

GREENE COUNTY FINANCIAL CONDITION

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

GREENE COUNTY FINANCIAL CONDITION

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GREENE COUNTY FINANCIAL CONDITION
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000

| <u>Federal Grantor/Pass Through Grantor/Program Title</u> | <u>Pass Through Entity Number</u> | <u>Federal CFDA Number</u> | <u>Disbursements</u> |
|---|---|------------------------------------|----------------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | |
| (Passed through State Department of Education) | | | |
| Nutrition Cluster: | | | |
| School Breakfast Program | 05-PU | 10.553 | \$23,246 |
| National School Lunch Program | 04-PU | 10.555 | 27,938 |
| Special Milk Program for Children | N/A | 10.556 | <u>3,206</u> |
| Total U.S. Department of Agriculture - Nutrition Cluster | | | 54,390 |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | |
| (Direct) | | | |
| Home Investment Partnership Program | BC-98-027-1 | 14.239 | 16,359 |
| | BC-99-027-1 | | 11,000 |
| (Passed through State Department of Development) | | | |
| Home Investment Partnership Program | BC-98-027-2 | | <u>335,513</u> |
| Total Home Investment Partnership Program | | | 362,872 |
| Community Development Block Grant/Small Cities Program | BM-99-027-1 | 14.219 | 47,605 |
| | BN-99-027-1 | | <u>29,901</u> |
| Total Community Development Block Grants/Small Cities Program | | | 77,506 |
| Community Development Block Grant/State's Program | BF-99-027-1 | 14.228 | <u>168,829</u> |
| Total U.S. Department of Housing and Urban Development | | | 609,207 |
| U.S. DEPARTMENT OF JUSTICE | | | |
| (Direct) | | | |
| Bulletproof Vest Partnership Program | BVP10015845 | 16.607 | 3,681 |
| (Passed through State Attorney General) | | | |
| Crime Victim Assistance | 98VAGENE016 | 16.575 | 16,733 |
| | 2000VAGENE016 | | 44,787 |
| | 2001VAGENE016 | | 17,759 |
| | 2000VAGENE016X | | 19,559 |
| | 2001VAGENE528 | | <u>7,204</u> |
| Total Crime Victim Assistance | | | 106,042 |
| (Passed through State Department of Criminal Justice) | | | |
| Edward Byrne Memorial - Formula Grant | 99-DG-A01-7129 | 16.579 | 113,250 |
| | 99DGB01 | | <u>29,065</u> |
| Total Edward Byrne Memorial | | | 142,315 |
| Juvenile Accountability Incentive Block Grant | 99-JB-013-A066 | 16.523 | <u>30,316</u> |
| Total U.S. Department of Justice | | | 282,354 |

GREENE COUNTY FINANCIAL CONDITION
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000
(CONTINUED)

| <u>Federal Grantor/Pass Through Grantor/Program Title</u> | <u>Pass Through Entity Number</u> | <u>Federal CFDA Number</u> | <u>Disbursements</u> |
|--|-----------------------------------|----------------------------|-------------------------|
| U.S DEPARTMENT OF EDUCATION | | | |
| (Passed through State Department of Health) Special Education Grants for Infants and Families with Disabilities | 29-1-03-FAN-392 | 84.181 | <u>103,465</u> |
| Total U.S. Department of Education | | | 103,465 |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| (Passed through State Department of Aging via Area Agency of Aging) Special Programs for the Aging Title IIIB | N/A | 93.044 | 9,087 |
| (Passed through State Department of Human Services) Family Preservation and Support Services | N/A | 93.556 | 74,822 |
| Low - Income Home Energy Assistance | N/A | 93.568 | 47,586 |
| Independent Living | N/A | 93.674 | 13,409 |
| (Passed through State Department of Mental Retardation and Developmental Disabilities) Social Services Block Grant Title XX | N/A | 93.667 | 76,376 |
| Community Alternative Funding Source | N/A | 93.778 | 626,486 |
| (Passed through State Department of Health) Preventative Health and Health Services Block Grant | 29-1-02-P-BS-387 | 93.991 | 37,239 |
| State Indoor Radon Grant | 29-1-01-P-BA-392 | 66.032 | <u>19,596</u> |
| Total U.S. Department of Health and Human Services | | | 904,601 |
| Federal Emergency Management Agency | | | |
| (Passed through State Department of Public Safety) Public Assistance Grant | 1343 | 83.544 | 58,350 |
| CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | | | |
| (Passed through State Department of Youth Services) Americorps | YCP-004-99 | 94.006 | <u>12,277</u> |
| Total Federal Assistance | | | <u><u>2,024,644</u></u> |

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

GREENE COUNTY FINANCIAL CONDITION

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2000**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

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

NOTE C - NUTRITION CLUSTER

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

NOTE D - MATCHING REQUIREMENTS

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

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

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

We have audited the financial statements of Greene County (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 25, 2001, wherein we noted that the County has adopted Governmental Accounting Standards Board Statements 33, 34 and 36, and Interpretations 5 and 6. We did not audit the financial statements of the component units, Greene, Inc. and Homecroft, Inc., which represent 75 percent and 71 percent, respectively, of the net assets and net revenues of the component unit column. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component units, Greene, Inc. and Homecroft, Inc., is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the component units, Greene, Inc. and Homecroft, Inc., were audited by other auditors in accordance with auditing standards generally accepted in the United States, and not in accordance with *Government Auditing Standards*, and accordingly this report does not extend to those component units.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 25, 2001.

Greene County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

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

Jim Petro
Auditor of State

June 25, 2001



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

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

Compliance

We have audited the compliance of Greene County (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2000. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to the major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to the major federal program for the year ended December 30, 2000.

Internal Control Over Compliance

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

**Internal Control Over Compliance
(Continued)**

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 25, 2001.

Schedule of Federal Awards Expenditures

We have audited the basic financial statements of the County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 25, 2001, wherein we noted that the County had implemented Governmental Accounting Standards Board Statements 33, 34, and 36 and Interpretations 5 and 6. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

Jim Petro
Auditor of State

June 25, 2001

GREENE COUNTY FINANCIAL CONDITION

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2000**

1. SUMMARY OF AUDITOR'S RESULTS

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

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

GREENE COUNTY *Ohio*



Greene County is Connecting
Education, Recreation and Technology

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

Luwanna A. Delaney
Greene County Auditor

From the history-rich and scenic acres of Cedarville University and Antioch College to the modern and trendy campuses of Wilberforce University and Wright State University, Greene County offers an impressive variety of educational opportunities. Institutions of higher learning are plentiful here.

Each school offers highly regarded courses of study - from high-tech and medical disciplines to broad liberal arts programs - many of which are nationally and internationally renowned. Education and training are essential for a growing business base. The emphasis placed on education in Greene County -and the wide selection of institutions to pursue higher education - makes our area attractive to companies of all sizes and industries and students from all fields of study.

Part I—Introduction



Cedarville University

Cedarville University

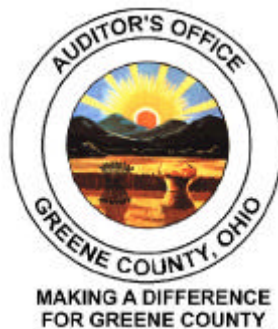
A Baptist school of arts, sciences and professional programs with 2,700 students, the growing campus of Cedarville University is a mixture of late 19th century buildings and new state-of-the-art facilities. Independent reports such as Peterson's Competitive Colleges and U.S. News and World Report Best Colleges - ranks Cedarville among the top 25 percent nationally for academic quality.

Cedarville has gained national recognition for its award-winning campus computer network. CedarNet features easy and convenient access linking more than 1,800 high-speed PCs in every dorm room with faculty offices and the campus computer lab. Each computer includes e-mail, Internet and Web access along with numerous software packages. CedarNet is so highly regarded that Cedarville University was named one of America's Most Wired Colleges by Yahoo! Internet Life magazine. Cedarville is also listed fourth in the nation among Baccalaureate II college's - schools where the majority of graduates are in the sciences and professional fields. Cedarville's engineering school has also earned national recognition for its work on developing alternative fuel automobiles.

1-800-CEDARVILLE
www.cedarville.edu

GREENE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2000



Prepared by

The Greene County Auditor

Luwanna A. Delaney

Payroll & Accounts Receivable: Marcella Gifford & Linda Atley
Accounts Payable: Barbara Ross, Joyce Faulkner, Pam Buckles & Carrol Barber
Fiscal Office: David Graham & John Adams
Accounting Department: Charles Kieninger & Teresa Swaim

**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2000
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MAKING A DIFFERENCE
FOR GREENE COUNTY

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June 25, 2001

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

I am extremely pleased to present the Comprehensive Annual Financial Report (CAFR) of Greene County, Ohio for the year ended December 31, 2000. Under the guidance and leadership of all of the elected officials and the county administrator, Greene County is in sound financial position in 2000. The hard work and diligence of all County personnel is evident in this report.

This report provides useful and timely information on the financial position of Greene County, as well as the results of operations for all of the various funds of Greene County for the fiscal year ended December 31, 2000. Prepared in accordance with Generally Accepted Accounting Principles (GAAP) for governments, this report includes all disclosures required by GAAP in order to insure a fair representation of the County's financial condition. This year's CAFR represents a great achievement for myself and my staff. Greene County is among the first counties in Ohio to implement GASB Statement Number 34. By implementing the new reporting model, Greene County is taking a position of leadership in the area of governmental accounting, not only throughout Ohio, but also throughout the United States.

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

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

Marcella Gifford, Payroll Administrator and Bookkeeping Office Manager and staff,
Peggy Darner, Real Estate Supervisor and staff,
Vivian Pitstick, Personal Property Supervisor and staff,
Steve Tomicisin, GIS Manager and staff,
Barb Lundy, Homestead Supervisor and staff,
Marti Hill, Data Processing Director and staff,
Charles Dressler, Special Projects Manager and staff,
David Graham, John Adams and the Auditor's Fiscal Office Staff,
Charles Kieninger and Teresa Swaim of the Accounting Department.

Sincerely,

Luwanna A. Delaney
Greene County Auditor



MAKING A DIFFERENCE
FOR GREENE COUNTY

LUWANNA A. DELANEY

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Transfers & Tax Info 562-5072
Personal Property Tax 562-5074
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June 25, 2001

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

Honorable Stephen Stapleton, Greene County Administrator

Citizens of Greene County,

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2000. The CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. This report provides the taxpayers of Greene County with comprehensive financial data in a format that enables them to gain a thorough understanding of the County's financial status. It assists County Officials in management decisions and allows visitors and the general public to compare Greene County's financial position and its results of operations with those of similar governmental entities.

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

The CAFR consists of three major segments: the introductory section, the financial section, and the statistical section. The introductory section includes the letters of transmittal, a list of Greene County's principal elected officials, and organizational charts for both the County and the Auditor's Office. The financial section includes the Report of Independent Accountants on the general purpose financial statements and Management's Discussion and Analysis of the results for the County's operations during 2000. This section also includes the general purpose financial statements and the combining and individual fund financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

REPORTING ENTITY

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

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

Commissioners. The administrator is the Commissioners' principal liaison for other county officials, boards and other political subdivisions.

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

The County Treasurer is the custodian of all County funds and is responsible for the collection of all tax monies and the application of payments to the appropriate tax accounts. 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, payments, and cash balances. These records must always balance with those of the County Auditor.

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

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

ECONOMIC CONDITION AND OUTLOOK

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

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

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

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

as NCAA Division I Basketball and Dayton Bombers professional hockey. The County has several outdoors attractions such as John Bryan State Park in Yellow Springs and the Clifton Gorge State Nature Preserve in Clifton.

It is easy to get excited about Greene County's future economic development. With many businesses positioned in the high-tech industry and a decreased reliance on heavy manufacturing and Wright Patterson Air Force Base for new job growth, the County seems prepared for the twenty-first century. Quality commercial, residential and educational opportunities will continue to attract individuals and businesses to Greene County in the year 2001 and beyond.

MAJOR COUNTY INITIATIVES

2000 Highlights

AUDITOR: During 2000, the Auditor hired a new financial director responsible for coordinating all fiscal and reporting activities. Major projects included continued training of staff regarding the accounting system, the Current Agricultural Use Valuation program, the Homestead program, enterprise zones and weights and measures. The continuing education of staff enables the Auditor's office to serve the citizens of Greene County with a high degree of efficiency.

CLERK OF COURTS: Bringing on-line Common Pleas Court records, for both of the General and Domestic Relations Divisions, was a major accomplishment for the Clerk of Courts office during the year 2000. Court records from 1982 to present can now be accessed on the World Wide Web from the Greene County web site. The Clerks office anticipates bringing imaged documents on-line in 2002. The Clerk of Courts office has been very successful in collecting outstanding debts owed by criminal defendants sentenced to prison. Since beginning their Inmate Collection Program in 1997, the Clerks office has collected more than \$145,000 from prison inmates.

DATA PROCESSING: A major project completed in 2000 was the implementation of internet access to Clerk of Court, Recorder and Auditor records. The Wide Area Network Project became operational in early 2000. A county wide e-mail system was also implemented. Several departments, including the Commissioners, the Treasurer, Personnel, Risk Management, the Juvenile Justice Center and the Adult Detention Center received new local area networks.

DEPARTMENT OF PUBLIC WORKS: The year 2000 was a busy year for the Department of Public Works. While providing input for many County committees, the department completed many projects. One major project was the upgrading of County data and telephone systems to fiber optic lines. In partnership with the Data Processing department, the department designed and installed the initial phase of a new modem pool for the County.

ENGINEER: Maintenance and improvement of the County's infrastructure was a primary focus for the County Engineer in 2000. Major projects included the Valley Road at Dayton Xenia Bridge, the widening of Beaver Valley Road and the Dayton-Xenia Road Bridge over the Little Miami River. Nine bridges were replaced as were thirty-eight culverts. Maintenance projects ranged from chip sealing roads to a mowing and weed control program covering over 300 miles of County roads.

GEOGRAPHIC INFORMATION SYSTEMS (GIS): One of the major goals of 2000 was to develop an application that would integrate information from multiple offices and make this information available 24 hours a day via the internet. Using state of the art software products, the Auditor's staff has enabled users to access legal documents and public records from its on-line Real Estate Public Access System. These powerful software products allow the county to compress very large images and documents and make them available on the web. Using products such as these, aerial photography, legal documents, public records, surveys, maps and other county publications are now available through the county's government web site. By providing access to this information, residents are spared the time of driving into a county office and sifting through records or waiting at a counter.

Future Projects

AUDITOR: A major project for 2001 is to get the County's payroll system onto an Oracle based platform. Working in conjunction with the GIS department, the County plans to keep all real estate information on line in real time, eliminating the need for paper tax maps. The accounting department is early implementing GASB Statement #34 for the 2000 Comprehensive Annual Financial report that is prepared in 2001. Greene County will be among the first counties in the State to early implement this accounting standard, reaffirming the Auditor's role as a leader in service to the taxpayers of the County.

DATA PROCESSING: User support will be a major area of emphasis during 2001. User training and education as well as personal computer and printer replacement and upgrading will be in full force during the year. Another project will be the development of a Weights and Measures program to be used in tracking information used in State reporting for that department.

DEPARTMENT OF PUBLIC WORKS: A project that could greatly reduce costs for the County is creating a Beavercreek campus Wide Area Network for use by the County phone system. This would enable the County's Xenia offices to call Fairborn as a local call, not as long distance.

FINANCIAL INFORMATION

Accounting System

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

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

Internal Accounting Controls

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

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

Budgetary Control

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

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

Cash Management

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

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

Risk Management

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

The current insurance and risk management program policy is:

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

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

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

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

Health Benefits

After thirty-one days of employment, each new full-time employee is eligible to participate in the Greene County Insurance program. All employees, union and non-union, are offered health benefits. The County pays 80% of the monthly premium for the health insurance program with the employee paying the remaining 20%. The County is a participant in the United Health Care health care providers network. Employees may choose a provider outside of the network, but must make a higher co-payment. Employees and their dependents are eligible for benefits which include up to 365 days of semi-private hospitalization, and medical-surgical payments based on usual, reasonable and customary charges. Major medical coverage also covers some physician office calls and treatments. Participants pay a \$10 co-payment for office visits.

A prescription drug card is provided with the health care plan. An employee may use the card to purchase drugs as prescribed by a physician. Employees have to pay a \$5.00 co-payment with each prescription purchased.

The Independent Audit

Included in this report is an Auditor of State's unqualified opinion rendered on the County's basic financial statements for the year ending December 31, 2000. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit will be continually reviewed and commented on, thereby strengthening the County's accounting and budgetary controls.

GFOA Certificate of Achievement

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Greene County for its CAFR for the fiscal year ended December 31, 1999. 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 fourteen consecutive years (fiscal years ended 1986 - 1999). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

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

Sincerely,



Luwanna A. Delaney
Greene County Auditor

**GREENE COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 2000**

Board of County Commissioners

Ralph C. Harper President
W. Reed Madden Commissioner
Kathryn K. Hagler Commissioner

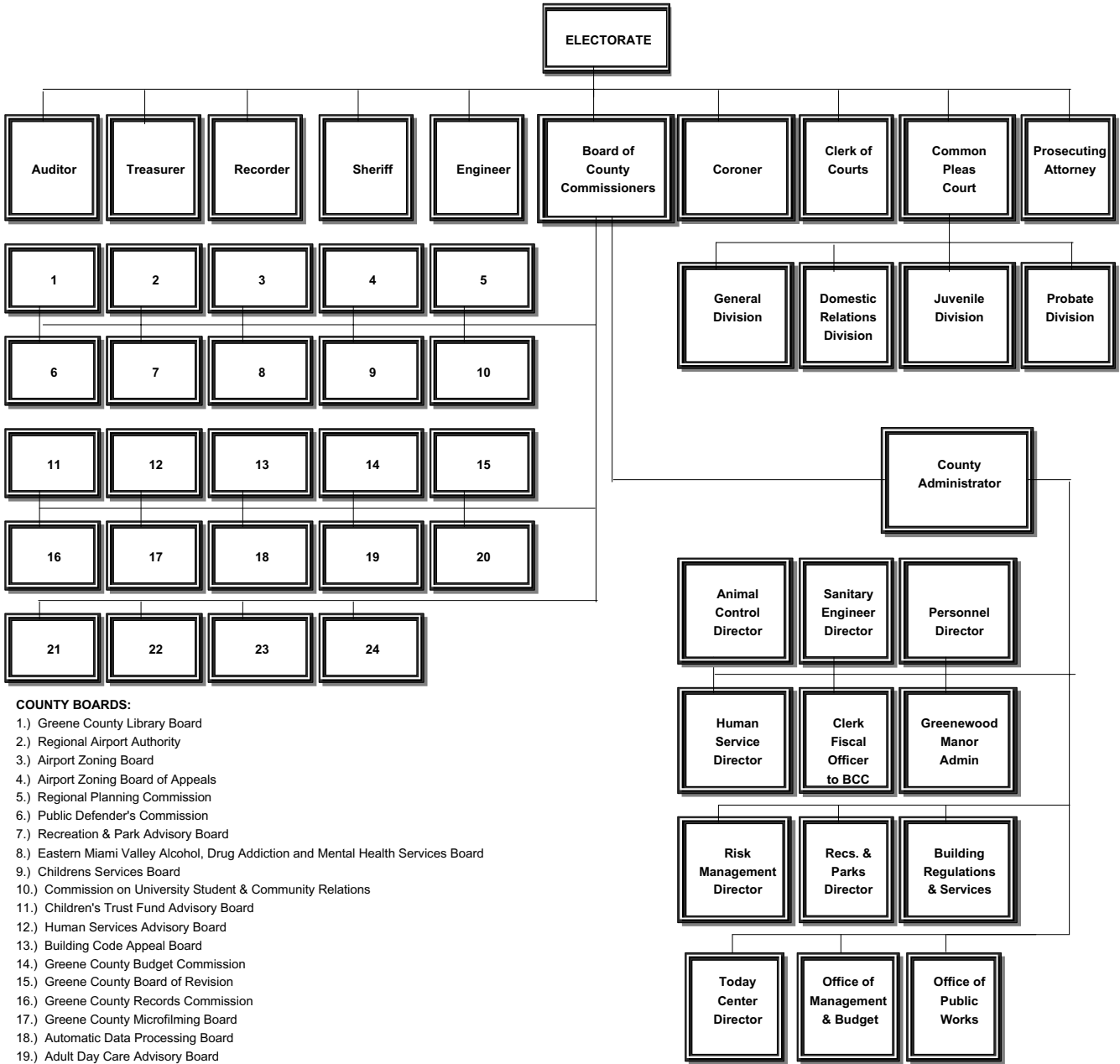
Other Elected Officials

Luwanna A. Delaney Auditor
James W. Schmidt Treasurer
William F. Schenck Prosecutor
Terri A. Mazur Clerk of Courts
Kevin L. Sharrett Coroner
Jerry Erwin Sheriff
Mary L. Morris Recorder
Robert N. Geyer Engineer

Common Pleas Court Judges

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

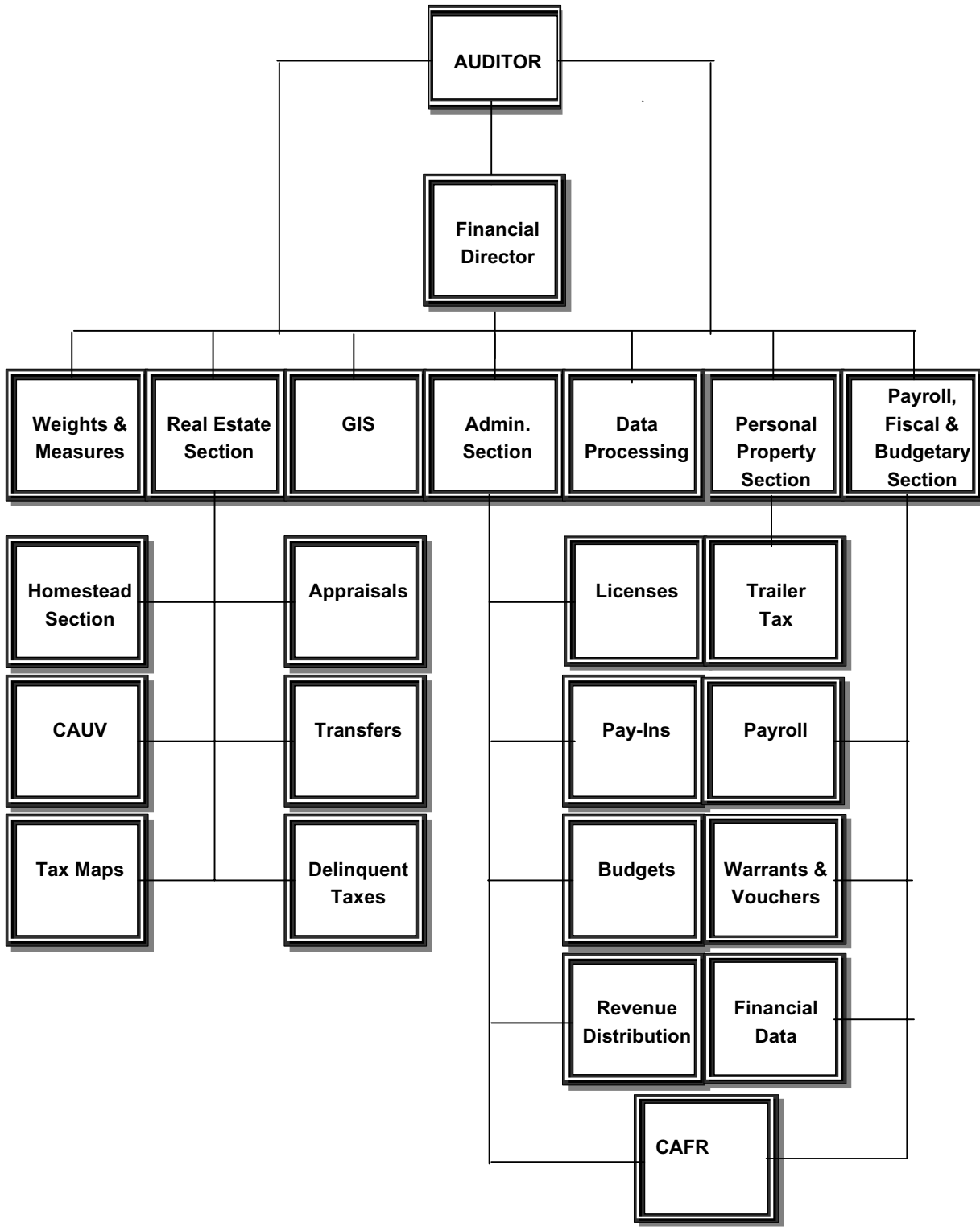
GREENE COUNTY ORGANIZATIONAL CHART



COUNTY BOARDS:

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

GREENE COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Greene County,
Ohio

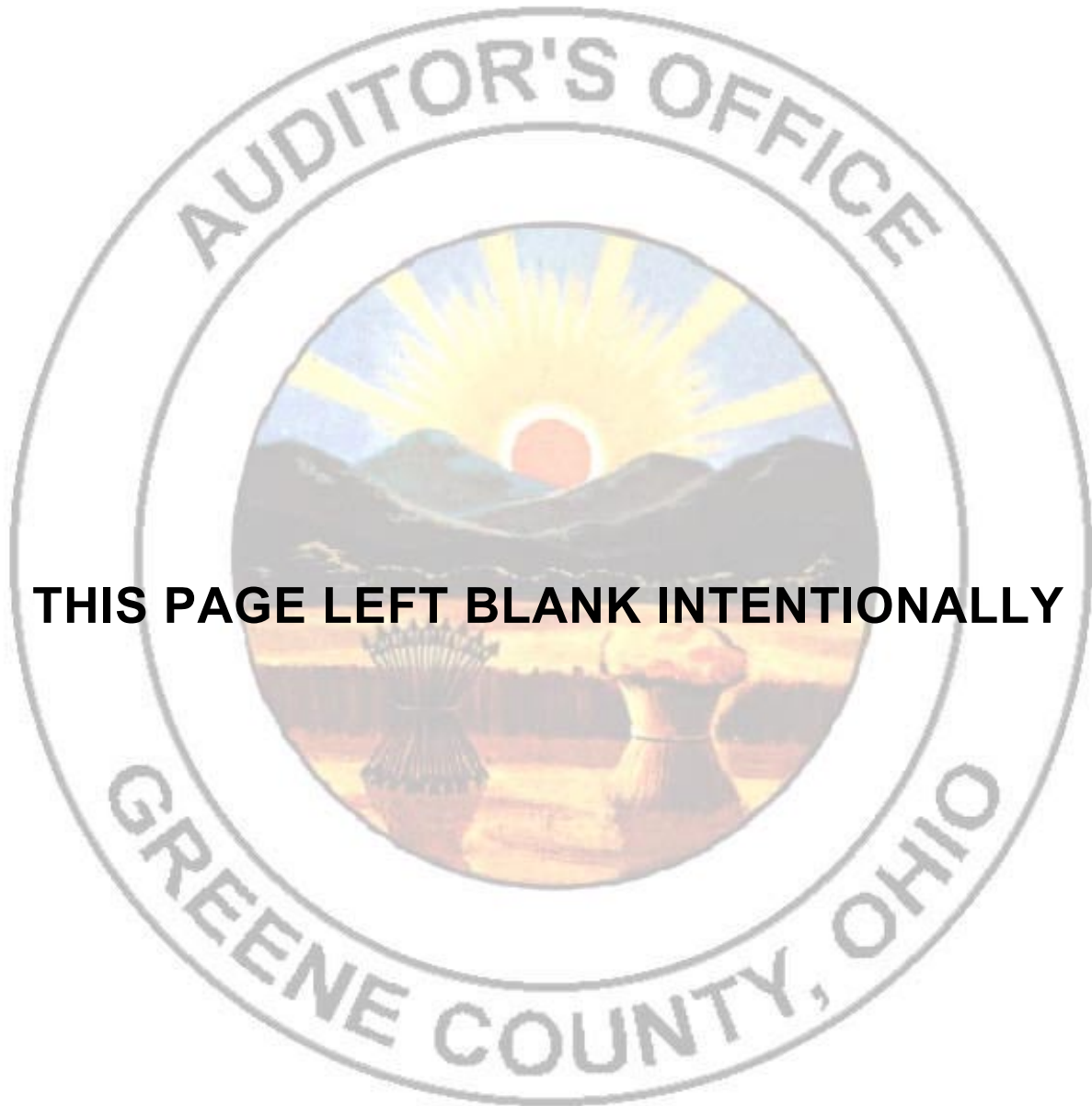
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1999

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.



Anne Spray Kinney
President

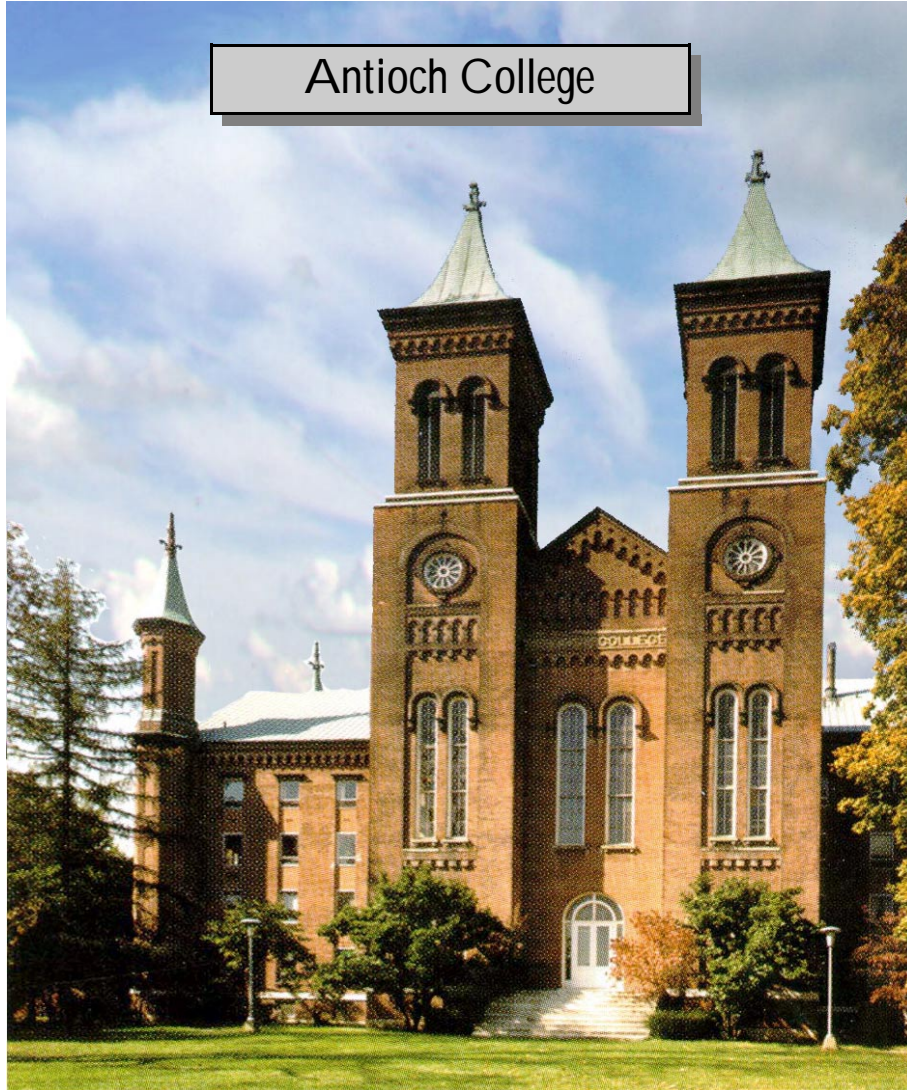
Jeffrey L. Essler
Executive Director



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

Part II—Financial

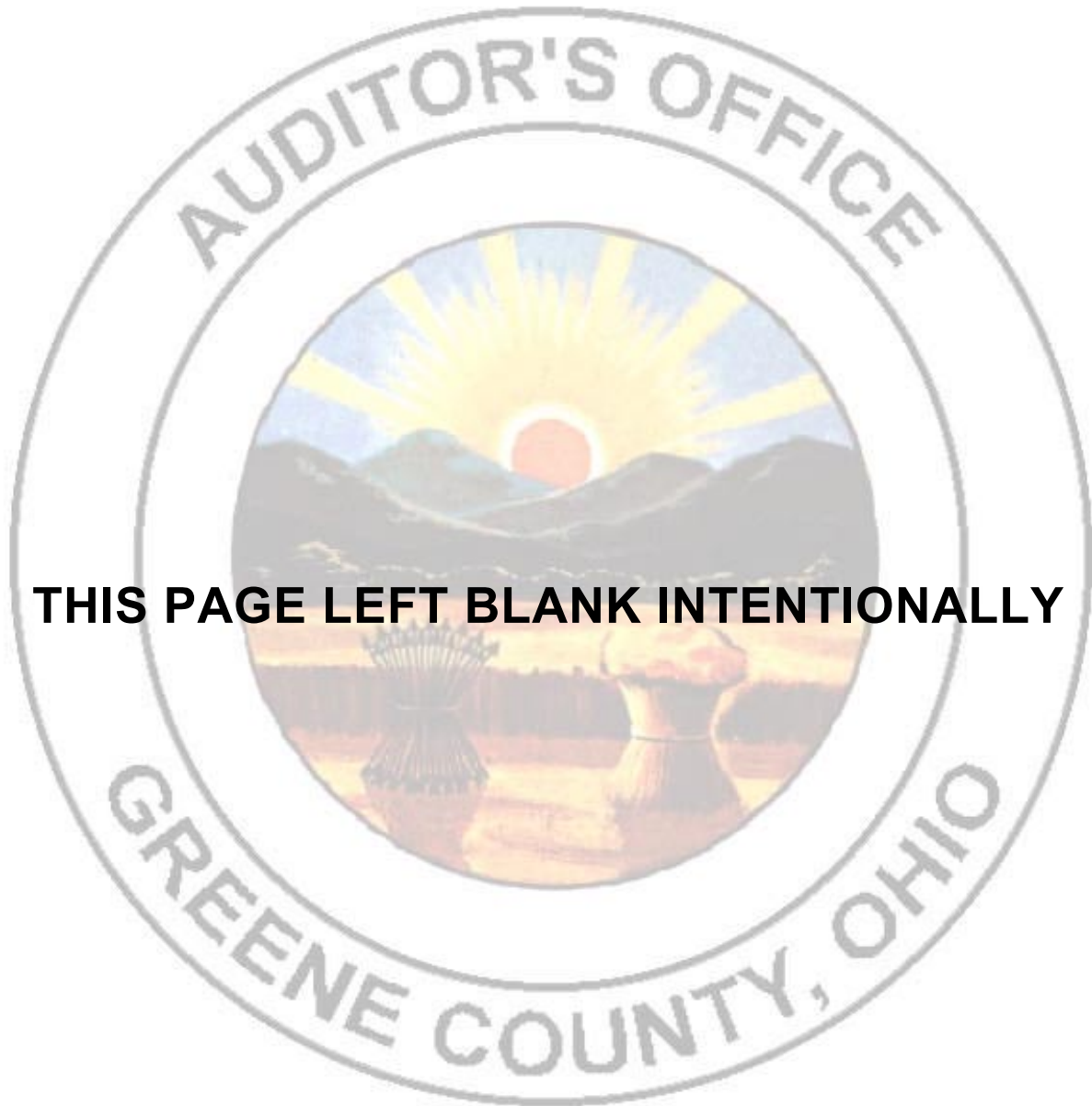


Antioch College

Present-day Yellow Springs is a picturesque village surrounded by nature preserves, adorned with unique shops and cafes, and lined with homes that are on the National Register of Historic Places. It is also the ideal haven for intellectual application. Internationally known for its innovative programs, Antioch College is a private liberal arts school that blends practical work experience with classroom learning and active participation in community governance. About 80 percent of the students who attend Antioch come from out-of-state. Established in 1852 by the Christian church, Antioch College was the pioneer of cooperative education, study abroad and independent study. The college offers eight interdisciplinary majors with more than 30 concentrations. Including the students enrolled at the McGregor School, an adult centered institution, Antioch College has more than 3,500 students.

1-800-545-9436

www.antiochcollege.edu



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

REPORT OF INDEPENDENT ACCOUNTANTS

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

We have audited the accompanying basic financial statements of Greene County, (the County) as of and for the year ended December 31, 2000, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the component units, Greene, Inc. and Homecroft, Inc., which represent 75 percent and 71 percent, respectively, of the net assets and net revenues of the component unit column. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component units, Greene, Inc. and Homecroft, Inc., is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the component units, Greene, Inc. and Homecroft, Inc., were audited by other auditors in accordance with auditing standards generally accepted in the United States, and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of Greene County, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note E, during the year ended December 31, 2000, the County adopted Governmental Accounting Standards Board Statements 33, 34, 36 and Interpretations 5 and 6.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2001 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Honorable County Commission
Honorable County Auditor
Honorable County Treasurer
Greene County
Report of Independent Accountants
Page 2

Management's Discussion and Analysis is not a required part of the basic financial statements, but is supplementary information the Governmental Accounting Standards Board requires. We applied limited procedures, consisting principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. We did not audit the information and express no opinion thereon.

