,509	322
Other.....	4,556	1,056	-	1,056
Capital Outlay.....	12,500	19,500	19,487	13
Total Geographic Information Systems.....	358,308	579,985	574,874	5,111
Total Expenditures.....	6,922,495	7,170,172	3,430,916	3,739,256
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(5,589,204)	(6,671,755)	(2,883,760)	3,787,995
Other Financing Sources / (Uses):				
Advances Out.....	-	(22,000)	(22,000)	-
Total Other Financing Sources / (Uses).....	-	(22,000)	(22,000)	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(5,589,204)	(6,693,755)	(2,905,760)	3,787,995
Fund Balance (Deficit) at Beginning of Year.....	4,346,838	4,346,838	4,346,838	-
Prior Year Encumbrances Appropriated.....	5,088,575	5,088,575	5,088,575	-
Fund Balance (Deficit) at End of Year.....	\$ 3,846,209	\$ 2,741,658	\$ 6,529,653	\$ 3,787,995

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	ENVIRONMENTAL SERVICES			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,097,000	\$ 1,103,403	\$ 1,112,355	\$ 8,952
Intergovernmental.....	125,981	95,981	95,981	-
Other.....	28,628	28,628	28,886	258
Total Revenues.....	<u>1,251,609</u>	<u>1,228,012</u>	<u>1,237,222</u>	<u>9,210</u>
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Personal Services.....	537,276	537,276	455,269	82,007
Materials and Supplies.....	112,371	112,506	89,270	23,236
Contractual Services.....	309,509	314,303	234,568	79,735
Other.....	79,101	74,639	59,946	14,693
Capital Outlay.....	216,768	216,768	165,089	51,679
Total Sanitary Engineer.....	<u>1,255,025</u>	<u>1,255,492</u>	<u>1,004,142</u>	<u>251,350</u>
Total Expenditures.....	<u>1,255,025</u>	<u>1,255,492</u>	<u>1,004,142</u>	<u>251,350</u>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,416)	(27,480)	233,080	260,560
Other Financing Sources / (Uses):				
Transfers In.....	54,000	60,143	-	(60,143)
Transfers Out.....	(229,907)	(229,967)	(207,986)	21,981
Advances In.....	-	69,500	-	(69,500)
Advances Out.....	(61,981)	(167,500)	-	167,500
Total Other Financing Sources / (Uses).....	<u>(237,888)</u>	<u>(267,824)</u>	<u>(207,986)</u>	<u>59,838</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(241,304)	(295,304)	25,094	320,398
Fund Balance (Deficit) at Beginning of Year.....	1,787,313	1,787,313	1,787,313	-
Prior Year Encumbrances Appropriated.....	46,164	46,164	46,164	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 1,592,173</u>	<u>\$ 1,538,173</u>	<u>\$ 1,858,571</u>	<u>\$ 320,398</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, 2012

COMMUNITY MENTAL HEALTH				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,739,000	\$ 3,858,543	\$ 3,858,543	\$ -
Intergovernmental.....	461,000	475,406	475,406	-
Total Revenues.....	4,200,000	4,333,949	4,333,949	-
Expenditures:				
Health:				
Community Mental Health:				
Other.....	4,200,000	4,333,949	4,333,949	-
Total Community Mental Health:.....	4,200,000	4,333,949	4,333,949	-
Total Expenditures.....	4,200,000	4,333,949	4,333,949	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	-	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ -	\$ -

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

COMMUNITY DEVELOPMENT BLOCK GRANT

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 720,853	\$ 599,187	\$ 576,507	\$ (22,680)
Other.....	23,505	38,488	32,258	(6,230)
Total Revenues.....	744,358	637,675	608,765	(28,910)
Expenditures:				
Community and Economic Development:				
Department of Development:				
Materials and Supplies.....	5,622	2,961	958	2,003
Contractual Services.....	599,096	371,885	300,177	71,708
Other.....	177,372	103,348	66,571	36,777
Capital Outlay.....	95,500	286,576	160,347	126,229
Total Department of Development.....	877,590	764,770	528,053	236,717
Total Expenditures.....	877,590	764,770	528,053	236,717
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(133,232)	(127,095)	80,712	207,807
Other Financing Sources / (Uses):				
Transfers In.....	1,770	1,927	4,814	2,887
Advances In.....	4,000	4,000	-	(4,000)
Total Other Financing Sources / (Uses).....	5,770	5,927	4,814	(1,113)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(127,462)	(121,168)	85,526	206,694
Fund Balance (Deficit) at Beginning of Year.....	283,271	283,271	283,271	-
Prior Year Encumbrances Appropriated.....	45,100	45,100	45,100	-
Fund Balance (Deficit) at End of Year.....	\$ 200,909	\$ 207,203	\$ 413,897	\$ 206,694

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	DRUG LAW ENFORCEMENT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 310,000	\$ 470,521	\$ 500,827	\$ 30,306
Fines and Forfeitures.....	182,300	91,300	125,516	34,216
Intergovernmental.....	371,755	352,600	350,953	(1,647)
Other.....	14,082	14,563	16,494	1,931
Total Revenues.....	878,137	928,984	993,790	64,806
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	5,349	9,484	8,123	1,361
Materials and Supplies.....	14,074	36,574	7,708	28,866
Contractual Services.....	35,267	209,516	185,465	24,051
Other.....	60,000	200,358	181,570	18,788
Capital Outlay.....	8,321	8,321	-	8,321
Total Commissioners.....	123,011	464,253	382,866	81,387
Prosecutor:				
Materials and Supplies.....	32,263	32,313	10,802	21,511
Contractual Services.....	3,756	15,942	13,499	2,443
Capital Outlay.....	116,262	114,070	8,634	105,436
Total Prosecutor.....	152,281	162,325	32,935	129,390
Sheriff:				
Personal Services.....	222,248	599,604	532,707	66,897
Materials and Supplies.....	30,711	24,358	22,728	1,630
Contractual Services.....	79,247	79,834	32,658	47,176
Other.....	60,148	72,988	70,316	2,672
Capital Outlay.....	51,468	45,326	18,719	26,607
Total Sheriff.....	443,822	822,110	677,128	144,982
Total Expenditures.....	719,114	1,448,688	1,092,929	355,759
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	159,023	(519,704)	(99,139)	420,565
Other Financing Sources / (Uses):				
Transfers In.....	100,000	130,350	80,350	(50,000)
Transfers Out.....	(55)	(1,890)	(84)	1,806
Advances In.....	-	-	25,000	25,000
Advances Out.....	-	(60,000)	-	60,000
Total Other Financing Sources / (Uses).....	99,945	68,460	105,266	36,806
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	258,968	(451,244)	6,127	457,371
Fund Balance (Deficit) at Beginning of Year.....	599,215	599,215	599,215	-
Prior Year Encumbrances Appropriated.....	6,797	6,797	6,797	-
Fund Balance (Deficit) at End of Year.....	\$ 864,980	\$ 154,768	\$ 612,139	\$ 457,371

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

CHILD SUPPORT ENFORCEMENT AGENCY

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 550,000	\$ 550,000	\$ 545,722	\$ (4,278)
Intergovernmental.....	1,800,000	1,800,000	1,587,472	(212,528)
Other.....	1,500	1,500	142,205	140,705
Total Revenues.....	2,351,500	2,351,500	2,275,399	(76,101)
Expenditures:				
Human Services:				
Bureau of Support:				
Personal Services.....	1,204,010	1,204,010	1,017,745	186,265
Materials and Supplies.....	2,000	2,500	2,309	191
Contractual Services.....	785,550	781,250	633,191	148,059
Other.....	7,500	11,300	7,144	4,156
Capital Outlay.....	1,000	1,000	-	1,000
Total Bureau of Support.....	2,000,060	2,000,060	1,660,389	339,671
Total Expenditures.....	2,000,060	2,000,060	1,660,389	339,671
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	351,440	351,440	615,010	263,570
Fund Balance (Deficit) at Beginning of Year.....	1,667,985	1,667,985	1,667,985	-
Prior Year Encumbrances Appropriated.....	82,050	82,050	82,050	-
Fund Balance (Deficit) at End of Year.....	\$ 2,101,475	\$ 2,101,475	\$ 2,365,045	\$ 263,570

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	COUNTY HOME			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 4,838,700	\$ 4,538,700	\$ 4,396,655	\$ (142,045)
Other.....	22,000	22,669	26,745	4,076
Total Revenues.....	4,860,700	4,561,369	4,423,400	(137,969)
Expenditures:				
Human Services:				
County Home:				
Personal Services.....	3,255,571	3,259,902	3,026,647	233,255
Materials and Supplies.....	737,748	678,120	584,951	93,169
Contractual Services.....	727,514	756,427	751,205	5,222
Other.....	45,125	66,935	61,460	5,475
Capital Outlay.....	-	4,574	4,575	(1)
Total County Home.....	4,765,958	4,765,958	4,428,838	337,120
Total Expenditures.....	4,765,958	4,765,958	4,428,838	337,120
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	94,742	(204,589)	(5,438)	199,151
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	-	-	213,750	213,750
Total Other Financing Sources / (Uses).....	-	-	213,750	213,750
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	94,742	(204,589)	208,312	412,901
Fund Balance (Deficit) at Beginning of Year.....	244,669	244,669	244,669	-
Prior Year Encumbrances Appropriated.....	956	956	956	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 340,367</u>	<u>\$ 41,036</u>	<u>\$ 453,937</u>	<u>\$ 412,901</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, 2012

SPRING LAKES PARK

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ -	\$ 193	\$ 193	\$ -
Total Revenues.....	-	193	193	-
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Materials and Supplies.....	884	884	-	884
Total Parks and Recreation.....	884	884	-	884
Total Expenditures.....	884	884	-	884
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(884)	(691)	193	884
Fund Balance (Deficit) at Beginning of Year.....	884	884	884	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ 193</u>	<u>\$ 1,077</u>	<u>\$ 884</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, 2012

	COUNTY HOTEL LODGING			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 800,000	\$ 807,640	\$ 917,411	\$ 109,771
Other.....	1,000	1,000	1,559	559
Total Revenues.....	801,000	808,640	918,970	110,330
Expenditures:				
Community and Economic Development:				
Convention and Visitor's Bureau:				
Personal Services.....	352,274	401,729	354,800	46,929
Materials and Supplies.....	61,867	57,443	48,608	8,835
Contractual Services.....	127,660	161,910	159,245	2,665
Other.....	402,793	384,593	377,326	7,267
Capital Outlay.....	32,440	35,814	29,824	5,990
Total Convention and Visitor's Bureau.....	977,034	1,041,489	969,803	71,686
Total Expenditures.....	977,034	1,041,489	969,803	71,686
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(176,034)	(232,849)	(50,833)	182,016
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(176,034)	(232,849)	(50,833)	182,016
Fund Balance (Deficit) at Beginning of Year.....	624,131	624,131	624,131	-
Prior Year Encumbrances Appropriated.....	147,355	147,355	147,355	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 595,452</u>	<u>\$ 538,637</u>	<u>\$ 720,653</u>	<u>\$ 182,016</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, 2012

HOSPITAL LEVY				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,944,000	\$ 3,023,726	\$ 3,023,726	\$ -
Intergovernmental.....	363,400	385,873	385,873	-
Total Revenues.....	3,307,400	3,409,599	3,409,599	-
Expenditures:				
Health:				
Commissioners - Hospital Operating:				
Other.....	3,300,000	3,409,599	3,409,599	-
Total Commissioners - Hospital Operating.....	3,300,000	3,409,599	3,409,599	-
Total Expenditures.....	3,300,000	3,409,599	3,409,599	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	7,400	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ 7,400	\$ -	\$ -	\$ -

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

ADULT DAY CARE

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 309,210	\$ 324,210	\$ 321,569	\$ (2,641)
Other.....	19,665	19,665	19,616	(49)
Total Revenues.....	328,875	343,875	341,185	(2,690)
Expenditures:				
Human Services:				
County Home Adult Day Care:				
Personal Services.....	294,815	296,515	294,536	1,979
Materials and Supplies.....	29,579	28,881	25,867	3,014
Contractual Services.....	17,028	25,876	24,043	1,833
Other.....	5,412	5,510	510	5,000
Total County Home Adult Day Care.....	346,834	356,782	344,956	11,826
Total Expenditures.....	346,834	356,782	344,956	11,826
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(17,959)	(12,907)	(3,771)	9,136
Fund Balance (Deficit) at Beginning of Year.....	18,299	18,299	18,299	-
Prior Year Encumbrances Appropriated.....	2,274	2,274	2,274	-
Fund Balance (Deficit) at End of Year.....	\$ 2,614	\$ 7,666	\$ 16,802	\$ 9,136

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

JUVENILE COURT GRANTS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 31,900	\$ 31,174	\$ 33,781	\$ 2,607
Fines and Forfeitures.....	13,000	13,000	13,577	577
Intergovernmental.....	2,733,181	2,423,380	2,436,405	13,025
Other.....	88,730	71,807	72,937	1,130
Total Revenues.....	2,866,811	2,539,361	2,556,700	17,339
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	2,707,355	2,460,130	2,121,181	338,949
Materials and Supplies.....	223,181	306,991	213,460	93,531
Contractual Services.....	217,127	241,128	135,644	105,484
Other.....	102,718	87,054	25,434	61,620
Capital Outlay.....	42,449	83,893	65,981	17,912
Total Juvenile Court.....	3,292,830	3,179,196	2,561,700	617,496
Total Expenditures.....	3,292,830	3,179,196	2,561,700	617,496
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(426,019)	(639,835)	(5,000)	634,835
Other Financing Sources / (Uses):				
Transfers In.....	967	13,968	14,282	314
Transfers Out.....	(5,055)	(9,216)	(7)	9,209
Advances In.....	10,000	20,482	24,200	3,718
Advances Out.....	(38,208)	(39,957)	(24,200)	15,757
Total Other Financing Sources / (Uses).....	(32,296)	(14,723)	14,275	28,998
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(458,315)	(654,558)	9,275	663,833
Fund Balance (Deficit) at Beginning of Year.....	914,842	914,842	914,842	-
Prior Year Encumbrances Appropriated.....	32,549	32,549	32,549	-
Fund Balance (Deficit) at End of Year.....	\$ 489,076	\$ 292,833	\$ 956,666	\$ 663,833

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

PARKS AND TRAILS DONATIONS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 19,025	\$ 25,416	\$ 25,492	\$ 76
Intergovernmental.....	-	64,929	64,929	-
Investment Earnings.....	27,237	29,908	29,907	(1)
Other.....	6,600	27,988	32,210	4,222
Total Revenues.....	52,862	148,241	152,538	4,297
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Materials and Supplies.....	22,557	26,752	17,387	9,365
Contractual Services.....	33,530	58,080	32,530	25,550
Other.....	5,800	6,405	3,245	3,160
Capital Outlay.....	20,407	10,557	-	10,557
Total Parks and Recreation.....	82,294	101,794	53,162	48,632
Total Expenditures.....	82,294	101,794	53,162	48,632
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(29,432)	46,447	99,376	52,929
Other Financing Sources / (Uses):				
Transfers Out.....	(50,000)	(50,000)	-	50,000
Total Other Financing Sources / (Uses).....	(50,000)	(50,000)	-	50,000
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other				
Financing Uses.....	(79,432)	(3,553)	99,376	102,929
Fund Balance (Deficit) at Beginning of Year.....	162,675	162,675	162,675	-
Prior Year Encumbrances Appropriated.....	2,353	2,353	2,353	-
Fund Balance (Deficit) at End of Year.....	\$ 85,596	\$ 161,475	\$ 264,404	\$ 102,929

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	HOME ARREST			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 3,540	\$ 1,995	\$ 1,995	\$ -
Total Revenues.....	3,540	1,995	1,995	-
Expenditures:				
Public Safety:				
Common Pleas Court:				
Contractual Services.....	3,097	3,097	1,137	1,960
Capital Outlay.....	1,000	1,000	-	1,000
Total Common Pleas Court.....	4,097	4,097	1,137	2,960
Total Expenditures.....	4,097	4,097	1,137	2,960
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(557)	(2,102)	858	2,960
Fund Balance (Deficit) at Beginning of Year.....	7,558	7,558	7,558	-
Prior Year Encumbrances Appropriated.....	1,097	1,097	1,097	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 8,098</u>	<u>\$ 6,553</u>	<u>\$ 9,513</u>	<u>\$ 2,960</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, 2012

	INDIGENT DRIVERS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 34,552	\$ 40,598	\$ 34,122	\$ (6,476)
Fines and Forfeitures.....	400	1,609	1,491	(118)
Intergovernmental.....	1,000	1,209	1,581	372
Total Revenues.....	35,952	43,416	37,194	(6,222)
Expenditures:				
Public Safety:				
Xenia Municipal Court:				
Other.....	16,901	19,313	17,341	1,972
Capital Outlay.....	2,122	2,297	-	2,297
Total Xenia Municipal Court.....	19,023	21,610	17,341	4,269
Fairborn Municipal Court:				
Other.....	16,008	12,812	12,286	526
Capital Outlay.....	1,180	2,070	-	2,070
Total Fairborn Municipal Court.....	17,188	14,882	12,286	2,596
Clerk of Courts:				
Other.....	5,500	5,500	5,444	56
Total Clerk of Courts.....	5,500	5,500	5,444	56
Juvenile Court:				
Other.....	8,233	8,232	-	8,232
Total Juvenile Court.....	8,233	8,232	-	8,232
Total Expenditures.....	49,944	50,224	35,071	15,153
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(13,992)	(6,808)	2,123	8,931
Fund Balance (Deficit) at Beginning of Year.....	14,963	14,963	14,963	-
Fund Balance (Deficit) at End of Year.....	\$ 971	\$ 8,155	\$ 17,086	\$ 8,931

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

INDIGENT GUARDIANSHIP				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 15,000	\$ 15,000	\$ 14,903	\$ (97)
Other.....	600	600	1,432	832
Total Revenues.....	15,600	15,600	16,335	735
Expenditures:				
Public Safety:				
Probate Court:				
Contractual Services.....	15,000	13,000	3,758	9,242
Other.....	-	2,000	1,086	914
Total Probate Court.....	15,000	15,000	4,844	10,156
Total Expenditures.....	15,000	15,000	4,844	10,156
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	600	600	11,491	10,891
Fund Balance (Deficit) at Beginning of Year.....	43,265	43,265	43,265	-
Fund Balance (Deficit) at End of Year.....	\$ 43,865	\$ 43,865	\$ 54,756	\$ 10,891