We performed our audit to form an opinion on the basic financial statements of the County, taken as a whole. The combining and individual fund statements and schedules listed in the table of contents are presented for additional analysis and are not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects, in relation to the basic financial statements taken as a whole.

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

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

JIM PETRO
Auditor of State

June 25, 2001

GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS
(UNAUDITED)

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, 2000. 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 6 - 11 of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at December 31, 2000, by \$216,393,134. Of this amount, \$70,691,034 may be used to meet the County's ongoing obligations to citizens and creditors.
- The net assets of the governmental and business type activities increased 3% and 16% respectively.
- As of December 31, 2000, the County's governmental funds reported combined ending fund balances of \$16,397,689, an increase of \$2,182,123 in comparison with the prior year. Of the ending fund balance \$11,080,755 is available for spending at the County's discretion.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$9,576,692, or 27% of total general fund expenditures.
- Revenues in the County's governmental fund financial statements increased \$4.9 million or 5.6% more than they had been in the previous year, while expenditures decreased \$4.5 million or 5.0% over what had been realized in 1999.
- The County's debt decreased by \$4.6 million or 16.8% in governmental activities and increased \$2.5 million or 1.5% in business-type activities during the current fiscal year.
- The only significant new program added this year was the expansion of the Department of Health and Human Services to include grant monies from the Workforce Investment Act.
- In the general fund the actual revenues came in 9% higher than they were budgeted and expenditures were 95% of the amount budgeted. This resulted in a much-improved financial position for the County than had been budgeted for the year.

Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include not only the County itself (known as the primary government), but also a legally separate airport authority and two separate non-profit organizations that provide jobs and housing for developmentally disabled adults residing in the County. The County is financially accountable for these organizations.

Financial information for these component units is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on page 27 - 28 of this report.

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 29 – 30 of this report.

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

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

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

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

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

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 45 – 72 of this report.

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

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedule can be found on pages 82 – 159 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government’s financial position. In the case of the County, assets exceeded liabilities by \$216,393,134 as of December 31, 2000.

By far the largest portion of the County’s net assets, 63.5%, reflects its investment in capital assets (e.g., land, buildings, equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. 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.

GREENE COUNTY'S NET ASSETS
(In Thousands of Dollars)

| | <u>Governmental Activities</u> | | <u>Business-type Activities</u> | | <u>Total</u> | |
|---|--------------------------------|-------------------|---------------------------------|------------------|-------------------|-------------------|
| | <u>2000</u> | <u>1999</u> | <u>2000</u> | <u>1999</u> | <u>2000</u> | <u>1999</u> |
| Current and other assets | \$ 58,120 | \$ 57,191 | \$ 51,489 | \$ 52,993 | \$ 109,609 | \$ 110,184 |
| Capital assets | <u>154,201</u> | <u>149,977</u> | <u>185,379</u> | <u>176,424</u> | <u>339,580</u> | <u>326,401</u> |
| Total Assets | 212,321 | 207,168 | 236,868 | 229,417 | 449,189 | 436,585 |
| Long-term liabilities outstanding | 7,274 | 5,248 | 129,991 | 97,345 | 137,265 | 102,593 |
| Other liabilities | <u>45,727</u> | <u>47,840</u> | <u>49,804</u> | <u>81,389</u> | <u>95,531</u> | <u>129,229</u> |
| Total liabilities | 53,001 | 53,088 | 179,795 | 178,734 | 232,796 | 231,822 |
| Net Assets: | | | | | | |
| Invested in capital assets, net of related debt | 124,934 | 123,379 | 12,517 | 7,950 | 137,451 | 131,329 |
| Restricted | 6,935 | 22,275 | 1,316 | 1,397 | 8,251 | 23,672 |
| Unrestricted | <u>27,451</u> | <u>8,426</u> | <u>43,240</u> | <u>41,336</u> | <u>70,691</u> | <u>49,762</u> |
| Total net assets | <u>\$ 159,320</u> | <u>\$ 154,080</u> | <u>\$ 57,073</u> | <u>\$ 50,683</u> | <u>\$ 216,393</u> | <u>\$ 204,763</u> |

An additional portion of the County’s net assets, 2.5%, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets \$70,691,034 may be used to meet the government’s ongoing obligations to citizens and creditors.

As of December 31, 2000, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

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

- Taxes receivable increased approximately \$3.3 million in 2000 as the result of additional taxes levied in tax year 2000. These taxes were levied in tax year 2000, but are intended to finance and are collectible in 2001.
- Due from other Governments decreased by approximately \$3.5 million in 2000. This was the result of completion of the adult and juvenile detention centers, both of which received significant grant monies in 1999 and timing differences on grant monies due the County.
- Bond anticipation notes outstanding decreased \$4.2 million dollars in 2000. The County was able to take grant monies received for the construction of the detention facilities to reduce the amount of bond anticipation notes outstanding.

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

- Capital assets increased \$9.0 million, due to the completion of various water and sewer projects by both the County and by developers during 2000.
- Bond anticipation notes decreased over \$30 million, as a result of several of the notes being combined into a bond issue. As a result, long-term debt also increased over \$30 million during the year.

Analysis of the County's Operations - The table below provides a summary of the County's operations for 2000. The County first implemented GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, in 2000, therefore comparative data is not available. The County's financial position improved for both governmental-type and business type activities. Improvements in governmental activities were primarily the result of increases in property tax revenue resulting from triennial update of real estate tax values required by the Ohio Revised Code and the growth in sales tax as a result of overall economic growth and increased commercial development in the County. The County also saw increases in investment earnings as a result of increased cash to invest and more favorable interest rates.

Business type activities also showed an increase in net assets resulting primarily from an increase in the rate charged to water and sewer customers, while holding operating expenses to a minimal increase.

GREENE COUNTY'S CHANGES IN NET ASSETS FOR 2000

| | Governmental-type Activities | Business-type Activities | Total |
|---|---------------------------------|-----------------------------|----------------|
| Revenues: | | | |
| Program revenues: | | | |
| Charges for services | \$14,093,432 | \$19,635,304 | \$33,728,736 |
| Operating grants and contributions | 28,705,831 | - | 28,705,831 |
| Capital grants and contributions | 129,885 | 5,154,860 | 5,284,745 |
| General revenues: | | | |
| Property taxes | 15,881,854 | - | 15,881,854 |
| Sales tax | 16,663,041 | - | 16,663,041 |
| Other taxes | 575,674 | - | 575,674 |
| Unrestricted grants | 4,088,975 | - | 4,088,975 |
| Other | 9,479,006 | 1,674,425 | 11,153,431 |
| Total revenues | 89,617,698 | 26,464,589 | 116,082,287 |
| Expenses: | | | |
| General government | 21,767,978 | - | 21,767,978 |
| Public safety | 14,453,567 | - | 14,453,567 |
| Public works | 5,858,267 | - | 5,858,267 |
| Health | 11,017,055 | - | 11,017,055 |
| Human services | 24,364,635 | - | 24,364,635 |
| Conservation and recreation | 2,568,222 | - | 2,568,222 |
| Economic development | 1,584,284 | - | 1,584,284 |
| Interest and fiscal charges | 1,286,427 | - | 1,286,427 |
| Water | - | 6,806,805 | 6,806,805 |
| Sewer | - | 13,805,325 | 13,805,325 |
| Total expenses | 82,900,435 | 20,612,130 | 103,512,565 |
| Increase in net assets before transfers | 6,717,263 | 5,852,459 | 12,569,722 |
| Transfers | (2,035,460) | 2,035,460 | - |
| Increase in net assets | 4,681,803 | 7,887,919 | 12,569,722 |
| Net Assets - January 1, 2000 | 154,638,138 | 49,185,274 | 203,823,412 |
| Net Assets - December 31, 2000 | \$ 159,319,941 | \$ 57,073,193 | \$ 216,393,134 |

General Fund Budgetary Highlights. The County made numerous revisions to the original appropriations approved by the County Commissioners. Overall these changes resulted in an increase from the original budget of 1.9% or \$722,091. The majority of the increases occurred in the area of public safety (\$493,542), public works (\$244,824) and community and economic development (\$139,318). General government legislative and executive appropriations decreased \$242,491. In addition to this small increase in appropriations during the year, the County only spent 95% of the amount appropriated in the general fund.

The County's budgeted revenue decreased 3.6% and was the result of revised revenue projections for taxes and other revenue. Tax revenues were projected to come in less than original projections because of the slow down in the growth of the economy having the potential to decrease the amount of sales tax revenue. Other revenue was decreased as the result of classification changes among various accounts. Actual revenue came in 9% higher than the final budgeted amount. Revenue items that came in higher than projected consisted of taxes (property and sales) and interest income. These factors resulted in the County's financial position being over \$4.5 million better than projected for the year in the general fund on the budgetary basis.

Capital Assets

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

| | <u>Governmental Activities</u> | | <u>Business-type Activities</u> | | <u>Totals</u> | |
|-----------------------------------|--------------------------------|-------------------|---------------------------------|-------------------|-------------------|-------------------|
| | <u>2000</u> | <u>1999</u> | <u>2000</u> | <u>1999</u> | <u>2000</u> | <u>1999</u> |
| Land | \$ 2,599 | \$ 2,599 | \$ 2,096 | \$ 2,096 | \$ 4,695 | \$ 4,695 |
| Infrastructure | 117,463 | 115,907 | - | - | 117,463 | 115,907 |
| Construction in progress | 19,924 | 17,799 | 78,550 | 72,135 | 98,474 | 89,934 |
| Buildings and improvements | 10,946 | 10,163 | 10,896 | 11,180 | 21,842 | 21,343 |
| Improvements other than buildings | - | - | 91,364 | 88,154 | 91,364 | 88,154 |
| Furniture, fixtures and equipment | 3,269 | 3,509 | 2,473 | 2,859 | 5,742 | 6,368 |
| Total | \$ 154,201 | \$ 149,977 | \$ 185,379 | \$ 176,424 | \$ 339,580 | \$ 326,401 |

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

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 9 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 5 or more. The most recent assessment found that 96% of the County bridges have a General Appraisal Rating of 5 or better. Several of those bridges rated below 5 are covered bridges, which are registered historical landmarks. The only way to improve these bridges would be to reroute the road around the bridge.

Debt

Outstanding Debt at Year-end
(Expressed in Thousands)

| | <u>Governmental Activities</u> | | <u>Business-type Activities</u> | | <u>Totals</u> | |
|--------------------------|--------------------------------|------------------|---------------------------------|-------------------|-------------------|-------------------|
| | <u>2000</u> | <u>1999</u> | <u>2000</u> | <u>1999</u> | <u>2000</u> | <u>1999</u> |
| General Obligation Bonds | \$ 1,025 | \$ 1,025 | \$ 340 | \$ 460 | \$ 1,365 | \$ 1,485 |
| Revenue Bonds | - | - | 111,022 | 75,964 | 111,022 | 75,964 |
| OWDA Loans | - | - | 14,528 | 15,816 | 14,528 | 15,816 |
| Bond Anticipation Notes | 18,113 | 22,350 | 34,915 | 64,919 | 53,028 | 87,269 |
| Special Assessment Bonds | 365 | 430 | 5,061 | 5,764 | 5,426 | 6,194 |
| Refunding Bonds | 3,307 | 3,599 | 3,124 | 3,560 | 6,431 | 7,159 |
| Total | \$ 22,810 | \$ 27,404 | \$ 168,990 | \$ 166,483 | \$ 191,800 | \$ 193,887 |

For the first time in recent history the debt obligations of the governmental activities decreased. This was the result primarily of the completion of the adult and juvenile detention facilities, resulting in no additional monies being needed for completion of those projects and grant funds for those projects being used to pay down the amount needed for bond anticipation notes.

Outstanding long term debt in business-type activities continued to grow with the issuance of bonds to reduce the amount of Bond Anticipation Notes outstanding. The County continues to expand its water and sewer lines to serve more of the residents of the County not being served by other governments. The repayment of the business-type activity debt will be with monies generated from the operations of the County's water and sewer facilities.

Economic Factors and Next Year's Budgets and Rates

The County's budget for the general fund in 2001 is very conservative. Revenues are projected to come in 5% less than what was actually received for 2000 and budgeted expenditures for 2001 are only .6% larger than the actual expenditures for 2000. The general fund has a budgeted surplus of almost \$4.3 million in 2001. The budget in 2001 calls for a reduction in the ending fund balance of approximately \$3.5 million or 45%.

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

As a result of the projected decline in revenues, the County has made a concerted effort to limit appropriations to only those items that are truly necessary. This includes a reduction in the amount spent by the County for capital projects and capital acquisitions.

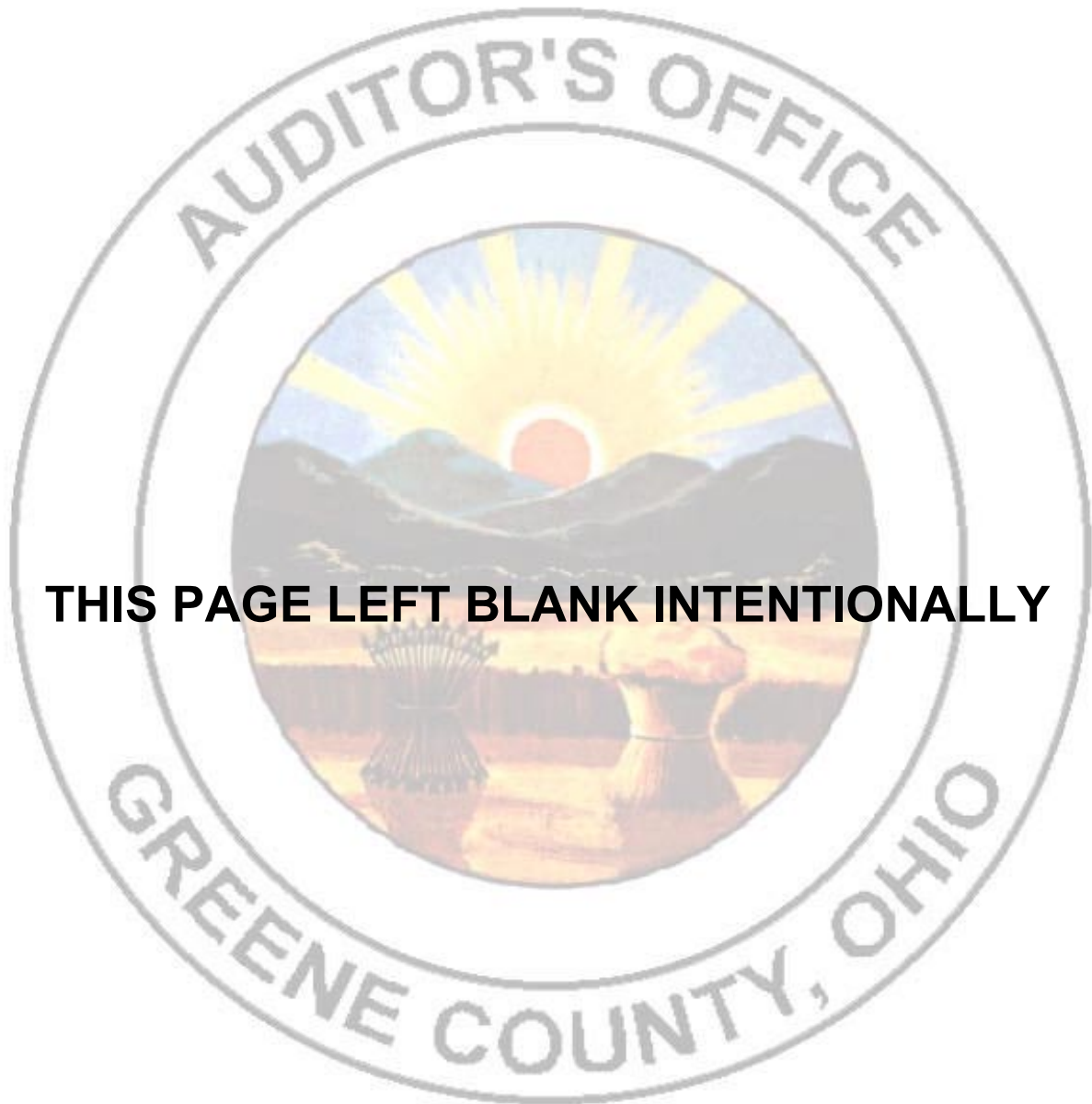
The County's business-type activities are projected to operate at a slight increase over that realized in 2000. The increase is projected based on a rate increase approved by the County Commissioners in 2001. The increase in revenues will be offset by an increase in expenditures, especially those related to debt service requirements, as the County continues to expand the operations of the water and sewer departments.

Subsequent Events

Since December 31, 2000, the County has issued additional debt. The County issued \$35,805,000 in bond anticipation notes and issued \$11,775,000 in sewer system revenue bonds. See Note L of the Notes to the Financial Statements on page 67 for more information.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with general overview of the County's finances. If you have questions about this report or wish to obtain the separately issued financial statements of the County's component units contact the County Auditor's Office by calling (937)-562-5065, writing the County Auditor at 69 Greene Street, Room 200, Xenia, Ohio 45385 or visiting County website at www.co.greene.oh.us.



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO
STATEMENT OF NET ASSETS
DECEMBER 31, 2000**

| | <u>Primary Government</u> | | <u>Total</u> | <u>Component Units</u> |
|---|------------------------------------|-------------------------------------|----------------------|----------------------------|
| | <u>Governmental Activities</u> | <u>Business-type Activities</u> | | |
| ASSETS: | | | | |
| Pooled Cash and Cash Equivalents..... | \$33,147,787 | \$8,321,495 | \$41,469,282 | \$711,199 |
| Deposits with Segregated Accounts..... | 54,463 | 1,570,325 | 1,624,788 | 36,087 |
| Investments..... | | | 0 | 1,438,140 |
| Receivables (Net of Allowances for Uncollectibles) | | | | |
| Taxes..... | 21,334,184 | | 21,334,184 | |
| Accounts..... | 1,251,950 | 2,797,603 | 4,049,553 | 164,085 |
| Special Assessments..... | 476,934 | 8,229,633 | 8,706,567 | |
| Accrued Interest..... | 905,526 | | 905,526 | |
| Due From Component Unit..... | 40,268 | | 40,268 | |
| Internal Balances..... | (321) | 321 | 0 | |
| Due From Agency Funds..... | 400,796 | 46,142 | 446,938 | |
| Due From Other Governments..... | 507,813 | | 507,813 | |
| Prepayments..... | | 121,363 | 121,363 | 2,549 |
| Inventory: Materials and Supplies..... | | 692,045 | 692,045 | |
| Inventory: Items Held For Resale..... | | | 0 | 12,658 |
| Other Assets..... | | | 0 | 1,347 |
| Unamortized Bond Issue Costs..... | | 1,845,193 | 1,845,193 | |
| Restricted Assets: Pooled Cash and Cash Equivalents..... | | 27,848,607 | 27,848,607 | |
| Restricted Assets: Deposits with Segregated Accounts..... | | 15,575 | 15,575 | |
| Fixed Assets (Net of Accumulated Depreciation)..... | 14,215,118 | 104,732,565 | 118,947,683 | 1,803,518 |
| Capital Assets Not Being Depreciated..... | 139,986,176 | 80,646,773 | 220,632,949 | 334,628 |
| TOTAL ASSETS..... | 212,320,694 | 236,867,640 | 449,188,334 | 4,504,211 |
| LIABILITIES: | | | | |
| Accounts Payable..... | \$2,102,691 | \$74,117 | \$2,176,808 | \$21,804 |
| Accrued Wages and Benefits..... | 2,381,953 | 299,565 | 2,681,518 | 31,082 |
| Due to Primary Government..... | | | 0 | 40,268 |
| Deferred Revenue..... | 21,848,041 | 8,246,397 | 30,094,438 | 211,583 |
| Accrued Interest Payable..... | 626,204 | 985,062 | 1,611,266 | |
| Bond Anticipation Notes..... | 18,113,000 | 34,915,000 | 53,028,000 | 200,000 |
| Short Term Notes Payable..... | | | 0 | 16,572 |
| Current Portion of Other Notes and Bonds Payable..... | | | 0 | 315,965 |
| Other Liabilities..... | | | 0 | 3,940 |
| Payable from Restricted Assets: | | | | |
| Current Portion of Revenue Bonds..... | | 1,835,000 | 1,835,000 | |
| Matured General Obligation Bonds..... | | 10,000 | 10,000 | |
| Matured General Obligation Bond Interest..... | | 8,213 | 8,213 | |
| Accrued Interest on Restricted Liabilities..... | | 495,760 | 495,760 | |
| Construction Contracts..... | | 196,520 | 196,520 | |
| Matured Special Assessment Bond..... | | 60,000 | 60,000 | |
| Matured Special Assessment Bond Interest..... | | 29,788 | 29,788 | |
| Noncurrent Liabilities: | | | | |
| Due Within One Year..... | 654,558 | 2,648,522 | 3,303,080 | |
| Due In More Than One Year..... | 7,274,306 | 129,990,503 | 137,264,809 | 0 |
| TOTAL LIABILITIES..... | 53,000,753 | 179,794,447 | 232,795,200 | 841,214 |
| NET ASSETS: | | | | |
| Invested in Capital Assets, Net of Related Debt..... | 124,934,019 | 12,517,357 | 137,451,376 | 1,320,013 |
| Restricted for:..... | | | | |
| Health and Human Services..... | 274,679 | | 274,679 | |
| Mental Retardation and Developmental Disabilities..... | 651,021 | | 651,021 | |
| Motor, Vehicle, Road and Bridge..... | 3,214,102 | | 3,214,102 | |
| Childrens Services Board..... | 2,358,663 | | 2,358,663 | |
| Debt Service..... | 75,277 | 1,315,800 | 1,391,077 | |
| Permanent Fund Nonexpendable Restricted Net Assets..... | 101,818 | | 101,818 | |
| Other Purposes..... | 259,364 | | 259,364 | |
| Unrestricted..... | 27,450,998 | 43,240,036 | 70,691,034 | 2,342,984 |
| TOTAL NET ASSETS..... | \$159,319,941 | \$57,073,193 | \$216,393,134 | \$3,662,997 |

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

**GREENE COUNTY, OHIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2000**

| Functions/Programs Primary Government | Program Revenues | | | | Net <Expense> Revenue and Changes in Net Assets | | | |
|--|----------------------|-------------------------|----------------------------|-----------------------------|---|---|----------------------|--------------------|
| | Expenses | Charges for Services | Capital | | Governmental Activities | Primary Government Business-type Activities | Total | Component Units |
| | | | Operating Contributions | Grants and Contributions | | | | |
| Governmental Activities: | | | | | | | | |
| Legislative and Executive..... | \$16,219,409 | \$4,307,725 | \$183,646 | \$6,116 | (\$11,721,922) | | (\$11,721,922) | |
| Judicial..... | 5,548,569 | 1,031,950 | 310,024 | 0 | (4,206,595) | | (4,206,595) | |
| Public Safety..... | 14,453,567 | 1,226,016 | 4,784,071 | 0 | (8,443,480) | | (8,443,480) | |
| Public Works..... | 5,858,267 | 952,986 | 5,091,535 | 123,769 | 310,023 | | 310,023 | |
| Health..... | 11,017,055 | 1,292,976 | 1,994,684 | 0 | (7,729,395) | | (7,729,395) | |
| Human Services..... | 24,364,635 | 4,851,031 | 15,952,783 | 0 | (3,560,821) | | (3,560,821) | |
| Conservation and Recreation..... | 2,568,222 | 430,748 | 46,517 | 0 | (2,090,957) | | (2,090,957) | |
| Community and Economic Development..... | 1,584,284 | 0 | 342,571 | 0 | (1,241,713) | | (1,241,713) | |
| Interest and Fiscal Charges..... | 1,286,427 | 0 | 0 | 0 | (1,286,427) | | (1,286,427) | |
| Total Governmental Activities..... | 82,900,435 | 14,093,432 | 28,705,831 | 129,885 | (39,971,287) | | (39,971,287) | |
| Business-type Activities: | | | | | | | | |
| Water..... | 6,806,805 | 6,873,186 | | 2,645,854 | | 2,712,235 | 2,712,235 | |
| Sewer..... | 13,805,325 | 12,762,118 | 0 | 2,509,006 | | 1,465,799 | 1,465,799 | |
| Total Business-type Activities..... | 20,612,130 | 19,635,304 | 0 | 5,154,860 | | 4,178,034 | 4,178,034 | |
| Total Primary Government..... | \$103,512,565 | \$33,728,736 | \$28,705,831 | \$5,284,745 | (39,971,287) | 4,178,034 | (35,793,253) | |
| Component Units: | | | | | | | | |
| Homecroft, Inc..... | \$130,839 | \$56,271 | \$145,954 | \$0 | 4,110,051 | 0 | 4,110,051 | \$71,386 |
| Greene, Inc..... | 1,463,694 | 1,223,475 | 459,271 | 0 | 620,160 | 0 | 620,160 | 219,052 |
| Airport Authority..... | 351,690 | 101,184 | 370,248 | 0 | 3,357,758 | 0 | 3,357,758 | 119,742 |
| Total Component Units..... | \$1,946,223 | \$1,380,930 | \$975,473 | \$0 | 2,221,314 | 0 | 2,221,314 | 410,180 |
| General Revenues: | | | | | | | | |
| Taxes: | | | | | | | | |
| Property taxes, levied for general purposes..... | | | | | 4,110,051 | 0 | 4,110,051 | 0 |
| Property taxes, levied for road and bridge maintenance..... | | | | | 620,160 | 0 | 620,160 | 0 |
| Property taxes, levied for community mental health services..... | | | | | 3,357,758 | 0 | 3,357,758 | 0 |
| Property taxes, levied for children's services..... | | | | | 2,221,314 | 0 | 2,221,314 | 0 |
| Property taxes, levied for mental retardation services..... | | | | | 3,440,318 | 0 | 3,440,318 | 0 |
| Property taxes, levied for county hospital services..... | | | | | 496,131 | 0 | 496,131 | 0 |
| Property taxes, levied for debt retirement..... | | | | | 1,636,122 | 0 | 1,636,122 | 0 |
| County hotel lodging tax..... | | | | | 575,674 | 0 | 575,674 | 0 |
| Sales taxes..... | | | | | 16,663,041 | 0 | 16,663,041 | 0 |
| Gain /<Loss> from sale of assets..... | | | | | (124,432) | 29,810 | (94,622) | 0 |
| Grants not restricted to a specific program..... | | | | | 4,088,975 | 0 | 4,088,975 | 0 |
| Investment earnings..... | | | | | 6,769,196 | 37,881 | 6,807,077 | 114,464 |
| Other revenue..... | | | | | 2,834,242 | 1,606,734 | 4,440,976 | 19,081 |
| Transfers..... | | | | | (2,035,460) | 2,035,460 | 0 | 0 |
| Total general revenues and transfers..... | | | | | <u>44,653,090</u> | <u>3,709,885</u> | <u>48,362,975</u> | <u>133,545</u> |
| Change in net assets..... | | | | | 4,681,803 | 7,887,919 | 12,569,722 | 543,725 |
| Net assets - beginning..... | | | | | 154,638,138 | 49,185,274 | 203,823,412 | 3,119,272 |
| Net assets - ending..... | | | | | <u>\$159,319,941</u> | <u>\$57,073,193</u> | <u>\$216,393,134</u> | <u>\$3,662,997</u> |

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

**GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2000**

| | General | Department of Health and Human Services | Board of Mental Retardation & Developmental Disabilities | Motor Vehicle Road & Bridge | Children Services Board | Building and Road Construction | Other Governmental Funds | Total Governmental Funds |
|---|---------------|---|--|-----------------------------|-------------------------|--------------------------------|--------------------------|--------------------------|
| ASSETS: | | | | | | | | |
| Pooled Cash and Cash Equivalents..... | \$ 8,141,867 | \$ 3,374,923 | \$ 833,054 | \$ 3,896,443 | \$ 2,602,025 | \$ 6,007,151 | \$ 8,727,903 | \$ 33,583,366 |
| Deposits in Segregated Accounts..... | - | - | - | - | - | - | 54,463 | 54,463 |
| Receivables (net of allowance for uncollectibles) | | | | | | | | |
| Taxes..... | 8,472,534 | - | 5,144,430 | 589,811 | 2,207,681 | - | 4,919,728 | 21,334,184 |
| Accounts..... | 299,849 | 71,019 | 56,552 | 69,639 | 2,426 | 2,253 | 354,499 | 856,237 |
| Special Assessments..... | - | - | - | - | - | - | 8,706,567 | 8,706,567 |
| Accrued Interest..... | 905,526 | - | - | - | - | - | - | 905,526 |
| Due from Other Funds..... | 222,680 | - | 87,999 | 13,706 | 56,661 | - | 124,952 | 506,008 |
| Due from Component Unit..... | 288 | - | 40,000 | - | - | - | - | 40,288 |
| Advances to Other Funds..... | 150,000 | - | - | - | - | - | - | 150,000 |
| Interfund Receivable..... | 340,508 | - | - | - | - | - | 1,615 | 342,123 |
| Due from Other Governments..... | 257,215 | - | 51,562 | 30,124 | 71,928 | - | 96,984 | 507,813 |
| Total Assets..... | \$ 18,790,457 | \$ 3,445,942 | \$ 6,213,597 | \$ 4,599,723 | \$ 4,940,721 | \$ 6,009,404 | \$ 22,986,711 | \$ 66,986,555 |
| LIABILITIES AND FUND BALANCES: | | | | | | | | |
| Liabilities: | | | | | | | | |
| Accounts Payable..... | \$ 452,823 | \$ 522,522 | \$ 32,076 | \$ 128,641 | \$ 226,215 | \$ 70,853 | \$ 359,561 | \$ 1,792,691 |
| Accrued Wages and Benefits..... | 943,217 | 113,854 | 147,366 | 77,913 | 110,244 | - | 302,093 | 1,694,707 |
| Due to Other Funds..... | - | 1,407 | 7,151 | 22,084 | 3,237 | - | 37,069 | 70,948 |
| Advances from Other Funds..... | - | - | - | 150,000 | - | - | - | 150,000 |
| Deferred Revenue..... | 6,157,413 | - | 5,144,262 | 589,768 | 2,207,574 | - | 13,617,968 | 27,716,995 |
| Accrued Interest Payable..... | 7,475 | - | - | - | - | 576,471 | 24,678 | 608,624 |
| Interfund Payable..... | - | - | 50,000 | 150,000 | - | 9,460 | 142,663 | 352,123 |
| Bond Anticipation Notes..... | 200,000 | - | - | - | - | 16,338,000 | 1,575,000 | 18,113,000 |
| Matured Special Assessment Bonds..... | - | - | - | - | - | - | 60,000 | 60,000 |
| Matured Special Assessment Bonds Interest..... | - | - | - | - | - | - | 29,788 | 29,788 |
| Total Liabilities..... | 7,760,928 | 637,783 | 5,380,875 | 1,118,406 | 2,547,270 | 16,994,784 | 16,148,820 | 50,588,866 |
| Fund Balance: | | | | | | | | |
| Reserved for: | | | | | | | | |
| Encumbrances..... | 1,302,837 | 349,229 | 61,110 | 294,699 | 510,262 | 405,138 | 744,700 | 3,667,975 |
| Advances..... | 150,000 | - | - | - | - | - | - | 150,000 |
| Debt Service..... | - | - | - | - | - | - | 1,397,141 | 1,397,141 |
| Permanent Fund..... | - | - | - | - | - | - | 101,818 | 101,818 |
| Unreserved, reported in: | | | | | | | | |
| General Fund..... | 9,576,692 | - | - | - | - | - | - | 9,576,692 |
| Special Revenue Funds..... | - | 2,458,930 | 771,612 | 3,186,618 | 1,883,189 | - | 4,595,058 | 12,895,407 |
| Capital Project Funds..... | - | - | - | - | - | (11,390,518) | (826) | (11,391,344) |
| Total Fund Balances..... | 11,029,529 | 2,808,159 | 832,722 | 3,481,317 | 2,393,451 | (10,985,380) | 6,837,891 | 16,397,689 |
| Total Liabilities and Fund Balances..... | \$ 18,790,457 | \$ 3,445,942 | \$ 6,213,597 | \$ 4,599,723 | \$ 4,940,721 | \$ 6,009,404 | \$ 22,986,711 | \$ 66,986,555 |

Amounts reported for governmental activities in the statement of net assets are different because:
Net assets of funds classified as governmental on the fund level financial statements that are classified as business-type on the entity wide financial statements
Internal service funds are used by management to charge the costs of provide health care insurance to County employees. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.
Accrued interest payable on governmental bonds
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.
Net assets 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, 2000**

| | General | Department of Health and Human Services | Board of Mental Retardation & Developmental Disabilities | Motor Vehicle Road & Bridge | Childrens Services Board | Building and Road Construction | Other Governmental Funds | Total Governmental Funds |
|--|---------------|---|--|-----------------------------|--------------------------|--------------------------------|--------------------------|--------------------------|
| REVENUES: | | | | | | | | |
| Taxes..... | \$ 22,409,214 | \$ - | \$ 3,440,318 | \$ 620,160 | \$ 2,221,314 | \$ - | \$ 4,429,563 | \$ 33,120,569 |
| Charges for Services..... | 3,819,695 | - | 794,477 | 190,101 | 65,383 | 29,923 | 7,790,935 | 12,690,514 |
| Licenses and Permits..... | 568,104 | - | - | - | - | - | - | 568,104 |
| Fines and Forfeitures..... | 532,756 | - | - | 194,501 | - | - | 107,557 | 834,814 |
| Intergovernmental Revenue..... | 4,639,979 | 10,553,731 | 1,902,801 | 5,091,535 | 3,466,758 | 2,604,866 | 4,535,136 | 32,794,806 |
| Special Assessments..... | 6,116 | - | - | 29,315 | - | - | 1,143,575 | 1,179,006 |
| Investment Earnings..... | 6,656,602 | - | - | - | - | 112,594 | - | 6,769,196 |
| Other..... | 541,721 | 715,994 | 290,128 | 87,854 | 43,074 | 38,227 | 1,287,066 | 3,004,064 |
| Total Revenues..... | 39,174,187 | 11,269,725 | 6,427,724 | 6,213,466 | 5,796,529 | 2,785,610 | 19,293,832 | 90,961,073 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government: | | | | | | | | |
| Legislative and Executive..... | 13,335,309 | - | - | - | - | - | 2,518,524 | 15,853,833 |
| Judicial..... | 5,225,592 | - | - | - | - | - | 161,430 | 5,387,022 |
| Public Safety..... | 12,874,132 | - | - | - | - | - | 2,190,781 | 15,064,913 |
| Public Works..... | 894,232 | - | - | 5,516,683 | - | - | 569,451 | 6,980,366 |
| Health..... | 131,965 | - | 6,454,983 | - | - | - | 4,376,855 | 10,963,803 |
| Human Services..... | 348,219 | 9,316,735 | - | - | 5,390,312 | - | 6,892,862 | 21,948,128 |
| Conservation and Recreation..... | 2,452,232 | - | - | - | - | - | 55,946 | 2,508,178 |
| Community and Economic Development..... | 592,615 | - | - | - | - | - | 924,274 | 1,516,889 |
| Capital Outlay..... | - | - | - | - | - | 3,120,351 | 334 | 3,120,685 |
| Debt Service: | | | | | | | | |
| Principal Retirement..... | 2,144 | - | 3,752 | - | - | - | 1,563,000 | 1,568,896 |
| Interest and Fiscal Charges..... | 9,371 | - | 795 | - | - | 778,011 | 861,647 | 1,649,824 |
| Total Expenditures..... | 35,865,811 | 9,316,735 | 6,459,530 | 5,516,683 | 5,390,312 | 3,898,362 | 20,115,104 | 86,562,537 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures..... | 3,308,376 | 1,952,990 | (31,806) | 696,783 | 406,217 | (1,112,752) | (821,272) | 4,398,536 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Proceeds From Sale of Fixed Assets..... | 43,209 | 3,053 | 163 | 24,122 | 1,489 | - | 5,384 | 77,420 |
| Proceeds from Capital Leases..... | 28,814 | - | - | - | - | - | - | 28,814 |
| Transfers In..... | 480,906 | 358,545 | 8,524 | 117,474 | - | 331,716 | 1,753,264 | 3,050,429 |
| Transfers Out..... | (4,650,085) | - | - | (160,851) | - | (183) | (561,957) | (5,373,076) |
| Total Other Financing Sources (Uses)..... | (4,097,156) | 361,598 | 8,687 | (19,255) | 1,489 | 331,533 | 1,196,691 | (2,216,413) |
| Net Change in Fund Balances..... | (788,760) | 2,314,588 | (23,119) | 677,528 | 407,706 | (781,219) | 375,419 | 2,182,123 |
| Fund Balance (Deficit) at the Beginning of the Year..... | 11,818,309 | 493,571 | 855,841 | 2,803,789 | 1,985,745 | (10,204,161) | 6,462,472 | 14,215,566 |
| Fund Balance (Deficit) at the End of the Year..... | \$ 11,029,529 | \$ 2,808,159 | \$ 832,722 | \$ 3,481,317 | \$ 2,393,451 | \$ (10,985,360) | \$ 6,837,891 | \$ 16,397,689 |

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, 2000

Amounts reported for governmental activities in the statement of activities (page 28) are different because:

| | | |
|--|----|-------------------------|
| Net change in fund balances - total governmental funds (page 30). | \$ | 2,182,123 |
| Net revenues of funds classified as governmental on the fund level financial statements that are classified as business-type on the entity wide financial statements. | | (38,689) |
| The net revenue of certain activities of the internal service fund is reported with governmental activities. | | 669,607 |
| 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. | | (795,137) |
| Accrued human services expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. | | (2,352,543) |
| The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to government funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of the differences in the treatment of long-term debt on the statement of activities. | | 334,263 |
| 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. | | 1,262 |
| The net effect of various transactions involving capital assets, (i.e.purchases, disposals, etc.) is to increase net assets. | | 4,285,204 |
| Some revenues in the statement of activities do not provide current financial resources and, therefore, are not reported as revenue in governmental funds. | | <u>395,713</u> |
| Change in net assets of governmental activites (page 28). | \$ | <u><u>4,681,803</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 (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|--------------------|--------------------|--------------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Taxes..... | \$21,172,356 | \$20,872,356 | \$22,373,107 | \$1,500,751 |
| Charges for Services..... | 3,331,300 | 3,523,134 | 3,743,492 | 220,358 |
| Licenses and Permits..... | 524,000 | 524,000 | 566,209 | 42,209 |
| Fines and Forfeitures..... | 373,500 | 373,500 | 540,450 | 166,950 |
| Intergovernmental..... | 4,625,198 | 4,875,198 | 5,310,173 | 434,975 |
| Special Assessments..... | 6,000 | 6,116 | 6,116 | 0 |
| Investment Earnings..... | 4,748,600 | 4,748,600 | 5,398,477 | 649,877 |
| Other..... | 1,758,651 | 295,755 | 478,003 | 182,248 |
| Total Revenues..... | 36,539,605 | 35,218,659 | 38,416,027 | 3,197,368 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive..... | 15,095,173 | 14,852,682 | 13,787,555 | 1,065,127 |
| Judicial..... | 5,580,027 | 5,653,624 | 5,404,893 | 248,731 |
| Public Safety..... | 13,266,519 | 13,760,061 | 13,462,736 | 297,325 |
| Public Works..... | 856,142 | 1,100,966 | 1,036,472 | 64,494 |
| Health..... | 310,226 | 313,937 | 134,799 | 179,138 |
| Human Services..... | 360,826 | 361,826 | 355,548 | 6,278 |
| Conservation and Recreation..... | 2,531,857 | 2,540,447 | 2,501,942 | 38,505 |
| Community and Economic Development..... | 540,073 | 679,391 | 655,468 | 23,923 |
| Debt Service: | | | | |
| Principal Retirement..... | 250,000 | 250,000 | 250,000 | 0 |
| Interest and Fiscal Charges..... | 7,875 | 7,875 | 7,875 | 0 |
| Total Expenditures..... | 38,798,718 | 39,520,809 | 37,597,288 | 1,923,521 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (2,259,113) | (4,302,150) | 818,739 | 1,273,847 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Fixed Assets..... | 0 | 0 | 43,209 | 43,209 |
| Proceeds of Notes..... | 200,000 | 200,000 | 200,000 | 0 |
| Transfers In..... | 186,073 | 0 | 480,906 | 480,906 |
| Transfers Out..... | (3,066,604) | (2,857,254) | (4,650,085) | (1,792,831) |
| Advances In..... | 0 | 0 | 607,968 | 607,968 |
| Advances Out..... | (274,855) | (283,979) | (243,014) | 40,965 |
| Repayment of Loans From Other Governments and Agencies..... | 0 | 0 | 20,755 | 20,755 |
| Loans To Other Governments and Agencies..... | 0 | 0 | (15,000) | (15,000) |
| Total Other Financing Sources (Uses)..... | (2,955,386) | (2,941,233) | (3,555,261) | (614,028) |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | (5,214,499) | (7,243,383) | (2,736,522) | 4,506,861 |
| Fund Balance (Deficit) at Beginning of Year..... | 8,088,677 | 8,088,677 | 8,088,677 | 0 |
| Prior Year Encumbrances Appropriated..... | 1,299,594 | 1,299,594 | 1,299,594 | 0 |
| Fund Balance at End of Year..... | \$4,173,772 | \$2,144,888 | \$6,651,749 | \$4,506,861 |

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 (NON-GAAP BASIS) AND ACTUAL
 DEPARTMENT OF HEALTH AND HUMAN SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|------------------|-------------------|--------------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental..... | \$6,370,307 | \$8,370,307 | \$10,553,731 | \$2,183,424 |
| Other..... | 810,000 | 810,000 | 660,023 | (149,977) |
| Total Revenues..... | 7,180,307 | 9,180,307 | 11,213,754 | 2,033,447 |
| EXPENDITURES: | | | | |
| Human Services..... | 7,590,807 | 10,149,735 | 9,778,135 | 371,600 |
| Total Expenditures..... | 7,590,807 | 10,149,735 | 9,778,135 | 371,600 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (410,500) | (969,428) | 1,435,619 | 2,405,047 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Fixed Assets..... | 0 | 0 | 3,053 | 3,053 |
| Transfers In..... | 0 | 0 | 358,545 | 358,545 |
| Total Other Financing Sources (Uses)..... | 0 | 0 | 361,598 | 361,598 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | (410,500) | (969,428) | 1,797,217 | 2,766,645 |
| Fund Balance (Deficit) at Beginning of Year..... | 753,942 | 753,942 | 753,942 | 0 |
| Prior Year Encumbrances Appropriated..... | 248,928 | 248,928 | 248,928 | 0 |
| Fund Balance at End of Year..... | \$592,370 | \$33,442 | \$2,800,087 | \$2,766,645 |

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 (NON-GAAP BASIS) AND ACTUAL
BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2000

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|------------------|------------------|-------------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Taxes..... | \$3,413,529 | \$3,413,529 | \$3,431,410 | \$17,881 |
| Charges for Services..... | 370,205 | 370,205 | 803,410 | 433,205 |
| Licenses and Permits..... | 1,917,302 | 2,251,540 | 1,961,892 | (289,648) |
| Other..... | 29,000 | 29,004 | 39,460 | 10,456 |
| Total Revenues..... | 5,730,036 | 6,064,278 | 6,236,172 | 171,894 |
| EXPENDITURES: | | | | |
| Health..... | 6,546,923 | 7,181,095 | 6,723,763 | 457,332 |
| Total Expenditures..... | 6,546,923 | 7,181,095 | 6,723,763 | 457,332 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (816,887) | (1,116,817) | (487,591) | 629,226 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Fixed Assets..... | 0 | 0 | 163 | 163 |
| Transfers In..... | 0 | 45,772 | 8,524 | (37,248) |
| Advances In..... | 0 | 0 | 50,000 | 50,000 |
| Loans To Other Governments and Agencies..... | 0 | (7,000) | 0 | 7,000 |
| Total Other Financing Sources (Uses)..... | 0 | 38,772 | 58,687 | 19,915 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | (816,887) | (1,078,045) | (428,904) | 649,141 |
| Fund Balance (Deficit) at Beginning of Year..... | 956,174 | 956,174 | 956,174 | 0 |
| Prior Year Encumbrances Appropriated..... | 223,454 | 223,454 | 223,454 | 0 |
| Fund Balance at End of Year..... | \$362,741 | \$101,583 | \$750,724 | \$649,141 |

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 (NON-GAAP BASIS) AND ACTUAL
 MOTOR VEHICLE ROAD AND BRIDGE
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|--------------------|--------------------|--------------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Taxes..... | \$613,862 | \$613,863 | \$618,826 | \$4,963 |
| Charges for Services..... | 125,000 | 125,000 | 135,914 | 10,914 |
| Fines and Forfeitures..... | 100,000 | 100,000 | 195,501 | 95,501 |
| Intergovernmental..... | 4,814,654 | 4,814,654 | 5,739,739 | 925,085 |
| Special Assessments..... | 28,000 | 28,925 | 28,925 | 0 |
| Other..... | 5,100 | 13,855 | 87,854 | 73,999 |
| Total Revenues..... | 5,686,616 | 5,696,297 | 6,806,759 | 1,110,462 |
| EXPENDITURES: | | | | |
| Public Works..... | 6,142,596 | 6,481,685 | 5,964,898 | 516,787 |
| Total Expenditures..... | 6,142,596 | 6,481,685 | 5,964,898 | 516,787 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (455,980) | (785,388) | 841,861 | 1,627,249 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Fixed Assets..... | 0 | 0 | 24,122 | 24,122 |
| Transfers In..... | 47,000 | 47,000 | 117,474 | 70,474 |
| Transfers Out..... | (170,000) | (170,000) | (160,851) | 9,149 |
| Advances Out..... | (150,000) | (150,000) | (150,000) | 0 |
| Total Other Financing Sources (Uses)..... | (273,000) | (273,000) | (169,255) | 103,745 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | (728,980) | (1,058,388) | 672,606 | 1,730,994 |
| Fund Balance (Deficit) at Beginning of Year..... | 2,624,798 | 2,624,798 | 2,624,798 | 0 |
| Prior Year Encumbrances Appropriated..... | 184,089 | 184,089 | 184,089 | 0 |
| Fund Balance at End of Year..... | \$2,079,907 | \$1,750,499 | \$3,481,493 | \$1,730,994 |

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 (NON-GAAP BASIS) AND ACTUAL
 CHILDREN SERVICES BOARD
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|--------------------|--------------------|--------------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Taxes..... | \$2,242,181 | \$2,242,181 | \$2,209,623 | (\$32,558) |
| Charges for Services..... | 0 | 0 | 65,814 | 65,814 |
| Intergovernmental..... | 3,362,548 | 3,362,548 | 3,743,852 | 381,304 |
| Other..... | 16,000 | 16,000 | 51,384 | 35,384 |
| Total Revenues..... | 5,620,729 | 5,620,729 | 6,070,673 | 449,944 |
| EXPENDITURES: | | | | |
| Human Services..... | 6,343,417 | 6,978,408 | 6,072,236 | 906,172 |
| Total Expenditures..... | 6,343,417 | 6,978,408 | 6,072,236 | 906,172 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (722,688) | (1,357,679) | (1,563) | 1,356,116 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Fixed Assets..... | 0 | 0 | 1,489 | 1,489 |
| Total Other Financing Sources (Uses)..... | 0 | 0 | 1,489 | 1,489 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | (722,688) | (1,357,679) | (74) | 1,357,605 |
| Fund Balance (Deficit) at Beginning of Year..... | 1,529,681 | 1,529,681 | 1,529,681 | 0 |
| Prior Year Encumbrances Appropriated..... | 394,990 | 394,990 | 394,990 | 0 |
| Fund Balance at End of Year..... | \$1,201,983 | \$566,992 | \$1,924,597 | \$1,357,605 |

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

**GREENE COUNTY, OHIO
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2000**

| | <u>Business-Type Activities - Enterprise Funds</u> | | | <u>Governmental Activities</u> |
|--|--|---------------|---------------|--------------------------------------|
| | <u>Water</u> | <u>Sewer</u> | <u>Total</u> | <u>Internal Service Fund</u> |
| ASSETS: | | | | |
| Current Assets: | | | | |
| Pooled Cash and Cash Equivalents | \$ 2,423,807 | \$ 4,514,502 | \$ 6,938,309 | \$ 947,607 |
| Deposits with Segregated Accounts..... | 601,274 | 969,051 | 1,570,325 | - |
| Accounts Receivable (Net of Allowances for Uncollectibles)..... | 1,003,478 | 1,751,190 | 2,754,668 | - |
| Due From Other Funds..... | - | 17,171 | 17,171 | - |
| Interfund Receivable..... | 10,000 | - | 10,000 | - |
| Prepayments..... | 38,837 | 82,526 | 121,363 | - |
| Inventory: Materials and Supplies..... | 433,148 | 258,897 | 692,045 | - |
| Total Current Assets..... | 4,510,544 | 7,593,337 | 12,103,881 | 947,607 |
| Noncurrent Assets: | | | | |
| Restricted Assets: | | | | |
| Pooled Cash and Cash Equivalents..... | 13,689,467 | 14,159,140 | 27,848,607 | - |
| Deposits with Segregated Accounts..... | - | 15,575 | 15,575 | - |
| Total Restricted Assets..... | 13,689,467 | 14,174,715 | 27,864,182 | - |
| Unamortized Bond Issue Costs..... | 364,487 | 1,480,706 | 1,845,193 | - |
| Fixed Assets (Net of Accumulated Depreciation)..... | 52,620,623 | 132,668,175 | 185,288,798 | - |
| Total Noncurrent Assets..... | 66,674,577 | 148,323,596 | 214,998,173 | - |
| Total Assets..... | 71,185,121 | 155,916,933 | 227,102,054 | 947,607 |
| LIABILITIES: | | | | |
| Current Liabilities: | | | | |
| Accounts Payable..... | 24,929 | 49,188 | 74,117 | 310,000 |
| Accrued Wages & Benefits..... | 261,560 | 436,804 | 698,364 | - |
| Due to Other Funds..... | 1,588 | 3,705 | 5,293 | - |
| Deferred Revenue..... | - | 24,910 | 24,910 | - |
| Accrued Interest Payable..... | 545,395 | 412,073 | 957,468 | - |
| Current Portion of General Obligation Bonds..... | 10,000 | 110,000 | 120,000 | - |
| Current Portion of Refunding Bonds..... | 455,567 | - | 455,567 | - |
| Current Portion of OWDA Loans..... | 252,615 | 1,132,340 | 1,384,955 | - |
| Bond Anticipation Notes..... | 19,875,000 | 15,040,000 | 34,915,000 | - |
| Total Current Liabilities..... | 21,426,654 | 17,209,020 | 38,635,674 | 310,000 |
| Current Liabilities Payable From Restricted Assets | | | | |
| Current Portion of Revenue Bonds..... | 575,000 | 1,260,000 | 1,835,000 | - |
| Accrued Interest on Restricted Liabilities..... | 107,324 | 388,436 | 495,760 | - |
| Matured General Obligation Bonds..... | - | 10,000 | 10,000 | - |
| Matured General Obligation Bond Interest..... | 469 | 7,744 | 8,213 | - |
| Construction Contracts..... | 58,768 | 137,752 | 196,520 | - |
| Total Current Liabilities Payable From Restricted Assets..... | 741,561 | 1,803,932 | 2,545,493 | - |
| Long-Term Liabilities: (Net of Current Portions) | | | | |
| General Obligation Bonds..... | - | 220,000 | 220,000 | - |
| Revenue Bonds..... | 21,380,000 | 87,806,720 | 109,186,720 | - |
| Refunding Bonds..... | 2,668,629 | - | 2,668,629 | - |
| OWDA Loans..... | 3,159,382 | 9,983,973 | 13,143,355 | - |
| Total Long-Term Liabilities..... | 27,208,011 | 98,010,693 | 125,218,704 | - |
| Total Liabilities..... | 49,376,226 | 117,023,645 | 166,399,871 | 310,000 |
| NET ASSETS: | | | | |
| Invested in Capital Assets, Net of Related Debt..... | 4,244,430 | 17,105,142 | 21,349,572 | - |
| Unrestricted..... | 17,564,465 | 21,788,146 | 39,352,611 | 637,607 |
| Total Net Assets..... | \$ 21,808,895 | \$ 38,893,288 | \$ 60,702,183 | \$ 637,607 |

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

**GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

| | <u>Business-type Activities - Enterprise Funds</u> | | | <u>Governmental Activities</u> |
|--|--|----------------------|----------------------|--------------------------------------|
| | <u>Water</u> | <u>Sewer</u> | <u>Total</u> | <u>Internal Service Fund</u> |
| OPERATING REVENUES: | | | | |
| Charges for Services..... | \$ 6,873,186 | \$ 12,762,118 | \$ 19,635,304 | \$ 4,414,200 |
| Other Revenue..... | 69,291 | 1,508,873 | 1,578,164 | 320,780 |
| Total Operating Revenues..... | <u>6,942,477</u> | <u>14,270,991</u> | <u>21,213,468</u> | <u>4,734,980</u> |
| OPERATING EXPENSES: | | | | |
| Personal Services..... | 1,715,915 | 3,040,878 | 4,756,793 | - |
| Materials and Supplies..... | 1,184,991 | 1,471,217 | 2,656,208 | - |
| Contractual Services..... | 421,923 | 966,566 | 1,388,489 | 4,360,252 |
| Depreciation..... | 1,243,913 | 2,160,871 | 3,404,784 | - |
| Other Expenses..... | 112,729 | 144,257 | 256,986 | - |
| Total Operating Expenses..... | <u>4,679,471</u> | <u>7,783,789</u> | <u>12,463,260</u> | <u>4,360,252</u> |
| Operating Income..... | 2,263,006 | 6,487,202 | 8,750,208 | 374,728 |
| NONOPERATING REVENUES (EXPENSES) | | | | |
| Investment Income..... | 14,052 | 23,829 | 37,881 | - |
| Special Assessments..... | - | 1,654 | 1,654 | - |
| Interest Expense and Fiscal Charges..... | (2,130,589) | (5,675,439) | (7,806,028) | - |
| Gain (Loss) from Disposal from Fixed Assets..... | (1,303) | 31,113 | 29,810 | - |
| Total Nonoperating Revenues (Expenses)..... | <u>(2,117,840)</u> | <u>(5,618,843)</u> | <u>(7,736,683)</u> | <u>-</u> |
| Income (Loss) Before Contributions and Transfers.... | 145,166 | 868,359 | 1,013,525 | 374,728 |
| Capital Contributions..... | 2,084,778 | 2,019,307 | 4,104,085 | - |
| Transfers In..... | 838,449 | 1,276,200 | 2,114,649 | 354,440 |
| Transfers Out..... | <u>(17,346)</u> | <u>(121,130)</u> | <u>(138,476)</u> | <u>-</u> |
| Changes in Net Assets..... | 3,051,047 | 4,042,736 | 7,093,783 | 729,168 |
| Total Net Assets at the Beginning of the Year..... | <u>18,757,848</u> | <u>34,850,552</u> | <u>53,608,400</u> | <u>(91,561)</u> |
| Total Net Assets at the End of the Year..... | <u>\$ 21,808,895</u> | <u>\$ 38,893,288</u> | <u>\$ 60,702,183</u> | <u>\$ 637,607</u> |

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

GREENE COUNTY, OHIO
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND
 NET ASSETS OF ENTERPRISE FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2000

Amounts reported for business-type activities in the statement of activities (page 28) are different because:

| | |
|--|----------------------------|
| Net change in fund net assets - total enterprise funds (page 38). | \$ 7,093,783 |
| Net revenues of funds classified as governmental (i.e., certain capital project and debt service funds) on the fund level financial statements that are classified as business-type on the entity wide financial statements. | 38,689 |
| The net revenue of certain activities of the internal service fund is reported with governmental activities. | 5,614 |
| The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to government funds that are presented as business-type activities on the entity wide financial statements, while the repayment of the principal of long-term debt consumes the current financial resources of these funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of the differences in the treatment of long-term debt on the statement of activities. | 703,000 |
| 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 business-type funds. | 3,898 |
| Other miscellaneous reconciling items. | <u>42,935</u> |
| Change in net assets of business-type activities (page 28). | <u><u>\$ 7,887,919</u></u> |

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, 2000

| | Business-type Activities - Enterprise Funds | | | Governmental Activities |
|--|---|----------------------|----------------------|----------------------------|
| | Water | Sewer | Total | Internal Service Fund |
| Cash flows from operating activities: | | | | |
| Cash received from charges for services..... | \$ 7,078,654 | \$ 12,928,350 | \$ 20,007,004 | \$ 4,414,200 |
| Cash received from other operating revenue..... | 69,292 | 1,513,027 | 1,582,319 | 320,780 |
| Cash payments for personal services..... | (1,731,811) | (3,044,533) | (4,776,344) | - |
| Cash payments for materials and supplies..... | (722,006) | (1,547,422) | (2,269,428) | - |
| Cash payments for contract services..... | (421,599) | (954,239) | (1,375,838) | (4,512,252) |
| Cash payments for other expenses..... | (108,321) | (166,792) | (275,113) | - |
| Net cash provided by operating activities..... | 4,164,209 | 8,728,391 | 12,892,600 | 222,728 |
| Cash flows from noncapital financing activities: | | | | |
| Transfers in from other funds..... | 838,449 | 1,276,200 | 2,114,649 | 354,440 |
| Transfers out to other funds..... | (17,346) | (121,130) | (138,476) | - |
| Net cash provided by noncapital financing activities..... | 821,103 | 1,155,070 | 1,976,173 | 354,440 |
| Cash flows from capital and related financing activities: | | | | |
| Proceeds of debt issuance..... | 19,875,000 | 52,220,000 | 72,095,000 | - |
| Proceeds of sale of fixed assets..... | 2,754 | 31,113 | 33,867 | - |
| Special assessments received..... | - | 2,199 | 2,199 | - |
| Payment of bond issue costs..... | - | (673,248) | (673,248) | - |
| Interest payments on capital financing..... | (1,753,656) | (6,102,148) | (7,855,804) | - |
| Acquisition of capital assets..... | (3,364,513) | (6,494,141) | (9,858,654) | - |
| Note and bond retirement..... | (14,400,934) | (54,479,666) | (68,880,600) | - |
| Net cash used for capital and related financing activities..... | 358,651 | (15,495,891) | (15,137,240) | - |
| Net increase (decrease) in cash and cash equivalents..... | 5,343,963 | (5,612,430) | (268,467) | 577,168 |
| Cash and cash equivalents at beginning of year..... | 11,370,585 | 25,270,698 | 36,641,283 | 370,439 |
| Cash and cash equivalents at end of year..... | <u>\$ 16,714,548</u> | <u>\$ 19,658,268</u> | <u>\$ 36,372,816</u> | <u>\$ 947,607</u> |
| Reconciliation of operating income to net cash provided by operating activities | | | | |
| Operating income (loss)..... | \$ 2,263,006 | \$ 6,487,202 | \$ 8,750,208 | \$ 374,728 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | | | | |
| Depreciation..... | 1,243,913 | 2,160,871 | 3,404,784 | - |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in accounts receivable..... | 205,469 | 170,386 | 375,855 | - |
| (Increase) decrease in due from other funds..... | 1,665 | - | 1,665 | - |
| (Increase) decrease in prepayments..... | (2,525) | (6,097) | (8,622) | - |
| (Increase) decrease in inventory..... | 476,514 | (56,932) | 419,582 | - |
| (Increase) decrease in construction in progress..... | 1,019 | - | 1,019 | - |
| Increase (decrease) in accounts payable..... | (8,956) | (23,384) | (32,340) | (152,000) |
| Increase (decrease) in accrued wages and benefits..... | (15,896) | (3,655) | (19,551) | - |
| Net cash provided by operating activities..... | <u>\$ 4,164,209</u> | <u>\$ 8,728,391</u> | <u>\$ 12,892,600</u> | <u>\$ 222,728</u> |
| Reconciliation of cash and cash equivalents: | | | | |
| Pooled Cash and Cash Equivalents..... | \$ 2,423,807 | \$ 4,514,502 | \$ 6,938,309 | \$ 947,607 |
| Deposits with Segregated Accounts..... | 601,274 | 969,051 | 1,570,325 | - |
| Restricted Pooled Cash and Cash Equivalents..... | 13,689,467 | 14,159,140 | 27,848,607 | - |
| Restricted Deposits with Segregated Accounts..... | - | 15,575 | 15,575 | - |
| Total Cash and Cash Equivalents..... | <u>\$ 16,714,548</u> | <u>\$ 19,658,268</u> | <u>\$ 36,372,816</u> | <u>\$ 947,607</u> |
| Non-Cash Transactions: | | | | |
| Contributions from Developers..... | \$ 2,084,778 | \$ 2,019,307 | \$ 4,104,085 | - |

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

**GREENE COUNTY, OHIO
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2000**

| | PRIVATE PURPOSE TRUST Unclaimed Money | AGENCY FUNDS |
|---|---|-----------------|
| Assets: | | |
| Pooled Cash and Cash Equivalents..... | \$ 116,879 | \$ 10,822,809 |
| Deposits with Segregated Accounts..... | - | 2,064,323 |
| Taxes Levied for Other Governments..... | - | 100,621,039 |
| Total Assets..... | 116,879 | 113,508,171 |
| Liabilities: | | |
| Due to Other Funds..... | - | 446,938 |
| Due to Other Governments..... | - | 107,854,558 |
| Payroll Withholding..... | - | 4,442 |
| Other Liabilities..... | - | 5,202,233 |
| Total Liabilities..... | - | 113,508,171 |
| Net Assets: | | |
| Held in Trust..... | \$ 116,879 | \$ - |

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

**GREENE COUNTY, OHIO
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

| | PRIVATE PURPOSE <u>TRUST</u> Unclaimed <u>Money</u> |
|--|---|
| Additions: | |
| Additional Unclaimed Monies..... | \$ 40,566 |
| Total Additions..... | <u>40,566</u> |
| Deductions: | |
| Transfers Out..... | 7,966 |
| Monies Claimed..... | <u>39</u> |
| Total Deductions..... | 8,005 |
| Changes in Net Assets..... | 32,561 |
| Net Assets at the Beginning of the Year..... | <u>84,318</u> |
| Net Assets at the End of the Year..... | <u>\$ 116,879</u> |

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

GREENE COUNTY, OHIO
STATEMENT OF NET ASSETS
COMPONENT UNITS
DECEMBER 31, 2000

| | Greene Inc. | Homecroft Inc. | Regional Airport Authority | Total |
|--|---------------------|-------------------|----------------------------------|---------------------|
| Assets: | | | | |
| Cash and Cash Equivalents..... | \$ 450,164 | \$ 34,860 | \$ 226,175 | \$ 711,199 |
| Restricted Cash..... | - | - | 36,087 | 36,087 |
| Investments..... | 1,438,140 | - | - | 1,438,140 |
| Accounts Receivable..... | 161,348 | - | 2,737 | 164,085 |
| Inventory..... | 12,658 | - | - | 12,658 |
| Prepaid Expenses..... | 2,549 | - | - | 2,549 |
| Fixed Assets (Net of Accumulated Depreciation)..... | 388,313 | 818,133 | 931,700 | 2,138,146 |
| Other Assets..... | 1,000 | 347 | - | 1,347 |
| Total Assets..... | <u>2,454,172</u> | <u>853,340</u> | <u>1,196,699</u> | <u>4,504,211</u> |
| Liabilities: | | | | |
| Accounts Payable..... | 7,221 | - | 14,583 | 21,804 |
| Accrued Payroll..... | 23,582 | 7,500 | - | 31,082 |
| Due to Primary Government..... | - | 40,000 | 268 | 40,268 |
| Bond Anticipation Notes..... | - | - | 200,000 | 200,000 |
| Mortgage Notes Payable - Current... | - | 9,844 | 6,728 | 16,572 |
| Mortgage Notes Payable - Net Current Portion..... | - | 245,321 | 70,644 | 315,965 |
| Deferred Revenue..... | - | 211,583 | - | 211,583 |
| Other Liabilities..... | - | 3,940 | - | 3,940 |
| Total Liabilities..... | <u>30,803</u> | <u>518,188</u> | <u>292,223</u> | <u>841,214</u> |
| Net Assets: | | | | |
| Restricted for Equipment..... | 388,313 | - | 931,700 | 1,320,013 |
| Unrestricted..... | 2,035,056 | 335,152 | (27,224) | 2,342,984 |
| Total Net Assets..... | <u>\$ 2,423,369</u> | <u>\$ 335,152</u> | <u>\$ 904,476</u> | <u>\$ 3,662,997</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, 2000

| | Program Revenues | | | Net <Expense> Revenue and Changes in Net Assets | | | |
|---------------------------------|------------------|----------------------|------------------------------------|---|----------------|----------------------------|--------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Greene Inc. | Homecroft Inc. | Regional Airport Authority | Total |
| Greene, Inc..... | \$ 1,463,694 | \$ 1,223,475 | \$ 459,271 | \$ 219,052 | | | \$ 219,052 |
| Homecroft, Inc..... | 130,839 | 56,271 | 145,954 | - | \$ 71,386 | | 71,386 |
| Regional Airport Authority..... | 351,690 | 101,184 | 370,248 | - | - | \$ 119,742 | 119,742 |
| Total Component Units..... | \$ 1,946,223 | \$ 1,380,930 | \$ 975,473 | \$ 219,052 | \$ 71,386 | \$ 119,742 | \$ 410,180 |
| General Revenues: | | | | | | | |
| Investment Earnings..... | | | | 114,099 | 365 | | 114,464 |
| Other Revenue..... | | | | 4,857 | 188 | 14,036 | 19,081 |
| Total General Revenues..... | | | | 118,956 | 553 | 14,036 | 133,545 |
| Change in Net Assets..... | | | | 338,008 | 71,939 | 133,778 | 543,725 |
| Net assets - beginning..... | | | | 2,085,361 | 263,213 | 770,698 | 3,119,272 |
| Net assets - ending..... | | | | \$ 2,423,369 | \$ 335,152 | \$ 904,476 | \$ 3,662,997 |

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

**NOTES TO THE FINANCIAL STATEMENTS
GREENE COUNTY OHIO
DECEMBER 31, 2000**

NOTE A -- THE FINANCIAL REPORTING ENTITY

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

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

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

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

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

Greene County Regional Airport Authority: The Greene County Regional Airport Authority (Authority), organized under Chapter 308 of the Ohio Revised Code, is a governmental entity formed to service the County's business and recreational aviation needs. The County Commissioners appoint all seven members of the Regional Airport Authority. The Authority has a fiscal year ending December 31.

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

NOTE B -- RELATED ORGANIZATIONS

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

Greene County Park District - The three Park Commissioners are appointed by the Probate Judge.

Greene County Public Library Board - The seven trustees are appointed by County officials. Three trustees are appointed by judges of the Court of Common Pleas, and four trustees are appointed by the County Commissioners.

Metropolitan Housing Authority - Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court, and Board of County Commissioners appoint one board member each.

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

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

NOTE C -- BASIS OF PRESENTATION

Government-wide Financial Statements: The government-wide financial statements, the statement of net assets and the statement of changes in net assets, report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise the primary government is reported separately from legally separate component units for which the primary government is financially accountable.

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

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

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

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

General - This is the primary operating fund of the County. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Department of Health and Human Services - This fund accounts for a number of state and federal grants as well as County monies used for various programs for the needy.

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

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

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

Building and Road Construction - This fund accounts for the financing and construction of buildings and road improvements.

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

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

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

Additionally, the government reports the following fund types:

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

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

Agency funds - These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

NOTE D -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Measurement Focus and Basis of Accounting

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the government 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, claims and judgements, are recorded only when payment is due.

Budgetary Accounting and Control: Under Ohio Law, the Board of County Commissioners must adopt an appropriations budget by January 1 of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1, for all funds except Fiduciary Fund types. Budgets are legally required for each organizational unit by major expenditure/expense object. Each County department prepares an original budget that is approved by the Board of County Commissioners. All modifications to the original budget must be requested by departmental management and approved by the Board of County Commissioners throughout the year. The original budget and all budgetary amendments and supplemental appropriations necessary during 2000 are included in the final budget amounts presented in the budget-to-actual comparisons.

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

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

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

The actual results of operations compared to the original and revised appropriation as approved by the Board of County Commissioners for the General Fund and all major special revenue funds by expenditure function and revenue source are presented in the Statement of Revenues, Expenditures and Changes in Fund Balances-Budget (Non-GAAP Basis) and Actual.

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

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2000. 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 2(A)7 of the Investment Company Act of 1940. 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, 2000.

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

Inventory of Supplies: Inventory 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. Inventory 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 purpose of enterprise debt service, 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, and mutual funds at fair value.

Capital Assets: Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Assets are recorded at historical cost or estimated historical cost if historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation.

Cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets lives are not capitalized.

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

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

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

County roads and bridges (infrastructure reported in the Governmental-type activities column of the statement of net assets) are presented using the modified approach and therefore these assets are not depreciated. In addition, expenditures made by the County to preserve existing roads or bridges are expensed rather than capitalized. Only expenditures for additions or improvements are capitalized. Additional disclosures about the condition assessments and maintenance cost regarding the County's roads and bridges appears in the Required Supplementary Information.

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

Capitalization of Interest: The County's policy is to capitalize net interest cost on Enterprise Fund construction projects until substantial completion of the project. For 2000, net interest cost capitalized on construction projects for Enterprise Funds was \$2,230,400.

Accrued Wages and Benefits and Long-Term Liabilities: In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with

current resources. However, claims and judgements, compensated absences, special termination benefits and contractually required pension obligations are not reported in the governmental fund financial statements to the extent that they will not be paid with current expendable available financial resources. Payments made more than sixty days after year end are generally considered not to have been paid with current available financial resources. Bonds, capital leases and long term loans are not recognized as a liability in the governmental fund financial statements until payment is due. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary fund.

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

Grants and Other Intergovernmental Revenues: The County applies GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions," in accounting for and reporting intergovernmental revenue transactions. The governmental fund financial statements report these revenues when entitlement to the money has occurred and all grant requirements have been met, if available. In the entity wide and proprietary fund financial statements, these 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 Ohio Revised Code, levied a 1% sales tax. This tax is collected by the State of Ohio, then remitted to the County on a monthly basis. Sales Tax Revenue is accounted for in the General Fund and provides financing for current operating expenses and supports several county programs and activities. Revenues from this tax are recognized using the modified accrual basis of accounting in the governmental fund financial statements and on the accrual basis in the government-wide financial statements in the governmental activities column.

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

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivable/interfund payable" for the current portion of interfund loans or advances to/from other funds for the non-current portion of interfund loans. All other outstanding balances outstanding between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

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

Compensated Absences: The County adopted GASB No. 16, "Accounting for Compensated Absences." For governmental fund financial statements, the portion of the liability which is currently due and payable is recorded as a liability in the appropriate fund. Proprietary fund financial statements and the government-wide financial statements record unused vacation, sick leave and compensatory time as expenses and liabilities when earned by employees if payment is probable.

Ohio law requires that vacation time not be accumulated for more than three years. Normally, all vacation time is to be taken in the year available unless administrative written approval for carry-over is obtained. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Unused vacation is payable upon termination of employment. Unused sick time may be accumulated until retirement. Employees with a minimum of ten years of service are paid in cash for twenty-five percent of accrued sick leave, up to a maximum of one-half (½) of 120 days, or 60 days, upon retirement. In general, employees are eligible to be paid for unused compensation time upon termination of employment. All sick, vacation and compensation payments are made at employees current wage rate.

Self Insurance: The County is self-insured for employee health care benefits. See Note V for additional information.

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

Fund Balance: In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. These designations include reservations of fund equity for advances made to other funds and for encumbrances that will be liquidated during the next year.

Net Assets: Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are 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 or laws or regulations of other governments.

NOTE E -- CHANGES IN ACCOUNTING PRINCIPLES

For fiscal year 2000, the County has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions", GASB Statement No. 34, "Basic Financial Statements - Management's Discussion and Analysis - for State and Local Governments", and GASB Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenue." At December 31, 1999, there was no effect on fund balance as a result of implementing GASB 33 or GASB 36.

GASB 34 creates new basic financial statements for reporting on the County's financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Non-major funds are presented in total in one column.

The government-wide financial statements split the County programs between business-type and governmental activities. Except for the restatement explained below, the beginning net asset amount for the business-type activities equals fund equity of the enterprise funds from last year. The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at December 31, 1999, caused by the elimination of the internal service fund and the conversion to the accrual basis of accounting.

As a result of the implementation of GASB Statement No. 33 and GASB Statement No. 34 the following restatements were made to the beginning fund balance of each major and non-major funds of the County as they were previously reported. The transition from governmental fund balance to net assets of the governmental activities is also presented.

| | <u>Governmental</u> | <u>Business-type</u> | <u>Total</u> |
|--------------------------------------|----------------------|----------------------|----------------------|
| Fund Equity, December 31, 1999 | \$14,208,323 | \$53,732,986 | \$67,941,309 |
| Net GASB 34 Adjustment | <u>140,429,815</u> | <u>(4,547,712.)</u> | <u>135,882,103</u> |
| Net Assets, December 31, 1999 | <u>\$154,638,138</u> | <u>\$49,185,274</u> | <u>\$203,823,412</u> |

During 2000, the County changed the dollar threshold of its fixed asset capitalization policy for non-infrastructure assets. The minimum cost of an asset that is capitalized was raised from \$1,000 to \$5,000. This policy was changed because assets with costs within the \$1,000 to \$4,999 range were deemed to be immaterial in relation to the total fixed assets in the governmental and business-type activities and in the Enterprise funds and the costs associated with maintaining accounting records for these assets were determined to be excessive in relation to the benefits derived from the information. The effect of this change reduced the beginning combined Enterprise fund equity and fixed assets balance by \$124,585. The change also reduced the Schedule of Changes in Capital Assets' beginning fixed asset balance by \$3,563,674.