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

VICTIM WITNESS GRANTS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 14,000	\$ 33,192	\$ 33,192	\$ -
Intergovernmental.....	49,773	152,497	173,825	21,328
Other.....	111,154	123	178	55
Total Revenues.....	174,927	185,812	207,195	21,383
Expenditures:				
Public Safety:				
Prosecutor:				
Personal Services.....	290,073	284,884	275,113	9,771
Contractual Services.....	3,000	3,000	3,000	-
Other.....	14,000	35,192	35,192	-
Total Prosecutor.....	307,073	323,076	313,305	9,771
Total Expenditures.....	307,073	323,076	313,305	9,771
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(132,146)	(137,264)	(106,110)	31,154
Other Financing Sources / (Uses):				
Transfers In.....	197,956	93,605	72,027	(21,578)
Transfers Out.....	(9,090)	(9,638)	(9,387)	251
Advances In.....	-	11,900	11,900	-
Advances Out.....	-	(18,914)	(18,914)	-
Total Other Financing Sources / (Uses).....	188,866	76,953	55,626	(21,327)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	56,720	(60,311)	(50,484)	9,827
Fund Balance (Deficit) at Beginning of Year.....	183,014	183,014	183,014	-
Fund Balance (Deficit) at End of Year.....	\$ 239,734	\$ 122,703	\$ 132,530	\$ 9,827

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	EQUIPMENT ACQUISITION			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 3,000	\$ 3,189	\$ 4,224	\$ 1,035
Intergovernmental.....	360,000	360,000	387,949	27,949
Total Revenues.....	363,000	363,189	392,173	28,984
Expenditures:				
Legislative and Executive:				
Commissioners:				
Capital Outlay.....	361,580	389,340	389,340	-
Total Commissioners.....	361,580	389,340	389,340	-
Geographic Information Systems:				
Materials and Supplies.....	2,500	2,500	520	1,980
Other.....	750	750	-	750
Capital Outlay.....	5,000	5,000	-	5,000
Total Geographic Information Systems.....	8,250	8,250	520	7,730
Total Legislative and Executive.....	369,830	397,590	389,860	7,730
Public Safety:				
Sheriff:				
Capital Outlay.....	8,600	8,600	2,005	6,595
Total Sheriff.....	8,600	8,600	2,005	6,595
Total Public Safety.....	8,600	8,600	2,005	6,595
Total Expenditures.....	378,430	406,190	391,865	14,325
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(15,430)	(43,001)	308	43,309
Fund Balance (Deficit) at Beginning of Year.....	69,385	69,385	69,385	-
Prior Year Encumbrances Appropriated.....	1,169	1,169	1,169	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 55,124</u>	<u>\$ 27,553</u>	<u>\$ 70,862</u>	<u>\$ 43,309</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, 2012

D.A.R.E. DONATIONS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 3,600	\$ -	\$ -	\$ -
Other.....	2,050	2,050	25	(2,025)
Total Revenues.....	5,650	2,050	25	(2,025)
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	2,771	-	-	-
Materials and Supplies.....	501	501	-	501
Other.....	-	2,816	2,771	45
Total Sheriff.....	3,272	3,317	2,771	546
Total Expenditures.....	3,272	3,317	2,771	546
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	2,378	(1,267)	(2,746)	(1,479)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	2,378	(1,267)	(2,746)	(1,479)
Fund Balance (Deficit) at Beginning of Year.....	3,292	3,292	3,292	-
Fund Balance (Deficit) at End of Year.....	\$ 5,670	\$ 2,025	\$ 546	\$ (1,479)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

INMATE FEES / MEDICAL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 30,500	\$ 32,096	\$ 34,707	\$ 2,611
Other.....	-	-	2,296	2,296
Total Revenues.....	30,500	32,096	37,003	4,907
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	5,448	32,837	23,597	9,240
Contractual Services.....	6,281	13,735	7,265	6,470
Other.....	10	10	-	10
Capital Outlay.....	420	420	-	420
Total Sheriff.....	12,159	47,002	30,862	16,140
Total Expenditures.....	12,159	47,002	30,862	16,140
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	18,341	(14,906)	6,141	21,047
Fund Balance (Deficit) at Beginning of Year.....	13,882	13,882	13,882	-
Prior Year Encumbrances Appropriated.....	1,024	1,024	1,024	-
Fund Balance (Deficit) at End of Year.....	\$ 33,247	\$ -	\$ 21,047	\$ 21,047

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	COMMON PLEAS GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 907,950	\$ 993,841	\$ 1,050,020	\$ 56,179
Licenses and Permits.....	50,000	-	-	-
Intergovernmental.....	691,989	549,268	501,163	(48,105)
Other.....	205,494	110,610	110,261	(349)
Total Revenues.....	1,855,433	1,653,719	1,661,444	7,725
Expenditures:				
Public Safety:				
Common Pleas Court:				
Personal Services.....	778,803	874,478	706,289	168,189
Materials and Supplies.....	67,662	71,162	40,389	30,773
Contractual Services.....	61,061	127,504	95,270	32,234
Other.....	130,640	176,150	128,139	48,011
Capital Outlay.....	224,002	229,951	84,438	145,513
Total Common Pleas Court.....	1,262,168	1,479,245	1,054,525	424,720
Probate Court:				
Personal Services.....	72,197	76,777	76,607	170
Materials and Supplies.....	4,500	4,500	-	4,500
Contractual Services.....	3,000	3,000	376	2,624
Other.....	90,985	87,817	7,657	80,160
Capital Outlay.....	-	6,000	6,000	-
Total Probate Court.....	170,682	178,094	90,640	87,454
Domestic Relations Court:				
Personal Services.....	98,950	99,100	96,710	2,390
Materials and Supplies.....	1,500	1,500	1,050	450
Contractual Services.....	11,850	11,850	5,550	6,300
Other.....	5,100	5,550	1,090	4,460
Capital Outlay.....	16,845	16,245	6,580	9,665
Total Domestic Relations Court.....	134,245	134,245	110,980	23,265
Clerk of Courts:				
Contractual Services.....	67,638	62,859	60,138	2,721
Total Clerk of Courts.....	67,638	62,859	60,138	2,721
Law Library Resources Board:				
Personal Services.....	113,227	113,252	110,266	2,986
Materials and Supplies.....	2,000	2,000	1,073	927
Contractual Services.....	1,515	1,515	525	990
Other.....	310,600	369,700	306,336	63,364
Capital Outlay.....	1,422	2,297	403	1,894
Total Law Library Resources Board.....	428,764	488,764	418,603	70,161
Total Expenditures.....	2,063,497	2,343,207	1,734,886	608,321
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(208,064)	(689,488)	(73,442)	616,046
Other Financing Sources / (Uses):				
Transfers In.....	-	22	-	(22)
Transfers Out.....	(48,492)	(1,096)	-	1,096
Advances In.....	25,000	10,000	48,500	38,500
Advances Out.....	(15,000)	(65,000)	(50,000)	15,000
Total Other Financing Sources / (Uses).....	(38,492)	(56,074)	(1,500)	54,574
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(246,556)	(745,562)	(74,942)	670,620
Fund Balance (Deficit) at Beginning of Year.....	1,241,425	1,241,425	1,241,425	-
Prior Year Encumbrances Appropriated.....	55,354	55,354	55,354	-
Fund Balance (Deficit) at End of Year.....	\$ 1,050,223	\$ 551,217	\$ 1,221,837	\$ 670,620

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

FAMILY AND CHILDREN FIRST COUNCIL

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 5,500	\$ 7,575	\$ 6,172	\$ (1,403)
Intergovernmental.....	156,450	170,614	196,405	25,791
Other.....	2,833	10,631	16,462	5,831
Total Revenues.....	164,783	188,820	219,039	30,219
Expenditures:				
Human Services:				
Family & Children First Council:				
Personal Services.....	353,013	366,084	359,963	6,121
Materials and Supplies.....	5,250	9,222	8,697	525
Contractual Services.....	960	1,000	950	50
Other.....	5,497	6,020	4,667	1,353
Total Sheriff.....	364,720	382,326	374,277	8,049
Total Expenditures.....	364,720	382,326	374,277	8,049
Excess / (Deficiency) of Revenue over Expenditures.....	(199,937)	(193,506)	(155,238)	38,268
Other Financing Sources / (Uses):				
Transfers In.....	143,717	147,619	163,750	16,131
Transfers Out.....	-	(20,000)	-	20,000
Advances In.....	-	-	39,500	39,500
Advances Out.....	-	(10,000)	(30,000)	(20,000)
Total Other Financing Sources / (Uses).....	143,717	117,619	173,250	55,631
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(56,220)	(75,887)	18,012	93,899
Fund Balance (Deficit) at Beginning of Year.....	87,201	87,201	87,201	-
Prior Year Encumbrances Appropriated.....	1,384	1,384	1,384	-
Fund Balance (Deficit) at End of Year.....	\$ 32,365	\$ 12,698	\$ 106,597	\$ 93,899

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

EMERGENCY MANAGEMENT GRANTS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 514,684	\$ 491,480	\$ 231,290	\$ (260,190)
Other.....	-	-	325	325
Total Revenues.....	514,684	491,480	231,615	(259,865)
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	89,987	86,487	82,299	4,188
Materials and Supplies.....	10,480	3,210	3,209	1
Contractual Services.....	52,353	46,761	42,152	4,609
Other.....	56,700	43,444	12,340	31,104
Capital Outlay.....	324,737	356,151	356,108	43
Total Commissioners.....	534,257	536,053	496,108	39,945
Total Expenditures.....	534,257	536,053	496,108	39,945
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(19,573)	(44,573)	(264,493)	(219,920)
Other Financing Sources / (Uses):				
Transfers In.....	-	-	29,083	29,083
Total Other Financing Sources / (Uses).....	-	-	29,083	29,083
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(19,573)	(44,573)	(235,410)	(190,837)
Fund Balance (Deficit) at Beginning of Year.....	56,811	56,811	56,811	-
Prior Year Encumbrances Appropriated.....	1,325	1,325	1,325	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 38,563</u>	<u>\$ 13,563</u>	<u>\$ (177,274)</u>	<u>\$ (190,837)</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, 2012

CONCEALED HANDGUN LICENSE

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits.....	\$ 107,000	\$ 154,000	\$ 150,918	\$ (3,082)
Other.....	20	20	31	11
Total Revenues.....	107,020	154,020	150,949	(3,071)
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	13,193	65,877	49,524	16,353
Materials and Supplies.....	3,510	7,708	3,326	4,382
Contractual Services.....	35,423	115,830	80,613	35,217
Other.....	6,256	20,943	15,205	5,738
Capital Outlay.....	10,847	5,922	-	5,922
Total Sheriff.....	69,229	216,280	148,668	67,612
Total Expenditures.....	69,229	216,280	148,668	67,612
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	37,791	(62,260)	2,281	64,541
Fund Balance (Deficit) at Beginning of Year.....	64,633	64,633	64,633	-
Prior Year Encumbrances Appropriated.....	10,964	10,964	10,964	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 113,388</u>	<u>\$ 13,337</u>	<u>\$ 77,878</u>	<u>\$ 64,541</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, 2012

COUNCIL ON AGING

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,232,000	\$ 3,320,478	\$ 3,320,478	\$ -
Intergovernmental.....	399,500	430,608	430,608	-
Total Revenues.....	3,631,500	3,751,086	3,751,086	-
Expenditures:				
Human Services:				
Council on Aging:				
Other.....	3,600,000	3,751,086	3,751,086	-
Total Council on Aging.....	3,600,000	3,751,086	3,751,086	-
Total Expenditures.....	3,600,000	3,751,086	3,751,086	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	31,500	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 31,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2012

ROAD ASSESSMENT DEBT SERVICE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ -	\$ 6,913	\$ 5,348	\$ (1,565)
Total Revenues.....	-	6,913	5,348	(1,565)
Expenditures:				
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	-	-	-	-
Excess/(Deficiency) of Revenue over/(under) Expenditures...	-	6,913	5,348	(1,565)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	-	6,913	5,348	(1,565)
Fund Balance (Deficit) at Beginning of Year.....	30,759	30,759	30,759	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 30,759</u>	<u>\$ 37,672</u>	<u>\$ 36,107</u>	<u>\$ (1,565)</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, 2012

VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ -	\$ 508	\$ 401	\$ (107)
Total Revenues.....	-	508	401	(107)
Expenditures:				
Debt Service:				
Principal Retirement.....	695,000	410,000	410,000	-
Interest and Fiscal Charges.....	852,741	603,815	603,815	-
Total Expenditures.....	1,547,741	1,013,815	1,013,815	-
Excess/(Deficiency) of Revenue over/(under) Expenditures...	(1,547,741)	(1,013,307)	(1,013,414)	(107)
Other Financing Sources / (Uses):				
Transfers In.....	1,663,789	1,105,473	1,187,326	81,853
Total Other Financing Sources / (Uses).....	1,663,789	1,105,473	1,187,326	81,853
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	116,048	92,166	173,912	81,746
Fund Balance (Deficit) at Beginning of Year.....	287,529	287,529	287,529	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 403,577</u>	<u>\$ 379,695</u>	<u>\$ 461,441</u>	<u>\$ 81,746</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, 2012

	TAX INCENTIVE PROJECT DEBT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 150,000	\$ 237,416	\$ 237,416	\$ -
Intergovernmental.....	80,000	223,362	223,362	-
Special Assessments.....	424,188	424,188	424,188	-
Total Revenues.....	654,188	884,966	884,966	-
Expenditures:				
Debt Service:				
Principal Retirement.....	7,997,500	435,000	435,000	-
Interest and Fiscal Charges.....	376,344	523,113	523,113	-
Total Expenditures.....	8,373,844	958,113	958,113	-
Excess/(Deficiency) of Revenue over/(under) Expenditures...	(7,719,656)	(73,147)	(73,147)	-
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	7,866,350	-	-	-
Transfers In.....	300,000	839,821	307,370	(532,451)
Transfers Out.....	-	(533,926)	-	533,926
Total Other Financing Sources / (Uses).....	8,166,350	305,895	307,370	1,475
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	446,694	232,748	234,223	1,475
Fund Balance (Deficit) at Beginning of Year.....	307,994	307,994	307,994	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 754,688</u>	<u>\$ 540,742</u>	<u>\$ 542,217</u>	<u>\$ 1,475</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECT FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

BUILDING AND ROAD CONSTRUCTION

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 14,500		\$ 31,422	\$ 31,422
Investment Earnings.....	79,758	79,758	79,555	(203)
Other.....	-	21,084	4,734	(16,350)
Total Revenues.....	94,258	100,842	115,711	14,869
Expenditures:				
Commissioners Land and Buildings:				
Capital Outlay.....	20,454	20,454	14,789	5,665
Total Commissioners Land and Buildings.....	20,454	20,454	14,789	5,665
Parks and Recreation:				
Capital Outlay.....	153,798	153,798	-	153,798
Total Parks and Recreation.....	153,798	153,798	-	153,798
Commissioners Communication System:				
Capital Outlay.....	3,071,355	3,072,655	904,639	2,168,016
Total Commissioners Communications System.....	3,071,355	3,072,655	904,639	2,168,016
Debt Service:				
Principal Retirement.....	505,000	404,000	404,000	-
Interest and Fiscal Charges.....	6,313	6,313	6,300	13
Total Debt Service.....	511,313	410,313	410,300	13
Total Expenditures.....	3,756,920	3,657,220	1,329,728	2,327,492
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,662,662)	(3,556,378)	(1,214,017)	2,342,361
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	3,412,868	3,963,000	3,944,000	(19,000)
Transfers In.....	176,790	137,335	152,061	14,726
Transfers Out.....	(83,279)	(81,785)	(81,785)	-
Total Other Financing Sources / (Uses).....	3,506,379	4,018,550	4,014,276	(4,274)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(156,283)	462,172	2,800,259	2,338,087
Fund Balance (Deficit) at Beginning of Year.....	178,760	178,760	178,760	-
Fund Balance (Deficit) at End of Year.....	\$ 22,477	\$ 640,932	\$ 2,979,019	\$ 2,338,087

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

CHASE STEWART TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings.....	\$ 1,100	\$ 1,100	\$ 935	\$ (165)
Total Revenues.....	1,100	1,100	935	(165)
Expenditures:				
Other.....	24,100	24,100	3,268	20,832
Total Expenditures.....	24,100	24,100	3,268	20,832
Excess / (Deficiency) of Revenue over/(under) Expenditures...	(23,000)	(23,000)	(2,333)	20,667
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Prior Year Encumbrances Appropriated.....	96,142	96,142	96,142	-
Fund Balance (Deficit) at End of Year.....	\$ 73,142	\$ 73,142	\$ 93,809	\$ 20,667

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	WATER			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 9,940,184	\$ 9,940,184	\$ 10,357,961	\$ 417,777
Special Assessments.....	196,160	208,040	209,659	1,619
Investment Earnings.....	51,939	51,939	40,670	(11,269)
Other.....	238,335	238,335	343,126	104,791
Total Revenues.....	10,426,618	10,438,498	10,951,416	512,918
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	2,508,139	2,502,925	2,169,727	333,198
Materials and Supplies.....	2,748,896	2,702,896	2,373,378	329,518
Contractual Services.....	1,168,088	1,158,788	675,558	483,230
Other.....	93,719	88,969	45,511	43,458
Capital Outlay.....	458,950	458,950	208,197	250,753
Debt Service:				
Principal Retirement.....	2,404,551	2,404,551	2,387,883	16,668
Interest and Fiscal Charges.....	1,997,398	1,994,898	1,994,887	11
Total Sanitary Engineer.....	11,379,741	11,311,977	9,855,141	1,456,836
Total Expenditures.....	11,379,741	11,311,977	9,855,141	1,456,836
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(953,123)	(873,479)	1,096,275	1,969,754
Other Financing Sources / (Uses):				
Transfers In.....	2,949,246	2,952,889	9,458	(2,943,431)
Transfers Out.....	(5,059,085)	(5,128,335)	(15,326)	5,113,009
Advances In.....	39,000	39,000	-	(39,000)
Total Other Financing Sources / (Uses).....	(2,070,839)	(2,136,446)	(5,868)	2,130,578
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(3,023,962)	(3,009,925)	1,090,407	4,100,332
Fund Balance (Deficit) at Beginning of Year.....	7,938,294	7,938,294	7,938,294	-
Prior Year Encumbrances Appropriated.....	720,028	720,028	720,028	-
	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ 5,634,360	\$ 5,648,397	\$ 9,748,729	\$ 4,100,332