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

Monies held by the County are classified by State Statute into three categories. Active monies means an amount of public monies determined to be necessary to meet current demand upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

Legislation permits inactive monies to be deposited or invested in the following securities:

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

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

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

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

The Governmental Accounting Standards Board has established the following credit risk categories for deposits and investments:

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

Following Ohio statutes, the County has specified the funds to receive an allocation of interest earnings. Interest revenue credited to the General Fund during 2000 amounted to \$6,656,602, which includes \$2,185,928 assigned from other County funds. The Building and Road Construction Funds also earned interest in the amounts of \$112,594.

PRIMARY GOVERNMENT:

The County's deposits and investments as of December 31, 2000 are as follows:

| | |
|---|---------------------|
| Pooled Cash & Cash Equivalents: | |
| Unrestricted: | |
| Governmental activities | \$33,147,787 |
| Business-type activities | 8,321,495 |
| Private Purpose Trust | 116,879 |
| Agency funds | 10,822,809 |
| Restricted: | |
| Business-type activities | 27,848,607 |
| Deposits in Segregated Accounts: | |
| Unrestricted: | |
| Governmental activities | 54,463 |
| Business-type activities | 1,570,325 |
| Agency funds | 2,064,323 |
| Restricted: | |
| Business-type activities | 15,575 |
| Net reconciling items to arrive at amount available for deposit and investment (including outstanding warrants, treasury cash on hand, outstanding checks, and deposits in transit) | |
| | <u>2,939,245</u> |
| Bank Balance of pooled deposits and investments (Bank balance on deposits / carrying amounts on investments) | <u>\$86,901,508</u> |

Deposits at December 31, 2000 (carried at cost) consisted of the following:

| | <u>Carrying Amount</u> | <u>Bank Balance</u> |
|---|------------------------------|---------------------|
| Category (1) - Insured (FDIC) (11 financial institutions) | \$1,017,977 | \$1,351,289 |
| Category (3) - Covered by collateral held in pledging financial institution's trust department | <u>2,514,059</u> | <u>5,119,992</u> |
| Total Deposits | <u>\$3,532,036</u> | <u>\$6,471,281</u> |

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

Investments at December 31, 2000 were made up of:

| | <u>Category #2</u> | <u>Carrying Amount</u> | <u>Fair Value</u> |
|--------------------------------------|-------------------------------|-------------------------------|---------------------|
| Federal Agency Instruments | \$73,350,682 | \$73,350,682 | \$73,350,682 |
| Greene County Bonds | <u>36,004</u> | <u>36,004</u> | <u>36,004</u> |
| Total | <u>\$73,386,686</u> | 73,386,686 | 73,386,686 |
| Star Ohio | | 4,572,925 | 4,572,925 |
| Sweep Account | | 1,776,518 | 1,776,518 |
| Money Market | | <u>694,098</u> | <u>694,098</u> |
| Total Investments | | <u>\$80,430,227</u> | <u>\$80,430,227</u> |

The investments in Star Ohio and the money market are not categorized because they are not evidenced by entries that exist in physical or book form.

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

| | <u>Cash and Cash Equivalents / Deposits</u> | <u>Investments</u> |
|--------------------------------------|---|---------------------|
| GASB Statement #9 | \$83,962,263 | \$0 |
| Investments: | | |
| Federal Agency Instruments | (73,350,682.) | 73,350,682 |
| Greene County Bonds | (36,004.) | 36,004 |
| Money Market | (694,098.) | 694,098 |
| Sweep Account | (1,776,518.) | 1,776,518 |
| Star Ohio | <u>(4,572,925.)</u> | <u>4,572,925</u> |
| GASB Statement #3 | <u>\$3,532,036</u> | <u>\$80,430,227</u> |

DISCRETELY PRESENTED COMPONENT UNITS:

The amount available for pooled deposits and investments follows:

| | |
|---|-----------|
| Pooled Cash and Cash Equivalents | \$711,199 |
| Restricted Pooled Cash and Cash Equivalents | 36,087 |
| Investments | 1,438,140 |

Net reconciling items to arrive at amount available for deposit and investment (including outstanding warrants, treasury cash on hand, outstanding checks, and deposits in transit) 43,805

Available for pooled deposits and investments (Bank balance on deposits/ carrying amounts on investments) \$2,229,231

Deposits at December 31, 2000 (carried at cost) consisted of the following:

| | <u>Carrying Amount</u> | <u>Bank Balance</u> |
|---|----------------------------|---------------------|
| Category (1) Insured (FDIC) (4 financial institutions) | \$334,860 | \$334,182 |
| Category (3) - Covered by collateral held in pledging Financial institution's trust department | <u>412,426</u> | <u>456,909</u> |
| Total Deposits | <u>\$747,286</u> | <u>\$791,091</u> |

Investments at December 31, 2000 (carried at cost) were made up of:

| | <u>Category #2</u> | <u>Carrying Amount</u> | <u>Fair Value</u> |
|-----------------------------------|--------------------|----------------------------|-----------------------|
| U. S. Government Securities | \$584,791 | \$584,791 | \$584,791 |
| Mutual Funds | <u>305,686</u> | <u>305,686</u> | <u>305,686</u> |
| Total | <u>\$890,477</u> | 890,477 | 890,477 |
| Certificate of Deposit | | 478,774 | 478,774 |
| Annuities | | 68,889 | 68,889 |
| Total investments | | <u>\$1,438,140</u> | <u>\$1,438,140</u> |

NOTE G -- INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables balances on the fund financial statements as of December 31, 2000 follow:

| | <u>DUE FROM'S</u> | <u>DUE TO'S</u> |
|--|-------------------|------------------|
| GOVERNMENTAL ACTIVITIES: | | |
| General Fund | \$222,690 | |
| Department of Health & Human Services | | \$1,407 |
| Board of Mental Retardation & Developmental Disabilities . | 87,999 | 7,151 |
| Motor Vehicle, Road & Bridge | 13,706 | 22,084 |
| Childrens Services Board | 56,661 | 3,237 |
| Other Governmental Funds | <u>124,952</u> | <u>37,069</u> |
| TOTAL GOVERNMENTAL ACTIVITIES | 506,008 | 70,948 |
| PROPRIETARY FUNDS: | | |
| Water | | 1,588 |
| Sewer | <u>17,171</u> | <u>3,705</u> |
| TOTAL PROPRIETARY FUNDS | 17,171 | 5,293 |
| AGENCY FUNDS | <u>0</u> | <u>446,938</u> |
| TOTAL DUE TO/FROM - ALL FUNDS | <u>\$523,179</u> | <u>\$523,179</u> |

| | <u>INTERFUND RECEIVABLE</u> | <u>INTERFUND PAYABLE</u> |
|--|---------------------------------|------------------------------|
| GOVERNMENTAL ACTIVITIES: | | |
| General Fund | \$340,508 | |
| Board of Mental Retardation & Developmental Disabilities | | \$50,000 |
| Motor Vehicle, Road & Bridge | | 150,000 |
| Building and Road Construction | | 9,460 |
| Other Governmental Funds | <u>1,615</u> | <u>142,663</u> |
| TOTAL GOVERNMENTAL ACTIVITIES | 342,123 | 352,123 |
| PROPRIETARY FUNDS: | | |
| Water | <u>10,000</u> | |
| TOTAL PROPRIETARY FUNDS | <u>10,000</u> | |
| TOTAL INTERFUND RECEIVABLES / PAYABLES | <u>\$352,123</u> | <u>\$352,123</u> |

| | <u>ADVANCES TO</u> | <u>ADVANCES FROM</u> |
|--|--------------------|----------------------|
| GOVERNMENTAL ACTIVITIES: | | |
| General Fund | \$150,000 | |
| Motor Vehicle, Road & Bridge | <u>0</u> | <u>\$150,000</u> |
| TOTAL GOVERNMENTAL ACTIVITIES | <u>150,000</u> | <u>150,000</u> |
| TOTAL ADVANCES TO/FROM - ALL FUNDS | <u>\$150,000</u> | <u>\$150,000</u> |

NOTE H -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2000 was as follows:

| | Balance <u>Jan. 1, 2000</u> | <u>Additions</u> | <u>Deductions</u> | Balance <u>Dec. 31, 2000</u> |
|--|--------------------------------|---------------------|-----------------------|---------------------------------|
| Governmental Activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | \$2,599,207 | | | \$2,599,207 |
| Construction in progress | 17,798,976 | \$3,233,899 | (\$1,109,147.) | 19,923,728 |
| Infrastructure | <u>115,907,039</u> | <u>1,556,202</u> | <u>(0.)</u> | <u>117,463,241</u> |
| Total capital assets, not being depreciated | <u>136,305,222</u> | <u>4,790,101</u> | <u>(1,109,147.)</u> | <u>139,986,176</u> |
| Capital assets, being depreciated: | | | | |
| Buildings, structures and improvements | 14,989,115 | 1,109,145 | | 16,098,260 |
| Capitalized leases | 11,428 | 28,816 | | 40,244 |
| Equipment, furniture & fixtures | <u>7,806,525</u> | <u>766,279</u> | <u>(700,298.)</u> | <u>7,872,506</u> |
| Total capital assets being depreciated | <u>22,807,068</u> | <u>1,904,240</u> | <u>(700,298.)</u> | <u>24,011,010</u> |
| Less accumulated depreciation for: | | | | |
| Buildings, structures and improvements | (4,826,395.) | (325,708.) | | (5,152,103.) |
| Capitalized leases | (1,588.) | (5,410.) | | (6,998.) |
| Equipment, furniture & fixtures | <u>(4,368,217.)</u> | <u>(767,019.)</u> | <u>498,445</u> | <u>(4,636,791.)</u> |
| Total accumulated depreciation | <u>(9,196,200.)</u> | <u>(1,098,137.)</u> | <u>498,445</u> | <u>(9,795,892.)</u> |
| Total capital assets, being depreciated, net | <u>13,610,868</u> | <u>806,103</u> | <u>(201,853.)</u> | <u>14,215,118</u> |
| Governmental activities capital assets, net | <u>\$149,916,090</u> | <u>\$5,596,204</u> | <u>(\$1,311,000.)</u> | <u>\$154,201,294</u> |

| | Balance <u>Jan. 1, 2000</u> | <u>Additions</u> | <u>Deductions</u> | Balance <u>Dec. 31, 2000</u> |
|--|--------------------------------|---------------------|-----------------------|---------------------------------|
| Business-type Activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | \$2,096,412 | | | \$2,096,412 |
| Construction in Progress | <u>72,135,122</u> | <u>\$9,669,468</u> | <u>(\$3,254,229.)</u> | <u>78,550,361</u> |
| Total capital assets, not being depreciated | <u>74,231,534</u> | <u>9,669,468</u> | <u>(3,254,229.)</u> | <u>80,646,773</u> |
| Capital assets, being depreciated: | | | | |
| Buildings | 14,218,410 | | | 14,218,410 |
| Improvements other than buildings | 116,276,679 | 5,948,641 | | 122,225,320 |
| Equipment, furniture & fixtures | <u>11,629,984</u> | <u>0</u> | <u>(149,749.)</u> | <u>11,480,235</u> |
| Total capital assets being depreciated | <u>142,125,073</u> | <u>5,948,641</u> | <u>(149,749.)</u> | <u>147,923,965</u> |
| Less accumulated depreciation for: | | | | |
| Buildings | (3,037,962.) | (284,369.) | | (3,322,331.) |
| Improvements other than buildings | (28,122,681.) | (2,738,838.) | | (30,861,519.) |
| Equipment, furniture & fixtures | <u>(8,771,666.)</u> | <u>(381,577.)</u> | <u>145,693.</u> | <u>(9,007,550.)</u> |
| Total accumulated depreciation | <u>(39,932,309.)</u> | <u>(3,404,784.)</u> | <u>145,693.</u> | <u>(43,191,400.)</u> |
| Total capital assets, being depreciated, net | <u>102,192,764</u> | <u>2,543,857</u> | <u>(4,056.)</u> | <u>104,732,565</u> |
| Business-type activities capital assets, net | <u>\$176,424,298</u> | <u>\$12,213,325</u> | <u>(\$3,258,285.)</u> | <u>\$185,379,338</u> |

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

| | |
|---------------------------------|-----------|
| Governmental activities: | |
| Legislative and Executive | \$367,375 |
| Judicial | 49,300 |
| Public Safety | 239,314 |
| Public Works | 217,931 |
| Health | 57,709 |
| Human Services | 79,355 |
| Conservation and Recreation | 20,813 |

| | |
|---|--------------------|
| Community and Economic Development | <u>66,340</u> |
| Total Depreciation Expense - Governmental Activities | <u>\$1,098,137</u> |
| Business-type activities: | |
| Water | \$1,243,913 |
| Sewer | <u>2,160,871</u> |
| Total Depreciation Expense - Business-type Activities | <u>\$3,404,784</u> |

DISCRETELY PRESENTED COMPONENT UNITS:

Summaries of the Component Units' fixed assets as of December 31, 2000 follow:

| | Balance Jan. 1, 2000 | Additions | Deductions | Balance Dec. 31, 2000 |
|--|-------------------------|------------------|------------|--------------------------|
| <u>Homecroft, Inc.:</u> | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | <u>\$175,994</u> | <u>\$6,750</u> | <u>\$0</u> | <u>\$182,744</u> |
| Total capital assets, not being depreciated | <u>175,994</u> | <u>6,750</u> | <u>0</u> | <u>182,744</u> |
| Capital assets, being depreciated: | | | | |
| Houses | 695,443 | 69,514 | | 764,957 |
| Furniture & Fixtures | <u>5,899</u> | <u>1,929</u> | <u>0</u> | <u>7,828</u> |
| Total capital assets being depreciated | 701,342 | 71,443 | 0 | 772,785 |
| Less accumulated depreciation | <u>(109,420.)</u> | <u>(27,976.)</u> | <u>0</u> | <u>(137,396.)</u> |
| Total capital assets, being depreciated, net | <u>591,922</u> | <u>43,467</u> | <u>0</u> | <u>635,389</u> |
| Total capital assets, net | <u>\$767,916</u> | <u>\$50,217</u> | <u>\$0</u> | <u>\$818,133</u> |

Greene, Inc.:

| | | | | |
|---|-------------------|------------------|-------------------|-------------------|
| Capital assets, being depreciated: | | | | |
| Equipment | \$751,616 | \$171,047 | (\$47,350.) | \$875,313 |
| Less accumulated depreciation | <u>(450,515.)</u> | <u>(74,834.)</u> | <u>38,349</u> | <u>(487,000.)</u> |
| Total capital assets, being depreciated, net .. | <u>\$301,101</u> | <u>\$96,213</u> | <u>(\$9,001.)</u> | <u>\$388,313</u> |

Airport Authority:

| | | | | |
|---|-------------------|------------------|------------|-------------------|
| Capital assets, not being depreciated: | | | | |
| Land | <u>\$151,884</u> | <u>\$0</u> | <u>\$0</u> | <u>\$151,884</u> |
| Total capital assets, not being depreciated | <u>151,884</u> | <u>0</u> | <u>0</u> | <u>151,884</u> |
| Capital assets, being depreciated: | | | | |
| Buildings | 638,225 | | | 638,225 |
| Equipment | 23,998 | 2,500 | | 26,498 |
| Vehicles | 18,395 | | | 18,395 |
| Fuel System | 164,800 | | | 164,800 |
| Fencing | 12,906 | | | 12,906 |
| Hangars | 118,463 | | | 118,463 |
| Runways | 583,353 | | | 583,353 |
| Aviation System | <u>0</u> | <u>100,000</u> | <u>0</u> | <u>100,000</u> |
| Total capital assets being depreciated | 1,560,140 | 102,500 | 0 | 1,662,640 |
| Less accumulated depreciation | <u>(817,867.)</u> | <u>(64,957.)</u> | <u>0</u> | <u>(882,824.)</u> |
| Total capital assets, being depreciated, net .. | <u>742,273</u> | <u>37,543</u> | <u>0</u> | <u>779,816</u> |
| Total capital assets, net | <u>\$894,157</u> | <u>\$37,543</u> | <u>\$0</u> | <u>\$931,700</u> |

NOTE I -- BOND ANTICIPATION NOTES

At December 31, 2000, bond anticipation notes of \$18,113,000 are reported as liabilities in the governmental funds receiving proceeds and \$34,915,000 as fund liabilities in the business-type funds receiving proceeds. All of the notes are backed by the full faith and credit of the County and mature within one year. Greene County intends to refinance the notes until such time when bonds are issued.

DISCRETELY PRESENTED COMPONENT UNITS:

Regional Airport Authority: At December 31, 2000, bond anticipation notes of \$200,000 are reported as fund liabilities by the Authority. The notes are payable to the County and mature within one year. The Authority intends to refinance the notes until such time when bonds are issued. The Authority has not, however, issued long term obligations subsequent to year end for the purpose of refinancing this short term obligations, nor has it entered into a financing agreement for refinancing this short term obligation on a long term basis.

NOTE J -- LONG TERM DEBT AND OTHER OBLIGATIONS

General Obligation Bonds: The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation proprietary bonds are retired from the related Enterprise Fund. General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. General obligation bonds are direct obligations and pledge the full faith and credit of the County. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years is \$3,817,000, with \$1,025,000 issued for governmental activities and \$2,792,000 issued for business-type activities. During 2000, no such bonds were issued. General obligation bonds currently outstanding are as follows:

| <u>Purpose</u> | <u>Interest Rates</u> | <u>Amount</u> |
|--------------------------|-----------------------|---------------|
| Governmental activities | 3.60% - 5.00% | \$1,025,000 |
| Business-type activities | 5.25% - 10.25% | 340,000 |

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

| <u>Year</u> | <u>Governmental Activities</u> | | <u>Business-type Activities</u> | |
|--------------------|--------------------------------|------------------|---------------------------------|-----------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> |
| 2001 | \$35,000 | \$47,023 | \$120,000 | \$18,350 |
| 2002 | 40,000 | 45,763 | 110,000 | 11,550 |
| 2003 | 40,000 | 44,263 | 110,000 | 5,775 |
| 2004 | 40,000 | 42,723 | 0 | 0 |
| 2005 | 40,000 | 41,163 | 0 | 0 |
| 2006-2010 | 240,000 | 178,263 | 0 | 0 |
| 2011-2015 | 295,000 | 119,003 | 0 | 0 |
| 2116 & After | <u>295,000</u> | <u>37,750</u> | <u>0</u> | <u>0</u> |
| Total | <u>\$1,025,000</u> | <u>\$555,951</u> | <u>\$340,000</u> | <u>\$35,675</u> |

Special Assessment Bonds: The County issues special assessment bonds to provide funds for the construction of major capital facilities. Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. The bonds are also backed by the full faith and credit of the County as additional security. Special assessment bonds have been issued for both governmental and business-type activities. The original amount of special assessment bonds issued in prior years is \$14,535,985, with \$635,000 issued for governmental activities and \$13,900,985 issued for business-type activities. During 2000, no such bonds were issued. These bonds will be repaid from amounts levied against the property owners benefitted by the related construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide resources to cover the deficiency until other resources are received. Special assessment bonds currently outstanding are as follows:

| <u>Purpose</u> | <u>Interest Rates</u> | <u>Amount</u> |
|--------------------------|-----------------------|---------------|
| Governmental activities | 5.00% - 13.00% | \$365,000 |
| Business-type activities | 5.00% - 13.00% | 5,061,000 |

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

| Year | <u>Governmental Activities</u> | | <u>Business-type Activities</u> | |
|--------------|--------------------------------|-----------------|---------------------------------|--------------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> |
| 2001 | \$40,000 | \$19,470 | \$688,000 | \$331,101 |
| 2002 | 45,000 | 17,315 | 543,000 | 276,280 |
| 2003 | 45,000 | 14,900 | 428,000 | 233,265 |
| 2004 | 45,000 | 12,485 | 383,000 | 204,807 |
| 2005 | 45,000 | 10,070 | 379,000 | 175,317 |
| 2006-2010 | 145,000 | 16,235 | 1,710,000 | 553,104 |
| 2011-2015 | 0 | 0 | 810,000 | 140,350 |
| 2116 & After | 0 | 0 | 120,000 | 12,645 |
| Total | <u>\$365,000</u> | <u>\$90,475</u> | <u>\$5,061,000</u> | <u>\$1,926,869</u> |

Revenue Bonds: The County issues revenue bonds where the County pledges income derived from the constructed asset to pay debt service. Revenue bonds have been issued for business-type activities. The original amount of business-type activity revenue bonds issued in prior years is \$79,646,720. During 2000, \$36,730,000 of revenue bonds were issued to finance construction projects to expand wastewater treatment facilities. Revenue bonds currently outstanding are as follows:

| <u>Purpose</u> | <u>Interest Rates</u> | <u>Amount</u> |
|----------------|-----------------------|---------------|
| Water | 4.40% - 6.125% | \$21,955,000 |
| Wastewater | 3.20% - 5.50% | 14,161,720 |
| Wastewater | 4.25% - 5.375% | 38,175,000 |
| Wastewater | 5.125% - 5.625% | 36,730,000 |

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

| <u>Year</u> | <u>Principal</u> | <u>Interest</u> |
|--------------|----------------------|---------------------|
| 2001 | \$1,835,000 | \$5,949,121 |
| 2002 | 2,905,000 | 5,862,644 |
| 2003 | 3,045,000 | 5,721,054 |
| 2004 | 3,200,000 | 5,570,074 |
| 2005 | 3,365,000 | 5,409,515 |
| 2006-2010 | 17,261,720 | 26,524,391 |
| 2011-2015 | 24,345,000 | 19,512,071 |
| 2116 & After | <u>55,065,000</u> | <u>16,150,588</u> |
| Total | <u>\$111,021,720</u> | <u>\$90,699,458</u> |

Ohio Water Development Authority (OWDA) Loans: The County has borrowed funds from the Ohio Water Development Authority (OWDA) for the acquisition and construction of water and sewer facilities related to business-type activities. The original amount of OWDA loans obtained in prior years is \$25,535,729, all of which relates to business-type activities. During 2000, no such loans were obtained. OWDA loans currently outstanding are as follows:

| <u>Purpose</u> | <u>Interest Rates</u> | <u>Amount</u> |
|----------------------------|-----------------------|---------------|
| Wastewater Treatment Plant | 5.25% | \$1,515,560 |
| Clifton Sewer System | 4.80% | 212,236 |
| Cedarville Water Station | 9.88% | 28,452 |
| Sewer System | 7.65% | 9,388,521 |
| Water System | 7.51% | 3,383,541 |

Annual debt service requirements to maturity for OWDA Loans are as follows:

| <u>Year</u> | <u>Business-type Activities</u> | |
|-------------|---------------------------------|-----------------|
| | <u>Principal</u> | <u>Interest</u> |
| 2001 | \$1,384,955 | \$1,064,755 |
| 2002 | 1,489,175 | 960,534 |
| 2003 | 1,584,917 | 848,424 |

| | | |
|--------------|---------------------|--------------------|
| 2004 | 1,703,900 | 729,442 |
| 2005 | 1,831,859 | 601,483 |
| 2006-2010 | 5,678,639 | 1,142,717 |
| 2011-2015 | 599,573 | 160,226 |
| 2116 & After | <u>255,292</u> | <u>18,468</u> |
| Total | <u>\$14,528,310</u> | <u>\$5,526,049</u> |

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

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

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

| <u>Purpose</u> | <u>Interest Rates</u> | <u>Amount</u> |
|--------------------------|-----------------------|---------------|
| Governmental activities | 3.15% - 5.00% | \$3,580,000 |
| Business-type activities | 3.15% - 5.00% | 3,480,000 |

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

| <u>Year</u> | <u>Governmental Activities</u> | | | <u>Business-type Activities</u> | | |
|--------------|--------------------------------|------------------|------------------|---------------------------------|------------------|------------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Loss</u> | <u>Principal</u> | <u>Interest</u> | <u>Loss</u> |
| 2001 | \$340,000 | \$144,470 | \$32,819 | \$490,000 | \$140,170 | \$34,433 |
| 2002 | 355,000 | 132,230 | 32,819 | 510,000 | 122,530 | 34,433 |
| 2003 | 365,000 | 118,918 | 32,819 | 530,000 | 103,405 | 34,433 |
| 2004 | 380,000 | 104,865 | 32,819 | 215,000 | 83,000 | 34,433 |
| 2005 | 395,000 | 90,045 | 32,819 | 220,000 | 74,615 | 34,433 |
| 2006-2010 | 1,745,000 | 191,315 | 109,398 | 1,235,000 | 229,645 | 172,165 |
| 2011-2015 | 0 | 0 | 0 | 280,000 | 12,740 | 11,473 |
| 2116 & After | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total | <u>\$3,580,000</u> | <u>\$781,843</u> | <u>\$273,493</u> | <u>\$3,480,000</u> | <u>\$766,105</u> | <u>\$355,803</u> |

Long term debt and other obligations of the county at December 31, 2000 consist of the following:

| <u>Year</u> | <u>Description</u> | <u>Rate</u> | <u>Beg. Bal.</u> | <u>Proceeds</u> | <u>Reduction</u> | <u>End. Bal.</u> | <u>One Year</u> |
|---------------------------------|---------------------|-------------|------------------|-----------------|------------------|------------------|-----------------|
| GOVERNMENTAL ACTIVITIES: | | | | | | | |
| <u>General Obligation Bond:</u> | | | | | | | |
| 1999 | Various Purpose | Var. | \$1,025,000 | \$0 | \$0 | \$1,025,000 | \$35,000 |
| <u>Refunding Bond:</u> | | | | | | | |
| 1999 | Various Purpose | Var. | 3,905,000 | 0 | (325,000) | 3,580,000 | 340,000 |
| | Less: Deferred Loss | | (306,314) | 0 | 32,819 | (273,495) | (32,819) |
| | Net Refunding Bonds | | 3,598,686 | 0 | (292,181) | 3,306,505 | 307,181 |

| | | | | | | | | | |
|----------------------------------|--------------------------------|-------|------------------|----------------|-------------------|------------------|----------------|----------------|----------------|
| <u>Special Assessment Bonds:</u> | | | | | | | | | |
| 1990 | Intersection Imp. | 7.05% | 25,000 | 0 | (25,000.) | 0 | 0 | 0 | 0 |
| 1996 | Ditch Improvement | 5.90% | 75,000 | 0 | (10,000.) | 65,000 | 10,000 | 10,000 | 10,000 |
| 1997 | Road Improvement | 5.30% | 85,000 | 0 | (10,000.) | 75,000 | 10,000 | 10,000 | 10,000 |
| 1998 | Road Improvement | 5.15% | 90,000 | 0 | (10,000.) | 80,000 | 10,000 | 10,000 | 10,000 |
| 1999 | Ditch Improvement | Var | <u>155,000</u> | <u>0</u> | <u>(10,000.)</u> | <u>145,000</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> |
| | Total Special Assessment Bonds | | <u>430,000</u> | <u>0</u> | <u>(65,000.)</u> | <u>365,000</u> | <u>40,000</u> | <u>40,000</u> | <u>40,000</u> |
| | Total Bonds Payable | | 5,053,686 | 0 | (357,181.) | 4,696,505 | 382,181 | 382,181 | 382,181 |
| | Capital Leases | | 8,359 | 28,814 | (5,896.) | 31,277 | 13,250 | 13,250 | 13,250 |
| | Compensated Absences | | <u>2,942,611</u> | <u>494,361</u> | <u>(235,890.)</u> | <u>3,201,082</u> | <u>259,127</u> | <u>259,127</u> | <u>259,127</u> |

TOTAL GOVERNMENTAL ACTIVITY
LONG-TERM LIABILITIES .. \$8,004,656 .. \$523,175 .. (\$598,967.) .. \$7,928,864 .. \$654,558

BUSINESS-TYPE ACTIVITIES:

| | | | | | | | | | |
|----------------------------------|--------------------------------|--------|---------------|----------|------------------|---------------|---------------|---------------|---------------|
| <u>General Obligation Bonds:</u> | | | | | | | | | |
| 1977 | Sugarcreek Sewer | 5.25% | \$440,000 | \$0 | (\$110,000.) | \$330,000 | \$110,000 | \$110,000 | \$110,000 |
| 1981 | Beavercreek Water | 10.25% | <u>20,000</u> | <u>0</u> | <u>(10,000.)</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> |
| | Total General Obligation Bonds | | 460,000 | 0 | (120,000.) | 340,000 | 120,000 | 120,000 | 120,000 |

| | | | | | | | | | |
|------------------------|-----------------------|-------|----------------|----------|------------------|----------------|---------------|---------------|---------------|
| <u>O.W.D.A. Loans:</u> | | | | | | | | | |
| 1983 | Cedarville Station | 9.88% | 40,789 | 0 | (12,337.) | 28,452 | 13,556 | 13,556 | 13,556 |
| 1984 | Wastewater Treatment | 5.25% | 1,570,014 | 0 | (54,454.) | 1,515,560 | 57,313 | 57,313 | 57,313 |
| 1986 | Wastewater Treatment | 7.65% | 10,376,476 | 0 | (987,955.) | 9,388,521 | 1,063,535 | 1,063,535 | 1,063,535 |
| 1989 | Water Treatment Plant | 7.51% | 3,605,901 | 0 | (222,360.) | 3,383,541 | 239,059 | 239,059 | 239,059 |
| 1997 | Wastewater Treatment | 4.80% | <u>223,195</u> | <u>0</u> | <u>(10,959.)</u> | <u>212,236</u> | <u>11,492</u> | <u>11,492</u> | <u>11,492</u> |
| | Total O.W.D.A. Loans | | 15,816,375 | 0 | (1,288,065.) | 14,528,310 | 1,384,955 | 1,384,955 | 1,384,955 |

| | | | | | | | | | |
|------------------------|---------------------|-----|------------------|----------|----------------|-------------------|-----------------|-----------------|-----------------|
| <u>Refunding Bond:</u> | | | | | | | | | |
| 1999 | Water System | Var | 3,950,000. | 0 | (470,000.) | 3,480,000. | 490,000. | 490,000. | 490,000. |
| | Less: Deferred Loss | | <u>(390,236)</u> | <u>0</u> | <u>34,433.</u> | <u>(355,803.)</u> | <u>(34,433)</u> | <u>(34,433)</u> | <u>(34,433)</u> |
| | Net Refunding Bonds | | 3,559,764. | 0 | (435,567.) | 3,124,197. | 455,567. | 455,567. | 455,567. |

| | | | | | | | | | |
|----------------------------------|-------------------------|--------|----------------|----------|------------------|----------------|---------------|---------------|---------------|
| <u>Special Assessment Bonds:</u> | | | | | | | | | |
| 1980 | North Beavercreek Water | 8.50% | 330,000 | 0 | (165,000.) | 165,000 | 165,000 | 165,000 | 165,000 |
| 1981 | North Beavercreek Water | 13.00% | 75,000 | 0 | (25,000.) | 50,000 | 25,000 | 25,000 | 25,000 |
| 1981 | Grange Hall Sewer | 13.00% | 25,000 | 0 | (10,000.) | 15,000 | 5,000 | 5,000 | 5,000 |
| 1982 | Wilberforce/Amlin Hts. | 12.25% | 135,000 | 0 | (45,000.) | 90,000 | 45,000 | 45,000 | 45,000 |
| 1982 | North Beavercreek Water | 12.25% | 80,000 | 0 | (25,000.) | 55,000 | 25,000 | 25,000 | 25,000 |
| 1983 | North Beavercreek Water | 9.375% | 100,000 | 0 | (25,000.) | 75,000 | 25,000 | 25,000 | 25,000 |
| 1983 | Water & Sewer Imp. | 9.625% | 105,000 | 0 | (30,000.) | 75,000 | 25,000 | 25,000 | 25,000 |
| 1984 | Water & Sewer Imp. | 10.25% | 20,000 | 0 | (4,000.) | 16,000 | 4,000 | 4,000 | 4,000 |
| 1985 | North Beavercreek Water | 9.125% | 24,000 | 0 | (4,000.) | 20,000 | 4,000 | 4,000 | 4,000 |
| 1986 | Water & Sewer Imp. | 7.25% | 105,000 | 0 | (15,000.) | 90,000 | 15,000 | 15,000 | 15,000 |
| 1987 | Water & Sewer Imp. | 7.50% | 160,000 | 0 | (20,000.) | 140,000 | 20,000 | 20,000 | 20,000 |
| 1988 | Water & Sewer Imp. | 7.58% | 150,000 | 0 | (15,000.) | 135,000 | 15,000 | 15,000 | 15,000 |
| 1989 | Water & Sewer Imp. | 7.00% | 875,000 | 0 | (85,000.) | 790,000 | 90,000 | 90,000 | 90,000 |
| 1990 | Water Improvements | 7.20% | 135,000 | 0 | (10,000.) | 125,000 | 10,000 | 10,000 | 10,000 |
| 1991 | Water & Sewer Imp. | 6.50% | 165,000 | 0 | (15,000.) | 150,000 | 10,000 | 10,000 | 10,000 |
| 1992 | Water & Sewer Imp. | Var | <u>965,000</u> | <u>0</u> | <u>(75,000.)</u> | <u>890,000</u> | <u>75,000</u> | <u>75,000</u> | <u>75,000</u> |
| 1993 | Water & Sewer Imp. | 5.00% | 755,000 | 0 | (40,000.) | 715,000 | 40,000 | 40,000 | 40,000 |
| 1994 | Sewer Improvements | Var | <u>375,000</u> | <u>0</u> | <u>(25,000.)</u> | <u>350,000</u> | <u>25,000</u> | <u>25,000</u> | <u>25,000</u> |
| 1995 | Water & Sewer Imp. | Var | <u>240,000</u> | <u>0</u> | <u>(15,000.)</u> | <u>225,000</u> | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> |
| 1996 | Water & Sewer Imp. | 5.80% | 215,000 | 0 | (15,000.) | 200,000 | 10,000 | 10,000 | 10,000 |
| 1997 | Water & Sewer Imp. | Var | <u>520,000</u> | <u>0</u> | <u>(30,000.)</u> | <u>490,000</u> | <u>30,000</u> | <u>30,000</u> | <u>30,000</u> |

| | | | | | | | |
|------|---------------------------|-------------|------------------|-----------|-------------------|-------------|----------------|
| 1999 | Water & Sewer Imp. | Var | <u>210,000</u> | 0 | <u>(10,000.)</u> | 200,000 . . | <u>10,000</u> |
| | Total Special Assessments | . . . | <u>5,764,000</u> | 0 | <u>(703,000.)</u> | 5,061,000 . | <u>688,000</u> |

Subtotal for Current Liabilities Payable from Unrestricted Assets 2,648,522

| | | | | | | | |
|-----------------------|---------------------|---------------|-------------------|----------------------|---------------------|----------------------|------------------|
| <u>Revenue Bonds:</u> | | | | | | | |
| 1985 | Water System | 5.00% | 17,000 | 0 | <u>(17,000.)</u> | 0 | <u>0</u> |
| 1993 | Sewer System | Var . | 14,771,720 | 0 | <u>(610,000.)</u> | 14,161,720 . | <u>635,000</u> |
| 1996 | Water System | Var . | 22,505,000 | 0 | <u>(550,000.)</u> | 21,955,000 . | <u>575,000</u> |
| 1998 | Sewer System | Var . | 38,670,000 | 0 | <u>(495,000.)</u> | 38,175,000 . | <u>625,000</u> |
| 2000 | Sewer System | Var | <u>0</u> | 36,730,000 | <u>0.</u> | 36,730,000 | <u>0</u> |
| | Total Revenue Bonds | . . . | <u>75,963,720</u> | 36,730,000 | <u>(1,672,000.)</u> | 111,021,720 . | <u>1,835,000</u> |

TOTAL BUSINESS-TYPE ACTIVITIES . \$101,563,859 . \$36,730,000 (\$4,218,632.) \$134,075,227 \$4,483,522

Accrued Wages and Benefits: Upon retirement after ten (10) or more years service, employees are paid twenty-five percent (25%) of their accrued sick leave up to a maximum of 60 days. Vacation time is vested for employees after a minimum of one (1) year of service. Unused vacation may be accumulated up to three (3) years according to Ohio law. All sick leave and vacation compensation is made at the employee's current wage rate. Also included in this liability is the portion of contractually required pension contributions not paid with current expendable available financial resources.

At December 31, 2000, a liability totaling \$3,888,328 for total unpaid vacation leave, sick leave, and required employer pension contributions were recorded for governmental activities. Recorded as accrued wages and benefits was a liability of \$687,246. The remaining \$3,201,082 was recorded as a noncurrent liability with \$259,127 being due within one year. The total liability as of December 31, 2000, stated as both a dollar amount and in hours, follows:

| | <u>Dollars</u> | <u>Hours</u> |
|-----------------|--------------------|--------------|
| Vacation | \$2,147,382 | 132,700 |
| Sick | 753,100 | 63,140 |
| PERS Obligation | <u>987,846</u> | N/A |
| Total | <u>\$3,888,328</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, 2000, the County had three capital leases and five operating leases which are still active, all of which were payable from governmental activities. The capital lease agreements range in length from one year to three years. The operating lease agreements range in length from one year to five years. Operating lease payments are recorded as an expense in the period they are paid. The cost for operating leases for 2000 was \$113,039 for governmental activities and \$9,160 for business-type activities.

The County's future minimum lease payments under lease obligations which have been capitalized and operating leases as of December 31, 2000, are as follows:

| | <u>Capital</u> | <u>Governmental</u> |
|------------------------------|-----------------|---------------------|
| <u>Year</u> | <u>Leases</u> | <u>Operating</u> |
| | <u>Leases</u> | <u>Leases</u> |
| 2001 | \$15,372 | \$26,285 |
| 2002 | 11,203 | 17,105 |
| 2003 | <u>8,150</u> | <u>5,565</u> |
| Total Minimum Lease Payments | 34,725 | <u>\$48,955</u> |
| Less: Interest | <u>3,448</u> | |
| Present Value of Net | | |
| Minimum Lease Payments: | <u>\$31,277</u> | |

The assets acquired through capital leases are as follows:

| | Governmental Activities |
|--|----------------------------|
| Asset: | |
| Machinery and Equipment | \$40,244.. |
| Less: Accumulated Depreciation | (6,998.) |
| Total | <u>\$33,246..</u> |

Defeased Debt: In 1982, \$3,208,000 of then outstanding sewer revenue bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2000, the amount of defeased debt outstanding but removed from the Sewer Fund amounted to \$595,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

In 1991, \$1,950,000 of then outstanding water general obligation bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2000, the amount of defeased debt outstanding but removed from the Water Fund amounted to \$450,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

In 1999, \$4,680,000 of then outstanding water revenue bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2000, the amount of defeased debt outstanding but removed from the Water Fund amounted to \$3,830,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

In 1999, \$3,875,000 of then outstanding various purpose general obligation bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2000, the amount of defeased debt outstanding but removed from the governmental activities financial statements amounted to \$3,335,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

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

As of December 31, 2000, there were twenty-seven series of industrial development bonds outstanding. The aggregate principal amount payable as of December 31, 2000 for the five series issued after July 1, 1995, was \$33,965,000. These five issues had an original issue amount of \$35,875,000. The aggregate principal amount payable for the twenty-two series issued prior to July 1, 1995, could not be determined; however, their original issue amount total was \$37.6 million.

In 1979, \$9,010,000 of then outstanding hospital revenue bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2000, the amount of defeased conduit debt outstanding amounted to \$2,530,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

DISCRETELY PRESENTED COMPONENT UNITS:

Homecroft, Inc.: The long-term debt of Homecroft consists of mortgages on the properties occupied by program participants. The interest rates on these mortgages range from 7.5% to 9.5%. The due date of the final installments of the mortgages range from May, 2007 to June, 2022. A summary of Homecroft, Inc.'s future long-term debt funding requirements as of December 31, 2000 follows:

| <u>Year</u> | <u>Amount</u> |
|--------------|------------------|
| 2001 | \$9,844 |
| 2002 | 10,708 |
| 2003 | 11,662 |
| 2004 | 12,699 |
| 2005 | 13,780 |
| 2006 & After | <u>196,472</u> |
| Total | <u>\$255,165</u> |

Regional Airport Authority: The long-term debt of the Authority consists of the Authority's portion of a County bond issue. The Authority makes a monthly payment to the County for its portion of the bond. The interest rate on the bond varies from 3.00% to 6.25%. The due date of the final monthly payment is in 2009. A summary of the Authority's future long-term debt funding requirements, including interest, as of December 31, 2000 follows:

| <u>Year</u> | <u>Amount</u> |
|--------------|------------------|
| 2001 | \$11,408 |
| 2002 | 11,502 |
| 2003 | 11,444 |
| 2004 | 11,470 |
| 2005 | 11,462 |
| 2006 & After | <u>45,783</u> |
| Total | <u>\$103,069</u> |

NOTE K -- PENSION OBLIGATIONS

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

The Retirement Board instituted a temporary employer contribution rate rollback for calendar year 2000. The rate rollback was 20% for state and local government divisions and 6% for law enforcement divisions. The 2000 employer contribution rate for local government employer units was 10.84% of covered payroll. For law enforcement, the rate was 15.70% of covered payroll.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for 2000 was 8.5% for employees other than law enforcement. Law enforcement employees contribute 9.0% of covered salary. The 2000 employer contribution rate for local government employer units was 10.84% of covered payroll. The law enforcement employer rate was 15.70% of covered payroll. Required employer contributions are equal to 100% of the dollar amount billed to each employer and must be extracted from the employer's records. Required employer contributions are equal to 100% of the dollar amount billed to each employer and must be extracted from the employer's records.

The County's contributions for pension obligations to PERS for the years ended December 31, 2000, 1999, and 1998 were \$4,949,793, \$4,947,023, and \$4,524,971, respectively; 80.7% has been contributed for 2000 and 100% for 1999 and 1998. Of the unpaid contributions for 2000, \$847,141 is recorded as a liability within governmental activities and \$109,030 is recorded as a liability within business-type activities.

Certified teachers employed by the Board of Mental Retardation and Developmental Disabilities (MRDD) participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3% of their annual covered salary and the County is required to contribute 14%; 6% was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 2000, 1999, and 1998 were \$57,123, \$62,466, and \$63,203, respectively; 86.4% has been contributed for 2000, 1999 and 1998.

POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS: In addition to pension benefits, the PERS and STRS plans discussed above provide postretirement health care benefits.

PERS: PERS provides postretirement health care coverage to age and service retirants with ten (10) or more years qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The employer contribution rate was rolled back for the year 2000. The 2000 employer contribution rate for local government employer units was 10.84% of covered payroll; 4.3% was the portion that was used to fund health care for the year. The law enforcement employer rate for 2000 was 15.70% and 4.3% was used to fund health care. The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS.

The following is a summary of PERS' accounting and actuarial assumptions. The assumptions and calculations below were based on the System's latest actuarial review performed as of December 31, 1999. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at cost. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 1999 was 7.75%. An annual increase of 4.75%, compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from 0.54% to 5.1%. Health care costs were assumed to increase 4.75% annually.

OPEB are advanced-funded on an actuarially determined basis. The number of active contributing participants was 401,339. The rates stated above are the actuarially determined contribution requirements for PERS. The County's employer contributions actually made to fund postemployment benefits were \$1,624,359 for non-law enforcement employees and \$234,216 for law enforcement employees. The actuarial value of the retirement system's net assets available for OPEB at December 31, 1999 is \$10,805.5 million. The actuarial accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million, respectively.

The Retirement Board initiated significant policy changes during 2000. The Retirement Board enacted a temporary employer contribution rate rollback for calendar year 2000. The decision to rollback rates was based on the December 31, 1998 actuarial study, which indicated that actuarial assets exceeded actuarial liabilities. The temporary rate rollback was 20% for both the state and local government divisions and 6% for law enforcement divisions. The Board reallocated employer contributions from 4.20% to 4.30% at the beginning of the year to improve health care financing. The proportion of contributions dedicated to funding OPEB increased during the year for those reasons.

STRS: STRS provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Ohio Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Benefits are funded on a pay-as-you-go basis and paid from the Health Care Reserve Fund.

The Ohio Revised Code grants authority to STRS to provide health care coverage to benefit recipients, spouses and dependents. By Ohio law, the cost of the coverage paid from STRS funds shall be included in the employer contribution rate, currently 14% of covered payroll. For the year ended December 31, 2000, the STRS Board allocated 8% of employer contributions to the Health Care Reserve Fund. STRS pays health care benefits from this fund. The balance in the health care reserve fund was \$2,783 million at June 30, 1999. For the year ended June 30, 1999, the net health care costs paid by STRS were \$249,929,000. There were 95,796 eligible benefit recipients.

NOTE L -- SUBSEQUENT EVENT

Subsequent to December 31, 2000, the County issued several sets of bond anticipation notes. Details of these issues, by group of notes, follows:

| <u>Issue Date</u> | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>Amount</u> |
|-------------------|----------------------|----------------------|---------------|
| 03/01/2001 | 03/01/2002 | 4.00% | \$16,280,000 |
| 03/01/2001 | 06/01/2001 | 4.00% | 4,975,000 |
| 05/31/2001 | 05/31/2002 | 3.20% | 14,550,000 |

The County also issued sewer system revenue bonds on May 17, 2001. The bonds are for a total of \$11,775,000 and have variable interest rates ranging from 4.000% to 5.25%, and will mature in 2021.

NOTE M -- PROPERTY TAX REVENUES

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value, by property classification, upon which taxes were levied in 1999 are as follows:

| | <u>Assessed Values</u> |
|--------------------------------------|------------------------|
| Real Property | \$2,270,200,580 |
| Tangible Personal Property | 173,812,961 |
| Public Utility Personal | <u>157,884,810</u> |
| Total Assessed Value | <u>\$2,601,898,351</u> |

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

| <u>Purpose</u> | <u>Rate Levied for Current Year Collection (b)</u> | | | <u>Final Levy Year</u> | <u>Final Collection Year</u> |
|---------------------|--|----------------------------------|--------------|------------------------|------------------------------|
| | <u>Voter Authorized Rate (a)</u> | <u>Agricultural/ Residential</u> | <u>Other</u> | | |
| Mental Retardation | 1.50 | 1.233530 | 1.362243 | 2000 | 2001 |
| Mental Retardation | .26 | .194251 | .214437 | 2002 | 2003 |
| Hospital Operating | .52 | .157094 | .200243 | 2003 | 2004 |
| Comm. Mental Health | 1.50 | 1.432851 | 1.468923 | 2008 | 2009 |
| Road & Bridges | .65 | .196367 | .250303 | 2000 | 2001 |
| Children Services | 1.00 | .955234 | .979282 | 2003 | 2004 |
| Council on Aging | .80 | .764187 | .783426 | 2003 | 2004 |

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

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

For taxes collected in 2000, real property taxes were levied in October 1999 on the assessed values as of January 1, 1999, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a

statistical update every third year. The most recent revaluation was completed in 1996. Real estate taxes were due and payable in February and July with personal property tax due in April and September. Collections and distribution were done in a timely fashion and in accordance with the Ohio Revised Code. Tangible personal property tax is assessed on equipment and inventory held by businesses. Tangible property is assessed at 25% of true value. In 2000, each business was eligible to receive a \$10,000 exemption in assessed value which was reimbursed by the State.

The County Auditor remits portions of the taxes collected to all taxing districts with periodic settlements of real and public utility property taxes in February and August and tangible taxes in June and October for the first and second halves of the year, respectively. The County accrues billed but uncollected property taxes as receivables at their estimated net realizable value. The delinquent taxes outstanding expected to be available to finance 2000 operations (collected within 60 days after the fiscal year end) were recorded as 2000 revenue, with the remaining taxes receivable being offset by deferred revenue in the governmental funds financial statements.

NOTE N -- RECONCILIATION OF GAAP BASIS TO BUDGET BASIS

A reconciliation of the results of operations for the year ended December 31, 2000 on the GAAP basis to the budget basis follows:

| <u>Description</u> | <u>General Fund</u> | <u>Department of Health Services</u> | <u>Board of Mental Retardation & Developmental Disabilities</u> | <u>Motor Vehicle Road & Bridge</u> | <u>Childrens Services Board</u> |
|--|-----------------------|--------------------------------------|---|--|---------------------------------|
| GAAP Basis | | | | | |
| Net Change in Fund Balance | (\$788,780.) | \$2,314,588 | (\$23,119.) | \$677,528 | \$407,706 |
| Increase (Decrease) | | | | | |
| Due to Revenues: | | | | | |
| Taxes | (36,107.) | | (8,908.) | (1,334.) | (11,691.) |
| Charges for Services | (76,203.) | | 8,933.. | (54,187.) | 431.. |
| Licenses and Permits | (1,895.) | | | | |
| Fines & Forfeitures | 7,694.. | | | 1,000.. | |
| Intergovernmental | 670,194.. | | 59,091.. | 648,204.. | 277,094.. |
| Special Assessments | | | | (390.) | |
| Investment Earnings | (1,258,125.) | | | | |
| Other Revenue | (63,718.) | (55,971.) | (250,668.) | | 8,310.. |
| Due to Expenditures: | | | | | |
| Legislative & Executive | (452,246.) | | | | |
| Judicial | (179,301.) | | | | |
| Public Safety | (588,604.) | | | | |
| Public Works | (142,240.) | | | (448,215.) | |
| Health | (2,834.) | | (268,780.) | | |
| Human Services | (7,329.) | (461,400.) | | | (681,924.) |
| Conservation & Recreation | (49,710.) | | | | |
| Comm. & Econ. Dev. | (62,853.) | | | | |
| Debt Service: | | | | | |
| Principal Retirement | (247,856.) | | 3,752.. | | |
| Interest & Fiscal Charges | 1,496.. | | 795.. | | |
| Due to Other Financing Sources and (Uses): | | | | | |
| Proceeds: Notes | 200,000.. | | | | |
| Proceeds: Capital Leases | (28,814.) | | | | |
| Advances In | 607,968.. | | 50,000.. | | |
| Advances Out | (243,014.) | | | (150,000.) | |
| Loan Repayments | 20,755.. | | | | |
| Loans to Governments | (15,000.) | 0 | 0 | 0 | 0 |
| Budgetary Basis | <u>(\$2,736,522.)</u> | <u>\$1,797,217</u> | <u>(\$428,904.)</u> | <u>\$672,606</u> | <u>(\$74.)</u> |

NOTE O -- INTERFUND TRANSFERS

The following is a schedule of transfers made during 2000:

| TRANSFER OUT OF | | | | | | | | |
|--------------------------|--------------------|--------------------------------------|-------------------------|-----------------|------------------|-----------------------------|--------------------|--------------------|
| Transfers In To: | General | Motor Vehicle Road & Bridge | Bldg & Road Const | Water | Sewer | Private Purpose Trust | Non-major Funds | Total |
| General Fund | | | | | | \$7,966 | \$472,940 | \$480,906 |
| Dept. HHS | \$358,545 | | | | | | | 358,545 |
| MRDD | 6,262 | | | | | | 2,262 | 8,524 |
| MVGT | 117,474 | | | | | | | 117,474 |
| Bldg & Rd Const | 227,490 | \$104,226 | | | | | | 331,716 |
| Water | 757,181 | | | | \$79,174 | | 2,094 | 838,449 |
| Sewer | 1,276,005 | | | \$195 | | | | 1,276,200 |
| Internal Service | 354,440 | | | | | | | 354,440 |
| Non-major Funds | 1,552,688 | 56,625 | \$183 | 17,151 | 41,956 | 0 | 84,661 | 1,753,264 |
| Total - All Funds | \$4,650,085 | \$160,851 | \$183 | \$17,346 | \$121,130 | \$7,966 | \$561,957 | \$5,519,518 |

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

NOTE P -- DEFICIT FUND BALANCES

At December 31, 2000, the following funds had a fund balance deficit:

| Fund | Deficit |
|------------------------------|------------|
| Special Revenue: | |
| Victim Witness | \$35,007 |
| Equipment Acquisition | 776,929 |
| Traffic Law Enforcement | 9,226 |
| Capital Projects: | |
| Building & Road Construction | 10,985,380 |
| Water Assessment Projects | 826 |

The Victim Witness Grants Fund, the Equipment Acquisition Fund, the Traffic Law Enforcement Fund and the Water Assessments Fund had deficit balances of \$35,007, \$776,929, \$9,226 and \$826 respectively. These deficits were the result of the application generally accepted accounting principles and will be eliminated through future operating revenues or transfers in.

The \$10,985,380 deficit in the Building & Road Construction Fund is due to bond anticipation notes. The deficit will be eliminated in future years with bond proceeds.

NOTE Q -- CONTINGENCIES

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of any potential ultimate settlements. Amounts paid by the County in 2000 for litigation settled were not material.

The County participates in a number of Federal and State assisted grant programs. The major ones are the Ohio Department of Human Services and Ohio Department of Mental Health. These programs are subject to

financial audits 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 R -- RELATED PARTY TRANSACTIONS

Greene, Inc.: During 2000, the County furnished Greene with staffing, office space, some equipment and paid the expenses relating to upkeep of the facilities. Greene reported \$459,271 of contributed salary and benefits as an In Kind Contribution and an In Kind Service on its Statement of Support, Revenue, Expenses and Changes in Fund Balances.

Homecroft, Inc.: During 2000, the County furnished Homecroft with office space and equipment and also donated salaries and the related benefits. Homecroft reported \$32,622 of donated salaries and benefits as both an income and an expense on its Statement of Support, Revenue, Expenses and Changes in Fund Balances. Additional revenue in the form of operating grants was provided to Homecroft by MRDD in the amount of \$47,362. As of December 31, 2000, Homecroft owes MRDD \$40,000, which is presented on Homecroft's balance sheet as a Due To Primary Government and as a Due From Component Unit on MRDD's balance sheet.

Greene County Regional Airport Authority: . The County serves as guarantor of debt issued by the Regional Airport Authority through the County. Additional revenue in the form of operating grants was provided to the Authority by the County in the amount of \$325,711. During 2000, the County furnished the Airport Authority with administrative staffing. The Airport Authority reported \$44,537 of contributed salary and benefits as an In Kind Contribution and an In Kind Service on its Statement of Support, Revenue, Expenses and Changes in Fund Balances. As of December 31, 2000, the Airport Authority owes the County \$268, which is presented on the Airport Authority's balance sheet as a Due To Primary Government and as a Due From Component Unit on the General Fund's balance sheet.

NOTE S - RISK MANAGEMENT

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

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:

| <u>Type of Coverage</u> | <u>Deductible</u> |
|-------------------------------|-------------------|
| General Liability | \$5,000 |
| Police Professional | 5,000 |
| Public Official | 2,500 |

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

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

| <u>Year</u> | <u>January 1 Liability</u> | <u>Current Accruals</u> | <u>Current Payments</u> | <u>December 31 Liability</u> |
|-------------|--------------------------------|-----------------------------|-----------------------------|----------------------------------|
| 1996 | \$430,000 ... | \$3,682,975 .. | \$3,857,975 ... | \$255,000 |
| 1997 | 255,000 | 4,863,996 ... | 4,412,567 | 706,429 |
| 1998 | 706,429 | 1,998,948 ... | 2,253,377 | 452,000 |
| 1999 | 452,000 | 3,958,582 ... | 3,948,582 | 462,000 |
| 2000 | 462,000 | 4,360,252 ... | 4,512,252 | 310,000 |

NOTE T - JOINT VENTURE

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

Greene County has an ongoing financial responsibility to the Board. This responsibility arises from the fact that the Board’s existence depends on the continued funding by the County.

A copy of the Board’s separate financial statements may be obtained by contacting the Greene County Auditor’s Office, 69 Greene St., Xenia, Ohio, 45385.

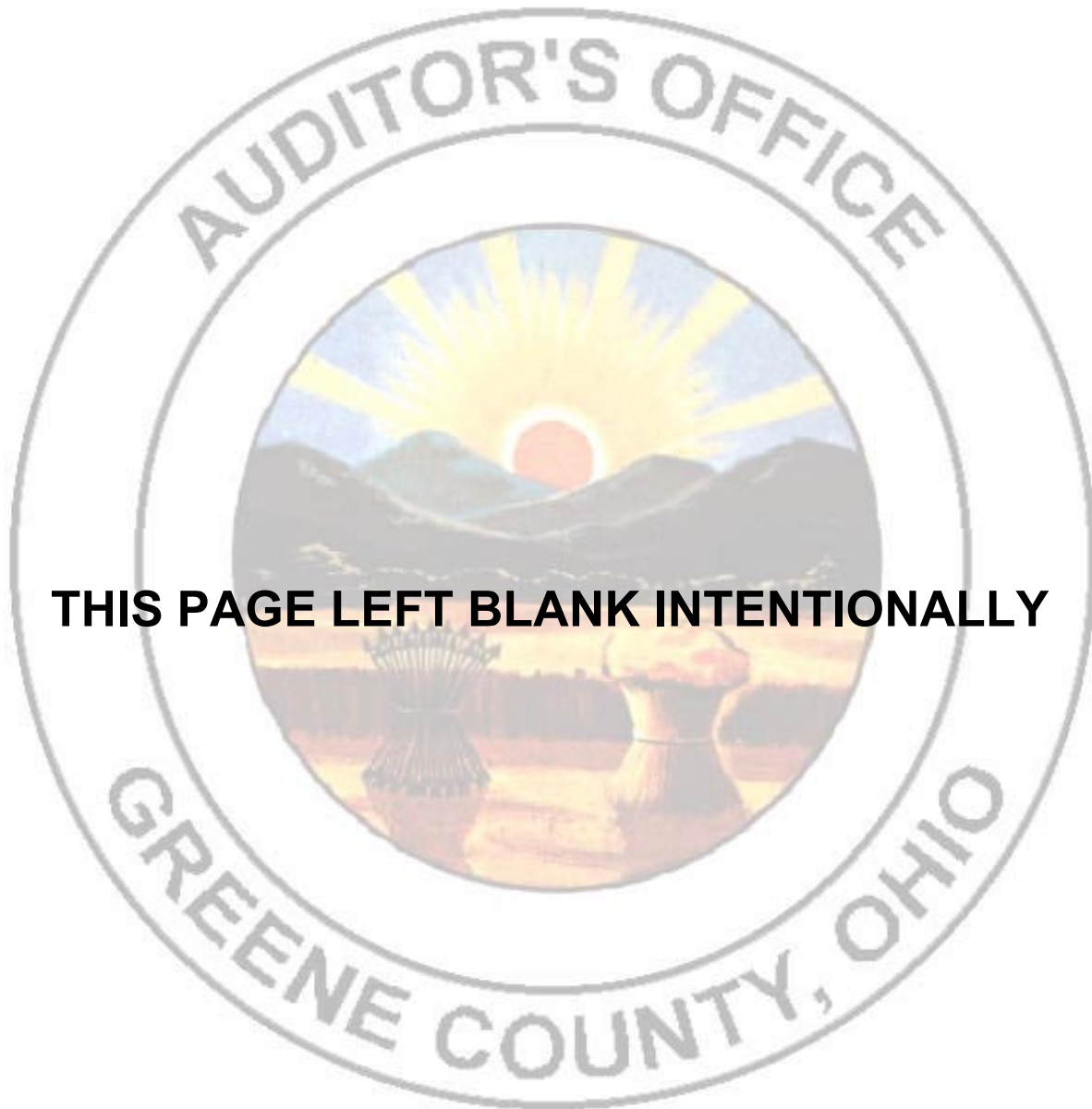
NOTE U - JOINTLY GOVERNED ORGANIZATIONS

Tecumseh Consortium: The Tecumseh Consortium was established under Section 167 of the ORC to provide programs to prepare youth and unskilled adults for entry into the labor force and to afford training to those economically disadvantaged individuals and other individuals facing serious barriers to employment. The consortium was established with Champaign, Clark, Madison and Union counties comprising the other four participants. The governing board consists of one commissioner from each of the five member counties and the president and vice-president of the Private Industry Council. Clark County is the fiscal officer for the governing body. The consortium establishes its own budget, and the County is not allowed to have debt or issue taxes on behalf of the consortium. Funds for operations are received through grant revenue from the State of Ohio. During 2000, Greene County did not contribute any money to the consortium.

Tecumseh Consortium Private Industry Council: The Tecumseh Consortium Private Industry Council (TCPIC) is a corporation consisting of representatives from the private and public sectors of Champaign, Clark, Greene, Madison and Union counties. The representatives are appointed by the commissioners of the participating counties. The TCPIC makes recommendations to the Tecumseh Consortium regarding the planning, coordinating, monitoring and evaluating the consortium’s employment and training programs and services. Greene County cannot significantly influence TCPIC’s operations. TCPIC’s board has sole budgetary authority and the County is not legally or morally obligated for TCPIC’s debt. Greene County does not have an ongoing financial interest in its relationship with TCPIC. During 2000, the County did not contribute any money to TCPIC.

Fairways Regional Council of Governments: The County is a participant in the Fairways Regional Council of Governments (the Council), a jointly governed organization with Champaign and Madison Counties. The purpose of the Council is to provide supported living services and family support services for mentally retarded and disabled individuals and their families. The Council started providing these services in September, 1998 and is established under section 167 of the Ohio Revised Code. The Council is governed by a three member board of directors, consisting of the superintendents of the participating Counties MRDD Boards. Greene County has no ongoing financial responsibility to the Board. During 2000, Greene County made \$58,795 in grants to the Council.

Montgomery Greene County Local Response Committee (MGCLERC): The MGCLERC is the Local Emergency Planning Committee (LEPC) for Montgomery and Greene Counties. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the Montgomery Greene County Emergency Response Commission (MGCERC). The MGCERC appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such numbers of members as the MGCERC considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, firefighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. All revenues are generated from State and Federal funding. Montgomery County is acting as fiscal agent for the LEPC. The County did not pay any monies to the LEPC during 2000. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

GREENE COUNTY, OHIO
 REQUIRED SUPPLEMENTARY INFORMATION
 CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE
 REPORTED USING THE MODIFIED APPROACH
 AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000

The County reports its roads and bridges infrastructure assets using the modified approach. The following disclosures pertain to the condition assessment and budgeted versus actual expenditures in 2000 for the preservation of these assets.

1. County Roads

The condition of road pavement is measured using a Physical Condition Rating system, which assigns a numerical ranking to each road based on the following criteria: date of last surface maintenance; pavement surface condition; traffic volume; traffic type; and the Financial Condition Ranking.

The Financial Condition Ranking is a numerical ranking of one to five calculated by dividing the estimated repair cost by the replacement cost of the road and using the percentage to determine the condition ranking of the road. The following schedule is used to determine the Financial Condition Ranking:

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

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

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

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

The following summarizes the Physical Condition Ranking of County roads as of December 31, 2000:

| | Lane Miles | % of Lane Miles |
|--|------------|-----------------|
| Condition Assessment of Fair or Better | 306 | 100% |
| Condition Assessment of Less than Fair | 0 | 0% |

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

| Year | Budgeted Expenditures | Actual Expenditures | Difference |
|------|-----------------------|---------------------|------------|
| 2000 | \$2,687,590 | \$2,676,940 | \$10,650 |

2. County Bridges

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

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

It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The following is a summary of the condition assessment performed as of December 31, 2000:

| | Number of Bridges | Percentage of Bridges |
|--|-------------------|-----------------------|
| Condition Assessment of Fair or Better | 260 | 95% |
| Condition Assessment of Less than Fair | 15 | 5% |

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

| Year | Budgeted Expenditures | Actual Expenditures | Difference |
|------|-----------------------|---------------------|------------|
| 2000 | \$65,000 | \$68,223 | (\$3,223) |

**COMBINING FINANCIAL
STATEMENTS
AND SCHEDULES**

GREENE COUNTY, OHIO

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

SPECIAL REVENUE FUNDS

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

Dog and Kennel - To account for revenues to support animal control operations on behalf of the citizens of Greene County.

Real Estate Assessment - To account for State mandated county-wide real estate reappraisals.

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

Litter Control & Recycling - To account for revenues from the State Government and expenditures as prescribed.

Community Mental Health - To account for revenues received from a county-wide property tax levy, Federal and State grants, and reimbursements used for various County mental health programs.

Community Development Block Grant - To account for revenue from the Federal Government and expenditures as prescribed under the Community Development Block Grant program.

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

County Home - To account for the operation of the County's retirement facility which provides personal care for residents with limited financial resources.

Hospital Levy - To account for a County-wide property tax levy which expires in 2003. Funds are distributed directly to Greene Memorial Hospital.

County Hotel Lodging - To account for revenues derived from charges imposed on commercial lodging facilities operating within the County's boundaries. Funds are expended by the County to help support local planning activities and programs.

Residential Treatment Center - To account for State grant proceeds and expenditures associated with the operation of this juvenile treatment facility.

Additional Special Revenue Funds presented in this report include:

Adult Day Care
Drug Law Enforcement
Home Arrest
Garbage and Refuse Disposal
Indigent Drivers
Intensive Supervision
Indigent Guardianship
Childrens Trust
Victim Witness Grants
Drug Consortium
Spring Lakes Park
Recreation & Parks Donations
Equipment Acquisition
D.A.R.E. Donations

Green Tree Trust
Building Regulations
Inmate Fees - Medical
Common Pleas Grants
Traffic Law Enforcement
Court Security Grants

DEBT SERVICE FUNDS

The debt service funds are used to account for the accumulation of resources for, and the payment of, principal and interest on general obligation and special assessment debt with governmental commitment reported in the County's General Long-Term Debt Account Group.

Sewer Assessment Debt Service - To account for the accumulation of sewer assessments charged to the benefitted property owner for, and the payment of, principal and interest on special assessment sewer bonds.

Water Assessment Debt Service - To account for the accumulation of water assessments charged to the benefitted property owner for, and the payment of, principal and interest on special assessment water bonds.

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

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

CAPITAL PROJECT FUNDS

The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or improvements (other than those financed by proprietary and trust funds.) They include projects financed by special assessments.

Mental Retardation Construction - To account for the financing of improvements at Mental Retardation facilities.

Sewer Assessment Projects - To account for the financing and construction of sewer assessment projects, the resulting capital assets of which will be capitalized in the Enterprise Sewer fund.

Water Assessment Projects - To account for the financing and construction of water assessment projects, the resulting capital assets of which will be capitalized in the Enterprise Water fund.

FIDUCIARY FUNDS

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

PERMANENT FUND

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

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

PRIVATE PURPOSE TRUST

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

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

AGENCY FUNDS

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

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

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

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

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

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

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2000

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Fund | Permanent Fund Chase Stewart | Total Nonmajor Governmental Funds |
|---|---|--------------------------------------|---|---------------------------------------|--|
| ASSETS: | | | | | |
| Pooled Cash and Cash Equivalents..... | \$ 7,167,622 | \$ 1,449,289 | \$ 9,174 | \$ 101,818 | \$ 8,727,903 |
| Deposits in Segregated Accounts..... | 54,463 | - | - | - | 54,463 |
| Receivables (Net of Allowances for Uncollectibles) | | | | | |
| Taxes..... | 4,919,728 | - | - | - | 4,919,728 |
| Accounts..... | 354,499 | - | - | - | 354,499 |
| Special Assessments..... | - | 8,706,567 | - | - | 8,706,567 |
| Due from Other Funds..... | 95,458 | 29,494 | - | - | 124,952 |
| Interfund Receivable..... | 1,615 | - | - | - | 1,615 |
| Due from Other Governments..... | 96,984 | - | - | - | 96,984 |
| Total Assets..... | 12,690,369 | 10,185,350 | 9,174 | 101,818 | \$ 22,986,711 |
| LIABILITIES: | | | | | |
| Accounts Payable..... | 359,561 | - | - | - | 359,561 |
| Accrued Wages and Benefits..... | 302,093 | - | - | - | 302,093 |
| Due to Other Funds..... | 37,069 | - | - | - | 37,069 |
| Deferred Revenue..... | 4,919,547 | 8,698,421 | - | - | 13,617,968 |
| Accrued Interest Payable..... | 24,678 | - | - | - | 24,678 |
| Interfund Payable..... | 132,663 | - | 10,000 | - | 142,663 |
| Bond Anticipation Notes..... | 1,575,000 | - | - | - | 1,575,000 |
| Matured Special Assessment Bonds..... | - | 60,000 | - | - | 60,000 |
| Matured Special Assessment Bonds Interest..... | - | 29,788 | - | - | 29,788 |
| Total Liabilities..... | 7,350,611 | 8,788,209 | 10,000 | - | 16,148,820 |
| FUND BALANCES: | | | | | |
| Reserved for Encumbrances..... | 744,700 | - | - | - | 744,700 |
| Reserved for Permanent Fund..... | - | - | - | 101,818 | 101,818 |
| Unreserved/Undesignated..... | 4,595,058 | 1,397,141 | (826) | - | 5,991,373 |
| Total Fund Balances..... | 5,339,758 | 1,397,141 | (826) | 101,818 | 6,837,891 |
| Total Liabilities and Fund Balances..... | \$ 12,690,369 | \$ 10,185,350 | \$ 9,174 | 101,818 | 22,986,711 |

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2000

| | Dog & Kennel | Real Estate Assessment | Youth Service Subsidy | Litter Control & Recycling |
|--|--------------------|------------------------------|-----------------------------|----------------------------------|
| ASSETS: | | | | |
| Pooled Cash and Cash Equivalents..... | \$ 203,336 | \$ 1,558,944 | \$ 718,235 | \$ 11,766 |
| Deposits in Segregated Accounts..... | - | - | - | - |
| Receivables (Net of Allowances for Uncollectibles | | | | |
| Taxes..... | - | - | - | - |
| Accounts..... | 15,794 | - | - | - |
| Due from Other Funds..... | - | - | - | - |
| Interfund Receivable..... | - | - | - | - |
| Due from Other Governments..... | - | - | 58,873 | - |
| Total Assets..... | \$ 219,130 | \$ 1,558,944 | \$ 777,108 | \$ 11,766 |
| LIABILITIES: | | | | |
| Accounts Payable..... | \$ 264 | \$ 20,686 | \$ 2,169 | \$ - |
| Accrued Wages and Benefits..... | 19,119 | 9,496 | 15,731 | - |
| Due to Other Funds..... | 231 | - | - | - |
| Deferred Revenue..... | - | - | - | - |
| Accrued Interest Payable..... | - | - | - | - |
| Interfund Payable..... | - | - | 7,500 | 1,615 |
| Bond Anticipation Notes..... | - | - | - | - |
| Total Liabilities..... | 19,614 | 30,182 | 25,400 | 1,615 |
| FUND BALANCES: | | | | |
| Reserved for Encumbrances..... | 10,352 | 287,084 | 13,166 | - |
| Unreserved/Undesignated..... | 189,164 | 1,241,678 | 738,542 | 10,151 |
| Total Fund Balances..... | 199,516 | 1,528,762 | 751,708 | 10,151 |
| Total Liabilities and Fund Balances..... | \$ 219,130 | \$ 1,558,944 | \$ 777,108 | \$ 11,766 |

| Community Mental Health | Community Development Block Grant | Child Support Enforcement Agency | County Home | Hospital Levy | County Hotel Lodging | Residential Treatment Center |
|-------------------------------|--|---|-------------------|---------------------|----------------------------|------------------------------------|
| \$ - | \$ 234,935 | \$ 1,388,495 | \$ 175,195 | \$ - | \$ 437,802 | \$ 715,755 |
| - | - | - | - | - | - | - |
| 3,311,523 | - | - | - | 1,608,205 | - | - |
| - | - | 31,652 | 248,044 | - | 473 | 8,381 |
| 84,991 | - | - | - | 10,467 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 22,680 |
| <u>\$ 3,396,514</u> | <u>\$ 234,935</u> | <u>\$ 1,420,147</u> | <u>\$ 423,239</u> | <u>\$ 1,618,672</u> | <u>\$ 438,275</u> | <u>\$ 746,816</u> |
| \$ - | \$ 9,512 | \$ 172,570 | \$ 131,420 | \$ - | \$ 237 | \$ 4,062 |
| - | - | 41,202 | 122,108 | - | 8,733 | 49,305 |
| - | - | 35,135 | 108 | - | 644 | - |
| 3,311,362 | - | - | - | 1,608,185 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>3,311,362</u> | <u>9,512</u> | <u>248,907</u> | <u>253,636</u> | <u>1,608,185</u> | <u>9,614</u> | <u>53,367</u> |
| - | 5,394 | 269,659 | 3,275 | - | 41,157 | 14,948 |
| 85,152 | 220,029 | 901,581 | 166,328 | 10,487 | 387,504 | 678,501 |
| <u>85,152</u> | <u>225,423</u> | <u>1,171,240</u> | <u>169,603</u> | <u>10,487</u> | <u>428,661</u> | <u>693,449</u> |
| <u>\$ 3,396,514</u> | <u>\$ 234,935</u> | <u>\$ 1,420,147</u> | <u>\$ 423,239</u> | <u>\$ 1,618,672</u> | <u>\$ 438,275</u> | <u>\$ 746,816</u> |