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

SEWER

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
	Revenues:			
Charges for Services.....	\$ 19,360,023	\$ 19,360,023	\$ 20,318,087	\$ 958,064
Intergovernmental.....	394,830	175,788	175,788	-
Special Assessments.....	458,782	465,502	471,441	5,939
Investment Earnings.....	85	353	313	(40)
Other.....	242,770	242,770	468,795	226,025
Total Revenues.....	20,456,490	20,244,436	21,434,424	1,189,988
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	2,653,824	2,653,824	2,303,563	350,261
Materials and Supplies.....	2,988,599	2,987,360	2,565,007	422,353
Contractual Services.....	2,321,098	2,364,491	1,446,970	917,521
Other.....	287,385	285,304	240,394	44,910
Capital Outlay.....	464,119	239,967	172,519	67,448
Debt Service:				
Principal Retirement.....	6,755,588	6,938,993	6,935,241	3,752
Interest and Fiscal Charges.....	6,191,960	6,296,138	6,296,123	15
Total Sanitary Engineer.....	21,662,573	21,766,077	19,959,817	1,806,260
Total Expenditures.....	21,662,573	21,766,077	19,959,817	1,806,260
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,206,083)	(1,521,641)	1,474,607	2,996,248
Other Financing Sources / (Uses):				
Transfers In.....	1,481,630	1,541,429	21,576	(1,519,853)
Transfers Out.....	(2,035,599)	(2,039,126)	(1,543)	2,037,583
Total Other Financing Sources / (Uses).....	(553,969)	(497,697)	20,033	517,730
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,760,052)	(2,019,338)	1,494,640	3,513,978
Fund Balance (Deficit) at Beginning of Year.....	6,559,052	6,559,052	6,559,052	-
Prior Year Encumbrances Appropriated.....	771,494	771,494	771,494	-
Fund Balance (Deficit) at End of Year.....	\$ 5,570,494	\$ 5,311,208	\$ 8,825,186	\$ 3,513,978

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

COUNTY HEALTH CARE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 11,947,000	\$ 11,947,000	\$ 11,543,731	\$ (403,269)
Other.....	232,000	232,000	244,472	12,472
Total Revenues.....	12,179,000	12,179,000	11,788,203	(390,797)
Expenditures:				
Contractual Services.....	11,685,000	12,037,000	11,814,638	222,362
Total Expenditures.....	11,685,000	12,037,000	11,814,638	222,362
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	494,000	142,000	(26,435)	(168,435)
Other Financing Sources / (Uses):				
Transfers In.....	2,200	2,200	2,312	112
Total Other Financing Sources / (Uses).....	2,200	2,200	2,312	112
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	496,200	144,200	(24,123)	(168,323)
Fund Balance (Deficit) at Beginning of Year.....	5,565,016	5,565,016	5,565,016	-
Fund Balance (Deficit) at End of Year.....	\$ 6,061,216	\$ 5,709,216	\$ 5,540,893	\$ (168,323)

GREENE COUNTY, OHIO
 COMBINING SCHEDULE OF CHANGES IN ASSETS AND
 LIABILITIES - ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Balance</u> <u>12/31/2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2012</u>
<u>PAYROLL AGENCY</u>				
Assets				
Equity with County Treasurer.....	\$ 4,501	\$ 11,325,522	\$ 11,134,350	\$ 195,673
Liabilities				
Payroll Withholding.....	\$ 4,501	\$ 11,325,522	\$ 11,134,350	\$ 195,673
<u>UNDIVIDED TAX AGENCY</u>				
Assets				
Equity with County Treasurer.....	\$ 8,457,865	\$ 241,821,243	\$ 241,414,207	\$ 8,864,901
Taxes Levied for Other Governments...	186,090,249	192,673,238	186,090,249	192,673,238
Total Assets.....	<u>\$ 194,548,114</u>	<u>\$ 434,494,481</u>	<u>\$ 427,504,456</u>	<u>\$ 201,538,139</u>
Liabilities				
Due to Other Funds.....	\$ -	\$ 49,628,849	\$ 49,628,849	\$ -
Due to Other Governments.....	188,464,424	373,587,407	366,687,076	195,364,755
Other Liabilities.....	6,083,690	11,278,225	11,188,531	6,173,384
Total Liabilities.....	<u>\$ 194,548,114</u>	<u>\$ 434,494,481</u>	<u>\$ 427,504,456</u>	<u>\$ 201,538,139</u>
<u>POLITICAL SUBDIVISION AGENCY</u>				
Assets				
Equity with County Treasurer.....	\$ 4,229,380	\$ 198,315,392	\$ 197,601,594	\$ 4,943,178
Liabilities				
Due to Other Governments.....	\$ 4,229,380	\$ 198,315,392	\$ 197,601,594	\$ 4,943,178
<u>OTHER AGENCY</u>				
Assets				
Deposits with Segregated Accounts.....	\$ 2,852,764	\$ 33,991,335	\$ 33,829,921	\$ 3,014,178
Total Assets.....	<u>\$ 2,852,764</u>	<u>\$ 33,991,335</u>	<u>\$ 33,829,921</u>	<u>\$ 3,014,178</u>
Liabilities				
Other Liabilities.....	\$ 2,852,764	\$ 33,991,335	\$ 33,829,921	\$ 3,014,178
<u>TOTALS</u>				
Assets				
Equity with County Treasurer.....	\$ 12,691,746	\$ 451,462,157	\$ 450,150,151	\$ 14,003,752
Deposits with Segregated Accounts.....	2,852,764	33,991,335	33,829,921	3,014,178
Taxes Levied for Other Governments...	186,090,249	192,673,238	186,090,249	192,673,238
Total Assets.....	<u>\$ 201,634,759</u>	<u>\$ 678,126,730</u>	<u>\$ 670,070,321</u>	<u>\$ 209,691,168</u>
Liabilities				
Payroll Withholding.....	\$ 4,501	\$ 11,325,522	\$ 11,134,350	\$ 195,673
Due to Other Funds.....	-	49,628,849	49,628,849	-
Due to Other Governments.....	192,693,804	571,902,799	564,288,670	200,307,933
Other Liabilities.....	8,936,454	45,269,560	45,018,452	9,187,562
Total Liabilities.....	<u>\$ 201,634,759</u>	<u>\$ 678,126,730</u>	<u>\$ 670,070,321</u>	<u>\$ 209,691,168</u>

GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2012

Governmental funds capital assets:	
Land.....	\$ 2,509,680
Buildings, Structures & Improvements.....	36,924,431
Equipment, Furniture and Fixtures.....	11,822,624
Infrastructure.....	<u>130,045,884</u>
 Total governmental funds capital assets.....	 <u>\$ 181,302,619</u>

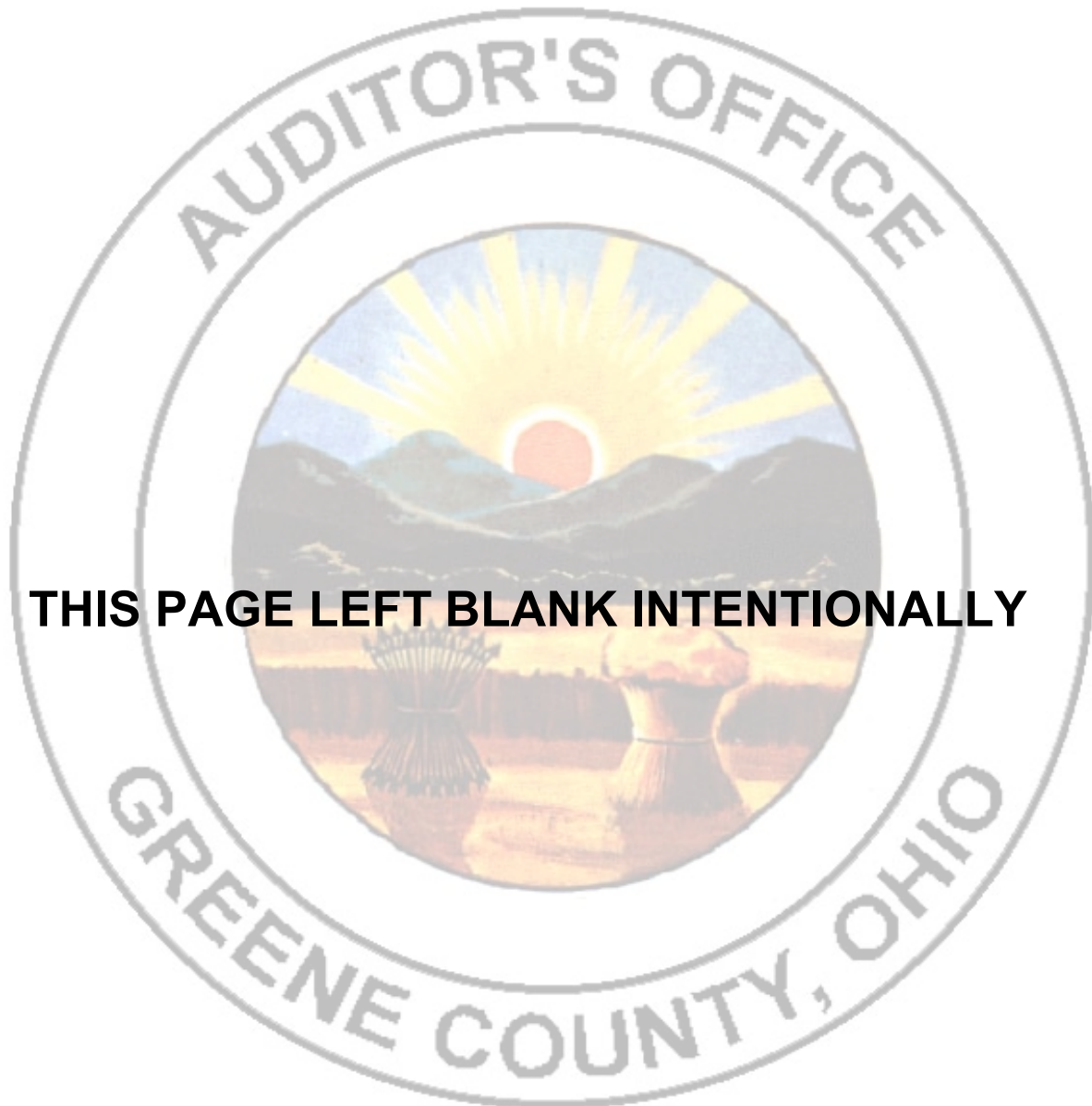
Investment in governmental funds capital assets by source:	
General Fund.....	\$ 36,744,154
Special Revenue Funds.....	<u>144,558,465</u>
 Total governmental funds capital assets.....	 <u>\$ 181,302,619</u>

GREENE COUNTY, OHIO
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2012

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Infrastructure	Total
General Government					
Legislative and Executive					
Commissioners.....	\$ -	\$ -	\$ 43,340	\$ -	\$ 43,340
Auditor.....	-	-	356,536	-	356,536
Data Processing.....	-	-	453,057	-	453,057
Building Maintenance.....	-	-	442,599	-	442,599
Other Legislative and Executive	-	-	694,646	-	694,646
Land & Buildings.....	1,078,026	7,079,248	-	-	8,157,274
Judicial					
Common Pleas Court.....	-	-	301,141	-	301,141
Probate Court.....	-	-	60,407	-	60,407
Clerk of Courts.....	-	-	83,145	-	83,145
Juvenile Court.....	-	-	198,148	-	198,148
Other Judicial.....	-	-	153,934	-	153,934
Land & Buildings.....	25,920	6,176,782	-	-	6,202,702
Total General Government.....	1,103,946	13,256,030	2,786,953	-	17,146,929
Public Safety					
Coroner.....	-	-	60,414	-	60,414
Sheriff.....	-	-	1,141,322	-	1,141,322
Adult Probation.....	-	-	78,188	-	78,188
Building Inspection.....	-	-	96,870	-	96,870
Ace Task Force.....	-	-	5,000	-	5,000
Juvenile Detention.....	-	-	49,892	-	49,892
Emergency Management.....	-	-	56,521	-	56,521
Land & Buildings.....	5,910	15,558,422	-	-	15,564,332
Total Public Safety.....	5,910	15,558,422	1,488,207	-	17,052,539
Public Works					
Engineer and Highways.....	-	-	4,477,961	130,045,884	134,523,845
WAN Group.....	-	-	426,180	-	426,180
Garbage & Refuse.....	-	-	302,735	-	302,735
Land & Buildings.....	23,867	2,657,379	-	-	2,681,246
Total Public Works.....	23,867	2,657,379	5,206,876	130,045,884	137,934,006
Health					
Animal Control.....	-	-	107,544	-	107,544
Developmental Disabilities.....	-	-	612,393	-	612,393
Land & Buildings.....	51,270	1,557,600	-	-	1,608,870
Total Health.....	51,270	1,557,600	719,937	-	2,328,807
Human Services					
County Home.....	-	-	111,489	-	111,489
Children Services.....	-	-	282,257	-	282,257
Public Assistance.....	-	-	139,080	-	139,080
Veterans Service Commission.....	-	-	81,020	-	81,020
Land & Buildings.....	464,840	2,250,216	-	-	2,715,056
Total Human Services.....	464,840	2,250,216	613,846	-	3,328,902
Community and Economic Development					
Convention & Visitors Bureau.....	-	-	72,926	-	72,926
Department of Development.....	-	-	16,950	-	16,950
Land & Buildings.....	121,030	1,279,994	-	-	1,401,024
Total Community & Economic Devel.....	121,030	1,279,994	89,876	-	1,490,900
Conservation & Recreation					
Recreation & Parks.....	-	-	916,929	-	916,929
Land & Buildings.....	738,817	364,790	-	-	1,103,607
Total Conservation & Recreation.....	738,817	364,790	916,929	-	2,020,536
Total General Capital Assets.....	\$ 2,509,680	\$ 36,924,431	\$ 11,822,624	\$ 130,045,884	\$ 181,302,619

GREENE COUNTY, OHIO
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2012

Function and Activity	Governmental Fund Capital Assets January 1, 2012	Additions	Deductions	Governmental Fund Capital Assets December 31, 2012
General Government				
Legislative and Executive				
Commissioners.....	\$ 43,340	\$ -	\$ -	\$ 43,340
Auditor.....	356,536	-	-	356,536
Data Processing.....	364,522	88,535	-	453,057
Building Maintenance.....	414,778	65,796	37,975	442,599
Other Legislative and Executive.....	607,752	86,894	-	694,646
Land & Buildings.....	8,157,274	-	-	8,157,274
Judicial				
Common Pleas Court.....	275,523	25,618	-	301,141
Probate Court.....	60,407	-	-	60,407
Clerk of Courts.....	83,145	-	-	83,145
Juvenile Court.....	178,339	19,809	-	198,148
Other Judicial.....	153,934	-	-	153,934
Land & Buildings.....	6,202,702	-	-	6,202,702
Total General Government.....	16,898,252	286,652	37,975	17,146,929
Public Safety				
Coroner.....	60,414	-	-	60,414
Sheriff.....	1,121,061	201,489	181,228	1,141,322
Adult Probation.....	78,188	-	-	78,188
Building Inspection.....	90,616	34,819	28,565	96,870
Ace Task Force.....	10,000	-	5,000	5,000
Juvenile Detention.....	33,932	15,960	-	49,892
Emergency Management.....	56,521	-	-	56,521
Land & Buildings.....	15,564,332	-	-	15,564,332
Total Public Safety.....	17,015,064	252,268	214,793	17,052,539
Public Works				
Engineer and Highways.....	134,048,130	1,047,111	571,396	134,523,845
WAN Group.....	426,180	-	-	426,180
Environmental Services.....	302,735	-	-	302,735
Land & Buildings.....	2,681,246	-	-	2,681,246
Total Public Works.....	137,458,291	1,047,111	571,396	137,934,006
Health				
Animal Control.....	101,675	35,369	29,500	107,544
Developmental Disabilities.....	579,001	54,981	21,589	612,393
Land & Buildings.....	1,608,870	-	-	1,608,870
Total Health.....	2,289,546	90,350	51,089	2,328,807
Human Services				
County Home.....	111,489	-	-	111,489
Children Services.....	282,257	-	-	282,257
Public Assistance.....	139,080	-	-	139,080
Veterans Service Commission.....	102,187	-	21,167	81,020
Land & Buildings.....	2,715,056	-	-	2,715,056
Total Human Services.....	3,350,069	-	21,167	3,328,902
Community and Economic Development				
Convention & Visitor's Bureau.....	87,784	-	14,858	72,926
Department of Development.....	16,950	-	-	16,950
Land & Buildings.....	1,401,024	-	-	1,401,024
Total Community & Economic Development.....	1,505,758	-	14,858	1,490,900
Conservation & Recreation				
Recreation & Parks.....	799,027	117,902	-	916,929
Land & Buildings.....	1,103,607	-	-	1,103,607
Total Conservation & Recreation.....	1,902,634	117,902	-	2,020,536
Total General Capital Assets.....	\$ 180,419,614	\$ 1,794,283	\$ 911,278	\$ 181,302,619



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

GREENE COUNTY, OHIO
STATISTICAL SECTION - TABLE OF CONTENTS
DECEMBER 31, 2012

This part of the Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

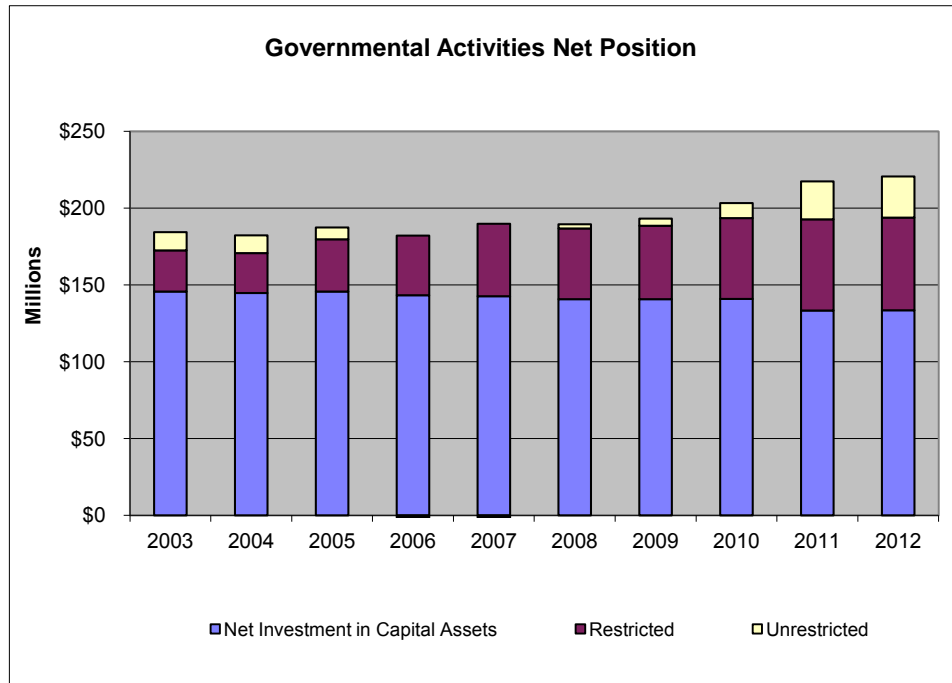
<u>Contents</u>	<u>Page(s)</u>
Financial Trends	146 - 154
<p>These schedules contain trend information to help the reader understand how the County's financial position has changed over time.</p>	
Revenue Capacity	155 - 159
<p>These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.</p>	
Debt Capacity	160 - 165
<p>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</p>	
Demographic and Economic Information	166 - 168
<p>These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.</p>	
Operating Information	169 - 171
<p>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</p>	

Sources:

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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

	2003	2004	2005	2006
Governmental Activities				
Net investment in capital assets.....	\$ 145,643,988	\$ 144,674,270	\$ 145,667,142	\$ 143,363,963
Restricted.....	26,923,071	26,013,999	34,048,895	38,719,873
Unrestricted.....	11,807,292	11,609,029	7,718,757	(1,260,361)
Total Governmental Activities Net Position.....	\$ 184,374,351	\$ 182,297,298	\$ 187,434,794	\$ 180,823,475
Business-type Activities				
Net investment in capital assets.....	\$ 54,070,673	\$ 60,846,539	\$ 67,586,876	\$ 73,937,004
Restricted.....	1,227,955	1,191,025	2,626,479	1,209,674
Unrestricted.....	16,676,352	16,492,893	19,109,003	20,251,946
Total Business-type Activities Net Position.....	\$ 71,974,980	\$ 78,530,457	\$ 89,322,358	\$ 95,398,624
Primary Government				
Net investment in capital assets.....	\$ 199,714,661	\$ 205,520,809	\$ 213,254,018	\$ 217,300,967
Restricted.....	28,151,026	27,205,024	36,675,374	39,929,547
Unrestricted.....	28,483,644	28,101,922	26,827,760	18,991,585
Total Primary Government Net Position.....	\$ 256,349,331	\$ 260,827,755	\$ 276,757,152	\$ 276,222,099



2007	2008	2009	2010	2011	2012
\$ 142,736,634	\$ 140,718,891	\$ 140,712,231	\$ 140,844,591	\$ 133,362,088	\$ 133,455,943
47,057,871	46,036,038	47,824,504	52,741,642	59,398,499	60,329,538
(1,349,928)	2,753,295	4,715,085	9,771,616	24,578,217	26,860,601
<u>\$ 188,444,577</u>	<u>\$ 189,508,224</u>	<u>\$ 193,251,820</u>	<u>\$ 203,357,849</u>	<u>\$ 217,338,804</u>	<u>\$ 220,646,082</u>
\$ 77,295,873	\$ 83,330,821	\$ 90,502,130	\$ 85,800,405	\$ 89,510,038	\$ 92,779,085
925,723	3,590,553	3,155,010	3,053,999	8,580,411	8,606,969
24,445,217	21,666,388	16,664,647	31,620,110	27,284,032	30,419,735
<u>\$ 102,666,813</u>	<u>\$ 108,587,762</u>	<u>\$ 110,321,787</u>	<u>\$ 120,474,514</u>	<u>\$ 125,374,481</u>	<u>\$ 131,805,789</u>
\$ 220,032,507	\$ 224,049,712	\$ 231,214,361	\$ 226,644,996	\$ 222,872,126	\$ 226,235,028
47,983,594	49,626,591	50,979,514	55,795,641	67,978,910	68,936,507
23,095,289	24,419,683	21,379,732	41,391,726	51,862,249	57,280,336
<u>\$ 291,111,390</u>	<u>\$ 298,095,986</u>	<u>\$ 303,573,607</u>	<u>\$ 323,832,363</u>	<u>\$ 342,713,285</u>	<u>\$ 352,451,871</u>

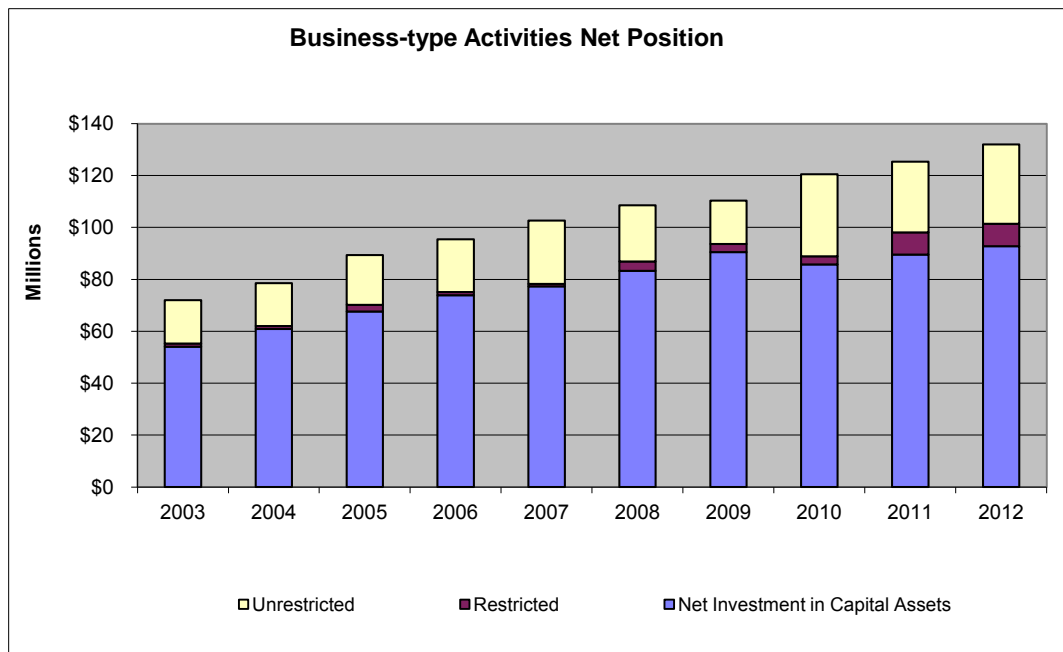


Table 2

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

	2003	2004	2005	2006
General Fund				
Reserved.....	\$ 955,386	\$ 404,343	\$ 283,089	\$ 750,556
Unreserved.....	9,689,772	11,107,251	7,800,924	11,909,756
Restatements				
Nonspendable:				
Due From Other Funds.....	-	-	-	-
Interfund Receivables.....	-	-	-	-
Committed:				
Other Purposes.....	-	-	-	-
Assignmend for Encumbrances.....	-	-	-	-
Unassigned.....	-	-	-	-
Total Fund Balance: General Fund.....	<u>\$ 10,645,158</u>	<u>\$ 11,511,594</u>	<u>\$ 8,084,013</u>	<u>\$ 12,660,312</u>
All Other Governmental Funds				
Reserved.....	\$ 2,830,960	\$ 2,890,277	\$ 4,411,321	\$ 5,440,668
Unreserved, Reported In:				
Special Revenue Funds.....	17,415,732	19,082,663	26,620,499	31,390,070
Debt Service Funds.....	-	-	-	(15,053,079)
Capital Project Funds.....	497,378	445,311	370,573	595,279
Restatements				
Nonspendable:				
Due From Other Funds.....	-	-	-	-
Interfund Receivables.....	-	-	-	-
Principal of Trust Funds.....	-	-	-	-
Restricted:				
Job and Family Services.....	-	-	-	-
Developmental Disabilities.....	-	-	-	-
Motor Vehicle, Road & Bridge.....	-	-	-	-
Childrens Services.....	-	-	-	-
Other Purposes.....	-	-	-	-
Committed:				
Adult Day Care Services.....	-	-	-	-
Parks & Trails Donations.....	-	-	-	-
Inmate Medical Fees.....	-	-	-	-
Long Term Debt Obligations.....	-	-	-	-
Unassigned.....	-	-	-	-
Total All Other Governmental Funds.....	<u>\$ 20,744,070</u>	<u>\$ 22,418,251</u>	<u>\$ 31,402,393</u>	<u>\$ 22,372,938</u>

(a) The change in fund balance equity accounts has occurred due to the implementation of GASB 54 for 2011.

2007	2008	2009	2010 (a)	2011 (a)	2012 (a)
\$ 573,926	\$ 387,141	\$ 395,983	\$ -	\$ -	\$ -
12,981,409	11,729,032	13,889,891	-	-	-
-	-	-	105,090	75,475	121,483
-	-	-	102,227	136,481	140,466
-	-	-	700,449	2,138,635	-
-	-	-	-	-	2,144,837
-	-	-	17,442,986	20,984,510	23,090,292
<u>\$ 13,555,335</u>	<u>\$ 12,116,173</u>	<u>\$ 14,285,874</u>	<u>\$ 18,350,752</u>	<u>\$ 23,335,101</u>	<u>\$ 25,497,078</u>
\$ 4,716,987	\$ 4,052,232	\$ 3,148,399	\$ -	\$ -	\$ -
38,510,367	39,469,286	42,638,769	-	-	-
(9,155,031)	(14,875)	(210,956)	-	-	-
220,570	266,153	100,281	-	-	-
-	-	-	35,820	10,245	57,385
-	-	-	37,305	-	-
-	-	-	95,306	96,292	92,595
-	-	-	832,262	713,540	1,595,020
-	-	-	21,391,669	23,526,374	24,858,755
-	-	-	10,342,188	10,382,724	8,852,854
-	-	-	2,020,315	3,666,694	5,031,948
-	-	-	15,260,575	18,771,554	22,390,473
-	-	-	20,515	24,988	16,429
-	-	-	116,385	150,005	260,200
-	-	-	12,341	13,887	21,118
-	-	-	35,720	287,925	461,511
-	-	-	(9,200,248)	(157,696)	-
<u>\$ 34,292,893</u>	<u>\$ 43,772,796</u>	<u>\$ 45,676,493</u>	<u>\$ 41,000,153</u>	<u>\$ 57,486,532</u>	<u>\$ 63,638,288</u>

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

	2003	2004	2005
Expenses			
Governmental Activities			
Legislative and Executive.....	\$ 14,383,312	\$ 18,147,358	\$ 15,156,726
Judicial.....	6,401,886	6,597,266	6,776,673
Public Safety.....	20,896,072	20,854,054	21,675,297
Public Works.....	4,565,713	7,789,351	8,154,614
Health.....	14,393,768	14,558,145	16,608,515
Human Services.....	24,871,582	27,116,807	29,289,859
Conservation and Recreation.....	2,876,940	3,991,966	3,033,045
Community and Economic Development.....	1,493,063	2,034,479	6,174,493
Interest and Fiscal Charges.....	899,470	1,040,533	1,040,957
Total Governmental Activities Expenses.....	<u>90,781,806</u>	<u>102,129,959</u>	<u>107,910,179</u>
Business-type Activities			
Water.....	7,159,056	8,466,927	8,102,315
Sewer.....	13,649,131	14,086,844	14,592,560
Total Business-type Activities Expenses.....	<u>20,808,187</u>	<u>22,553,771</u>	<u>22,694,875</u>
Total Primary Government Expenses.....	<u>\$ 111,589,993</u>	<u>\$ 124,683,730</u>	<u>\$ 130,605,054</u>
Program Revenues			
Governmental Activities			
Charges for Services			
Legislative and Executive.....	\$ 5,699,400	\$ 6,264,801	\$ 6,079,486
Judicial.....	1,500,382	1,438,062	1,334,159
Public Safety.....	1,823,285	2,289,208	2,700,545
Public Works.....	1,255,940	1,345,501	1,801,089
Health.....	684,164	526,181	661,718
Human Services.....	5,931,069	5,722,333	6,240,624
Conservation and Recreation.....	411,574	399,425	445,842
Community and Economic Development.....	-	-	2,185
Operating Grants and Contributions.....	30,850,229	30,798,440	34,745,216
Capital Grants and Contributions.....	150,818	140,400	139,414
Total Governmental Activities Program Revenues.....	<u>48,306,861</u>	<u>48,924,351</u>	<u>54,150,278</u>
Business-type Activities			
Charges for Services			
Water.....	8,249,512	8,462,868	9,054,573
Sewer.....	15,289,894	15,556,575	17,102,297
Capital Grants and Contributions.....	1,771,969	2,636,828	6,023,718
Total Business-type Activities Program Revenues.....	<u>25,311,375</u>	<u>26,656,271</u>	<u>32,180,588</u>
Total Primary Government Program Revenues.....	<u>\$ 73,618,236</u>	<u>\$ 75,580,622</u>	<u>\$ 86,330,866</u>
Net <Expense>/Revenue			
Governmental Activities.....	\$ (42,474,945)	\$ (53,205,608)	\$ (53,759,901)
Business-type Activities.....	4,503,188	4,102,500	9,485,713
Total Primary Government Net <Expense>/Revenue.....	<u>\$ (37,971,757)</u>	<u>\$ (49,103,108)</u>	<u>\$ (44,274,188)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes			
Real and Personal Property Taxes.....	\$ 20,220,447	\$ 22,075,613	\$ 28,904,340
County Hotel Lodging Taxes.....	694,163	721,907	731,669
Sales Taxes.....	18,393,495	19,554,923	19,258,567
Unrestricted Grants.....	4,197,650	4,947,710	4,842,854
Investment Earnings.....	2,067,309	1,645,789	2,397,712
Other Revenue.....	2,229,130	2,366,103	3,055,174
Transfers.....	(267,952)	(183,490)	(314,607)
Total Governmental Activities.....	<u>47,534,242</u>	<u>51,128,555</u>	<u>58,875,709</u>
Business-type Activities			
Investment Earnings.....	136,528	803,377	28,612
Other Revenue.....	410,499	1,466,110	943,506
Transfers.....	267,952	183,490	314,607
Total Business-type Activities.....	<u>814,979</u>	<u>2,452,977</u>	<u>1,286,725</u>
Total Primary Government.....	<u>\$ 48,349,221</u>	<u>\$ 53,581,532</u>	<u>\$ 60,162,434</u>
Change in Net Position			
Governmental Activities.....	\$ 5,059,297	\$ (2,077,053)	\$ 5,115,808
Business-type Activities.....	5,318,167	6,555,477	10,772,438
Total Primary Government.....	<u>\$ 10,377,464</u>	<u>\$ 4,478,424</u>	<u>\$ 15,888,246</u>