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2000

| | Adult Day Care | Drug Law Enforcement | Home Arrest | Garbage & Refuse Disposal |
|--|-------------------|-------------------------|----------------|---------------------------------|
| ASSETS: | | | | |
| Pooled Cash and Cash Equivalents..... | \$ 73,227 | \$ 47,838 | \$ 81,661 | \$ 341,481 |
| Deposits in Segregated Accounts..... | - | - | - | 51,963 |
| Receivables (Net of Allowances for Uncollectibles | | | | |
| Taxes..... | - | - | - | - |
| Accounts..... | 15,059 | 390 | 165 | - |
| Due from Other Funds..... | - | - | - | - |
| Interfund Receivable..... | - | - | - | 1,615 |
| Due from Other Governments..... | 5,303 | - | - | - |
| Total Assets..... | \$ 93,589 | \$ 48,228 | \$ 81,826 | \$ 395,059 |
| LIABILITIES: | | | | |
| Accounts Payable..... | \$ 7,903 | \$ - | \$ 150 | \$ 1,868 |
| Accrued Wages and Benefits..... | 11,063 | - | 4,215 | 10,449 |
| Due to Other Funds..... | 859 | - | - | - |
| Deferred Revenue..... | - | - | - | - |
| Accrued Interest Payable..... | - | - | - | - |
| Interfund Payable..... | - | - | - | - |
| Bond Anticipation Notes..... | - | - | - | - |
| Total Liabilities..... | 19,825 | - | 4,365 | 12,317 |
| FUND BALANCES: | | | | |
| Reserved for Encumbrances..... | 6,728 | - | 177 | 55,437 |
| Unreserved/Undesignated..... | 67,036 | 48,228 | 77,284 | 327,305 |
| Total Fund Balances..... | 73,764 | 48,228 | 77,461 | 382,742 |
| Total Liabilities and Fund Balances..... | \$ 93,589 | \$ 48,228 | \$ 81,826 | \$ 395,059 |

| Indigent Drivers | Intensive Supervision | Indigent Guardianship | Childrens Trust | Victim Witness Grants | Drug Consortium | Spring Lakes Park |
|------------------|-----------------------|-----------------------|-----------------|-----------------------|------------------|-------------------|
| \$ 7,089 | \$ - | \$ 33,130 | \$ 936 | \$ 39,548 | \$ 15,050 | \$ 1,439 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 25 | - | 1,250 | - | 2,496 | 8,215 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 716 | - | - |
| <u>\$ 7,114</u> | <u>\$ -</u> | <u>\$ 34,380</u> | <u>\$ 936</u> | <u>\$ 42,760</u> | <u>\$ 23,265</u> | <u>\$ 1,439</u> |
| \$ - | \$ - | \$ - | \$ - | \$ 1,398 | \$ 1,496 | \$ - |
| - | - | - | - | 7,796 | - | - |
| - | - | - | - | - | 92 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 68,573 | 15,000 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 77,767 | 16,588 | - |
| - | - | 220 | - | - | 1,595 | 1,237 |
| 7,114 | - | 34,160 | 936 | (35,007) | 5,082 | 202 |
| 7,114 | - | 34,380 | 936 | (35,007) | 6,677 | 1,439 |
| <u>\$ 7,114</u> | <u>\$ -</u> | <u>\$ 34,380</u> | <u>\$ 936</u> | <u>\$ 42,760</u> | <u>\$ 23,265</u> | <u>\$ 1,439</u> |

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2000

| | Recreation & Parks Donations | Equipment Acquisition | D.A.R.E Donations | Green Tree Trust |
|--|------------------------------------|--------------------------|----------------------|------------------------|
| ASSETS: | | | | |
| Pooled Cash and Cash Equivalents..... | \$ 53,753 | \$ 812,484 | \$ 11,068 | \$ 2,660 |
| Deposits in Segregated Accounts..... | - | - | - | 2,500 |
| Receivables (Net of Allowances for Uncollectibles | | | | |
| Taxes..... | - | - | - | - |
| Accounts..... | - | 10,368 | 50 | - |
| Due from Other Funds..... | - | - | - | - |
| Interfund Receivable..... | - | - | - | - |
| Due from Other Governments..... | - | - | - | - |
| Total Assets..... | \$ 53,753 | \$ 822,852 | \$ 11,118 | \$ 5,160 |
| LIABILITIES: | | | | |
| Accounts Payable..... | \$ 198 | \$ 103 | \$ 4,994 | \$ - |
| Accrued Wages and Benefits..... | - | - | - | - |
| Due to Other Funds..... | - | - | - | - |
| Deferred Revenue..... | - | - | - | - |
| Accrued Interest Payable..... | - | 24,678 | - | - |
| Interfund Payable..... | - | - | - | - |
| Bond Anticipation Notes..... | - | 1,575,000 | - | - |
| Total Liabilities..... | 198 | 1,599,781 | 4,994 | - |
| FUND BALANCES: | | | | |
| Reserved for Encumbrances..... | 1,100 | 31,980 | 84 | - |
| Unreserved/Undesignated..... | 52,455 | (808,909) | 6,040 | 5,160 |
| Total Fund Balances..... | 53,555 | (776,929) | 6,124 | 5,160 |
| Total Liabilities and Fund Balances..... | \$ 53,753 | \$ 822,852 | \$ 11,118 | \$ 5,160 |

| <u>Building Regulations</u> | <u>Inmate Fees Medical</u> | <u>Common Pleas Grants</u> | <u>Traffic Law Enforcement</u> | <u>Court Security Grants</u> | <u>Total</u> |
|---------------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|----------------------|
| \$ 2,274 | \$ 98,565 | \$ 86,804 | \$ 10,749 | \$ 3,403 | \$ 7,167,622 |
| - | - | - | - | - | 54,463 |
| - | - | - | - | - | 4,919,728 |
| - | 8,344 | 3,793 | - | - | 354,499 |
| - | - | - | - | - | 95,458 |
| - | - | - | - | - | 1,615 |
| - | - | 9,412 | - | - | 96,984 |
| <u>\$ 2,274</u> | <u>\$ 106,909</u> | <u>\$ 100,009</u> | <u>\$ 10,749</u> | <u>\$ 3,403</u> | <u>\$ 12,690,369</u> |
| \$ - | \$ 531 | \$ - | \$ - | \$ - | \$ 359,561 |
| - | - | 2,876 | - | - | 302,093 |
| - | - | - | - | - | 37,069 |
| - | - | - | - | - | 4,919,547 |
| - | - | - | - | - | 24,678 |
| - | - | 20,000 | 19,975 | - | 132,663 |
| - | - | - | - | - | 1,575,000 |
| - | 531 | 22,876 | 19,975 | - | 7,350,611 |
| - | 1,107 | - | - | - | 744,700 |
| 2,274 | 105,271 | 77,133 | (9,226) | 3,403 | 4,595,058 |
| 2,274 | 106,378 | 77,133 | (9,226) | 3,403 | 5,339,758 |
| <u>\$ 2,274</u> | <u>\$ 106,909</u> | <u>\$ 100,009</u> | <u>\$ 10,749</u> | <u>\$ 3,403</u> | <u>\$ 12,690,369</u> |

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 DECEMBER 31, 2000

| | Sewer Assessment Debt Service | Water Assessment Debt Service | Road Assessment Debt Service | Various Purpose Long-Term Obligation Bonds | Total |
|--|--|--|---------------------------------------|---|----------------------|
| ASSETS: | | | | | |
| Pooled Cash and Cash Equivalents..... | \$ 423,564 | \$ 950,448 | \$ 30,654 | \$ 44,623 | \$ 1,449,289 |
| Receivables (Net of Allowances for Uncollectibles) | | | | | |
| Special Assessments..... | 3,619,525 | 4,610,108 | 88,322 | 388,612 | 8,706,567 |
| Due from Other Funds..... | 11,200 | 17,771 | - | 523 | 29,494 |
| Total Assets..... | <u>\$ 4,054,289</u> | <u>\$ 5,578,327</u> | <u>\$ 118,976</u> | <u>\$ 433,758</u> | <u>\$ 10,185,350</u> |
| LIABILITIES: | | | | | |
| Deferred Revenue..... | \$ 3,616,220 | \$ 4,605,267 | \$ 88,322 | \$ 388,612 | \$ 8,698,421 |
| Matured Special Assessment Bonds..... | 10,000 | 50,000 | - | - | 60,000 |
| Matured Special Assessment Bonds Interest..... | 5,244 | 24,544 | - | - | 29,788 |
| Total Liabilities..... | <u>3,631,464</u> | <u>4,679,811</u> | <u>88,322</u> | <u>388,612</u> | <u>8,788,209</u> |
| FUND BALANCES: | | | | | |
| Unreserved/Undesignated..... | 422,825 | 898,516 | 30,654 | 45,146 | 1,397,141 |
| Total Fund Balances..... | <u>422,825</u> | <u>898,516</u> | <u>30,654</u> | <u>45,146</u> | <u>1,397,141</u> |
| Total Liabilities and Fund Balances..... | <u>\$ 4,054,289</u> | <u>\$ 5,578,327</u> | <u>\$ 118,976</u> | <u>\$ 433,758</u> | <u>\$ 10,185,350</u> |

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Permanent Fund Chase Stewart | Total Nonmajor Governmental Funds |
|---|---|--------------------------------------|--|---------------------------------------|--|
| REVENUES: | | | | | |
| Taxes..... | \$ 4,429,563 | \$ - | \$ - | \$ - | \$ 4,429,563 |
| Charges for Services..... | 7,790,935 | - | - | - | 7,790,935 |
| Fines and Forfeitures..... | 107,557 | - | - | - | 107,557 |
| Intergovernmental Revenues..... | 4,535,136 | - | - | - | 4,535,136 |
| Special Assessments..... | - | 1,143,575 | - | - | 1,143,575 |
| Other Revenue..... | 585,089 | 701,977 | - | - | 1,287,066 |
| Total Revenues..... | <u>17,448,280</u> | <u>1,845,552</u> | <u>-</u> | <u>-</u> | <u>19,293,832</u> |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| General Government | | | | | |
| Legislative and Executive..... | 2,518,524 | - | - | - | 2,518,524 |
| Judicial..... | 161,430 | - | - | - | 161,430 |
| Public Safety..... | 2,190,781 | - | - | - | 2,190,781 |
| Public Works..... | 569,451 | - | - | - | 569,451 |
| Health..... | 4,376,855 | - | - | - | 4,376,855 |
| Human Services..... | 6,892,862 | - | - | - | 6,892,862 |
| Conservation and Recreation..... | 55,946 | - | - | - | 55,946 |
| Community and Economic Development..... | 924,274 | - | - | - | 924,274 |
| Capital Outlay..... | - | - | 334 | - | 334 |
| Debt Service: | | | | | |
| Principal Retirement..... | - | 1,563,000 | - | - | 1,563,000 |
| Interest and Fiscal Charges..... | 76,992 | 784,655 | - | - | 861,647 |
| Total Expenditures..... | <u>17,767,115</u> | <u>2,347,655</u> | <u>334</u> | <u>-</u> | <u>20,115,104</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures..... | (318,835) | (502,103) | (334) | - | (821,272) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Proceeds From Sale of Fixed Assets..... | 5,384 | - | - | - | 5,384 |
| Transfers In..... | 1,103,702 | 647,289 | 2,273 | - | 1,753,264 |
| Transfers Out..... | (472,940) | - | (89,017) | - | (561,957) |
| Total Other Financing Sources (Uses)..... | <u>636,146</u> | <u>647,289</u> | <u>(86,744)</u> | <u>-</u> | <u>1,196,691</u> |
| Net Change in Fund Balances..... | 317,311 | 145,186 | (87,078) | - | 375,419 |
| Fund Balance (Deficit) at the Beginning of the Year.... | 5,022,447 | 1,251,955 | 86,252 | 101,818 | 6,462,472 |
| Fund Balance (Deficit) at the End of the Year..... | <u>\$ 5,339,758</u> | <u>\$ 1,397,141</u> | <u>\$ (826)</u> | <u>\$ 101,818</u> | <u>\$ 6,837,891</u> |

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | Dog & Kennel | Real Estate Assessment | Youth Service Subsidy | Litter Control & Recycling |
|--|--------------------|------------------------------|-----------------------------|----------------------------------|
| REVENUES: | | | | |
| Taxes..... | \$ - | \$ - | \$ - | \$ - |
| Charges for Services..... | 576,865 | 1,138,653 | 20,040 | - |
| Fines and Forfeitures..... | 30,789 | - | - | - |
| Intergovernmental Revenues..... | - | - | 423,840 | 1,508 |
| Other Revenue..... | 26,787 | 3,013 | 4,909 | 50 |
| Total Revenues..... | 634,441 | 1,141,666 | 448,789 | 1,558 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government | | | | |
| Legislative and Executive..... | 121,830 | 1,021,761 | 63,313 | - |
| Judicial..... | - | - | - | - |
| Public Safety..... | - | - | 465,484 | - |
| Public Works..... | - | - | - | - |
| Health..... | 523,482 | - | - | - |
| Human Services..... | - | - | - | - |
| Conservation and Recreation..... | - | - | - | 762 |
| Community and Economic Development..... | - | - | - | - |
| Debt Service: | | | | |
| Interest and Fiscal Charges..... | - | - | - | - |
| Total Expenditures..... | 645,312 | 1,021,761 | 528,797 | 762 |
| Excess (Deficiency) of Revenues Over (Under) | | | | |
| Expenditures..... | (10,871) | 119,905 | (80,008) | 796 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Proceeds From Sale of Fixed Assets..... | 2,495 | - | - | - |
| Transfers In..... | 77,366 | - | 16,604 | - |
| Transfers Out..... | - | - | - | - |
| Total Other Financing Sources (Uses)..... | 79,861 | - | 16,604 | - |
| Net Change in Fund Balances..... | 68,990 | 119,905 | (63,404) | 796 |
| Fund Balance (Deficit) at the Beginning of the Year..... | 130,526 | 1,408,857 | 815,112 | 9,355 |
| Fund Balance (Deficit) at the End of the Year..... | \$ 199,516 | \$ 1,528,762 | \$ 751,708 | \$ 10,151 |

| Community Mental Health | Community Development Block Grant | Support Enforcement Agency | County Home | Hospital Levy | County Hotel Lodging | Residential Treatment Center |
|-------------------------------|---|----------------------------------|-------------------|------------------|----------------------------|------------------------------------|
| \$ 3,357,758 | \$ - | \$ - | \$ - | \$ 496,131 | \$ 575,674 | \$ - |
| - | - | 487,739 | 4,074,713 | - | - | - |
| - | - | - | - | - | - | - |
| - | 390,571 | 1,840,019 | - | 43,883 | - | 1,142,448 |
| - | 98,496 | 82 | 106,282 | - | 4,210 | 37,568 |
| <u>3,357,758</u> | <u>489,067</u> | <u>2,327,840</u> | <u>4,180,995</u> | <u>540,014</u> | <u>579,884</u> | <u>1,180,016</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 804,400 |
| - | - | - | - | - | - | - |
| 3,314,427 | - | - | - | 538,946 | - | - |
| - | - | 1,999,713 | 4,485,594 | - | - | - |
| - | - | - | - | - | - | - |
| - | 459,960 | - | - | - | 464,314 | - |
| - | - | - | - | - | - | - |
| <u>3,314,427</u> | <u>459,960</u> | <u>1,999,713</u> | <u>4,485,594</u> | <u>538,946</u> | <u>464,314</u> | <u>804,400</u> |
| 43,331 | 29,107 | 328,127 | (304,599) | 1,068 | 115,570 | 375,616 |
| - | - | - | - | - | - | - |
| - | - | - | 510,000 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | <u>510,000</u> | - | - | - |
| 43,331 | 29,107 | 328,127 | 205,401 | 1,068 | 115,570 | 375,616 |
| 41,821 | 196,316 | 843,113 | (35,798) | 9,419 | 313,091 | 317,833 |
| <u>\$ 85,152</u> | <u>\$ 225,423</u> | <u>\$ 1,171,240</u> | <u>\$ 169,603</u> | <u>\$ 10,487</u> | <u>\$ 428,661</u> | <u>\$ 693,449</u> |

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | Adult Day Care | Drug Law Enforcement | Home Arrest | Garbage & Refuse Disposal |
|--|----------------------|----------------------------|----------------|---------------------------------|
| REVENUES: | | | | |
| Taxes..... | \$ - | \$ - | \$ - | \$ - |
| Charges for Services..... | 223,196 | - | 18,900 | 567,934 |
| Fines and Forfeitures..... | - | 5,780 | - | - |
| Intergovernmental Revenues..... | 92,275 | - | 172,843 | - |
| Other Revenue..... | 40,515 | - | 7 | 9,306 |
| Total Revenues..... | 355,986 | 5,780 | 191,750 | 577,240 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government | | | | |
| Legislative and Executive..... | - | - | - | - |
| Judicial..... | - | - | - | - |
| Public Safety..... | - | 71,618 | 138,804 | - |
| Public Works..... | - | - | - | 568,429 |
| Health..... | - | - | - | - |
| Human Services..... | 407,555 | - | - | - |
| Conservation and Recreation..... | - | - | - | - |
| Community and Economic Development..... | - | - | - | - |
| Debt Service: | | | | |
| Interest and Fiscal Charges..... | - | - | - | - |
| Total Expenditures..... | 407,555 | 71,618 | 138,804 | 568,429 |
| Excess (Deficiency) of Revenues Over (Under) | | | | |
| Expenditures..... | (51,569) | (65,838) | 52,946 | 8,811 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Proceeds From Sale of Fixed Assets..... | - | - | - | - |
| Transfers In..... | 101,810 | - | - | 19,732 |
| Transfers Out..... | - | - | - | - |
| Total Other Financing Sources (Uses)..... | 101,810 | - | - | 19,732 |
| Net Change in Fund Balances..... | 50,241 | (65,838) | 52,946 | 28,543 |
| Fund Balance (Deficit) at the Beginning of the Year..... | 23,523 | 114,066 | 24,515 | 354,199 |
| Fund Balance (Deficit) at the End of the Year..... | \$ 73,764 | \$ 48,228 | \$ 77,461 | \$ 382,742 |

| Indigent Drivers | Intensive Supervision | Indigent Guardianship | Childrens Trust | Victim Witness Grants | Drug Consortium | Spring Lakes Park |
|------------------|-----------------------|-----------------------|-----------------|-----------------------|-----------------|-------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | 21,240 | - | 38,896 | - | - |
| 932 | - | - | - | - | 21,262 | - |
| 487 | - | - | 894 | 191,302 | 73,125 | 29,139 |
| - | - | - | - | 10 | 33,855 | - |
| <u>1,419</u> | <u>-</u> | <u>21,240</u> | <u>894</u> | <u>230,208</u> | <u>128,242</u> | <u>29,139</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 34 | 19,875 | 2,757 | 276,691 | 250,672 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 38,852 |
| - | - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>-</u> | <u>34</u> | <u>19,875</u> | <u>2,757</u> | <u>276,691</u> | <u>250,672</u> | <u>38,852</u> |
| 1,419 | (34) | 1,365 | (1,863) | (46,483) | (122,430) | (9,713) |
| - | - | - | - | - | 2,889 | - |
| - | - | - | - | 53,915 | - | - |
| - | - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>53,915</u> | <u>2,889</u> | <u>-</u> |
| 1,419 | (34) | 1,365 | (1,863) | 7,432 | (119,541) | (9,713) |
| 5,695 | 34 | 33,015 | 2,799 | (42,439) | 126,218 | 11,152 |
| <u>\$ 7,114</u> | <u>\$ -</u> | <u>\$ 34,380</u> | <u>\$ 936</u> | <u>\$ (35,007)</u> | <u>\$ 6,677</u> | <u>\$ 1,439</u> |

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | Recreation & Parks Donations | Equipment Acquisition | D.A.R.E. Donations | Green Tree Trust |
|--|------------------------------------|--------------------------|-----------------------|------------------------|
| REVENUES: | | | | |
| Taxes..... | \$ - | \$ - | \$ - | \$ - |
| Charges for Services..... | - | 599,508 | - | - |
| Fines and Forfeitures..... | - | 43,361 | - | - |
| Intergovernmental Revenues..... | - | - | - | - |
| Other Revenue..... | 31,192 | 42,035 | 18,178 | 5,420 |
| Total Revenues..... | 31,192 | 684,904 | 18,178 | 5,420 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government | | | | |
| Legislative and Executive..... | - | 1,311,620 | - | - |
| Judicial..... | - | 133,305 | - | - |
| Public Safety..... | - | - | 20,288 | - |
| Public Works..... | - | 1,022 | - | - |
| Health..... | - | - | - | - |
| Human Services..... | - | - | - | - |
| Conservation and Recreation..... | 13,692 | - | - | 2,640 |
| Community and Economic Development..... | - | - | - | - |
| Debt Service: | | | | |
| Interest and Fiscal Charges..... | - | 76,992 | - | - |
| Total Expenditures..... | 13,692 | 1,522,939 | 20,288 | 2,640 |
| Excess (Deficiency) of Revenues Over (Under) | | | | |
| Expenditures..... | 17,500 | (838,035) | (2,110) | 2,780 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Proceeds From Sale of Fixed Assets..... | - | - | - | - |
| Transfers In..... | - | 324,275 | - | - |
| Transfers Out..... | - | (472,940) | - | - |
| Total Other Financing Sources (Uses)..... | - | (148,665) | - | - |
| Net Change in Fund Balances..... | 17,500 | (986,700) | (2,110) | 2,780 |
| Fund Balance (Deficit) at the Beginning of the Year..... | 36,055 | 209,771 | 8,234 | 2,380 |
| Fund Balance (Deficit) at the End of the Year..... | \$ 53,555 | \$ (776,929) | \$ 6,124 | \$ 5,160 |

| Building Regulations | Inmate Fees Medical | Common Pleas Grants | Traffic Law Enforcement | Court Security Grants | Total |
|----------------------|---------------------|---------------------|-------------------------|-----------------------|---------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,429,563 |
| - | 12,456 | 10,795 | - | - | 7,790,935 |
| - | - | 5,433 | - | - | 107,557 |
| - | - | 122,053 | 10,749 | - | 4,535,136 |
| - | 92,789 | 30,385 | - | - | 585,089 |
| - | 105,245 | 168,666 | 10,749 | - | 17,448,280 |
| - | - | - | - | - | 2,518,524 |
| - | - | - | - | 28,125 | 161,430 |
| - | 3,998 | 132,479 | 3,681 | - | 2,190,781 |
| - | - | - | - | - | 569,451 |
| - | - | - | - | - | 4,376,855 |
| - | - | - | - | - | 6,892,862 |
| - | - | - | - | - | 55,946 |
| - | - | - | - | - | 924,274 |
| - | - | - | - | - | 76,992 |
| - | 3,998 | 132,479 | 3,681 | 28,125 | 17,767,115 |
| - | 101,247 | 36,187 | 7,068 | (28,125) | (318,835) |
| - | - | - | - | - | 5,384 |
| - | - | - | - | - | 1,103,702 |
| - | - | - | - | - | (472,940) |
| - | - | - | - | - | 636,146 |
| - | 101,247 | 36,187 | 7,068 | (28,125) | 317,311 |
| 2,274 | 5,131 | 40,946 | (16,294) | 31,528 | 5,022,447 |
| <u>\$ 2,274</u> | <u>\$ 106,378</u> | <u>\$ 77,133</u> | <u>\$ (9,226)</u> | <u>\$ 3,403</u> | <u>\$ 5,339,758</u> |

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | Sewer Assessment Debt Service | Water Assessment Debt Service | Road Improvement Debt Service | Greene County Various Purpose Long Term Obligation Bond | Total Nonmajor Debt Service Funds |
|---|--|--|--|---|---|
| REVENUES: | | | | | |
| Special Assessments..... | \$ 488,045 | \$ 561,076 | \$ 41,498 | \$ 52,956 | \$ 1,143,575 |
| Other Revenue..... | 7,549 | 21,020 | - | 673,408 | 701,977 |
| Total Revenues..... | <u>495,594</u> | <u>582,096</u> | <u>41,498</u> | <u>726,364</u> | <u>1,845,552</u> |
| EXPENDITURES: | | | | | |
| Debt Service: | | | | | |
| Principal Retirement..... | 278,390 | 424,610 | 35,000 | 825,000 | 1,563,000 |
| Interest and Fiscal Charges..... | 187,201 | 207,754 | 6,268 | 383,432 | 784,655 |
| Total Expenditures..... | <u>465,591</u> | <u>632,364</u> | <u>41,268</u> | <u>1,208,432</u> | <u>2,347,655</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures..... | 30,003 | (50,268) | 230 | (482,068) | (502,103) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In..... | 36,026 | 107,743 | - | 503,520 | 647,289 |
| Total Other Financing Sources (Uses)..... | <u>36,026</u> | <u>107,743</u> | <u>-</u> | <u>503,520</u> | <u>647,289</u> |
| Net Change in Fund Balances..... | 66,029 | 57,475 | 230 | 21,452 | 145,186 |
| Fund Balance (Deficit) at the Beginning of the Year..... | 356,796 | 841,041 | 30,424 | 23,694 | 1,251,955 |
| Fund Balance (Deficit) at the End of the Year..... | <u>\$ 422,825</u> | <u>\$ 898,516</u> | <u>\$ 30,654</u> | <u>\$ 45,146</u> | <u>\$ 1,397,141</u> |

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | Mental Retardation Construction | Sewer Assessment Projects | Water Assessment Projects | Total |
|---|---------------------------------------|---------------------------------|---------------------------------|----------|
| REVENUES: | | | | |
| Total Revenues..... | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Capital Outlay..... | - | - | 334 | 334 |
| Total Expenditures..... | - | - | 334 | 334 |
| Excess (Deficiency) of Revenues Over (Under) | | | (334) | (334) |
| Expenditures..... | | | | |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In..... | - | 212 | 2,061 | 2,273 |
| Transfers Out..... | (2,263) | (11,395) | (75,359) | (89,017) |
| Total Other Financing Sources (Uses)..... | (2,263) | (11,183) | (73,298) | (86,744) |
| Net Change in Fund Balances..... | (2,263) | (11,183) | (73,632) | (87,078) |
| Fund Balance (Deficit) at the Beginning of the Year.... | 2,263 | 11,183 | 72,806 | 86,252 |
| Fund Balance (Deficit) at the End of the Year..... | \$ - | \$ - | \$ (826) | \$ (826) |

GREENE COUNTY, OHIO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

CONTINUED

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|--|-------------------------|------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Taxes..... | \$21,172,356 | \$20,872,356 | \$22,373,107 | \$1,500,751 |
| Charges for Services..... | 3,331,300 | 3,523,134 | 3,743,492 | 220,358 |
| Licenses and Permits..... | 524,000 | 524,000 | 566,209 | 42,209 |
| Fines and Forfeitures..... | 373,500 | 373,500 | 540,450 | 166,950 |
| Intergovernmental | 4,625,198 | 4,875,198 | 5,310,173 | 434,975 |
| Special Assessments..... | 6,000 | 6,116 | 6,116 | 0 |
| Investment Earnings..... | 4,748,600 | 4,748,600 | 5,398,477 | 649,877 |
| Other..... | <u>1,758,651</u> | <u>295,755</u> | <u>478,003</u> | <u>182,248</u> |
| Total Revenues..... | 36,539,605 | 35,218,659 | 38,416,027 | 3,197,368 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: Legislative & Executive: | | | | |
| Commissioners: | | | | |
| Personal Services..... | 781,000 | 758,282 | 513,553 | 244,729 |
| Materials and Supplies..... | 25,000 | 23,705 | 18,619 | 5,086 |
| Contractual Services..... | 389,134 | 503,001 | 422,558 | 80,443 |
| Other..... | 2,149,911 | 1,588,149 | 1,561,769 | 26,380 |
| Capital Outlay..... | <u>12,000</u> | <u>418</u> | <u>418</u> | <u>0</u> |
| Total Commissioners..... | <u>3,357,045</u> | <u>2,873,555</u> | <u>2,516,917</u> | <u>356,638</u> |
| Auditor: | | | | |
| Personal Services..... | 937,816 | 982,810 | 978,262 | 4,548 |
| Materials and Supplies..... | 39,109 | 39,809 | 39,257 | 552 |
| Contractual Services..... | 47,747 | 44,094 | 42,629 | 1,465 |
| Other..... | 33,199 | 36,528 | 36,397 | 131 |
| Capital Outlay..... | <u>34,950</u> | <u>6,228</u> | <u>6,202</u> | <u>26</u> |
| Total Auditor..... | <u>1,092,821</u> | <u>1,109,469</u> | <u>1,102,747</u> | <u>6,722</u> |
| Treasurer: | | | | |
| Personal Services..... | 457,816 | 453,198 | 401,960 | 51,238 |
| Materials and Supplies..... | 19,850 | 29,101 | 28,843 | 258 |
| Contractual Services..... | 60,395 | 61,379 | 10,615 | 50,764 |
| Other..... | 24,865 | 25,440 | 14,311 | 11,129 |
| Capital Outlay..... | <u>12,934</u> | <u>9,752</u> | <u>9,500</u> | <u>252</u> |
| Total Treasurer..... | <u>575,860</u> | <u>578,870</u> | <u>465,229</u> | <u>113,641</u> |
| Prosecuting Attorney: | | | | |
| Personal Services..... | 1,733,415 | 1,660,666 | 1,580,967 | 79,699 |
| Materials and Supplies..... | 27,072 | 30,615 | 27,664 | 2,951 |
| Contractual Services..... | 149,002 | 169,767 | 116,018 | 53,749 |
| Other..... | 187,656 | 227,622 | 215,240 | 12,382 |
| Capital Outlay..... | <u>74,810</u> | <u>65,316</u> | <u>31,021</u> | <u>34,295</u> |
| Total Prosecuting Attorney..... | <u>2,171,955</u> | <u>2,153,986</u> | <u>1,970,910</u> | <u>183,076</u> |
| Budget Commission: | | | | |
| Materials and Supplies..... | 500 | 500 | 0 | 500 |
| Other..... | <u>1,672</u> | <u>2,794</u> | <u>2,474</u> | <u>320</u> |
| Total Budget Commission..... | <u>2,172</u> | <u>3,294</u> | <u>2,474</u> | <u>820</u> |
| Bureau of Inspection: | | | | |
| Contractual Services..... | <u>55,726</u> | <u>60,424</u> | <u>51,950</u> | <u>8,474</u> |
| Total Bureau of Inspection..... | <u>55,726</u> | <u>60,424</u> | <u>51,950</u> | <u>8,474</u> |

GREENE COUNTY, OHIO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

CONTINUED

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Data Processing: | | | | |
| Personal Services..... | 507,309 | 527,889 | 518,767 | 9,122 |
| Materials and Supplies..... | 11,914 | 19,916 | 19,916 | 0 |
| Contractual Services..... | 290,124 | 400,097 | 400,078 | 19 |
| Other..... | 7,925 | 2,414 | 2,414 | 0 |
| Capital Outlay..... | 43,683 | 56,545 | 56,545 | 0 |
| Total Data Processing..... | <u>860,955</u> | <u>1,006,861</u> | <u>997,720</u> | <u>9,141</u> |
| Personnel: | | | | |
| Personal Services..... | 359,038 | 366,538 | 362,111 | 4,427 |
| Materials and Supplies..... | 3,358 | 3,388 | 2,451 | 937 |
| Contractual Services..... | 69,862 | 76,039 | 48,561 | 27,478 |
| Other..... | 20,890 | 21,130 | 17,694 | 3,436 |
| Capital Outlay..... | 3,622 | 8,878 | 7,426 | 1,452 |
| Total Personnel..... | <u>456,770</u> | <u>475,973</u> | <u>438,243</u> | <u>37,730</u> |
| Risk Management: | | | | |
| Personal Services..... | 162,879 | 164,984 | 162,333 | 2,651 |
| Materials and Supplies..... | 10,700 | 12,070 | 5,291 | 6,779 |
| Contractual Services..... | 31,300 | 27,335 | 22,664 | 4,671 |
| Other..... | 9,434 | 11,003 | 6,418 | 4,585 |
| Capital Outlay..... | 3,200 | 6,000 | 2,538 | 3,462 |
| Total Risk Management..... | <u>217,513</u> | <u>221,392</u> | <u>199,244</u> | <u>22,148</u> |
| Office of Management & Budget | | | | |
| Personal Services..... | 583,174 | 583,174 | 557,214 | 25,960 |
| Materials and Supplies..... | 3,000 | 3,188 | 2,615 | 573 |
| Contractual Services..... | 4,970 | 5,480 | 3,370 | 2,110 |
| Other..... | 12,948 | 14,328 | 11,510 | 2,818 |
| Capital Outlay..... | 23,400 | 24,815 | 17,627 | 7,188 |
| Total Office of Mgt. & Budget..... | <u>627,492</u> | <u>630,985</u> | <u>592,336</u> | <u>38,649</u> |
| Special Projects | | | | |
| Personal Services..... | 16 | 16 | 16 | 0 |
| Materials and Supplies..... | 0 | 260 | 0 | 260 |
| Other..... | 0 | 114 | 14 | 100 |
| Total Special Projects..... | <u>16</u> | <u>390</u> | <u>30</u> | <u>360</u> |
| Microfilming: | | | | |
| Personal Services..... | 132,629 | 132,629 | 109,705 | 22,924 |
| Materials and Supplies..... | 400 | 413 | 270 | 143 |
| Contractual Services..... | 0 | 17 | 17 | 0 |
| Total Microfilming..... | <u>133,029</u> | <u>133,059</u> | <u>109,992</u> | <u>23,067</u> |
| Service Garage: | | | | |
| Personal Services..... | 164,963 | 173,803 | 167,884 | 5,919 |
| Materials and Supplies..... | 317,349 | 339,482 | 292,654 | 46,828 |
| Contractual Services..... | 17,636 | 14,315 | 13,002 | 1,313 |
| Other..... | 1,000 | 0 | 0 | 0 |
| Capital Outlay..... | 10,656 | 10,416 | 9,322 | 1,094 |
| Total Service Garage..... | <u>511,604</u> | <u>538,016</u> | <u>482,862</u> | <u>55,154</u> |
| Board of Elections: | | | | |
| Personal Services..... | 366,574 | 374,124 | 335,333 | 38,791 |
| Materials and Supplies..... | 44,800 | 45,347 | 35,886 | 9,461 |
| Contractual Services..... | 92,650 | 89,808 | 44,798 | 45,010 |
| Other..... | 59,200 | 56,301 | 52,796 | 3,505 |
| Capital Outlay..... | 6,776 | 4,336 | 3,655 | 681 |
| Total Board of Elections..... | <u>570,000</u> | <u>569,916</u> | <u>472,468</u> | <u>97,448</u> |

GREENE COUNTY, OHIO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

CONTINUED

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---------------------------------------|-------------------------|-------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Maintenance and Operations: | | | | |
| Personal Services..... | 1,395,303 | 1,392,286 | 1,336,946 | 55,340 |
| Materials and Supplies..... | 1,115,694 | 987,081 | 994,811 | (7,730) |
| Contractual Services..... | 922,168 | 1,016,725 | 993,148 | 23,577 |
| Other..... | 13,208 | 5,884 | 5,057 | 827 |
| Capital Outlay..... | <u>208,332</u> | <u>311,755</u> | <u>308,202</u> | <u>3,553</u> |
| Total Maintenance and Operations..... | <u>3,654,705</u> | <u>3,713,731</u> | <u>3,638,164</u> | <u>75,567</u> |
| Recorder: | | | | |
| Personal Services..... | 319,856 | 321,681 | 302,274 | 19,407 |
| Materials and Supplies..... | 2,000 | 2,363 | 2,016 | 347 |
| Contractual Services..... | 874 | 1,163 | 114 | 1,049 |
| Other..... | <u>6,280</u> | <u>4,455</u> | <u>2,398</u> | <u>2,057</u> |
| Total Recorder..... | <u>329,010</u> | <u>329,662</u> | <u>306,802</u> | <u>22,860</u> |
| Insurance: | | | | |
| Contractual Services..... | <u>378,500</u> | <u>387,437</u> | <u>383,073</u> | <u>4,364</u> |
| Total Insurance..... | <u>378,500</u> | <u>387,437</u> | <u>383,073</u> | <u>4,364</u> |
| Miscellaneous: | | | | |
| Other..... | <u>100,000</u> | <u>65,662</u> | <u>56,394</u> | <u>9,268</u> |
| Total Miscellaneous..... | <u>100,000</u> | <u>65,662</u> | <u>56,394</u> | <u>9,268</u> |
| Total Legislative and Executive..... | <u>15,095,173</u> | <u>14,852,682</u> | <u>13,787,555</u> | <u>1,065,127</u> |
| General Government: Judicial: | | | | |
| Public Defender: | | | | |
| Personal Services..... | 239,346 | 238,639 | 231,938 | 6,701 |
| Materials and Supplies..... | 643 | 962 | 842 | 120 |
| Contractual Services..... | 27,873 | 40,400 | 39,829 | 571 |
| Other..... | 5,010 | 5,196 | 5,193 | 3 |
| Capital Outlay..... | <u>7,515</u> | <u>2,690</u> | <u>2,690</u> | <u>0</u> |
| Total Public Defender..... | <u>280,387</u> | <u>287,887</u> | <u>280,492</u> | <u>7,395</u> |
| Court of Appeals: | | | | |
| Other..... | <u>35,565</u> | <u>35,565</u> | <u>31,741</u> | <u>3,824</u> |
| Total Court of Appeals..... | <u>35,565</u> | <u>35,565</u> | <u>31,741</u> | <u>3,824</u> |
| Common Pleas Court: | | | | |
| Personal Services..... | 1,046,913 | 1,071,031 | 1,020,959 | 50,072 |
| Materials and Supplies..... | 14,134 | 21,732 | 15,987 | 5,745 |
| Contractual Services..... | 80,308 | 72,397 | 63,155 | 9,242 |
| Other..... | 112,302 | 98,550 | 83,439 | 15,111 |
| Capital Outlay..... | <u>20,700</u> | <u>10,920</u> | <u>8,031</u> | <u>2,889</u> |
| Total Common Pleas Court..... | <u>1,274,357</u> | <u>1,274,630</u> | <u>1,191,571</u> | <u>83,059</u> |
| Juvenile Court: | | | | |
| Personal Services..... | 1,307,792 | 1,338,079 | 1,316,232 | 21,847 |
| Materials and Supplies..... | 15,500 | 35,050 | 35,049 | 1 |
| Contractual Services..... | 278,501 | 309,047 | 308,952 | 95 |
| Other..... | 58,498 | 38,935 | 37,548 | 1,387 |
| Capital Outlay..... | <u>29,668</u> | <u>39,329</u> | <u>39,229</u> | <u>100</u> |
| Total Juvenile Court..... | <u>1,689,959</u> | <u>1,760,440</u> | <u>1,737,010</u> | <u>23,430</u> |