2006	2007	2008	2009	2010	2011	2012
\$ 17,510,061	\$ 18,216,305	\$ 19,548,303	\$ 16,092,757	\$ 15,420,053	\$ 14,664,052	\$ 15,740,183
7,330,377	7,767,052	8,114,030	7,701,317	6,593,506	6,296,201	7,094,528
20,837,574	21,030,463	22,210,966	20,986,212	19,782,375	20,140,857	21,705,271
11,776,246	8,615,448	10,698,264	12,204,219	10,763,264	9,088,202	9,820,882
17,821,835	18,670,785	20,792,068	22,225,327	22,770,161	22,266,555	23,789,422
30,887,776	33,845,797	35,129,875	36,383,980	30,052,565	26,913,188	25,297,987
2,895,514	2,890,292	3,333,810	2,850,315	2,514,172	2,945,774	2,988,548
11,901,352	1,689,782	1,978,360	2,403,211	2,509,058	2,353,784	1,722,645
1,640,815	2,732,733	1,659,682	1,319,790	1,150,822	1,088,993	1,088,463
<u>122,601,550</u>	<u>115,458,657</u>	<u>123,465,358</u>	<u>122,167,128</u>	<u>111,555,976</u>	<u>105,757,606</u>	<u>109,247,929</u>
8,189,920	8,562,710	8,603,573	9,010,918	8,846,283	9,011,065	8,929,982
14,810,659	14,141,418	16,768,071	15,522,340	16,717,576	16,892,606	16,892,946
<u>23,000,579</u>	<u>22,704,128</u>	<u>25,371,644</u>	<u>24,533,258</u>	<u>25,563,859</u>	<u>25,903,671</u>	<u>25,822,928</u>
<u>\$ 145,602,129</u>	<u>\$ 138,162,785</u>	<u>\$ 148,837,002</u>	<u>\$ 146,700,386</u>	<u>\$ 137,119,835</u>	<u>\$ 131,661,277</u>	<u>\$ 135,070,857</u>
\$ 5,689,552	\$ 6,141,253	\$ 6,767,162	\$ 5,440,536	\$ 6,776,012	\$ 6,567,900	\$ 4,614,166
1,560,526	1,547,823	1,533,601	1,682,074	1,388,756	1,943,036	1,882,639
2,221,774	2,553,999	2,688,928	2,272,128	2,591,010	3,478,013	2,924,024
1,466,723	1,985,210	1,695,440	1,698,545	1,599,359	408,518	1,283,095
945,123	1,452,767	844,363	911,765	915,176	825,250	878,961
6,256,500	6,186,681	6,217,525	5,950,115	5,840,508	5,835,369	5,368,515
404,895	442,941	468,360	292,351	362,520	1,409,820	321,962
-	11,070	-	-	-	14,454	31,422
32,143,071	36,035,803	40,040,692	43,142,412	35,487,139	31,269,857	32,520,700
134,274	122,157	680,063	1,769,712	795,697	767,938	271,939
<u>50,822,438</u>	<u>56,479,704</u>	<u>60,936,134</u>	<u>63,159,638</u>	<u>55,756,177</u>	<u>52,520,155</u>	<u>50,097,423</u>
9,126,740	9,459,488	9,946,060	8,753,822	9,267,427	9,608,646	10,592,163
16,007,692	16,795,066	16,731,932	15,171,477	15,541,326	19,957,312	20,531,571
3,527,432	3,796,699	3,425,575	1,681,607	4,079,120	638,470	175,788
<u>28,661,864</u>	<u>30,051,253</u>	<u>30,103,567</u>	<u>25,606,906</u>	<u>28,887,873</u>	<u>30,204,428</u>	<u>31,299,522</u>
<u>\$ 79,484,302</u>	<u>\$ 86,530,957</u>	<u>\$ 91,039,701</u>	<u>\$ 88,766,544</u>	<u>\$ 84,644,050</u>	<u>\$ 82,724,583</u>	<u>\$ 81,396,945</u>
\$ (71,779,112)	\$ (58,978,953)	\$ (62,529,224)	\$ (59,007,490)	\$ (55,799,799)	\$ (53,237,451)	\$ (59,150,506)
5,661,285	7,347,125	4,731,923	1,073,648	3,324,014	4,300,757	5,476,594
<u>\$ (66,117,827)</u>	<u>\$ (51,631,828)</u>	<u>\$ (57,797,301)</u>	<u>\$ (57,933,842)</u>	<u>\$ (52,475,785)</u>	<u>\$ (48,936,694)</u>	<u>\$ (53,673,912)</u>
\$ 30,125,302	\$ 30,810,503	\$ 30,356,293	\$ 30,966,235	\$ 34,496,922	\$ 35,088,635	\$ 34,771,884
782,937	750,925	864,013	812,572	864,158	933,739	937,708
20,408,305	21,106,684	20,947,815	20,558,891	21,090,415	22,005,853	22,576,311
5,026,916	4,960,619	5,186,823	4,589,671	4,842,994	4,504,217	1,702,893
4,315,400	5,593,457	4,405,699	3,530,073	2,298,235	2,332,405	522,613
5,993,148	2,564,263	2,328,369	2,492,764	1,966,918	2,379,282	1,960,542
(409,585)	(545,229)	(496,142)	(199,120)	(89,053)	(25,725)	(14,167)
<u>66,242,423</u>	<u>65,241,222</u>	<u>63,592,870</u>	<u>62,751,086</u>	<u>65,470,589</u>	<u>67,218,406</u>	<u>62,457,784</u>
43,834	158,857	58,264	32,011	50,899	46,479	41,186
200,161	1,078,898	634,620	429,246	134,071	527,006	899,361
409,585	545,229	496,142	199,120	89,053	25,725	14,167
<u>653,580</u>	<u>1,782,984</u>	<u>1,189,026</u>	<u>660,377</u>	<u>274,023</u>	<u>599,210</u>	<u>954,714</u>
<u>\$ 66,896,003</u>	<u>\$ 67,024,206</u>	<u>\$ 64,781,896</u>	<u>\$ 63,411,463</u>	<u>\$ 65,744,612</u>	<u>\$ 67,817,616</u>	<u>\$ 63,412,498</u>
\$ (5,536,689)	\$ 6,262,269	\$ 1,063,646	\$ 3,743,596	\$ 9,670,790	\$ 13,980,955	\$ 3,307,278
6,314,865	9,130,109	5,920,949	1,734,025	3,598,037	4,899,967	6,431,308
<u>\$ 778,176</u>	<u>\$ 15,392,378</u>	<u>\$ 6,984,595</u>	<u>\$ 5,477,621</u>	<u>\$ 13,268,827</u>	<u>\$ 18,880,922</u>	<u>\$ 9,738,586</u>

Table 4

Greene County, Ohio

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	2003	2004	2005	2006
Revenues				
Taxes.....	\$ 39,308,105	\$ 42,352,443	\$ 48,894,576	\$ 51,316,544
Charges for Services.....	15,598,852	15,925,356	17,265,256	16,795,754
Licenses & Permits.....	999,644	1,150,530	1,432,937	1,050,009
Fines & Forfeitures.....	591,033	884,483	585,102	743,611
Intergovernmental Revenues.....	34,038,143	37,037,846	40,208,332	37,199,680
Special Assessments.....	150,818	140,400	139,414	134,274
Investment Earnings.....	2,067,310	1,645,789	2,397,712	4,315,400
Other Revenues.....	2,200,821	2,573,047	3,202,155	6,183,211
Total Revenues	<u>94,954,726</u>	<u>101,709,894</u>	<u>114,125,484</u>	<u>117,738,483</u>
Expenditures				
Legislative and Executive.....	14,254,333	15,421,204	15,066,352	17,464,660
Judicial.....	6,538,988	6,427,722	6,513,033	7,382,233
Public Safety.....	19,778,182	20,323,055	21,221,779	20,913,405
Public Works.....	8,578,513	8,908,011	8,242,122	9,620,896
Health.....	14,011,329	14,478,759	16,301,344	18,072,358
Human Services.....	25,000,966	27,071,136	28,996,623	30,639,488
Conservation and Recreation.....	2,787,712	4,050,328	2,849,492	2,930,039
Community and Economic Development.....	1,555,931	1,948,540	6,100,614	11,841,192
Capital Outlay.....	1,768,697	230,512	104,252	266,682
Debt Service:				
Interest.....	914,602	1,010,334	1,013,544	2,155,000
Principal.....	803,926	1,083,194	3,030,000	1,612,099
Total Expenditures	<u>95,993,179</u>	<u>100,952,795</u>	<u>109,439,155</u>	<u>122,898,052</u>
Excess Revenue over Expenditures	(1,038,453)	757,099	4,686,329	(5,159,569)
Other Financing Sources/(Uses)				
Proceeds from Sale of Assets.....	-	64,790	165,427	34,908
Proceeds from Borrowing.....	2,360,000	1,905,000	990,000	1,050,000
Payments to Escrow Agent.....	-	-	-	-
Transfers In.....	3,828,892	3,389,177	3,093,675	2,481,604
Transfers Out.....	(4,081,940)	(3,575,449)	(3,378,870)	(2,859,177)
Total Other Financing Sources/(Uses).....	<u>2,106,952</u>	<u>1,783,518</u>	<u>870,232</u>	<u>707,335</u>
Net Change in Fund Balance.....	<u>\$ 1,068,499</u>	<u>\$ 2,540,617</u>	<u>\$ 5,556,561</u>	<u>\$ (4,452,234)</u>
Capitalized Capital Outlay	5,822,256	2,591,000	824,443	1,562,835
Debt Service as a percentage of noncapital expenditures.....	1.9%	2.1%	3.7%	3.1%

2007	2008	2009	2010	2011	2012
\$ 53,405,966	\$ 52,213,192	\$ 52,468,981	\$ 56,650,368	\$ 58,253,201	\$ 58,523,364
17,732,324	18,278,082	16,543,739	17,844,783	17,892,322	15,165,075
1,056,626	1,093,134	922,208	844,418	1,226,449	927,051
868,644	764,151	750,469	852,639	1,288,301	1,113,241
40,597,449	45,155,356	48,326,965	41,403,895	36,824,373	34,224,265
122,157	559,380	147,464	596,864	542,998	459,908
5,593,457	4,405,699	3,530,073	2,298,235	2,332,405	522,613
3,654,600	2,549,466	2,720,331	1,615,882	2,124,981	1,458,749
<u>123,031,223</u>	<u>125,018,460</u>	<u>125,410,230</u>	<u>122,107,084</u>	<u>120,485,030</u>	<u>112,394,266</u>
17,670,479	18,904,572	15,552,674	15,467,603	14,887,283	15,484,808
7,711,239	7,913,313	7,295,635	6,477,065	6,553,419	6,683,577
20,820,751	21,671,664	19,817,021	19,562,088	20,086,813	20,143,735
9,849,589	12,075,893	10,487,084	10,889,926	9,312,649	10,263,349
18,293,085	20,752,459	21,918,836	22,887,390	22,519,725	23,542,942
33,726,969	35,221,373	35,765,438	29,820,619	26,704,785	24,423,754
2,945,338	3,013,179	2,766,639	3,610,643	2,894,778	2,959,379
1,636,908	1,932,316	2,311,887	2,479,520	2,425,559	1,612,409
500,356	809,973	1,453,864	150,657	3,811	919,428
2,245,000	3,315,000	1,313,585	1,155,307	1,070,101	1,133,006
2,634,100	1,635,373	12,250,000	13,207,669	580,000	945,000
<u>118,033,814</u>	<u>127,245,115</u>	<u>130,932,663</u>	<u>125,708,487</u>	<u>107,038,923</u>	<u>108,111,387</u>
4,997,409	(2,226,655)	(5,522,433)	(3,601,403)	13,446,107	4,282,879
191,632	21,672	30,736	35,738	52,231	347,600
17,625,000	10,840,000	9,747,500	2,928,545	8,000,000	3,700,000
(10,377,898)	-	-	-	-	-
2,665,057	2,974,959	2,395,971	2,712,752	3,060,760	2,308,183
(3,192,819)	(3,453,584)	(2,578,376)	(2,787,257)	(3,088,637)	(2,324,662)
<u>6,910,972</u>	<u>10,383,047</u>	<u>9,595,831</u>	<u>2,889,778</u>	<u>8,024,354</u>	<u>4,031,121</u>
<u>\$ 11,908,381</u>	<u>\$ 8,156,392</u>	<u>\$ 4,073,398</u>	<u>\$ (711,625)</u>	<u>\$ 21,470,461</u>	<u>\$ 8,314,000</u>
1,970,128	2,314,503	890,722	2,267,666	1,557,270	1,794,283
4.2%	4.0%	10.4%	11.6%	1.6%	1.9%

Table 5
 Greene County, Ohio
 Tax Revenues by Source, Governmental Funds
 Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

Year	General Property Tax	Tangible Personal Property Tax	Sales Tax	County Hotel Lodging Tax	Total
2003	\$ 18,706,449	\$ 1,513,998	\$ 18,393,495	\$ 694,163	\$ 39,308,105
2004	20,447,296	1,628,317	19,554,923	721,907	42,352,443
2005	27,242,357	1,661,983	19,258,567	731,669	48,894,576
2006	28,673,713	1,451,589	20,408,305	782,937	51,316,544
2007	30,521,453	1,049,348	21,106,684	728,481	53,405,966
2008	29,787,905	682,768	20,903,960	838,559	52,213,192
2009	30,919,198	202,640	20,560,495	786,648	52,468,981
2010	34,613,740	107,165	21,129,126	800,337	56,650,368
2011	35,266,373	47,236	22,005,853	933,739	58,253,201
2012	35,009,345	-	22,576,311	937,708	58,523,364
% Change 2003 to 2012	87.2%	-100.0%	22.7%	35.1%	48.9%

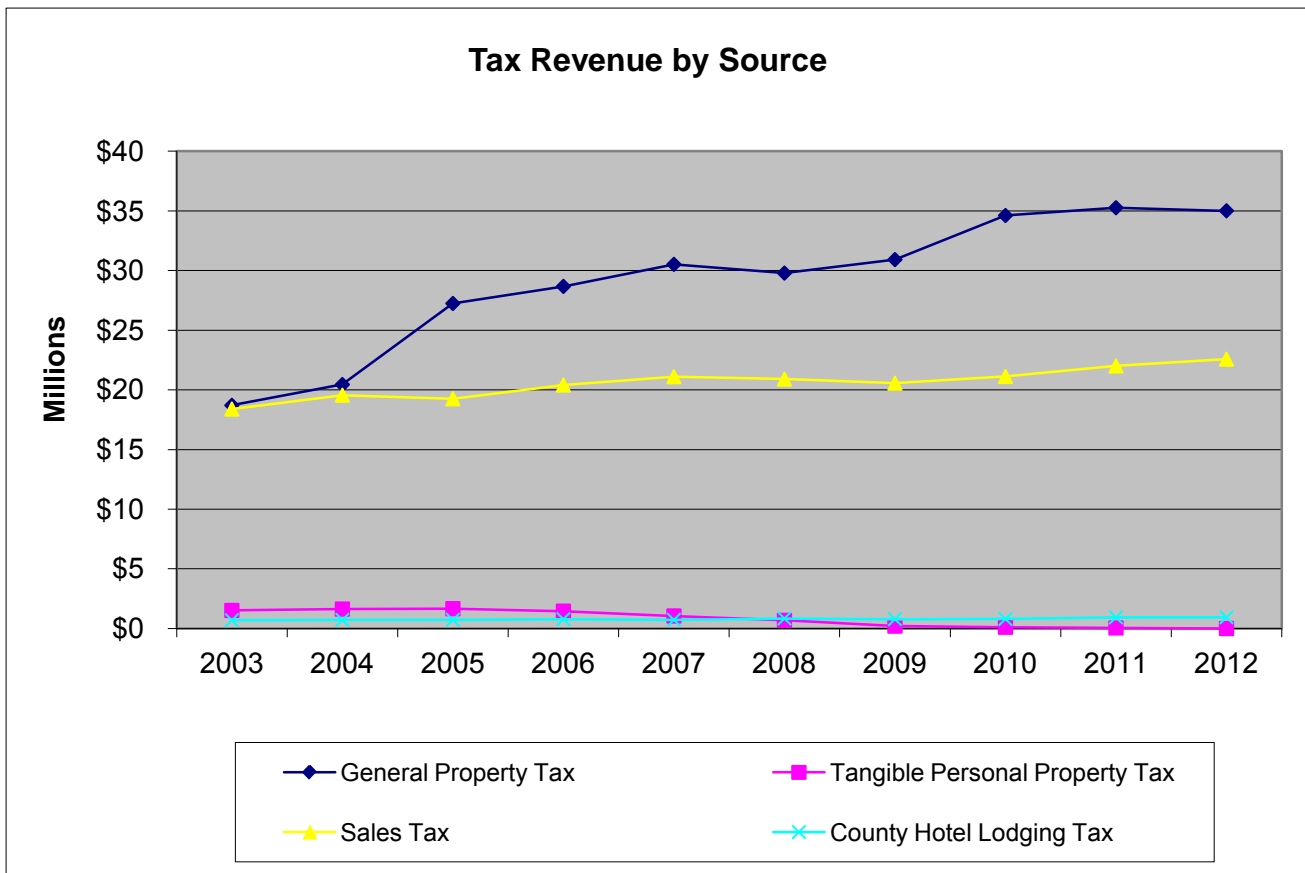


Table 6
Greene County, Ohio
Real and Personal Property Tax Revenues by Program
Last Ten Fiscal Years (Accrual Basis of Accounting)

Year	General Purposes	Road & Bridge Maintenance	Community Mental Health	Children's Services	Developmental Disabilities	County Hospital	Senior Citizen Services	Debt Retirement	Total
2003	\$ 6,128,186	\$ 620,348	\$ 3,464,669	\$ 2,309,778	\$ 5,367,781	\$ 1,693,267	\$ 2,092,429	\$ 636,418	\$ 22,312,876
2004	6,181,372	630,110	3,543,493	2,362,637	4,993,989	1,732,148	2,153,136	733,365	22,330,250
2005	6,713,315	630,511	3,588,513	2,808,235	9,906,813	2,661,297	2,292,652	303,004	28,904,340
2006	5,796,631	632,395	3,690,870	2,883,918	10,093,718	2,890,778	2,307,398	1,829,594	30,125,302
2007	5,821,148	815,213	3,724,976	2,882,471	10,266,939	2,992,041	2,346,728	1,960,987	30,810,503
2008	6,216,680	760,469	3,688,743	2,897,920	10,124,155	2,890,480	2,314,094	1,463,752	30,356,293
2009	7,015,644	731,451	3,682,418	2,937,879	10,110,567	2,836,627	2,317,691	1,333,958	30,966,235
2010	6,380,197	773,571	3,703,899	5,084,830	10,237,552	2,928,690	3,366,905	2,021,278	34,496,922
2011	7,959,255	785,988	3,800,307	5,125,439	10,464,321	2,993,535	3,416,961	542,829	35,088,635
2012	7,694,062	799,754	3,847,493	4,960,635	10,587,915	3,015,202	3,307,089	559,734	34,771,884

% Change
2003 to
2012

25.6% 28.9% 11.0% 114.8% 97.2% 78.1% 58.1% -12.0% 55.8%

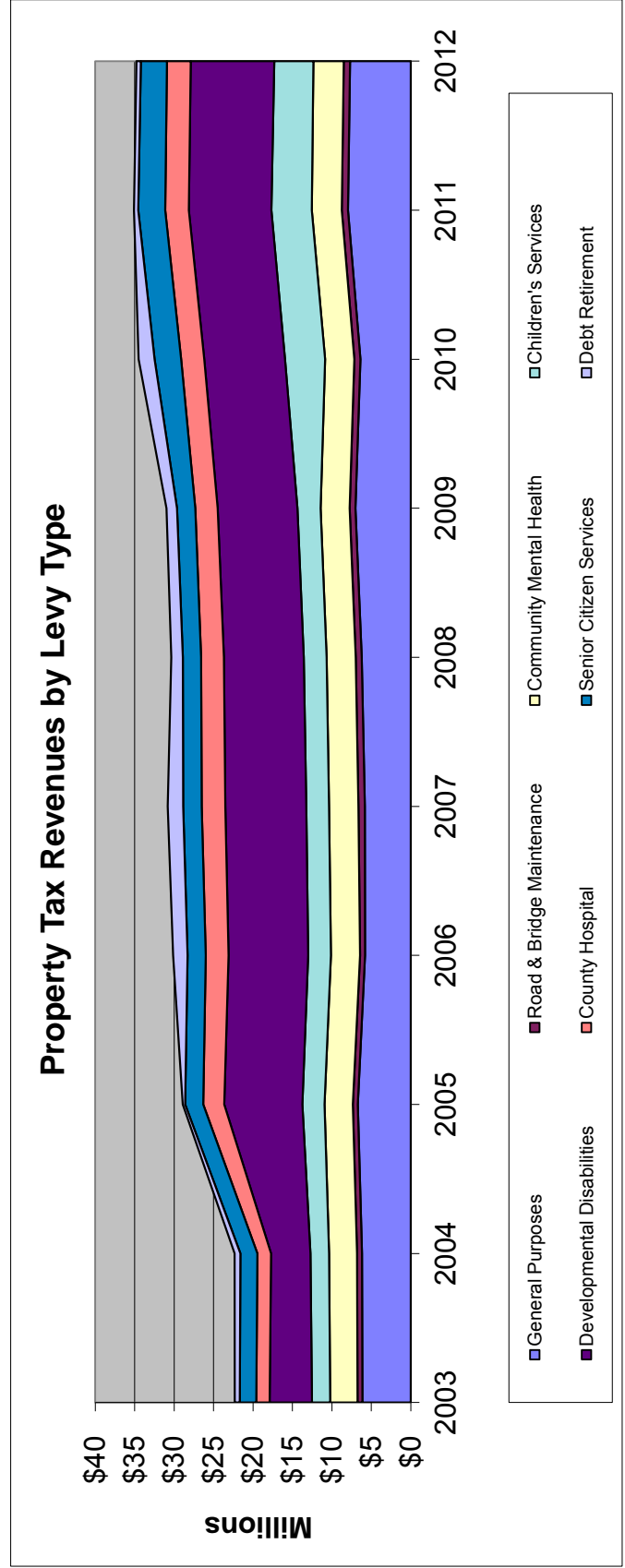


Table 7
Greene County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Tax Year	Collection Year	REAL PROPERTY			PERSONAL PROPERTY		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual
		Agricultural & Residential	Commercial & Industrial	Public Utility Real	Tangible Personal	Public Utility Personal				
2003										
2004	2004	\$ 2,310,063,120	\$ 540,324,770	\$ 154,540	\$166,370,014	\$ 107,535,290	\$ 3,124,447,734	9.72	\$ 9,117,130,685	34.27%
2005	2005	2,373,705,460	551,384,750	153,950	165,190,986	107,872,130	3,198,307,276	10.95	9,326,810,487	34.29%
2006	2006 (T)	2,604,089,520	584,253,720	148,520	164,331,898	100,967,550	3,453,791,208	10.95	10,055,782,763	34.35%
2007	2007	2,684,548,530	589,213,980	109,540	123,370,153	96,011,820	3,493,254,023	10.55	10,615,200,795	32.91%
2008	2008	2,758,004,630	633,187,460	143,960	96,902,560	83,179,950	3,571,418,560	10.55	11,239,561,217	31.78%
2009	2009 (R)	3,026,466,100	710,479,420	123,890	52,213,522	84,961,320	3,874,244,252	10.55	11,512,403,552	33.65%
2010	2010	3,049,208,420	730,255,900	138,020	7,148,080	84,451,610	3,930,232,370	11.25	10,912,838,766	35.47%
2011	2011 (T)	3,070,205,500	757,809,390	135,620	3,639,580	98,442,280	3,780,461,700	11.25	10,513,761,286	35.96%
2012	2012	2,956,950,430	722,866,020	141,160	-	100,504,090	3,848,776,390	11.25	10,662,367,686	36.10%
2013	2013	2,975,934,990	755,893,700	160,930		116,786,770				

Source: Greene County Auditor's Office

(R) - Real property is reappraised every six years

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

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

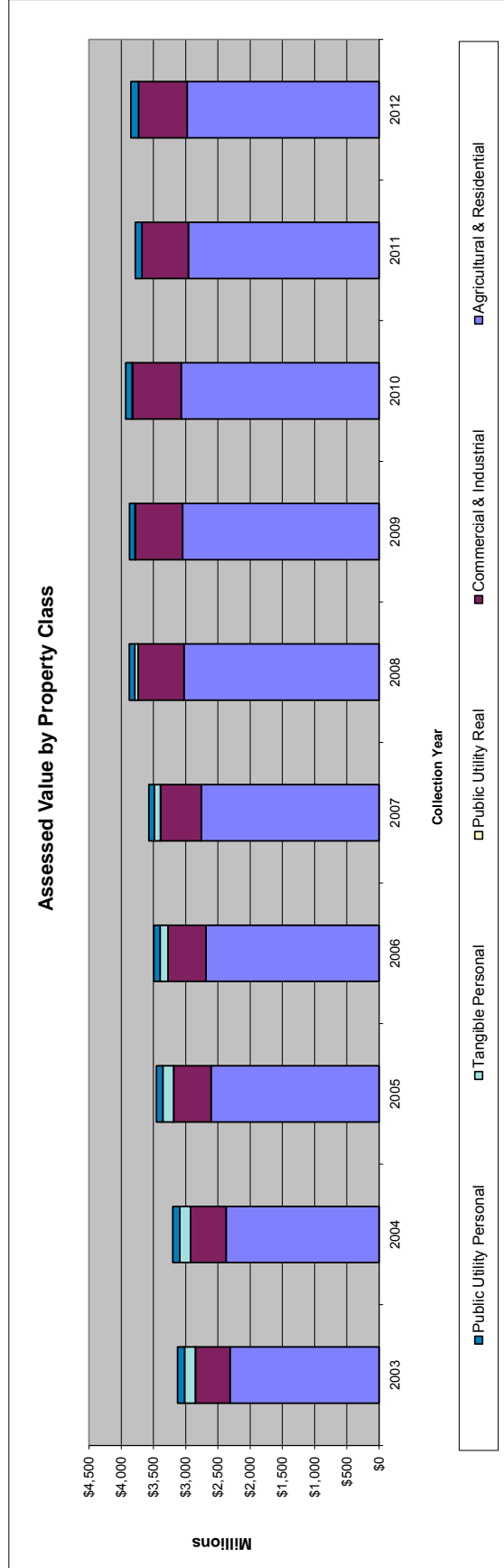


Table 8
 Greene County, Ohio
 Property Tax Levies and Collections - Real, Utility and Tangible Taxes
 Last Ten Fiscal Years

Tax Year	Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Taxes Levied	Delinquent Taxes Collected	Total Taxes Collected	Delinquent Taxes Collected as a Percent of Total Taxes	Total Collection as a Percentage of Current Taxes Levied	Accumulated Delinquencies
2002	2003	\$ 27,097,390	\$ 25,039,292	92.40%	\$ 723,328	\$ 25,762,620	2.81%	95.07%	\$ 1,449,326
2003	2004	27,500,805	25,296,030	91.98%	801,349	26,097,379	3.07%	94.90%	1,697,354
2004	2005	31,691,770	30,805,633	97.20%	878,177	31,683,810	2.77%	99.97%	1,570,268
2005	2006	36,088,079	35,140,965	97.38%	886,378	36,027,343	2.46%	99.83%	1,755,180
2006	2007	37,755,126	37,280,941	98.74%	1,157,898	38,438,839	3.01%	101.81%	2,469,611
2007	2008	39,781,641	38,726,607	97.35%	1,270,232	39,996,839	3.18%	100.54%	2,234,706
2008	2009	40,624,758	38,879,893	95.70%	1,107,065	39,986,958	2.77%	98.43%	2,382,155
2009	2010	44,844,805	43,125,211	96.17%	1,386,244	44,511,455	3.11%	99.26%	2,541,247
2010	2011	45,569,584	43,855,975	96.24%	1,444,645	45,300,620	3.19%	99.41%	2,619,926
2011	2012	46,167,308	44,397,519	96.17%	1,660,599	46,058,118	3.61%	99.76%	2,794,616

Source: Greene County Auditor's Office

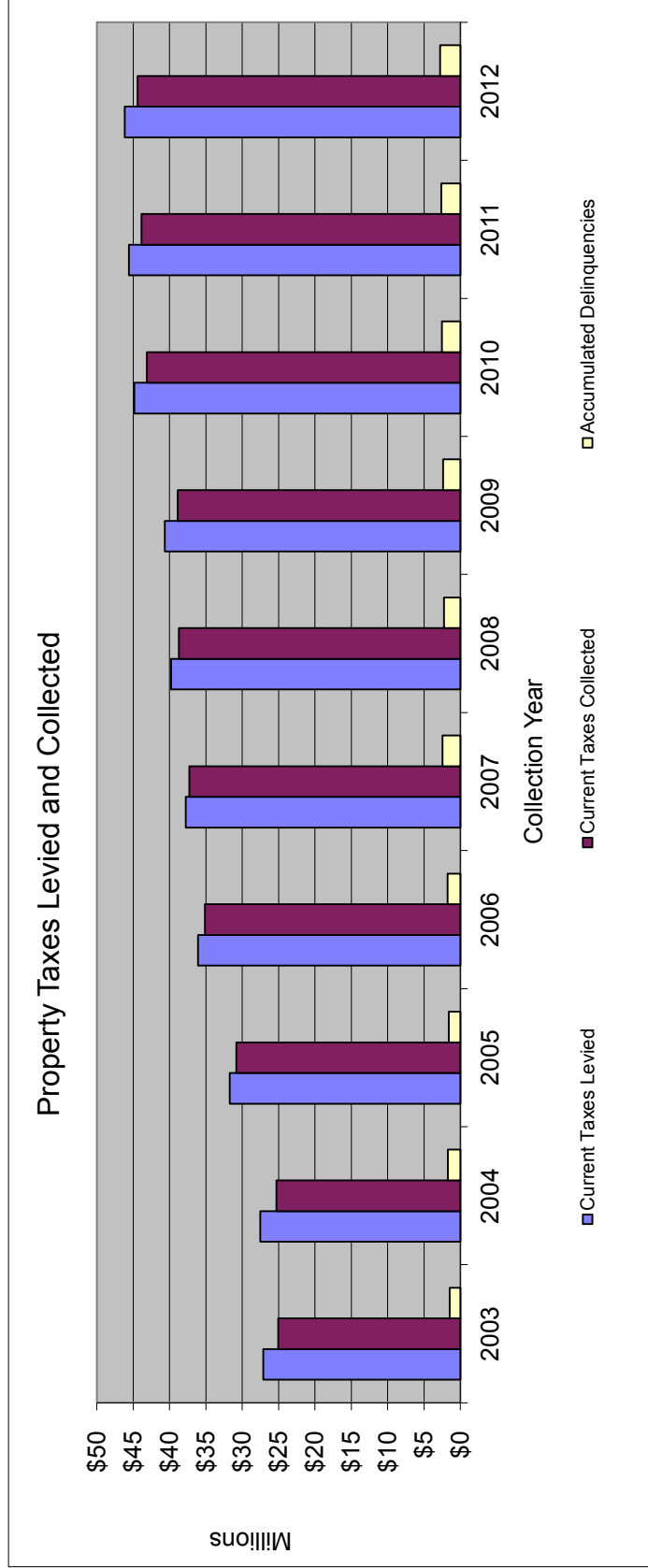


Table 9
 Greene County, Ohio
 Property Tax Rates - Direct and Overlapping Governments
 (Per \$1000 of Assessed Value)
 Last Ten Fiscal Years

County Units:	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Bridge.....	0.650	0.650	0.650	0.250	0.250	0.250	0.250	0.250	0.250	0.250
Children Services.....	1.000	1.000	1.000	1.000	1.000	1.000	1.500	1.500	1.500	1.500
Community Mental Health.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
General.....	2.240	2.390	1.910	1.870	2.020	2.100	1.900	2.330	2.330	2.330
Hospital Operating.....	1.020	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Development Disabilities.....	2.250	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500
Note Retirement.....	0.260	0.110	0.590	0.630	0.480	0.400	0.600	0.170	0.170	0.170
Senior Council on Aging.....	0.800	0.800	0.800	0.800	0.800	0.800	1.000	1.000	1.000	1.000
Total Rates.....	9.720	10.950	10.950	10.550	10.550	10.550	11.250	11.250	11.250	11.250
School Districts:										
Beavercreek City.....	49.000	48.400	47.100	47.100	46.400	48.850	48.200	48.000	48.900	48.850
Cedar Cliff Local.....	32.100	32.100	35.900	35.900	35.800	35.400	43.900	42.700	41.700	41.600
Fairborn City.....	44.400	44.400	44.200	44.200	52.500	51.900	51.800	51.900	52.650	52.500
Greene County Career Center.....	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
Greeneview Local.....	34.550	34.450	34.150	34.450	34.450	34.550	33.550	33.450	33.350	33.300
Sugarcreek Local.....	69.800	69.800	69.300	69.300	68.700	68.500	67.100	67.100	67.650	67.650
Xenia Community.....	37.600	45.000	44.100	44.000	43.900	43.100	43.500	43.400	43.900	46.800
Yellow Springs Exempted.....	66.100	65.800	64.600	64.700	64.700	63.700	63.800	63.900	63.700	70.950
Out-of-County School Districts:										
Clark County JVS.....	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Clinton Massie Local.....	37.110	37.110	36.910	36.810	36.810	34.000	31.250	31.250	30.750	30.250
Great Oaks Vocational.....	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Southeastern Local.....	43.100	42.400	42.300	42.350	41.955	41.860	41.830	41.540	41.470	41.390
Warren County JVS.....	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500
Wayne Local.....	53.400	53.400	50.400	47.150	46.680	39.380	49.530	50.940	51.130	52.180
Wilmington City.....	30.890	30.890	28.300	27.900	27.900	2.700	27.700	27.700	28.200	26.375
Corporations:										
Beavercreek City.....	13.100	13.100	13.040	13.100	13.100	13.100	13.100	12.950	14.100	14.100
Bellbrook City.....	17.500	17.500	17.500	17.500	17.500	17.500	19.500	19.500	19.500	19.500
Bowersville Village.....	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400
Cedarville Village.....	2.900	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050
Centerville City.....	0.000	0.000	0.000	0.000	1.500	1.500	1.500	1.500	1.500	1.500
Clifton Village.....	9.000	9.000	9.000	9.000	9.000	9.000	5.300	9.000	9.000	9.000
Fairborn City.....	9.500	9.500	9.500	9.500	9.480	9.500	9.500	9.450	11.300	11.300
Huber Heights City.....	0.000	0.000	0.000	10.920	10.920	10.920	10.540	10.540	10.540	10.540
Jamestown Village.....	15.400	15.400	15.400	15.400	15.400	15.400	15.400	18.900	18.900	18.900
Kettering City.....	6.750	6.750	6.800	6.800	6.800	6.790	6.790	6.790	6.790	6.790
Spring Valley Village.....	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700
Xenia City.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Yellow Spring Village.....	2.600	2.600	2.600	11.000	11.000	11.000	11.000	11.000	11.000	11.000
Townships:										
Bath.....	8.600	10.600	10.600	10.600	13.600	13.600	13.600	9.900	9.900	9.900
Beavercreek.....	16.050	16.050	16.050	16.050	16.550	16.550	16.550	16.550	16.550	16.550
Caesarcreek.....	4.100	4.600	4.600	4.600	4.600	6.600	6.600	6.600	6.600	6.600
Cedarville.....	9.900	9.900	9.350	9.900	9.900	9.900	9.900	9.900	9.900	9.900
Jefferson.....	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600
Miami.....	5.900	5.900	5.900	6.800	6.800	6.800	6.800	5.900	5.900	5.900
New Jasper.....	6.200	6.200	6.200	7.700	7.700	6.200	6.200	6.200	6.200	6.200
Ross.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Silvercreek.....	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400
Spring Valley.....	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500
Sugarcreek.....	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000	21.700
Xenia.....	9.000	9.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000
Other Units:										
Bellbrook-Sugarcreek Park District.....	0.900	0.900	1.100	1.100	1.100	1.100	1.100	1.100	1.100	1.700
District Health Fund.....	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.800	0.800
Greene County Library.....	0.350	0.350	1.350	1.000	1.000	1.000	1.000	1.000	1.000	1.000

Source: Greene County Auditor's Office

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

Table 10
 Greene County, Ohio
 Principal Property Tax Payers
 Current Year and Nine Years Ago

Taxpayer	2012			2003		
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Rank	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Rank
Dayton Power & Light	\$ 90,540,482	2.35%	1	\$ 64,761,280	2.07%	1
Greene Town Center LLC (formerly Glimcher)	49,052,900	1.27%	2	36,161,530	1.16%	2
MFC Beavercreek LLC	36,210,280	0.94%	3			
Beavercreek Medical Center	22,989,540	0.60%	4			
Kettering Adventist Healthcare	12,877,290	0.33%	5			
Mills Morgan	12,779,220	0.33%	6			
George Kontogiannis	10,535,180	0.27%	7			
Antioch College	9,155,920	0.24%	8			
Vectren Energy Supply	9,148,580	0.24%	9			
Wal Mart Stores, Inc.	8,300,610	0.22%	10	6,311,010	0.20%	10
Ohio Bell Telephone Co.				22,503,050	0.72%	3
Cemex (formerly Southdown)				15,554,390	0.50%	4
Super Value Stores, Inc.				10,070,930	0.32%	5
Home Depot USA, Inc.				9,311,790	0.30%	6
Unison Industries, LLC (formerly Elano)				8,674,590	0.28%	7
MV-RG II				8,357,250	0.27%	8
Continental 44 Fund				6,395,270	0.20%	9
Total	\$ 261,590,002	6.80%		\$ 188,101,090	6.02%	

Source: Greene County Auditor's Office

Table 11
 Greene County, Ohio
 Water and Sewer Rates
 Last Ten Fiscal Years

Fiscal Year	Water		Sewer	
	(First 1,000 gallons) Monthly Minimum	(Usage > 1,000 Gals.) Rate per 1,000 Gals.	(First 3,000 gallons) Monthly Minimum	(Usage > 3,000 Gals.) Rate per 1,000 Gals.
2003	11.66	3.99	18.97	5.92
2004	11.66	3.99	18.97	5.92
2005	11.66	3.99	18.97	5.92
2006	11.66	3.99	18.97	5.92
2007	11.66	3.99	18.97	5.92
2008	11.66	3.99	19.35	6.04
2009	11.66	3.99	20.12	6.28
2010	11.66	3.99	20.12	6.28
2011	12.37	4.23	23.14	7.23
2012	12.62	4.31	23.83	7.45