GREENE COUNTY, OHIO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

CONTINUED

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|-------------------------------------|-------------------------|-------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Probate Court: | | | | |
| Personal Services..... | 231,634 | 231,787 | 230,327 | 1,460 |
| Materials and Supplies..... | 5,336 | 5,852 | 4,435 | 1,417 |
| Contractual Services..... | 4,290 | 4,702 | 2,530 | 2,172 |
| Other..... | 18,814 | 19,426 | 14,323 | 5,103 |
| Capital Outlay..... | <u>2,122</u> | <u>2,122</u> | <u>162</u> | <u>1,960</u> |
| Total Probate Court..... | <u>262,196</u> | <u>263,889</u> | <u>251,777</u> | <u>12,112</u> |
| Clerk of Courts: | | | | |
| Personal Services..... | 877,385 | 800,005 | 748,039 | 51,966 |
| Materials and Supplies..... | 11,700 | 18,323 | 18,190 | 133 |
| Contractual Services..... | 45,474 | 50,405 | 49,203 | 1,202 |
| Other..... | 16,144 | 14,914 | 13,638 | 1,276 |
| Capital Outlay..... | <u>3,990</u> | <u>39,416</u> | <u>39,220</u> | <u>196</u> |
| Total Clerk of Courts..... | <u>954,693</u> | <u>923,063</u> | <u>868,290</u> | <u>54,773</u> |
| Xenia Municipal Court: | | | | |
| Personal Services..... | 80,549 | 91,293 | 90,783 | 510 |
| Contractual Services..... | 49,915 | 61,564 | 56,945 | 4,619 |
| Other..... | <u>13,583</u> | <u>9,790</u> | <u>8,683</u> | <u>1,107</u> |
| Total Xenia Municipal Court..... | <u>144,047</u> | <u>162,647</u> | <u>156,411</u> | <u>6,236</u> |
| Fairborn Municipal Court: | | | | |
| Personal Services..... | 123,938 | 124,235 | 114,976 | 9,259 |
| Contractual Services..... | 28,000 | 28,000 | 28,000 | 0 |
| Other..... | <u>15,750</u> | <u>15,453</u> | <u>12,904</u> | <u>2,549</u> |
| Total Fairborn Municipal Court..... | <u>167,688</u> | <u>167,688</u> | <u>155,880</u> | <u>11,808</u> |
| Domestic Relations Court: | | | | |
| Personal Services..... | 662,503 | 650,342 | 613,029 | 37,313 |
| Materials and Supplies..... | 5,140 | 6,150 | 5,124 | 1,026 |
| Contractual Services..... | 56,129 | 79,591 | 74,906 | 4,685 |
| Other..... | 36,651 | 34,222 | 31,617 | 2,605 |
| Capital Outlay..... | <u>10,712</u> | <u>7,510</u> | <u>7,045</u> | <u>465</u> |
| Total Domestic Relations Court..... | <u>771,135</u> | <u>777,815</u> | <u>731,721</u> | <u>46,094</u> |
| Total Judicial..... | <u>5,580,027</u> | <u>5,653,624</u> | <u>5,404,893</u> | <u>248,731</u> |
| Total General Government..... | <u>20,675,200</u> | <u>20,506,306</u> | <u>19,192,448</u> | <u>1,313,858</u> |
| Public Safety: | | | | |
| Coroner: | | | | |
| Personal Services..... | 236,136 | 233,136 | 223,164 | 9,972 |
| Materials and Supplies..... | 3,723 | 4,573 | 4,353 | 220 |
| Contractual Services..... | 60,150 | 87,615 | 85,948 | 1,667 |
| Other..... | 6,500 | 9,065 | 7,918 | 1,147 |
| Capital Outlay..... | <u>3,000</u> | <u>4,100</u> | <u>3,945</u> | <u>155</u> |
| Total Coroner..... | <u>309,509</u> | <u>338,489</u> | <u>325,328</u> | <u>13,161</u> |
| Sheriff: | | | | |
| Personal Services..... | 8,183,252 | 8,063,123 | 7,873,676 | 189,447 |
| Materials and Supplies..... | 675,000 | 847,302 | 829,327 | 17,975 |
| Contractual Services..... | 1,831,745 | 2,254,613 | 2,254,548 | 65 |
| Other..... | 205,795 | 217,745 | 208,815 | 8,930 |
| Capital Outlay..... | <u>588,968</u> | <u>547,429</u> | <u>547,386</u> | <u>43</u> |
| Total Sheriff..... | <u>11,484,760</u> | <u>11,930,212</u> | <u>11,713,752</u> | <u>216,460</u> |

GREENE COUNTY, OHIO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

CONTINUED

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|-------------------------------------|-------------------------|-------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Building Regulations: | | | | |
| Personal Services..... | 489,271 | 490,698 | 482,564 | 8,134 |
| Materials and Supplies..... | 5,336 | 5,676 | 3,983 | 1,693 |
| Contractual Services..... | 9,795 | 28,541 | 27,533 | 1,008 |
| Other..... | 13,125 | 10,823 | 6,352 | 4,471 |
| Capital Outlay..... | <u>16,250</u> | <u>1,544</u> | <u>1,544</u> | <u>0</u> |
| Total Building Regulations..... | <u>533,777</u> | <u>537,282</u> | <u>521,976</u> | <u>15,306</u> |
| Juvenile Detention: | | | | |
| Personal Services..... | 908,191 | 915,324 | 862,996 | 52,328 |
| Materials and Supplies..... | 11,000 | 21,265 | 21,211 | 54 |
| Contractual Services..... | 4,000 | 9,710 | 9,710 | 0 |
| Other..... | 14,282 | 5,068 | 5,057 | 11 |
| Capital Outlay..... | <u>1,000</u> | <u>2,711</u> | <u>2,706</u> | <u>5</u> |
| Total Juvenile Detention..... | <u>938,473</u> | <u>954,078</u> | <u>901,680</u> | <u>52,398</u> |
| Total Public Safety..... | <u>13,266,519</u> | <u>13,760,061</u> | <u>13,462,736</u> | <u>297,325</u> |
| Public Works: | | | | |
| County Engineer-Tax Maps: | | | | |
| Personal Services..... | 96,070 | 96,270 | 91,225 | 5,045 |
| Materials and Supplies..... | 1,000 | 800 | 0 | 800 |
| Contractual Services..... | 1,000 | 1,000 | 0 | 1,000 |
| Other..... | 10,500 | 10,500 | 9,791 | 709 |
| Capital Outlay..... | <u>28,699</u> | <u>28,699</u> | <u>16,148</u> | <u>12,551</u> |
| Total County Engineer-Tax Maps..... | <u>137,269</u> | <u>137,269</u> | <u>117,164</u> | <u>20,105</u> |
| Public Works: | | | | |
| Personal Services..... | 283,174 | 294,639 | 291,823 | 2,816 |
| Materials and Supplies..... | 2,300 | 2,143 | 2,143 | 0 |
| Contractual Services..... | 2,750 | 5,256 | 5,135 | 121 |
| Other..... | 8,176 | 4,682 | 4,679 | 3 |
| Capital Outlay..... | <u>8,848</u> | <u>11,761</u> | <u>11,749</u> | <u>12</u> |
| Total Public Works..... | <u>305,248</u> | <u>318,481</u> | <u>315,529</u> | <u>2,952</u> |
| Building and Grounds: | | | | |
| Materials and Supplies..... | 73,125 | 66,882 | 51,495 | 15,387 |
| Contractual Services..... | 309,500 | 377,181 | 357,868 | 19,313 |
| Other..... | 0 | 2,975 | 1,475 | 1,500 |
| Capital Outlay..... | <u>31,000</u> | <u>198,178</u> | <u>192,941</u> | <u>5,237</u> |
| Total Building and Grounds..... | <u>413,625</u> | <u>645,216</u> | <u>603,779</u> | <u>41,437</u> |
| Total Public Works..... | <u>856,142</u> | <u>1,100,966</u> | <u>1,036,472</u> | <u>64,494</u> |
| Health: | | | | |
| Tuberculosis: | | | | |
| Personal Services..... | 56,380 | 56,380 | 32,563 | 23,817 |
| Materials and Supplies..... | 1,673 | 7,489 | 5,031 | 2,458 |
| Contractual Services..... | 5,600 | 7,045 | 4,537 | 2,508 |
| Other..... | 5,700 | 2,150 | 996 | 1,154 |
| Capital Outlay..... | <u>500</u> | <u>500</u> | <u>418</u> | <u>82</u> |
| Total Tuberculosis..... | <u>69,853</u> | <u>73,564</u> | <u>43,545</u> | <u>30,019</u> |
| Vital Statistics: | | | | |
| Other..... | <u>2,700</u> | <u>2,700</u> | <u>1,625</u> | <u>1,075</u> |
| Total Vital Statistics..... | <u>2,700</u> | <u>2,700</u> | <u>1,625</u> | <u>1,075</u> |

GREENE COUNTY, OHIO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

CONTINUED

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|-------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Miscellaneous: | | | | |
| Other..... | <u>237,673</u> | <u>237,673</u> | <u>89,629</u> | <u>148,044</u> |
| Total Miscellaneous..... | <u>237,673</u> | <u>237,673</u> | <u>89,629</u> | <u>148,044</u> |
| Total Health..... | <u>310,226</u> | <u>313,937</u> | <u>134,799</u> | <u>179,138</u> |
| Human Services: | | | | |
| Veteran's Service Commission: | | | | |
| Personal Services..... | 247,275 | 249,432 | 246,570 | 2,862 |
| Materials and Supplies..... | 2,795 | 2,795 | 2,718 | 77 |
| Contractual Services..... | 86,930 | 83,273 | 81,061 | 2,212 |
| Other..... | 21,026 | 20,226 | 19,546 | 680 |
| Capital Outlay..... | <u>2,800</u> | <u>6,100</u> | <u>5,653</u> | <u>447</u> |
| Total Human Services..... | <u>360,826</u> | <u>361,826</u> | <u>355,548</u> | <u>6,278</u> |
| Conservation and Recreation: | | | | |
| Agriculture: | | | | |
| Personal Services..... | 701 | 946 | 944 | 2 |
| Contractual Services..... | 4,968 | 4,963 | 4,630 | 333 |
| Other..... | <u>495,478</u> | <u>479,134</u> | <u>479,134</u> | <u>0</u> |
| Total Agriculture..... | <u>501,147</u> | <u>485,043</u> | <u>484,708</u> | <u>335</u> |
| Parks and Recreation: | | | | |
| Personal Services..... | 1,573,913 | 1,603,088 | 1,579,023 | 24,065 |
| Materials and Supplies..... | 206,701 | 197,056 | 190,472 | 6,584 |
| Contractual Services..... | 101,382 | 113,366 | 107,759 | 5,607 |
| Other..... | 81,091 | 73,094 | 71,283 | 1,811 |
| Capital Outlay..... | <u>67,623</u> | <u>68,800</u> | <u>68,697</u> | <u>103</u> |
| Total Parks and Recreation..... | <u>2,030,710</u> | <u>2,055,404</u> | <u>2,017,234</u> | <u>38,170</u> |
| Total Conservation and Recreation..... | <u>2,531,857</u> | <u>2,540,447</u> | <u>2,501,942</u> | <u>38,505</u> |
| Community and Economic Development: | | | | |
| Department of Development: | | | | |
| Personal Services..... | 393,815 | 409,134 | 398,266 | 10,868 |
| Materials and Supplies..... | 3,090 | 6,614 | 4,496 | 2,118 |
| Contractual Services..... | 18,300 | 136,492 | 135,792 | 700 |
| Other..... | 71,161 | 72,885 | 69,795 | 3,090 |
| Capital Outlay..... | <u>2,000</u> | <u>2,559</u> | <u>2,464</u> | <u>95</u> |
| Total Department of Development..... | 488,366 | 627,684 | 610,813 | 16,871 |
| Airport Authority: | | | | |
| Personal Services..... | <u>51,707</u> | <u>51,707</u> | <u>44,655</u> | <u>7,052</u> |
| Total Airport Authority..... | <u>51,707</u> | <u>51,707</u> | <u>44,655</u> | <u>7,052</u> |
| Total Community & Economic Development..... | <u>540,073</u> | <u>679,391</u> | <u>655,468</u> | <u>23,923</u> |
| Debt Service (Airport): | | | | |
| Principal Retirement..... | 250,000 | 250,000 | 250,000 | 0 |
| Interest and Fiscal Charges..... | <u>7,875</u> | <u>7,875</u> | <u>7,875</u> | <u>0</u> |
| Total Debt Service..... | <u>257,875</u> | <u>257,875</u> | <u>257,875</u> | <u>0</u> |
| Total Expenditures..... | <u>38,798,718</u> | <u>39,520,809</u> | <u>37,597,288</u> | <u>1,923,521</u> |
| Excess (Deficiency) of Revenues | | | | |
| Over Expenditures..... | (2,259,113) | (4,302,150) | 818,739 | 5,120,889 |

GREENE COUNTY, OHIO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

CONTINUED

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|--------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Fixed Assets..... | 0 | 0 | 43,209 | 43,209 |
| Proceeds from Notes..... | 200,000 | 200,000 | 200,000 | 0 |
| Transfers In..... | 186,073 | 0 | 480,906 | 480,906 |
| Transfers Out..... | (3,066,604) | (2,857,254) | (4,650,085) | (1,792,831) |
| Advances In..... | 0 | 0 | 607,968 | 607,968 |
| Advances Out..... | (274,855) | (283,979) | (243,014) | 40,965 |
| Repayment of Loans..... | 0 | 0 | 20,755 | 20,755 |
| Loans to Other Governments and Agencies..... | 0 | 0 | (15,000) | (15,000) |
| Total Other Financing Sources (Uses)..... | (2,955,386) | (2,941,233) | (3,555,261) | (614,028) |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | (5,214,499) | (7,243,383) | (2,736,522) | 4,506,861 |
| Fund Balance (Deficit) at Beginning of Year..... | 8,088,677 | 8,088,677 | 8,088,677 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>1,299,594</u> | <u>1,299,594</u> | <u>1,299,594</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$4,173,772</u> | <u>\$2,144,888</u> | <u>\$6,651,749</u> | <u>\$4,506,861</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

DEPARTMENT OF HEALTH & HUMAN SERVICES

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with |
|---|-------------------------|-----------------|-----------------------|--|
| | <u>Original</u> | <u>Final</u> | | Final Budget - Positive (Negative) |
| Revenues: | | | | |
| Intergovernmental | \$6,370,307 | \$8,370,307 | \$10,553,731 | \$2,183,424 |
| Other..... | <u>810,000</u> | <u>810,000</u> | <u>660,023</u> | <u>(149,977)</u> |
| Total Revenues..... | 7,180,307 | 9,180,307 | 11,213,754 | 2,033,447 |
| Expenditures: | | | | |
| Human Services: | | | | |
| Public Assistance: | | | | |
| Personal Services..... | 3,101,307 | 3,237,026 | 3,164,166 | 72,860 |
| Materials and Supplies..... | 260,000 | 279,942 | 257,077 | 22,865 |
| Contractual Services..... | 4,085,000 | 6,287,222 | 6,171,370 | 115,852 |
| Other..... | 44,500 | 57,162 | 44,464 | 12,698 |
| Capital Outlay..... | <u>100,000</u> | <u>78,383</u> | <u>70,132</u> | <u>8,251</u> |
| Total Public Assistance..... | 7,590,807 | 9,939,735 | 9,707,209 | 232,526 |
| Work Force Investment: | | | | |
| Materials and Supplies..... | 0 | 50,000 | 250 | 49,750 |
| Contractual Services..... | 0 | 145,000 | 68,594 | 76,406 |
| Other..... | 0 | 8,000 | 970 | 7,030 |
| Capital Outlay..... | <u>0</u> | <u>7,000</u> | <u>1,112</u> | <u>5,888</u> |
| Total Work Force Investment..... | <u>0</u> | <u>210,000</u> | <u>70,926</u> | <u>139,074</u> |
| Total Expenditures..... | 7,590,807 | 10,149,735 | 9,778,135 | 371,600 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (410,500) | (969,428) | 1,435,619 | 2,405,047 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Fixed Assets..... | 0 | 0 | 3,053 | 3,053 |
| Operating Transfers In..... | <u>0</u> | <u>0</u> | <u>358,545</u> | <u>358,545</u> |
| Total Other Financing Sources (Uses)..... | <u>0</u> | <u>0</u> | <u>361,598</u> | <u>361,598</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)..... | (410,500) | (969,428) | 1,797,217 | 2,766,645 |
| Fund Balance (Deficit) at Beginning of Year..... | 753,942 | 753,942 | 753,942 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>248,928</u> | <u>248,928</u> | <u>248,928</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$592,370</u> | <u>\$33,442</u> | <u>\$2,800,087</u> | <u>\$2,766,645</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

BOARD OF MENTAL RETARDATION &
DEVELOPMENTAL DISABILITIES

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Taxes..... | \$3,413,529 | \$3,413,529 | \$3,431,410 | \$17,881 |
| Charges for Services..... | 370,205 | 370,205 | 803,410 | 433,205 |
| Intergovernmental | 1,917,302 | 2,251,540 | 1,961,892 | (289,648) |
| Other..... | <u>29,000</u> | <u>29,004</u> | <u>39,460</u> | <u>10,456</u> |
| Total Revenues..... | 5,730,036 | 6,064,278 | 6,236,172 | 171,894 |
| Expenditures: | | | | |
| Health: | | | | |
| Mental Retardation Services: | | | | |
| Personal Services..... | 4,068,620 | 4,072,883 | 3,953,786 | 119,097 |
| Materials and Supplies..... | 242,485 | 281,782 | 263,345 | 18,437 |
| Contractual Services..... | 1,938,480 | 2,487,056 | 2,282,472 | 204,584 |
| Other..... | 127,189 | 149,461 | 102,962 | 46,499 |
| Capital Outlay..... | <u>170,149</u> | <u>189,913</u> | <u>121,199</u> | <u>68,714</u> |
| Total Expenditures..... | <u>6,546,923</u> | <u>7,181,095</u> | <u>6,723,764</u> | <u>457,331</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (816,887) | (1,116,817) | (487,592) | 629,225 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Fixed Assets..... | 0 | 0 | 163 | 163 |
| Transfers In..... | 0 | 4,592 | 6,262 | 1,670 |
| Advances In..... | 0 | 0 | 50,000 | 50,000 |
| Loans to Other Governments and Agencies..... | <u>0</u> | <u>(7,000)</u> | <u>0</u> | <u>7,000</u> |
| Total Other Financing Sources (Uses)..... | <u>0</u> | <u>(2,408)</u> | <u>56,425</u> | <u>58,833</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)..... | (816,887) | (1,119,225) | (431,167) | 688,058 |
| Fund Balance (Deficit) at Beginning of Year..... | 956,174 | 956,174 | 956,174 | 0 |
| Prior Year Encumbrances Appropriated..... | 223,454 | 223,454 | 223,454 | 0 |
| Residual Equity Transfers In (Out)..... | <u>2,263</u> | <u>2,263</u> | <u>2,263</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$365,004</u> | <u>\$62,666</u> | <u>\$750,724</u> | <u>\$688,058</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

MOTOR VEHICLE, ROAD AND BRIDGE

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|--------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Taxes..... | \$613,862 | \$613,863 | \$618,826 | \$4,963 |
| Charges for Services..... | 125,000 | 125,000 | 135,914 | 10,914 |
| Fines and Forfeitures..... | 100,000 | 100,000 | 195,501 | 95,501 |
| Intergovernmental | 4,814,654 | 4,814,654 | 5,739,739 | 925,085 |
| Special Assessments..... | 28,000 | 28,925 | 28,925 | 0 |
| Other..... | <u>5,100</u> | <u>13,855</u> | <u>87,854</u> | <u>73,999</u> |
| Total Revenue..... | 5,686,616 | 5,696,297 | 6,806,759 | 1,110,462 |
| Expenditures: | | | | |
| Public Works: | | | | |
| County Engineer- MVGT: | | | | |
| Personal Services..... | 1,903,732 | 1,980,732 | 1,929,992 | 50,740 |
| Materials and Supplies..... | 975,000 | 1,165,575 | 1,052,159 | 113,416 |
| Contractual Services..... | 359,500 | 421,054 | 364,869 | 56,185 |
| Other..... | 297,700 | 432,072 | 390,891 | 41,181 |
| Capital Outlay..... | <u>1,424,068</u> | <u>1,296,563</u> | <u>1,137,914</u> | <u>158,649</u> |
| Total County Engineer- MVGT..... | 4,960,000 | 5,295,996 | 4,875,825 | 420,171 |
| County Engineer - Bridge: | | | | |
| Personal Services..... | 246,516 | 246,616 | 194,746 | 51,870 |
| Materials and Supplies..... | 250,000 | 251,900 | 222,064 | 29,836 |
| Contractual Services..... | 150,000 | 120,650 | 115,583 | 5,067 |
| Other..... | 28,500 | 23,500 | 23,182 | 318 |
| Capital Outlay..... | <u>460,000</u> | <u>495,443</u> | <u>495,132</u> | <u>311</u> |
| Total County Engineer - Bridge..... | 1,135,016 | 1,138,109 | 1,050,707 | 87,402 |
| County Engineer - Ditches: | | | | |
| Materials and Supplies..... | 4,000 | 4,000 | 3,463 | 537 |
| Contractual Services..... | 6,580 | 6,580 | 0 | 6,580 |
| Other..... | 36,500 | 36,500 | 34,494 | 2,006 |
| Capital Outlay..... | <u>500</u> | <u>500</u> | <u>409</u> | <u>91</u> |
| Total County Engineer - Ditches..... | <u>47,580</u> | <u>47,580</u> | <u>38,366</u> | <u>9,214</u> |
| Total Expenditures..... | <u>6,142,596</u> | <u>6,481,685</u> | <u>5,964,898</u> | <u>516,787</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (455,980) | (785,388) | 841,861 | 1,627,249 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Fixed Assets..... | 0 | 0 | 24,122 | 24,122 |
| Transfers In..... | 47,000 | 47,000 | 117,474 | 70,474 |
| Transfers Out..... | (170,000) | (170,000) | (160,851) | 9,149 |
| Advances Out..... | <u>(150,000)</u> | <u>(150,000)</u> | <u>(150,000)</u> | <u>0</u> |
| Total Other Financing Sources (Uses)..... | <u>(273,000)</u> | <u>(273,000)</u> | <u>(169,255)</u> | <u>103,745</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)..... | (728,980) | (1,058,388) | 672,606 | 1,730,994 |
| Fund Balance (Deficit) at Beginning of Year..... | 2,624,798 | 2,624,798 | 2,624,798 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>184,089</u> | <u>184,089</u> | <u>184,089</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$2,079,907</u> | <u>\$1,750,499</u> | <u>\$3,481,493</u> | <u>\$1,730,994</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

CHILDRENS SERVICES BOARD

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Taxes..... | \$2,242,181 | \$2,242,181 | \$2,209,623 | (\$32,558) |
| Charges for Services..... | 0 | 0 | 65,814 | 65,814 |
| Intergovernmental | 3,362,548 | 3,362,548 | 3,743,852 | 381,304 |
| Other..... | <u>16,000</u> | <u>16,000</u> | <u>51,384</u> | <u>35,384</u> |
| Total Revenues..... | 5,620,729 | 5,620,729 | 6,070,673 | 449,944 |
| Expenditures: | | | | |
| Human Services: | | | | |
| Children's Home: | | | | |
| Materials and Supplies..... | 128,000 | 167,800 | 134,452 | 33,348 |
| Contractual Services..... | 120,000 | 137,989 | 86,081 | 51,908 |
| Other..... | 40,000 | 51,100 | 25,368 | 25,732 |
| Capital Outlay..... | <u>30,000</u> | <u>31,960</u> | <u>8,665</u> | <u>23,295</u> |
| Total Children's Home..... | 318,000 | 388,849 | 254,566 | 134,283 |
| Children Services Board: | | | | |
| Personal Services..... | 3,217,242 | 3,217,242 | 2,956,200 | 261,042 |
| Materials and Supplies..... | 106,389 | 113,899 | 73,103 | 40,796 |
| Contractual Services..... | 2,251,551 | 2,756,429 | 2,391,048 | 365,381 |
| Other..... | 367,984 | 417,369 | 352,253 | 65,116 |
| Capital Outlay..... | <u>82,251</u> | <u>84,620</u> | <u>45,066</u> | <u>39,554</u> |
| Total Childrens Services Board..... | <u>6,025,417</u> | <u>6,589,559</u> | <u>5,817,670</u> | <u>771,889</u> |
| Total Expenditures..... | <u>6,343,417</u> | <u>6,978,408</u> | <u>6,072,236</u> | <u>906,172</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (722,688) | (1,357,679) | (1,563) | 1,356,116 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Fixed Assets..... | <u>0</u> | <u>0</u> | <u>1,489</u> | <u>1,489</u> |
| Total Other Financing Sources (Uses)..... | <u>0</u> | <u>0</u> | <u>1,489</u> | <u>1,489</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)..... | (722,688) | (1,357,679) | (74) | 1,357,605 |
| Fund Balance (Deficit) at Beginning of Year..... | 1,529,681 | 1,529,681 | 1,529,681 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>394,990</u> | <u>394,990</u> | <u>394,990</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$1,201,983</u> | <u>\$566,992</u> | <u>\$1,924,597</u> | <u>\$1,357,605</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

DOG & KENNEL

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for Services..... | \$424,400 | \$473,896 | \$562,351 | \$88,455 |
| Fines and Forfeitures..... | 18,000 | 18,000 | 30,841 | 12,841 |
| Other..... | <u>5,050</u> | <u>22,830</u> | <u>26,767</u> | <u>3,937</u> |
| Total Revenues..... | 447,450 | 514,726 | 619,959 | 105,233 |
| Expenditures: | | | | |
| Health: | | | | |
| Animal Control: | | | | |
| Personal Services..... | 475,752 | 479,506 | 475,612 | 3,894 |
| Materials and Supplies..... | 12,460 | 14,463 | 13,469 | 994 |
| Contractual Services..... | 11,214 | 16,999 | 15,938 | 1,061 |
| Other..... | 12,072 | 16,760 | 14,639 | 2,121 |
| Capital Outlay..... | <u>26,338</u> | <u>20,938</u> | <u>16,242</u> | <u>4,696</u> |
| Total Animal Control..... | 537,836 | 548,666 | 535,900 | 12,766 |
| General Government: Legislative and Executive: | | | | |
| Auditor: | | | | |
| Personal Services..... | 27,309 | 33,014 | 32,639 | 375 |
| Materials and Supplies..... | 8,392 | 6,095 | 6,095 | 0 |
| Other..... | 88,043 | 87,443 | 87,443 | 0 |
| Capital Outlay..... | <u>2,400</u> | <u>2,331</u> | <u>2,331</u> | <u>0</u> |
| Total Auditor..... | <u>126,144</u> | <u>128,883</u> | <u>128,508</u> | <u>375</u> |
| Total Expenditures..... | <u>663,980</u> | <u>677,549</u> | <u>664,408</u> | <u>13,141</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (216,530) | (162,823) | (44,449) | 118,374 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Fixed Assets..... | 0 | 0 | 2,495 | 2,495 |
| Transfers In..... | <u>157,495</u> | <u>157,495</u> | <u>77,366</u> | <u>(80,129)</u> |
| Total Other Financing Sources (Uses)..... | <u>157,495</u> | <u>157,495</u> | <u>79,861</u> | <u>(77,634)</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)..... | (59,035) | (5,328) | 35,412 | 40,740 |
| Fund Balance (Deficit) at Beginning of Year..... | 153,163 | 153,163 | 153,163 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>3,913</u> | <u>3,913</u> | <u>3,913</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$98,041</u> | <u>\$151,748</u> | <u>\$192,488</u> | <u>\$40,740</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

REAL ESTATE ASSESSMENT

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|--|-------------------------|--------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for Services..... | \$1,050,000 | \$1,050,000 | \$1,138,653 | \$88,653 |
| Other..... | <u>0</u> | <u>0</u> | <u>3,143</u> | <u>3,143</u> |
| Total Revenues..... | 1,050,000 | 1,050,000 | 1,141,796 | 91,796 |
| Expenditures: | | | | |
| General Government: Legislative and Executive | | | | |
| Auditor: | | | | |
| Personal Services..... | 163,214 | 163,214 | 147,312 | 15,902 |
| Materials and Supplies..... | 11,000 | 10,350 | 191 | 10,159 |
| Contractual Services..... | 600 | 757,223 | 756,238 | 985 |
| Other..... | 8,175 | 8,868 | 3,974 | 4,894 |
| Capital Outlay..... | <u>6,500</u> | <u>6,500</u> | <u>40</u> | <u>6,460</u> |
| Total Auditor..... | 189,489 | 946,155 | 907,755 | 38,400 |
| Board of Revisions: | | | | |
| Contractual Services..... | <u>300</u> | <u>300</u> | <u>286</u> | <u>14</u> |
| Total Board of Revisions..... | 300 | 300 | 286 | 14 |
| Geographic Information Systems: | | | | |
| Personal Services..... | 222,546 | 222,546 | 137,281 | 85,265 |
| Materials and Supplies..... | 5,000 | 5,000 | 786 | 4,214 |
| Contractual Services..... | 25,100 | 279,881 | 265,972 | 13,909 |
| Other..... | 5,300 | 5,649 | 196 | 5,453 |
| Capital Outlay..... | <u>10,000</u> | <u>10,089</u> | <u>7,974</u> | <u>2,115</u> |
| Total Geographic Information Systems..... | <u>267,946</u> | <u>523,165</u> | <u>412,209</u> | <u>110,956</u> |
| Total Expenditures..... | <u>457,735</u> | <u>1,469,620</u> | <u>1,320,250</u> | <u>149,370</u> |
| Excess (Deficiency) of Revenues | | | | |
| Over Expenditures..... | 592,265 | (419,620) | (178,454) | <u>(241,166)</u> |
| Fund Balance (Deficit) at Beginning of Year..... | 417,744 | 417,744 | 417,744 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>1,011,885</u> | <u>1,011,885</u> | <u>1,011,885</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$2,021,894</u> | <u>\$1,010,009</u> | <u>\$1,251,175</u> | <u>(\$241,166)</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

YOUTH SERVICE SUBSIDY

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for Services..... | \$0 | \$13,341 | \$20,040 | \$6,699 |
| Intergovernmental | 252,500 | 320,046 | 364,967 | 44,921 |
| Other..... | 0 | <u>4,894</u> | <u>4,909</u> | <u>15</u> |
| Total Revenues..... | 252,500 | 338,281 | 389,916 | 51,635 |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Juvenile Court: | | | | |
| Personal Services..... | 360,748 | 356,382 | 340,012 | 16,370 |
| Materials and Supplies..... | 24,010 | 32,015 | 24,378 | 7,637 |
| Contractual Services..... | 112,271 | 119,061 | 70,238 | 48,823 |
| Other..... | 513,958 | 525,483 | 19,537 | 505,946 |
| Capital Outlay..... | <u>11,000</u> | <u>11,135</u> | <u>646</u> | <u>10,489</u> |
| Total Juvenile Court..... | 1,021,987 | 1,044,076 | 454,811 | 589,265 |
| General Government: Legislative and Executive: | | | | |
| Prosecutor: | | | | |
| Personal Services..... | 46,186 | 105,596 | 88,172 | 17,424 |
| Contractual Services..... | 0 | 2,500 | 2,500 | 0 |
| Other..... | 0 | <u>12,658</u> | <u>8,470</u> | <u>4,188</u> |
| Total Prosecutor..... | 46,186 | 120,754 | 99,142 | 21,612 |
| Total Expenditures..... | <u>1,068,173</u> | <u>1,164,830</u> | <u>553,953</u> | <u>610,877</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (815,673) | (826,549) | (164,037) | 662,512 |
| Other Financing Sources (Uses): | | | | |
| Transfers In..... | 0 | 0 | 16,604 | 16,604 |
| Advances In..... | 0 | 0 | 7,500 | 7,500 |
| Advances Out..... | 0 | <u>(2,966)</u> | <u>(2,966)</u> | <u>0</u> |
| Total Other Financing Sources (Uses)..... | 0 | (2,966) | 21,138 | 24,104 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)..... | (815,673) | (829,515) | (142,899) | 686,616 |
| Fund Balance (Deficit) at Beginning of Year..... | 817,936 | 817,936 | 817,936 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>27,864</u> | <u>27,864</u> | <u>27,864</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$30,127</u> | <u>\$16,285</u> | <u>\$702,901</u> | <u>\$686,616</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

LITTER CONTROL AND RECYCLING

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|--------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental | \$0 | \$1,508 | \$1,508 | \$0 |
| Other..... | <u>0</u> | <u>50</u> | <u>50</u> | <u>0</u> |
| Total Revenues..... | 0 | 1,558 | 1,558 | 0 |
| Expenditures: | | | | |
| Conservation and Recreation: | | | | |
| Sanitary Engineer: | | | | |
| Personal Services..... | 147 | 147 | 0 | 147 |
| Materials and Supplies..... | 3,500 | 3,500 | 0 | 3,500 |
| Contractual Services..... | 487 | 487 | 0 | 487 |
| Other..... | 5,026 | 6,268 | 762 | 5,506 |
| Capital Outlay..... | <u>1,330</u> | <u>1,330</u> | <u>0</u> | <u>1,330</u> |
| Total Expenditures..... | 10,490 | 11,732 | 762 | 10,970 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (10,490) | (10,174) | 796 | (10,970) |
| Fund Balance (Deficit) at Beginning of Year..... | 9,379 | 9,379 | 9,379 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>1,591</u> | <u>1,591</u> | <u>1,591</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$480</u> | <u>\$796</u> | <u>\$11,766</u> | <u>(\$10,970)</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

COMMUNITY MENTAL HEALTH

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Taxes..... | \$3,635,000 | \$3,635,000 | \$3,314,427 | (\$320,573) |
| Intergovernmental..... | <u>53,000</u> | <u>53,000</u> | <u>0</u> | <u>(53,000)</u> |
| Total Revenues..... | 3,688,000 | 3,688,000 | 3,314,427 | (373,573) |
| Expenditures: | | | | |
| Health: | | | | |
| Community Mental Health: | | | | |
| Other..... | <u>3,688,000</u> | <u>3,688,000</u> | <u>3,314,427</u> | <u>373,573</u> |
| Total Expenditures..... | <u>3,688,000</u> | <u>3,688,000</u> | <u>3,314,427</u> | <u>373,573</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | 0 | 0 | 0 | 0 |
| Fund Balance (Deficit) at Beginning of Year..... | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

COMMUNITY DEVELOPMENT BLOCK GRANT

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental | \$581,052 | \$644,279 | \$446,900 | (\$197,379) |
| Other..... | <u>6,987</u> | <u>51,844</u> | <u>105,696</u> | <u>53,852</u> |
| Total Revenues..... | 588,039 | 696,123 | 552,596 | (143,527) |
| Expenditures: | | | | |
| Community and Economic Development: | | | | |
| Department of Development: | | | | |
| Materials and Supplies..... | 15,650 | 34,018 | 24,102 | 9,916 |
| Contractual Services..... | 530,511 | 417,030 | 345,467 | 71,563 |
| Other..... | 109,285 | 123,736 | 85,838 | 37,898 |
| Capital Outlay..... | <u>4,261</u> | <u>4,656</u> | <u>3,807</u> | <u>849</u> |
| Total Expenditures..... | <u>659,707</u> | <u>579,440</u> | <u>459,214</u> | <u>120,226</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (71,668) | 116,683 | 93,382 | (23,301) |
| Other Financing Sources (Uses): | | | | |
| Advances In..... | 0 | 7,870 | 152,910 | 145,040 |
| Advances Out..... | <u>0</u> | <u>(305,224)</u> | <u>(305,224)</u> | <u>0</u> |
| Total Other Financing Sources (Uses)..... | <u>0</u> | <u>(297,354)</u> | <u>(152,314)</u> | <u>145,040</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)..... | (71,668) | (180,671) | (58,932) | 121,739 |
| Fund Balance (Deficit) at Beginning of Year..... | <u>286,289</u> | <u>286,289</u> | <u>286,289</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$214,621</u> | <u>\$105,618</u> | <u>\$227,357</u> | <u>\$121,739</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