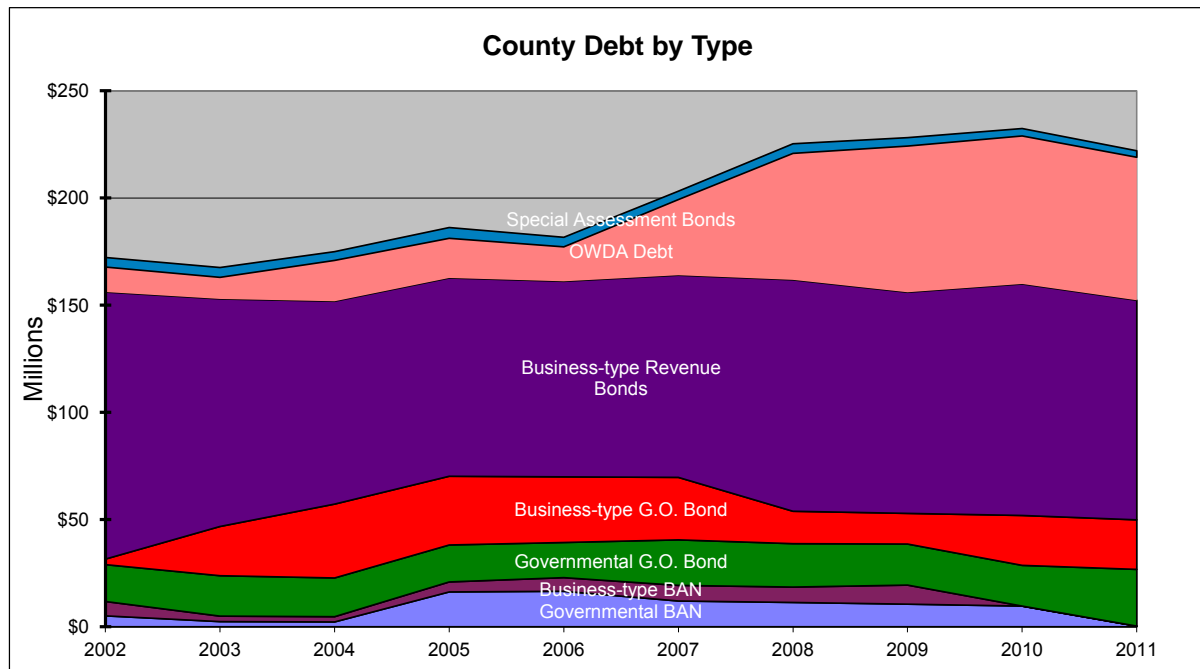
Source: Greene County Sanitary Engineer

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

Fiscal Year	Governmental Activities							
	General Obligation Bonds	Gross Refunding Bonds	Various Purpose Long Term Bonds Debt Service Fund Balance	Net Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt Per Capita	Special Assessment Bonds	Capital Leases
2003	\$ 16,330,000	\$ 2,520,000	\$ 371,530	\$ 18,478,470	0.59%	\$ 120.63	\$ 550,000	\$ 3,194
2004	15,925,000	2,140,000	302,501	17,762,499	0.56%	114.29	470,000	-
2005	15,500,000	1,745,000	107,996	17,137,004	0.50%	109.76	385,000	-
2006	15,065,000	1,330,000	46,219	16,348,781	0.47%	103.76	295,000	-
2007	10,720,000	10,515,000	41,477	21,193,523	0.59%	133.63	210,000	-
2008	10,175,000	10,075,000	35,135	20,214,865	0.52%	126.85	140,000	-
2009	9,545,000	9,610,000	32,826	19,122,174	0.49%	119.65	80,000	-
2010	18,993,427	(a)	35,720	18,957,707	0.48%	117.33	40,000	-
2011	26,453,427	(a)	287,925	26,165,502	0.69%	163.49	-	-
2012	29,208,427	(a)	461,511	28,746,916	0.75%	175.73	-	-

Source: Personal Income from the Ohio Bureau of Employment Statistics

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



Business-type Activities					Personal Income			
General Obligation Bonds	Gross Refunding Bonds	OWDA Loans	Special Assessment Bonds	Revenue Bonds	Total Primary Government	Total (in thousands)	Total Debt Outstanding as a Percentage of Personal Income	Total Debt Per Capita
\$ 4,875,000	\$ 18,095,000	\$ 10,069,265	\$ 4,042,000	\$ 106,146,720	\$ 162,631,179	\$ 4,821,227	3.37%	\$ 1,061.69
7,005,000	38,450,000	8,365,363	3,629,000	83,626,720	159,611,083	4,926,822	3.24%	1,027.02
6,785,000	95,375,000	6,533,506	4,650,000	22,401,720	153,375,226	5,062,891	3.03%	982.36
6,540,000	93,915,000	4,564,033	4,170,000	21,384,656	147,263,689	5,363,960	2.75%	934.65
6,290,000	104,460,000	13,548,561	3,710,000	12,705,640	162,159,201	5,595,150	2.90%	1,022.48
10,945,000	102,755,000	12,582,019	4,349,000	9,363,608	160,384,627	5,683,080	2.82%	1,006.45
10,530,000	99,855,000	11,564,183	3,853,000	7,065,000	152,102,183	5,610,597	2.71%	951.69
23,276,573	(a)	10,492,020	3,432,000	108,005,000	164,239,020	4,577,040	3.59%	1,016.50
23,121,573	(a)	9,855,335	3,031,000	102,430,000	164,891,335	4,444,018	3.71%	1,030.31
22,956,573	(a)	47,847,162	2,625,000	96,630,000	199,267,162	4,760,545	4.19%	1,218.11

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

	2003	2004	2005	2006
Total of All County Bonded Debt (A)	\$ 152,558,720	\$ 151,245,720	\$ 146,841,720	\$ 142,699,656
Total of All County Bond Anticipation Notes.....	4,960,000	4,695,000	20,899,000	22,910,000
Total of All County Debt Outstanding.....	<u>157,518,720</u>	<u>155,940,720</u>	<u>167,740,720</u>	<u>165,609,656</u>
Debt Exempt From Computation:				
Governmental Activities:				
Special Assessment Bonds.....	550,000	470,000	385,000	295,000
Business-type Activities:				
Special Assessment Bonds.....	4,042,000	3,629,000	4,650,000	4,170,000
Advanced Refunding Bonds.....	18,095,000	38,450,000	95,375,000	93,915,000
Revenue Bonds.....	106,146,720	83,626,720	22,401,720	21,384,656
General Obligation Bonds.....	4,875,000	7,005,000	6,785,000	6,540,000
Bond Anticipation Notes.....	2,560,000	2,450,000	4,655,000	6,360,000
Total Exempt Debt.....	<u>136,268,720</u>	<u>135,630,720</u>	<u>134,251,720</u>	<u>132,664,656</u>
Net Debt.....	21,250,000	20,310,000	33,489,000	32,945,000
County Valuation.....	3,063,537,981	3,124,447,734	3,453,791,208	3,493,254,023
Direct Debt Limitation (Per O.R.C. Sections 133.02 & 133.05)				
Range	Rate			
\$0 - \$100,000,000	3.00%	3,000,000	3,000,000	3,000,000
\$100,000,000 - \$300,000,000	1.50%	3,000,000	3,000,000	3,000,000
More than \$300,000,000	2.50%	69,088,450	70,611,193	78,844,780
Total Direct Debt Limitation.....		<u>75,088,450</u>	<u>76,611,193</u>	<u>84,844,780</u>
Net Debt.....		21,250,000	20,310,000	33,489,000
Unvoted Legal Debt Margin.....		<u>\$ 53,838,450</u>	<u>\$ 56,301,193</u>	<u>\$ 51,355,780</u>
Net Debt as a Percentage of the Direct Debt Limit.....		28.30%	26.51%	39.47%
				38.38%

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

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

2007	2008	2009	2010	2011	2012
<u>\$ 148,610,640</u>	<u>\$ 147,802,608</u>	<u>\$ 140,538,000</u>	<u>\$ 153,747,000</u>	<u>\$ 155,036,000</u>	<u>\$ 151,420,000</u>
19,302,000	18,511,000	19,432,000	9,645,000	304,000	244,000
<u>167,912,640</u>	<u>166,313,608</u>	<u>159,970,000</u>	<u>163,392,000</u>	<u>155,340,000</u>	<u>151,664,000</u>
210,000	140,000	80,000	40,000	-	-
3,710,000	4,349,000	3,853,000	3,432,000	3,031,000	2,625,000
104,460,000	102,755,000	99,855,000	(B)	N/A	N/A
12,705,640	9,363,608	7,065,000	108,005,000	102,430,000	96,630,000
6,290,000	10,945,000	10,530,000	23,276,573	23,121,573	22,956,573
7,287,000	7,180,000	8,890,000	-	-	-
<u>134,662,640</u>	<u>134,732,608</u>	<u>130,273,000</u>	<u>134,753,573</u>	<u>128,582,573</u>	<u>122,211,573</u>
33,250,000	31,581,000	29,697,000	28,638,427	26,757,427	29,452,427
3,571,418,560	3,874,244,252	3,871,202,030	3,930,232,370	3,780,461,700	3,848,776,390
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
81,785,464	89,356,106	89,280,051	90,755,809	87,011,543	88,719,410
<u>87,785,464</u>	<u>95,356,106</u>	<u>95,280,051</u>	<u>96,755,809</u>	<u>93,011,543</u>	<u>94,719,410</u>
33,250,000	31,581,000	29,697,000	28,638,427	26,757,427	29,452,427
<u>\$ 54,535,464</u>	<u>\$ 63,775,106</u>	<u>\$ 65,583,051</u>	<u>\$ 68,117,382</u>	<u>\$ 66,254,116</u>	<u>\$ 65,266,983</u>
37.88%	33.12%	31.17%	29.60%	28.77%	31.09%

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

Water Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2003	\$ 8,321,188	\$ 5,729,867	\$ 2,591,321	\$ 1,555,000	\$ 1,883,069	0.75
2004	9,174,656	5,792,630	3,382,026	1,575,000	2,096,012	0.92
2005	9,143,719	5,918,410	3,225,309	1,600,000	1,453,938	1.06
2006	9,216,392	6,215,498	3,000,894	445,000	497,155	3.19
2007	9,596,158	6,668,884	2,927,274	465,000	479,355	3.10
2008	10,193,324	6,682,978	3,510,346	1,515,000	1,232,615	1.28
2009	9,056,252	6,936,035	2,120,217	1,570,000	1,182,416	0.77
2010	9,343,391	7,367,639	1,975,752	1,620,000	1,127,555	0.72
2011	9,830,540	6,849,055	2,981,485	1,960,000	1,331,639	0.91
2012	10,982,741	6,713,456	4,269,285	2,020,000	1,240,386	1.31

Sewer Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2003	\$ 15,641,280	\$ 8,901,692	\$ 6,739,588	\$ 2,705,000	\$ 4,833,231	0.89
2004	16,655,096	8,585,670	8,069,426	2,610,000	4,662,767	1.11
2005	17,956,657	10,071,876	7,884,781	4,925,000	6,675,033	0.68
2006	16,118,201	9,290,362	6,827,839	677,064	1,333,451	3.40
2007	17,737,294	9,422,374	8,314,920	814,016	4,285,983	1.63
2008	17,119,295	11,188,877	5,930,418	3,142,032	4,260,916	0.80
2009	15,298,287	9,787,490	5,510,797	3,223,608	4,379,818	0.72
2010	15,598,433	10,807,007	4,791,426	2,300,000	3,668,128	0.80
2011	20,262,424	10,131,718	10,130,706	3,615,000	3,728,512	1.38
2012	21,040,356	10,361,451	10,678,905	3,780,000	3,559,772	1.45

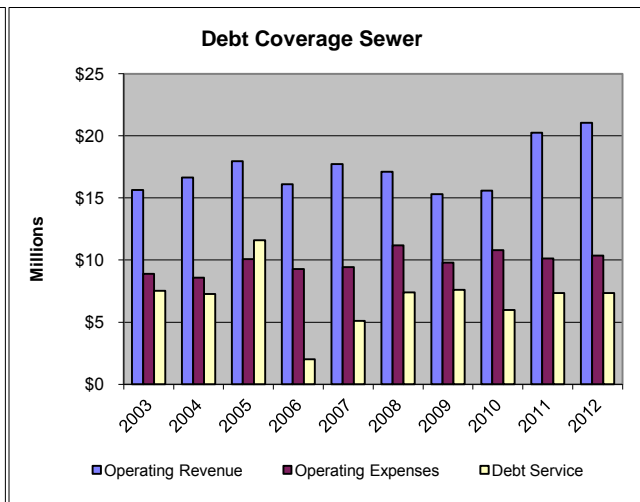
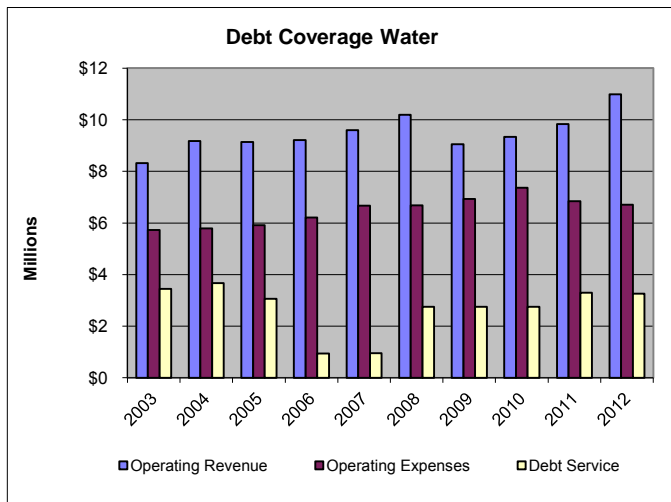
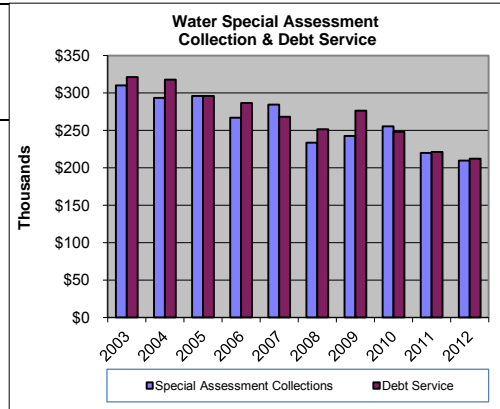


Table 15
Greene County, Ohio
Pledged Revenue Coverage - Special Assessment Bonds
Last Ten Fiscal Years

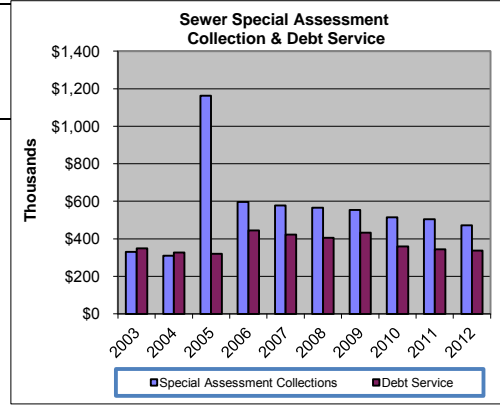
Water Special Assessment Bonds

Fiscal Year	(1) Special Assessment		(2) Debt Service		Coverage
	Collections	Debt Service			
		Principal	Interest		
2003	\$ 310,066	\$ 202,010	\$ 119,106	0.97	
2004	293,476	201,256	116,691	0.92	
2005	295,917	197,012	98,811	1.00	
2006	266,864	194,594	91,757	0.93	
2007	284,184	188,292	79,647	1.06	
2008	233,557	172,136	79,181	0.93	
2009	242,482	185,877	90,595	0.88	
2010	255,170	167,889	79,961	1.03	
2011	219,629	150,557	70,661	0.99	
2012	209,659	149,651	62,539	0.99	



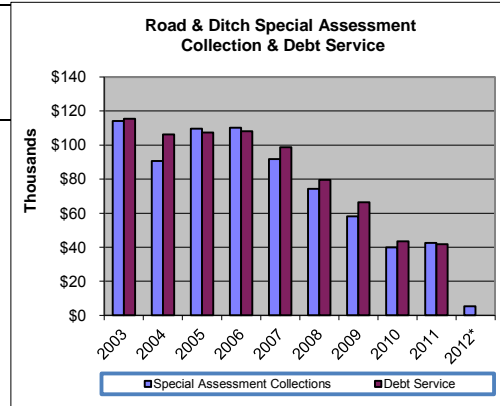
Sewer Special Assessment Bonds

Fiscal Year	(1) Special Assessment		(2) Debt Service		Coverage
	Collections	Debt Service			
		Principal	Interest		
2003	\$ 330,585	\$ 225,990	\$ 123,447	0.95	
2004	309,134	211,744	115,981	0.94	
2005	1,162,506	216,988	103,141	3.63	
2006	595,579	285,406	159,786	1.34	
2007	576,990	291,708	130,584	1.37	
2008	566,284	283,864	122,042	1.40	
2009	553,506	310,123	122,908	1.28	
2010	514,026	253,111	106,259	1.43	
2011	504,672	250,443	93,756	1.47	
2012	471,441	256,349	81,374	1.40	



Road & Ditch Special Assessment Bonds

Fiscal Year	(1) Special Assessment		(2) Debt Service		Coverage
	Collections	Debt Service			
		Principal	Interest		
2003	\$ 114,206	\$ 85,000	\$ 30,520	0.99	
2004	90,670	80,000	26,345	0.85	
2005	109,645	85,000	22,390	1.02	
2006	110,280	90,000	18,215	1.02	
2007	91,803	85,000	13,745	0.93	
2008	74,272	70,000	9,635	0.93	
2009	58,071	60,000	6,320	0.88	
2010	39,827	40,000	3,520	0.92	
2011	42,620	40,000	1,760	1.02	
2012*	5,348	-	-	N/A	



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

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

* - Special assessment bonds for roads and ditches were paid off in 2011

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

Year	Population	Total Personal Income (thousands of \$)	Per Capita Income	Median Household Income	Annual Unemployment Rate
2003	153,182	\$ 4,821,081	\$ 31,459	\$ 50,088	5.5%
2004	155,412	4,926,718	31,686	51,173	5.5%
2005	156,129	5,062,781	32,408	55,451	5.5%
2006	157,561	5,363,960	34,013	55,407	5.0%
2007	158,594	5,595,150	35,224	55,362	5.2%
2008	159,356	5,683,080	35,663	58,153	6.2%
2009	159,823	5,610,597	35,105	55,615	10.6%
2010	161,573	4,577,040	28,328	56,679	9.8%
2011	160,041	4,444,018	27,768	57,553	8.4%
2012	163,587	4,760,545	29,101	56,395	6.4%

Source: Ohio Bureau of Labor Statistics

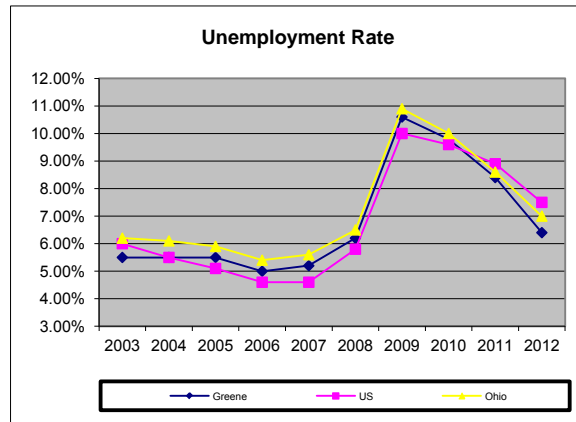
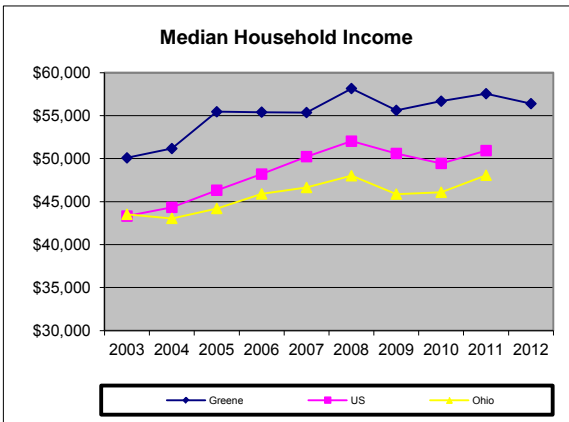
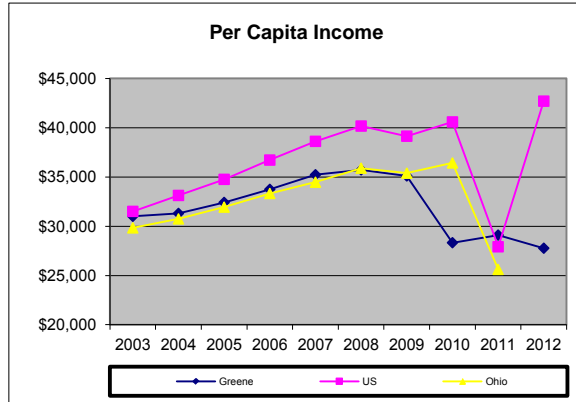
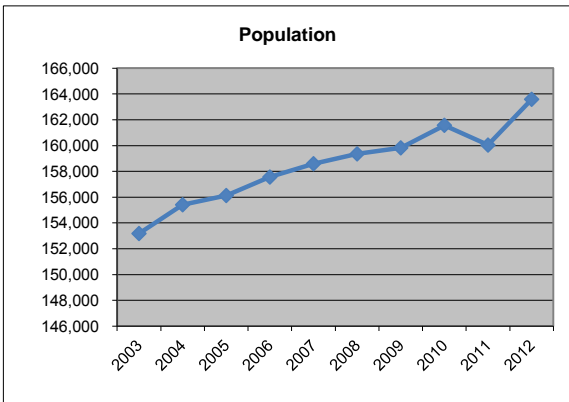


Table 17
Greene County, Ohio
Principal Employers
Current Year and Nine Years Ago

	2012			2003		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
<u>Private Employers</u>						
Kettering Health Network	2,476	3.12%	1			
Unison Industries (formerly Elano)	700	0.88%	2	520	0.67%	3
Teleperformance USA	650	0.82%	3			
CACI	650	0.82%	4			
Cedarville University	643	0.81%	5	693	0.90%	1
MacAulay Brown	600	0.76%	6			
Wright Patt Credit Union	400	0.50%	7	350	0.45%	6
Ball Aerospace	400	0.50%	8			
Northrop Grumman	400	0.50%	9			
SAIC	350	0.44%	10			
Antioch College				642	0.83%	2
Super Value Stores, Inc				472	0.61%	4
Meijer's				378	0.49%	5
Computer Science Corporation				300	0.39%	7
Lowe's				283	0.37%	8
Elder Beerman				273	0.35%	9
Twist				264	0.34%	10
Total Private Employers	7,269	9.15%		4,175	5.40%	
<u>Public Employers</u>						
Wright-Patterson Air Force Base	27,000	34.05%	1	21,827	28.31%	1
Wright State University	2,385	3.01%	2	2,658	3.45%	2
Greene County	985	1.24%	3	1,442	1.87%	3
Beavercreek City Schools	980	1.24%	4	1,203	1.56%	4
Fairborn City Schools	564	0.71%	5	675	0.88%	6
Xenia Community Schools	555	0.70%	6	654	0.85%	7
Central State University	533	0.67%	7	410	0.53%	8
Sugarcreek Local Schools	247	0.31%	8			
Fairborn City	235	0.30%	9	228	0.30%	9
Xenia City	230	0.29%	10	228	0.30%	10
Greene Memorial Hospital				800	1.04%	5
Total Public Employers	33,714	42.52%		30,125	39.09%	

Source: Greene County Auditor's Office

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities:										
Legislative & Executive:										
Commissioners.....	14	14	13	14	14	14	14	12	12	14
Auditor.....	24	24	24	24	24	24	24	23	21	21
Treasurer.....	9	9	8	10	10	9	9	9	5	6
Personnel.....	5	5	5	5	5	5	4	4	4	4
Risk Management.....	4	4	4	4	4	4	4	4	4	4
Data Processing.....	10	10	9	10	10	9	9	9	8	6
Board of Elections.....	6	6	7	8	9	9	7	7	7	8
Prosecutor.....	37	36	33	29	35	35	32	29	29	29
Recorder.....	11	10	10	10	10	10	10	8	8	8
County Services.....	37	36	36	36	37	36	31	28	29	31
Service Garage.....	4	4	4	4	4	4	3	3	3	3
Records & Information.....	2	2	2	2	2	2	2	2	2	2
Judicial:										
Common Pleas Court.....	35	33	35	36	37	36	37	39	38	37
Probate Court.....	7	8	7	7	7	7	7	7	6	6
Juvenile Court.....	58	57	58	58	59	56	56	56	53	52
Xenia Municipal Court.....	3	3	3	3	3	4	4	4	4	4
Fairborn Municipal Court.....	6	6	4	4	4	4	4	4	4	4
Domestic Relations Court.....	13	14	14	14	14	14	13	14	14	14
Public Defender.....	4	5	4	4	4	5	5	5	5	5
Clerk of Courts.....	24	24	23	25	22	22	21	21	20	20
Public Safety:										
Sheriff.....	161	166	159	163	162	163	140	137	130	128
Juvenile Detention.....	41	43	43	44	43	42	40	39	38	37
Building Regulations.....	11	12	11	12	11	12	11	11	11	10
Coroner.....	5	5	5	5	5	5	5	5	6	5
Public Works:										
Engineer & Highway.....	44	43	43	45	43	41	41	41	41	42
Environmental Services.....	14	11	8	10	6	5	5	10	8	7
Department of Public Works.....	4	4	4	5	5	5	5	5	4	4
Health:										
Animal Control.....	13	13	11	11	11	11	10	10	10	10
Developmental Disabilities.....	99	103	99	104	105	110	116	112	116	118
Human Services:										
County Home.....	80	85	77	77	76	79	77	63	59	56
Children's Services**.....	84	83	91	86	91	99	93	90	86	N/A
Family & Children First Council*.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6	5
Job & Family Services**.....	122	124	125	125	121	119	101	95	82	159
Today Center for Adults.....	11	12	11	9	9	7	6	6	6	6
Veterans' Services.....	5	5	6	7	8	8	7	7	7	7
Conservation & Recreation:										
Parks & Trails.....	31	30	30	30	30	28	28	26	27	26
Community and Economic Development:										
Convention & Visitor's Bureau.....	5	4	6	5	5	5	5	4	5	5
Department of Development.....	8	8	8	7	8	8	10	8	6	7
Water.....	35	40	42	42	43	43	42	36	34	35
Sewer.....	69	73	58	57	57	57	56	42	38	40
Total.....	1,155	1,174	1,140	1,151	1,153	1,156	1,094	1,035	996	985

*The Family and Children First Council was included in the County's financial statements as a Special Revenue Fund starting in 2011.1

** Starting in 2012, Childrens Services and Job & Family Services were merged into one department

Source: Greene County Auditor's Office

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Elected Officials										
Commissioners (3).....	\$ 58,172	\$ 59,510	\$ 60,822	\$ 62,766	\$ 63,833	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620
Auditor.....	66,979	72,606	71,277	73,415	74,663	76,754	76,754	76,754	76,754	79,754
Clerk of Courts.....	54,295	62,487	56,877	58,583	59,579	61,247	61,247	61,247	61,247	61,247
Coroner.....	45,395	49,439	47,554	48,981	49,814	51,209	51,209	51,209	51,209	51,209
Engineer.....	84,387	86,328	88,400	91,052	92,600	95,193	95,193	95,193	95,193	95,193
Prosecutor.....	102,571	104,930	107,448	110,671	112,552	115,703	115,703	115,703	115,703	115,703
Recorder.....	50,735	51,902	53,148	54,742	55,673	57,232	57,232	57,232	57,232	57,232
Sheriff.....	74,928	76,652	78,491	80,846	73,085	75,131	75,131	75,131	75,131	84,522
Treasurer.....	54,295	55,544	56,877	58,583	59,579	61,247	61,247	61,247	61,247	61,247
Appointed Officials										
County Administrator.....	68,250	95,860	100,876	107,881	115,003	125,008	128,374	128,326	126,546	125,845
Sanitary Engineer / Director of Public Works.....	72,426	83,240	85,295	87,794	89,586	92,269	93,646	94,205	92,899	92,926
Developmental Disabilities Superintendent.....	106,023	108,270	112,577	116,455	116,542	126,838	140,979	131,717	131,717	150,634
County Finance Officer.....	88,524	N/A	N/A	N/A	N/A	N/A	59,047	59,108	58,536	55,618
Children's Services Executive Secretary.....	90,795	94,259	96,637	100,475	105,144	113,776	90,083	104,391	93,580	71,224
Job and Family Services Director.....	80,067	64,878	69,580	70,934	88,567	107,643	60,910	60,425	63,147	64,190
Director of Greenwood Manor.....	72,700	73,872	75,694	77,907	79,498	81,890	84,094	82,173	81,638	79,859
Maintenance Director.....	77,018	77,568	79,482	81,810	75,712	86,986	89,997	45,450	57,609	55,094
County Administrator.....	50,680	51,954	53,274	54,226	55,973	57,574	59,789	58,252	60,454	62,799
Director of Personnel.....	83,647	87,212	89,350	91,971	93,850	81,494	82,435	82,717	81,557	83,693
Director of Emergency Management.....	54,723	52,434	58,613	58,198	64,896	62,442	65,564	64,099	63,210	63,424
Director of Information Technology.....	N/A	78,830	81,091	83,288	85,821	88,400	91,800	89,726	88,968	86,747

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

Source: Greene County Auditor's Office - Greene County Payroll Journal Summary

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Elected Officials										
Commissioners (3).....	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Auditor.....	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	20,000	20,000
Clerk of Courts.....	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Coroner.....	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Engineer.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Prosecutor.....	108,689	108,689	122,000	122,000	122,000	122,000	122,000	126,000	126,000	126,000
Recorder.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sheriff.....	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Treasurer.....	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000

Source: Greene County Auditor's Office

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

		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Adult Probation	Average yearly case load	NA	NA	NA	830	875	856	864	844	872	965
Auditor	Vendor's licenses sold	536	432	445	330	340	321	279	201	272	137
	Warrants processed	32,338	32,547	32,551	33,134	33,350	32,565	32,633	28,340	27,816	29,553
	Real estate transfers	6,911	6,824	7,001	6,250	5,669	5,026	5,039	4,600	4,393	4,989
	Homestead applications	1,602	1,664	1,624	1,596	10,085	10,645	11,254	11,442	11,948	12,427
	Payroll checks, excluding direct deposit	14,887	13,455	8,588	7,877	7,566	7,442	6,548	6,378	4,695	4,422
Board of Develop. Disabilities	Client services provided	2,100	2,284	2,364	2,449	2,586	2,657	5,696	5,106	2,859	2,871
Board of Elections	Number of registered voters	88,696	105,079	103,505	107,484	105,421	114,021	113,918	116,552	118,616	124,181
	Number of voters in last general election	38,605	80,602	42,275	59,657	53,641	84,255	54,301	61,069	54,467	83,626
	Percentage of registered voters who voted	43.53%	76.71%	40.84%	55.50%	50.80%	73.89%	47.67%	52.40%	45.92%	67.34%
Building Regulations	Number of permits issued	5,846	6,205	5,804	5,985	5,340	4,756	4,375	4,665	4,932	4,372
	Number of inspections performed	24,962	27,346	26,189	25,987	22,576	19,320	17,841	17,104	17,688	15,608
Children's Services	Total referrals	1,427	1,405	1,384	1,157	1,209	1,211	1,174	1,141	1,050	1,046
	Total children in placement	205	224	249	245	230	253	251	252	178	174
	Children terminated from custody	93	98	100	105	108	97	122	140	90	99
	Adoptions finalized	12	14	12	9	15	11	23	15	11	9
Clerk of Courts	Title Transactions	369,502	346,205	309,710	300,402	313,933	313,938	332,351	345,581	357,766	367,355
	New Cases Filed	4,110	4,285	4,340	4,280	3,826	3,854	8,183	8,018	7,596	8,312
Commissioners	Number of resolutions	1,011	970	1,018	973	996	950	985	783	763	808
	Number of meetings	93	80	84	73	72	79	63	66	66	61
Common Pleas Court	Number of civil cases filed	1,105	1,137	1,041	1,200	1,250	1,387	1,455	1,355	1,342	1,369
	Number of criminal cases filed	911	943	1,008	879	849	925	811	678	695	633
	Number of domestic cases filed	NA	NA	NA	790	808	908	882	948	962	796
Convention & Visitor's Bureau	Room nights generated	16,618	20,346	24,450	25,819	39,934	23,576	34,900	36,740	41,065	37,605
Coroner	Cases investigated	338	344	380	314	355	402	394	426	549	584
	Autopsies conducted	68	68	92	64	85	97	80	84	94	120
County Engineer & Bridge	Bridges inspected	278	278	278	279	281	284	284	284	283	283
	Centerline miles painted	265	235	260	275	275	300	275	270	275	280
	Edge line miles	365	230	180	330	300	335	320	320	411	510
Domestic Relations Court	Divorces	412	444	403	392	281	377	365	381	393	388
	Dissolutions	242	258	231	208	275	235	189	234	236	206
	Civil Protection Orders	249	253	207	173	300	275	289	223	231	287
Fairborn Municipal Court	Traffic/Criminal Cases	16,163	13,666	16,072	19,043	19,634	18,369	15,728	13,877	13,388	13,677
	Civil Cases	1,542	1,419	1,440	1,662	1,805	2,111	1,766	1,763	1,602	1,578
	Small Claims Cases	614	391	543	410	341	299	236	333	255	187
Greenwood Manor	Inpatient Days	30,321	31,791	30,815	27,727	27,079	26,571	25,570	25,466	23,593	21,734
Juvenile Court	Diversion cases	702	736	637	670	668	609	557	525	565	481
	Delinquency cases	936	911	842	845	900	980	830	684	648	681
	Unruly child cases	122	118	102	89	83	66	49	36	46	46
Prosecutor	Number of cases - criminal	916	959	1,010	963	852	913	845	675	669	629
	Number of cases - civil	100	91	111	102	258	380	402	325	201	289
Recorder	Number of deeds recorded	6,234	6,298	6,347	5,638	5,306	4,601	4,133	4,087	3,573	4,310
	Number of mortgages recorded	19,058	12,839	11,583	9,860	8,245	6,384	7,778	7,140	6,556	7,961
	Number of military discharges recorded	24	24	23	29	10	22	14	32	9	18
Records & Information	Information requests processed	1,133	1,070	1,409	1,504	1,158	1,268	1,188	1,138	1,073	930
	Boxes transferred in	117	260	236	579	259	389	319	288	259	1,119
	Boxes transferred out	79	104	283	611	254	490	262	204	485	317
Sanitary Engineer	Water connections	14,516	15,002	15,434	15,923	16,260	16,513	16,675	16,895	16,931	17,077
	Water consumption (Million gallons)	1,561	1,631	1,768	1,430	1,557	1,515	1,467	1,538	1,490	1,642
	Sewer connections	19,797	20,387	21,660	21,951	22,295	22,520	22,669	22,859	22,945	23,083
	Wastewater treated (Million gallons)	5,144	4,813	5,051	5,652	5,548	5,402	4,243	4,209	5,655	4,353
Treasurer	Number of parcels	68,992	69,349	70,625	71,642	72,549	72,593	72,820	72,938	73,375	73,233
	Real estate tax collections	\$ 130,327,129	\$ 141,859,873	\$ 154,403,861	\$ 172,993,200	\$ 179,714,104	\$ 182,913,958	\$ 198,806,521	\$ 211,067,725	\$ 213,030,374	\$ 221,103,165
Xenia Municipal Court	Traffic/Criminal Cases	15,522	14,815	15,665	13,774	12,961	13,571	10,687	10,335	10,262	14,062
	Civil Cases	1,356	1,443	1,516	1,400	1,710	1,905	1,461	1,444	1,247	1,246
	Small Claims Cases	290	293	251	290	305	270	184	175	139	156

N/A - Information was not readily available.

* - In 2007, the State expanded the eligibility for the homestead program to all individuals over the age of 65 or permanently disabled. In previous years there was an income requirement in addition to the previously mentioned requirements.

Source: Indicated County Department

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
County Engineer										
Roads (in miles).....	325	331	331	326	326	328	325	325	325	325
Bridges.....	277	265	268	269	282	284	284	284	283	283
Parks & Trails										
Parks/Reserves.....	28	30	38	39	44	45	45	46	46	45
Bike Path (in miles).....	46	52	60	60	60	60	60	60	62	62
Water System										
Water Lines (in miles).....	303	310	310	318	318	318	318	395	395	366
Water Customers.....	14,543	15,052	15,513	16,017	16,260	16,513	16,675	16,851	16,953	17,077
Elevated Storage Tanks.....	15	15	15	15	15	14	14	14	14	14
Sewer System										
Sewer Lines (in miles).....	367	373	373	379	379	379	395	412	412	416
Sewer Customers.....	19,827	20,644	21,746	22,054	22,295	22,520	22,669	22,816	21,976	23,083

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

Source: Indicated county department

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Dave Yost • Auditor of State

GREENE COUNTY FINANCIAL CONDITION

GREENE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 5, 2013