CHILD SUPPORT ENFORCEMENT AGENCY

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with |
|---|-------------------------|------------------|-----------------------|--|
| | <u>Original</u> | <u>Final</u> | | Final Budget - Positive (Negative) |
| Revenues: | | | | |
| Charges for Services..... | \$420,000 | \$420,000 | \$456,584 | \$36,584 |
| Intergovernmental | 2,055,957 | 2,055,957 | 1,840,019 | (215,938) |
| Other..... | <u>3,000</u> | <u>3,000</u> | <u>82</u> | <u>(2,918)</u> |
| Total Revenues..... | 2,478,957 | 2,478,957 | 2,296,685 | (182,272) |
| Expenditures: | | | | |
| Human Services: | | | | |
| Bureau of Support: | | | | |
| Personal Services..... | 1,062,957 | 1,198,057 | 1,156,493 | 41,564 |
| Materials and Supplies..... | 7,500 | 5,400 | 312 | 5,088 |
| Contractual Services..... | 1,290,500 | 1,507,010 | 1,087,914 | 419,096 |
| Other..... | 53,000 | 53,579 | 21,544 | 32,035 |
| Capital Outlay..... | <u>65,000</u> | <u>66,998</u> | <u>50,736</u> | <u>16,262</u> |
| Total Expenditures..... | <u>2,478,957</u> | <u>2,831,044</u> | <u>2,316,999</u> | <u>514,045</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | 0 | (352,087) | (20,314) | 331,773 |
| Fund Balance (Deficit) at Beginning of Year..... | 579,401 | 579,401 | 579,401 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>352,087</u> | <u>352,087</u> | <u>352,087</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$931,488</u> | <u>\$579,401</u> | <u>\$911,174</u> | <u>\$331,773</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

COUNTY HOME

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive <u>(Negative)</u> |
|---|-------------------------|------------------|-----------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for Services..... | \$4,223,000 | \$4,223,000 | \$4,107,264 | (\$115,736) |
| Other..... | <u>20,000</u> | <u>20,500</u> | <u>106,634</u> | <u>86,134</u> |
| Total Revenues..... | 4,243,000 | 4,243,500 | 4,213,898 | (29,602) |
| Expenditures: | | | | |
| Human Services: | | | | |
| County Home: | | | | |
| Personal Services..... | 3,363,159 | 3,370,547 | 3,297,865 | 72,682 |
| Materials and Supplies..... | 497,570 | 535,699 | 531,238 | 4,461 |
| Contractual Services..... | 525,558 | 666,880 | 665,864 | 1,016 |
| Other..... | 32,678 | 66,430 | 63,255 | 3,175 |
| Capital Outlay..... | <u>58,774</u> | <u>13,164</u> | <u>13,071</u> | <u>93</u> |
| Total Expenditures..... | <u>4,477,739</u> | <u>4,652,720</u> | <u>4,571,293</u> | <u>81,427</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (234,739) | (409,220) | (357,395) | 51,825 |
| Other Financing Sources (Uses): | | | | |
| Transfers In..... | <u>510,000</u> | <u>510,000</u> | <u>510,000</u> | <u>0</u> |
| Total Other Financing Sources (Uses)..... | <u>510,000</u> | <u>510,000</u> | <u>510,000</u> | <u>0</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)..... | 275,261 | 100,780 | 152,605 | 51,825 |
| Fund Balance (Deficit) at Beginning of Year..... | 4,009 | 4,009 | 4,009 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>7,828</u> | <u>7,828</u> | <u>7,828</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$287,098</u> | <u>\$112,617</u> | <u>\$164,442</u> | <u>\$51,825</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

HOSPITAL LEVY

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Taxes..... | \$492,427 | \$492,427 | \$495,063 | \$2,636 |
| Intergovernmental..... | <u>45,000</u> | <u>45,000</u> | <u>43,883</u> | <u>(1,117)</u> |
| Total Revenues..... | 537,427 | 537,427 | 538,946 | 1,519 |
| Expenditures: | | | | |
| Health: | | | | |
| Commissioners - Hospital Operating: | | | | |
| Other..... | <u>537,427</u> | <u>537,427</u> | <u>538,946</u> | <u>(1,519)</u> |
| Total Expenditures..... | <u>537,427</u> | <u>537,427</u> | <u>538,946</u> | <u>(1,519)</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | 0 | 0 | 0 | 0 |
| Fund Balance (Deficit) at Beginning of Year..... | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

COUNTY HOTEL LODGING

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive <u>(Negative)</u> |
|---|-------------------------|------------------|-----------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Taxes..... | \$550,000 | \$550,000 | \$575,674 | \$25,674 |
| Other..... | <u>23,000</u> | <u>23,000</u> | <u>3,737</u> | <u>(19,263)</u> |
| Total Revenues..... | 573,000 | 573,000 | 579,411 | 6,411 |
| Expenditures: | | | | |
| Community and Economic Development: | | | | |
| Convention and Visitor's Bureau: | | | | |
| Personal Services..... | 256,360 | 256,360 | 208,502 | 47,858 |
| Materials and Supplies..... | 27,636 | 30,527 | 24,555 | 5,972 |
| Contractual Services..... | 97,706 | 113,435 | 90,763 | 22,672 |
| Other..... | 174,498 | 196,948 | 189,280 | 7,668 |
| Capital Outlay..... | <u>12,000</u> | <u>14,028</u> | <u>11,431</u> | <u>2,597</u> |
| Total Expenditures..... | <u>568,200</u> | <u>611,298</u> | <u>524,531</u> | <u>86,767</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | 4,800 | (38,298) | 54,880 | 93,178 |
| Fund Balance (Deficit) at Beginning of Year..... | 312,786 | 312,786 | 312,786 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>28,098</u> | <u>28,098</u> | <u>28,098</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$345,684</u> | <u>\$302,586</u> | <u>\$395,764</u> | <u>\$93,178</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

RESIDENTIAL TREATMENT CENTER

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental | \$422,000 | \$844,193 | \$1,119,768 | \$275,575 |
| Other..... | <u>0</u> | <u>0</u> | <u>29,187</u> | <u>29,187</u> |
| Total Revenues..... | 422,000 | 844,193 | 1,148,955 | 304,762 |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Juvenile Court: | | | | |
| Personal Services..... | 356,959 | 663,242 | 631,797 | 31,445 |
| Materials and Supplies..... | 76,066 | 123,939 | 93,899 | 30,040 |
| Contractual Services..... | 269,487 | 264,113 | 13,465 | 250,648 |
| Other..... | 19,000 | 74,893 | 23,442 | 51,451 |
| Capital Outlay..... | <u>20,000</u> | <u>61,778</u> | <u>31,582</u> | <u>30,196</u> |
| Total Expenditures..... | <u>741,512</u> | <u>1,187,965</u> | <u>794,185</u> | <u>393,780</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (319,512) | (343,772) | 354,770 | 698,542 |
| Fund Balance (Deficit) at Beginning of Year..... | 319,512 | 319,512 | 319,512 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>24,260</u> | <u>24,260</u> | <u>24,260</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$24,260</u> | <u>\$0</u> | <u>\$698,542</u> | <u>\$698,542</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

ADULT DAY CARE

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for Services..... | \$185,000 | \$201,474 | \$216,659 | \$15,185 |
| Intergovernmental | 60,000 | 60,000 | 107,224 | 47,224 |
| Other..... | <u>3,000</u> | <u>39,251</u> | <u>40,536</u> | <u>1,285</u> |
| Total Revenues..... | 248,000 | 300,725 | 364,419 | 63,694 |
| Expenditures: | | | | |
| Human Services: | | | | |
| County Home Adult Day Care: | | | | |
| Personal Services..... | 332,863 | 373,425 | 363,437 | 9,988 |
| Materials and Supplies..... | 21,749 | 24,056 | 23,232 | 824 |
| Contractual Services..... | 19,118 | 34,913 | 30,098 | 4,815 |
| Other..... | 15,736 | 13,275 | 5,551 | 7,724 |
| Capital Outlay..... | <u>1,200</u> | <u>2,200</u> | <u>2,200</u> | <u>0</u> |
| Total Expenditures..... | <u>390,666</u> | <u>447,869</u> | <u>424,518</u> | <u>23,351</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (142,666) | (147,144) | (60,099) | 87,045 |
| Other Financing Sources (Uses): | | | | |
| Transfers In..... | <u>131,830</u> | <u>131,830</u> | <u>101,810</u> | <u>(30,020)</u> |
| Total Other Financing Sources (Uses)..... | <u>131,830</u> | <u>131,830</u> | <u>101,810</u> | <u>(30,020)</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)..... | (10,836) | (15,314) | 41,711 | 57,025 |
| Fund Balance (Deficit) at Beginning of Year..... | 11,037 | 11,037 | 11,037 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>6,603</u> | <u>6,603</u> | <u>6,603</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$6,804</u> | <u>\$2,326</u> | <u>\$59,351</u> | <u>\$57,025</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

DRUG LAW ENFORCEMENT

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Fines and Forfeitures..... | <u>\$2,000</u> | <u>\$5,313</u> | <u>\$5,415</u> | <u>\$102</u> |
| Total Revenues..... | <u>2,000</u> | <u>5,313</u> | <u>5,415</u> | <u>102</u> |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Prosecutor: | | | | |
| Materials and Supplies..... | 19,800 | 19,800 | 18,274 | 1,526 |
| Other..... | 2,226 | 2,355 | 129 | 2,226 |
| Capital Outlay..... | <u>37,819</u> | <u>105,423</u> | <u>61,630</u> | <u>43,793</u> |
| Total Expenditures..... | <u>59,845</u> | <u>127,578</u> | <u>80,033</u> | <u>47,545</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (57,845) | (122,265) | (74,618) | 47,647 |
| Fund Balance (Deficit) at Beginning of Year..... | 59,846 | 59,846 | 59,846 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>62,610</u> | <u>62,610</u> | <u>62,610</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$64,611</u> | <u>\$191</u> | <u>\$47,838</u> | <u>\$47,647</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

HOME ARREST

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for Services..... | \$0 | \$630 | \$18,735 | \$18,105 |
| Intergovernmental | 85,207 | 172,843 | 172,843 | 0 |
| Other..... | <u>0</u> | <u>7</u> | <u>7</u> | <u>0</u> |
| Total Revenues..... | 85,207 | 173,480 | 191,585 | 18,105 |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Common Pleas Court: | | | | |
| Personal Services..... | 84,427 | 171,903 | 121,277 | 50,626 |
| Materials and Supplies..... | 1,172 | 2,686 | 2,037 | 649 |
| Contractual Services..... | 9,231 | 24,300 | 16,998 | 7,302 |
| Other..... | 1,546 | 3,034 | 750 | 2,284 |
| Capital Outlay..... | <u>0</u> | <u>2,226</u> | <u>1,636</u> | <u>590</u> |
| Total Expenditures..... | <u>96,376</u> | <u>204,149</u> | <u>142,698</u> | <u>61,451</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (11,169) | (30,669) | 48,887 | 79,556 |
| Fund Balance (Deficit) at Beginning of Year..... | 31,840 | 31,840 | 31,840 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>606</u> | <u>606</u> | <u>606</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$21,277</u> | <u>\$1,777</u> | <u>\$81,333</u> | <u>\$79,556</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

GARBAGE AND REFUSE DISPOSAL

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for Services..... | \$510,000 | \$510,000 | \$568,996 | \$58,996 |
| Other..... | <u>10,000</u> | <u>0</u> | <u>9,334</u> | <u>9,334</u> |
| Total Revenues..... | 520,000 | 510,000 | 578,330 | 68,330 |
| Expenditures: | | | | |
| Public Works: | | | | |
| Sanitary Engineer: | | | | |
| Personal Services..... | 351,274 | 375,916 | 355,560 | 20,356 |
| Materials and Supplies..... | 55,150 | 47,159 | 40,639 | 6,520 |
| Contractual Services..... | 164,677 | 194,283 | 179,352 | 14,931 |
| Other..... | 15,850 | 13,850 | 4,620 | 9,230 |
| Capital Outlay..... | <u>1,538</u> | <u>54,538</u> | <u>53,774</u> | <u>764</u> |
| Total Expenditures..... | <u>588,489</u> | <u>685,746</u> | <u>633,945</u> | <u>51,801</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (68,489) | (175,746) | (55,615) | 120,131 |
| Other Financing Sources (Uses): | | | | |
| Transfers In..... | <u>0</u> | <u>10,000</u> | <u>19,732</u> | <u>9,732</u> |
| Total Other Financing Sources (Uses)..... | 0 | 10,000 | 19,732 | 9,732 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)..... | (68,489) | (165,746) | (35,883) | 129,863 |
| Fund Balance (Deficit) at Beginning of Year..... | 307,920 | 307,920 | 307,920 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>12,257</u> | <u>12,257</u> | <u>12,257</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$251,688</u> | <u>\$154,431</u> | <u>\$284,294</u> | <u>\$129,863</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

INDIGENT DRIVERS

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|--------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Fines and Forfeitures..... | \$800 | \$800 | \$980 | \$180 |
| Intergovernmental | <u>250</u> | <u>487</u> | <u>487</u> | <u>0</u> |
| Total Revenues..... | 1,050 | 1,287 | 1,467 | 180 |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Xenia Municipal Court: | | | | |
| Capital Outlay..... | <u>2,966</u> | <u>3,349</u> | <u>0</u> | <u>3,349</u> |
| Total Xenia Municipal Court..... | <u>2,966</u> | <u>3,349</u> | <u>0</u> | <u>3,349</u> |
| Fairborn Municipal Court: | | | | |
| Capital Outlay..... | <u>768</u> | <u>768</u> | <u>0</u> | <u>768</u> |
| Total Fairborn Municipal Court..... | <u>768</u> | <u>768</u> | <u>0</u> | <u>768</u> |
| Juvenile Court: | | | | |
| Other | <u>2,138</u> | <u>2,138</u> | <u>0</u> | <u>2,138</u> |
| Total Juvenile Court..... | <u>2,138</u> | <u>2,138</u> | <u>0</u> | <u>2,138</u> |
| Total Expenditures..... | <u>5,872</u> | <u>6,255</u> | <u>0</u> | <u>6,255</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (4,822) | (4,968) | 1,467 | 6,435 |
| Fund Balance (Deficit) at Beginning of Year..... | <u>5,622</u> | <u>5,622</u> | <u>5,622</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$800</u> | <u>\$654</u> | <u>\$7,089</u> | <u>\$6,435</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

INTENSIVE SUPERVISION

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|--------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Other..... | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Total Revenues..... | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Common Pleas Court: | | | | |
| Other..... | <u>34</u> | <u>34</u> | <u>34</u> | <u>0</u> |
| Total Expenditures..... | <u>34</u> | <u>34</u> | <u>34</u> | <u>0</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (34) | (34) | (34) | 0 |
| Fund Balance (Deficit) at Beginning of Year..... | <u>34</u> | <u>34</u> | <u>34</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

INDIGENT GUARDIANSHIP

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|-----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for Services..... | <u>\$19,000</u> | <u>\$19,000</u> | <u>\$21,600</u> | <u>\$2,600</u> |
| Total Revenues..... | <u>19,000</u> | <u>19,000</u> | <u>21,600</u> | <u>2,600</u> |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Probate Court: | | | | |
| Personal Services..... | 0 | 17,500 | 14,006 | 3,494 |
| Materials and Supplies..... | 0 | 1,500 | 827 | 673 |
| Contractual Services..... | 9,500 | 9,500 | 3,413 | 6,087 |
| Other..... | <u>9,500</u> | <u>8,280</u> | <u>1,909</u> | <u>6,371</u> |
| Total Expenditures..... | <u>19,000</u> | <u>36,780</u> | <u>20,155</u> | <u>16,625</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | 0 | (17,780) | 1,445 | 19,225 |
| Fund Balance (Deficit) at Beginning of Year..... | 31,185 | 31,185 | 31,185 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>280</u> | <u>280</u> | <u>280</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$31,465</u> | <u>\$13,685</u> | <u>\$32,910</u> | <u>\$19,225</u> |

GREENE COUNTY, OHIO
 SPECIAL REVENUE FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2000

CHILDRENS TRUST

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|--------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental..... | <u>\$0</u> | <u>\$0</u> | <u>\$894</u> | <u>\$894</u> |
| Total Revenues..... | <u>0</u> | <u>0</u> | <u>894</u> | <u>894</u> |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Sheriff: | | | | |
| Other..... | <u>2,780</u> | <u>2,780</u> | <u>2,757</u> | <u>23</u> |
| Total Expenditures..... | <u>2,780</u> | <u>2,780</u> | <u>2,757</u> | <u>23</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (2,780) | (2,780) | (1,863) | 917 |
| Fund Balance (Deficit) at Beginning of Year..... | <u>2,799</u> | <u>2,799</u> | <u>2,799</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$19</u> | <u>\$19</u> | <u>\$936</u> | <u>\$917</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

VICTIM WITNESS GRANTS

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for Services..... | \$38,760 | \$38,760 | \$39,205 | \$445 |
| Intergovernmental | 209,924 | 260,401 | 198,480 | (61,921) |
| Other..... | <u>0</u> | <u>10</u> | <u>10</u> | <u>0</u> |
| Total Revenues..... | 248,684 | 299,171 | 237,695 | (61,476) |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Prosecutor: | | | | |
| Personal Services..... | 166,237 | 237,662 | 214,654 | 23,008 |
| Materials and Supplies..... | 100 | 100 | 100 | 0 |
| Contractual Services..... | 1,950 | 2,982 | 2,982 | 0 |
| Other..... | 191,039 | 106,299 | 79,020 | 27,279 |
| Capital Outlay..... | <u>10,722</u> | <u>9,248</u> | <u>9,248</u> | <u>0</u> |
| Total Expenditures..... | <u>370,048</u> | <u>356,291</u> | <u>306,004</u> | <u>50,287</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (121,364) | (57,120) | (68,309) | (11,189) |
| Other Financing Sources (Uses): | | | | |
| Transfers In..... | 51,640 | 51,640 | 53,915 | 2,275 |
| Advances In..... | 0 | 2,780 | 12,604 | 9,824 |
| Advances Out..... | <u>0</u> | <u>(119,778)</u> | <u>(119,778)</u> | <u>0</u> |
| Total Other Financing Sources (Uses)..... | <u>51,640</u> | <u>(65,358)</u> | <u>(53,259)</u> | <u>12,099</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)..... | (69,724) | (122,478) | (121,568) | 910 |
| Fund Balance (Deficit) at Beginning of Year..... | 138,259 | 138,259 | 138,259 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>21,458</u> | <u>21,458</u> | <u>21,458</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$89,993</u> | <u>\$37,239</u> | <u>\$38,149</u> | <u>\$910</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

DRUG CONSORTIUM

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|-----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Fines and Forfeitures..... | \$1,458 | \$20,250 | \$26,251 | \$6,001 |
| Intergovernmental | 53,625 | 73,125 | 73,125 | 0 |
| Other..... | <u>50,492</u> | <u>57,067</u> | <u>53,966</u> | <u>(3,101)</u> |
| Total Revenues..... | 105,575 | 150,442 | 153,342 | 2,900 |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Commissioners: | | | | |
| Personal Services..... | 13,009 | 14,139 | 14,139 | 0 |
| Contractual Services..... | 73,500 | 145,413 | 145,412 | 1 |
| Other..... | 5,193 | 3,000 | 3,000 | 0 |
| Capital Outlay..... | <u>0</u> | <u>11,806</u> | <u>11,806</u> | <u>0</u> |
| Total Commissioners..... | 91,702 | 174,358 | 174,357 | 1 |
| Sheriff: | | | | |
| Materials and Supplies..... | 3,040 | 4,580 | 4,199 | 381 |
| Contractual Services..... | 21,000 | 20,005 | 16,024 | 3,981 |
| Other..... | 21,182 | 16,377 | 11,170 | 5,207 |
| Capital Outlay..... | <u>11,300</u> | <u>16,560</u> | <u>16,560</u> | <u>0</u> |
| Total Sheriff..... | <u>56,522</u> | <u>57,522</u> | <u>47,953</u> | <u>9,569</u> |
| Total Expenditures..... | <u>148,224</u> | <u>231,880</u> | <u>222,310</u> | <u>9,570</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (42,649) | (81,438) | (68,968) | 12,470 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Fixed Assets..... | <u>0</u> | <u>2,889</u> | <u>2,889</u> | <u>0</u> |
| Total Other Financing Sources (Uses)..... | <u>0</u> | <u>2,889</u> | <u>2,889</u> | <u>0</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)..... | (42,649) | (78,549) | (66,079) | 12,470 |
| Fund Balance (Deficit) at Beginning of Year..... | 94,602 | 94,602 | 94,602 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>3,511</u> | <u>3,511</u> | <u>3,511</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$55,464</u> | <u>\$19,564</u> | <u>\$32,034</u> | <u>\$12,470</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

SPRING LAKES PARK

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|-----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental..... | <u>\$30,000</u> | <u>\$30,000</u> | <u>\$29,139</u> | <u>(\$861)</u> |
| Total Revenues..... | <u>30,000</u> | <u>30,000</u> | <u>29,139</u> | <u>(861)</u> |
| Expenditures: | | | | |
| Conservation and Recreation: | | | | |
| Recreation and Parks: | | | | |
| Materials and Supplies..... | 800 | 8,400 | 8,205 | 195 |
| Other..... | 845 | 21 | 21 | 0 |
| Capital Outlay..... | <u>21,907</u> | <u>31,870</u> | <u>31,863</u> | <u>7</u> |
| Total Expenditures..... | <u>23,552</u> | <u>40,291</u> | <u>40,089</u> | <u>202</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | 6,448 | (10,291) | (10,950) | (659) |
| Other Financing Sources (Uses): | | | | |
| Advances Out..... | <u>0</u> | <u>(30,000)</u> | <u>(30,000)</u> | <u>0</u> |
| Total Other Financing Sources (Uses)..... | <u>0</u> | <u>(30,000)</u> | <u>(30,000)</u> | <u>0</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)..... | 6,448 | (40,291) | (40,950) | (659) |
| Fund Balance (Deficit) at Beginning of Year..... | 23,552 | 23,552 | 23,552 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>17,600</u> | <u>17,600</u> | <u>17,600</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$47,600</u> | <u>\$861</u> | <u>\$202</u> | <u>(\$659)</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

RECREATION & PARKS DONATIONS

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|-----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Other..... | <u>\$23,000</u> | <u>\$30,628</u> | <u>\$31,192</u> | <u>\$564</u> |
| Total Revenues..... | <u>23,000</u> | <u>30,628</u> | <u>31,192</u> | <u>564</u> |
| Expenditures: | | | | |
| Conservation and Recreation: | | | | |
| Recreation and Parks: | | | | |
| Materials and Supplies..... | 19,851 | 23,274 | 11,781 | 11,493 |
| Contractual Services..... | 5,107 | 5,107 | 992 | 4,115 |
| Other..... | 17,215 | 17,892 | 1,541 | 16,351 |
| Capital Outlay..... | <u>835</u> | <u>570</u> | <u>570</u> | <u>0</u> |
| Total Expenditures..... | <u>43,008</u> | <u>46,843</u> | <u>14,884</u> | <u>31,959</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (20,008) | (16,215) | 16,308 | 32,523 |
| Other Financing Sources (Uses): | | | | |
| Advances Out..... | <u>0</u> | <u>(13,838)</u> | <u>0</u> | <u>13,838</u> |
| Total Other Financing Sources (Uses)..... | <u>0</u> | <u>(13,838)</u> | <u>0</u> | <u>13,838</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)..... | (20,008) | (30,053) | 16,308 | 46,361 |
| Fund Balance (Deficit) at Beginning of Year..... | 36,047 | 36,047 | 36,047 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>108</u> | <u>108</u> | <u>108</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$16,147</u> | <u>\$6,102</u> | <u>\$52,463</u> | <u>\$46,361</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

EQUIPMENT ACQUISITION

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|--------------------|------------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services..... | \$646,000 | \$646,000 | \$633,140 | (\$12,860) |
| Fines and Forfeitures..... | 25,000 | 41,232 | 38,887 | (2,345) |
| Other..... | <u>1,051</u> | <u>41,180</u> | <u>42,035</u> | <u>855</u> |
| Total Revenues..... | 672,051 | 728,412 | 714,062 | (14,350) |
| Expenditures: | | | | |
| General Government: Legislative and Executive: | | | | |
| Commissioners: | | | | |
| Materials and Supplies..... | 14,543 | 15,043 | 5,357 | 9,686 |
| Contractual Services..... | 32,062 | 33,508 | 8,119 | 25,389 |
| Other..... | 32,096 | 32,096 | 12,717 | 19,379 |
| Capital Outlay..... | <u>649,500</u> | <u>1,360,357</u> | <u>1,139,427</u> | <u>220,930</u> |
| Total Commissioners..... | 728,201 | 1,441,004 | 1,165,620 | 275,384 |
| Recorder: | | | | |
| Materials and Supplies..... | 21,450 | 33,459 | 33,102 | 357 |
| Contractual Services..... | 44,202 | 105,408 | 100,433 | 4,975 |
| Capital Outlay..... | <u>22,392</u> | <u>33,392</u> | <u>9,221</u> | <u>24,171</u> |
| Total Recorder..... | 88,044 | 172,259 | 142,756 | 29,503 |
| Geographic Information Systems: | | | | |
| Materials and Supplies..... | 20,100 | 20,100 | 8,933 | 11,167 |
| Contractual Services..... | 29,300 | 34,425 | 895 | 33,530 |
| Other..... | 13,200 | 14,400 | 8,914 | 5,486 |
| Capital Outlay..... | <u>57,250</u> | <u>56,050</u> | <u>53,530</u> | <u>2,520</u> |
| Total Geographic Information Systems..... | <u>119,850</u> | <u>124,975</u> | <u>72,272</u> | <u>52,703</u> |
| Total Legislative and Executive..... | 936,095 | 1,738,238 | 1,380,648 | 357,590 |
| Judicial: | | | | |
| Clerk of Courts: | | | | |
| Capital Outlay..... | <u>51,239</u> | <u>60,390</u> | <u>9,151</u> | <u>51,239</u> |
| Total Clerk of Courts..... | 51,239 | 60,390 | 9,151 | 51,239 |
| Domestic Relations Court: | | | | |
| Capital Outlay..... | <u>7,117</u> | <u>7,117</u> | <u>0</u> | <u>7,117</u> |
| Total Domestic Relations Court..... | 7,117 | 7,117 | 0 | 7,117 |
| Juvenile Court: | | | | |
| Capital Outlay..... | <u>78,051</u> | <u>78,051</u> | <u>66,050</u> | <u>12,001</u> |
| Total Juvenile Court..... | 78,051 | 78,051 | 66,050 | 12,001 |
| Probate Court: | | | | |
| Contractual Services..... | 5,000 | 42,066 | 11,584 | 30,482 |
| Capital Outlay..... | <u>16,000</u> | <u>67,334</u> | <u>48,630</u> | <u>18,704</u> |
| Total Probate Court..... | <u>21,000</u> | <u>109,400</u> | <u>60,214</u> | <u>49,186</u> |
| Total Judicial..... | 157,407 | 254,958 | 135,415 | 119,543 |
| Public Safety: | | | | |
| Sheriff: | | | | |
| Other..... | 100 | 1,058 | 0 | 1,058 |
| Capital Outlay..... | <u>8,811</u> | <u>27,085</u> | <u>0</u> | <u>27,085</u> |
| Total Sheriff..... | 8,911 | 28,143 | 0 | 28,143 |
| Public Works: | | | | |
| Sanitary Engineer: | | | | |
| Materials and Supplies..... | 15,000 | 0 | 0 | 0 |
| Contractual Services..... | 6,587 | 1,047 | 1,022 | 25 |
| Capital Outlay..... | <u>96,602</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Sanitary Engineer..... | 118,189 | 1,047 | 1,022 | 25 |
| Debt Service: | | | | |
| Principal Retirement..... | 600,000 | 1,900,000 | 1,900,000 | 0 |
| Interest and Fiscal Charges..... | <u>20,986</u> | <u>73,843</u> | <u>73,843</u> | <u>0</u> |
| Total Expenditures..... | <u>1,841,588</u> | <u>3,996,229</u> | <u>3,490,928</u> | <u>505,301</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (1,169,537) | (3,267,817) | (2,776,866) | 490,951 |
| Other Financing Sources (Uses): | | | | |
| Proceeds of Notes..... | 515,000 | 1,575,000 | 1,575,000 | 0 |
| Transfers In..... | 103,900 | 324,275 | 324,275 | 0 |
| Transfers Out..... | <u>(450,000)</u> | <u>(472,940)</u> | <u>(472,940)</u> | <u>0</u> |
| Total Other Financing Sources (Uses)..... | 168,900 | 1,426,335 | 1,426,335 | 0 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)..... | (1,000,637) | (1,841,482) | (1,350,531) | 490,951 |
| Fund Balance (Deficit) at Beginning of Year..... | 1,376,742 | 1,376,742 | 1,376,742 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>754,293</u> | <u>754,293</u> | <u>754,293</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$1,130,398</u> | <u>\$289,553</u> | <u>\$780,504</u> | <u>\$490,951</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

D.A.R.E. DONATIONS

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental..... | \$0 | \$6,800 | \$0 | (\$6,800) |
| Other..... | <u>15,500</u> | <u>17,928</u> | <u>18,128</u> | 200 |
| Total Revenues..... | 15,500 | 24,728 | 18,128 | (6,600) |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Sheriff: | | | | |
| Materials and Supplies..... | 1,477 | 6,877 | 5,139 | 1,738 |
| Other..... | <u>2,457</u> | <u>19,333</u> | <u>15,280</u> | <u>4,053</u> |
| Total Expenditures..... | <u>3,934</u> | <u>26,210</u> | <u>20,419</u> | <u>5,791</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | 11,566 | (1,482) | (2,291) | (809) |
| Fund Balance (Deficit) at Beginning of Year..... | 3,934 | 3,934 | 3,934 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>4,348</u> | <u>4,348</u> | <u>4,348</u> | 0 |
| Fund Balance (Deficit) at End of Year..... | <u>\$19,848</u> | <u>\$6,800</u> | <u>\$5,991</u> | <u>(\$809)</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

GREEN TREE TRUST

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Other..... | <u>\$0</u> | <u>\$3,225</u> | <u>\$3,420</u> | <u>\$195</u> |
| Total Revenues..... | <u>0</u> | <u>3,225</u> | <u>3,420</u> | <u>195</u> |
| Expenditures: | | | | |
| Conservation and Recreation: | | | | |
| Sanitary Engineer: | | | | |
| Materials and Supplies..... | <u>1,744</u> | <u>4,819</u> | <u>2,640</u> | <u>2,179</u> |
| Other..... | <u>136</u> | <u>136</u> | <u>0</u> | <u>136</u> |
| Total Expenditures..... | <u>1,880</u> | <u>4,955</u> | <u>2,640</u> | <u>2,315</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | <u>(1,880)</u> | <u>(1,730)</u> | <u>780</u> | <u>2,510</u> |
| Fund Balance (Deficit) at Beginning of Year..... | <u>1,880</u> | <u>1,880</u> | <u>1,880</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$0</u> | <u>\$150</u> | <u>\$2,660</u> | <u>\$2,510</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

BUILDING REGULATIONS

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|--------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Other..... | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Total Revenues..... | 0 | 0 | 0 | 0 |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Building Regulations: | | | | |
| Other..... | <u>2,274</u> | <u>2,274</u> | <u>0</u> | <u>2,274</u> |
| Total Expenditures..... | <u>2,274</u> | <u>2,274</u> | <u>0</u> | <u>2,274</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (2,274) | (2,274) | 0 | 2,274 |
| Fund Balance (Deficit) at Beginning of Year..... | <u>2,274</u> | <u>2,274</u> | <u>2,274</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$0</u> | <u>\$0</u> | <u>\$2,274</u> | <u>\$2,274</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

INMATE FEES/MEDICAL

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for Services..... | \$4,000 | \$4,659 | \$9,979 | \$5,320 |
| Other..... | 0 | 81,339 | 87,045 | 5,706 |
| Total Revenues..... | 4,000 | 85,998 | 97,024 | 11,026 |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Sheriff: | | | | |
| Materials and Supplies..... | 4,992 | 28,276 | 3,807 | 24,469 |
| Contractual Services..... | 0 | 15,700 | 417 | 15,283 |
| Capital Outlay..... | 0 | 41,290 | 882 | 40,408 |
| Total Expenditures..... | <u>4,992</u> | <u>85,266</u> | <u>5,106</u> | <u>80,160</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (992) | 732 | 91,918 | 91,186 |
| Fund Balance (Deficit) at Beginning of Year..... | 4,992 | 4,992 | 4,992 | 0 |
| Prior Year Encumbrances Appropriated..... | 16 | 16 | 16 | 0 |
| Fund Balance (Deficit) at End of Year..... | <u>\$4,016</u> | <u>\$5,740</u> | <u>\$96,926</u> | <u>\$91,186</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

COMMON PLEAS GRANTS

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|-----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for Services..... | \$0 | \$8,470 | \$8,816 | \$346 |
| Intergovernmental | <u>42,686</u> | <u>108,194</u> | <u>112,641</u> | <u>4,447</u> |
| Total Revenues..... | 42,686 | 116,664 | 121,457 | 4,793 |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Common Pleas Court: | | | | |
| Personal Services..... | 0 | 38,560 | 34,545 | 4,015 |
| Contractual Services..... | 2,464 | 5,728 | 0 | 5,728 |
| Other..... | <u>43,688</u> | <u>82,001</u> | <u>62,848</u> | <u>19,153</u> |
| Total Common Pleas Court..... | 46,152 | 126,289 | 97,393 | 28,896 |
| Probate Court: | | | | |
| Capital Outlay..... | <u>15,127</u> | <u>15,127</u> | <u>14,229</u> | <u>898</u> |
| Total Probate Court..... | 15,127 | 15,127 | 14,229 | 898 |
| Sheriff: | | | | |
| Contractual Services..... | 4,960 | 4,522 | 4,311 | 211 |
| Capital Outlay..... | <u>4,709</u> | <u>15,646</u> | <u>15,094</u> | <u>552</u> |
| Total Sheriff..... | <u>9,669</u> | <u>20,168</u> | <u>19,405</u> | <u>763</u> |
| Total Expenditures..... | <u>70,948</u> | <u>161,584</u> | <u>131,027</u> | <u>30,557</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (28,262) | (44,920) | (9,570) | 35,350 |
| Other Financing Sources (Uses): | | | | |
| Advances In..... | 0 | 2,613 | 20,000 | 17,387 |
| Total Other Financing Sources (Uses)..... | 0 | 2,613 | 20,000 | 17,387 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)..... | (28,262) | (42,307) | 10,430 | 52,737 |
| Fund Balance (Deficit) at Beginning of Year..... | 47,295 | 47,295 | 47,295 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>10,500</u> | <u>10,500</u> | <u>10,500</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$29,533</u> | <u>\$15,488</u> | <u>\$68,225</u> | <u>\$52,737</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

TRAFFIC LAW ENFORCEMENT

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|--|-------------------------|-----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental | <u>\$0</u> | <u>\$10,749</u> | <u>\$10,749</u> | <u>\$0</u> |
| Total Revenues..... | 0 | 10,749 | 10,749 | 0 |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Sheriff: | | | | |
| Materials and Supplies..... | <u>3,681</u> | <u>3,681</u> | <u>3,681</u> | <u>0</u> |
| Total Expenditures..... | <u>3,681</u> | <u>3,681</u> | <u>3,681</u> | <u>0</u> |
| Excess (Deficiency) of Revenues | | | | |
| Over Expenditures..... | (3,681) | 7,068 | 7,068 | 0 |
| Fund Balance (Deficit) at Beginning of Year..... | <u>3,681</u> | <u>3,681</u> | <u>3,681</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$0</u> | <u>\$10,749</u> | <u>\$10,749</u> | <u>\$0</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

COURT SECURITY GRANTS

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|---------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Total Revenues..... | 0 | 0 | 0 | 0 |
| Expenditures: | | | | |
| Judicial: | | | | |
| Common Pleas Court: | | | | |
| Capital Outlay..... | <u>3,403</u> | <u>5,503</u> | <u>2,100</u> | <u>3,403</u> |
| Total Common Pleas Court..... | 3,403 | 5,503 | 2,100 | 3,403 |
| Juvenile Court: | | | | |
| Capital Outlay..... | <u>28,125</u> | <u>28,125</u> | <u>28,125</u> | <u>0</u> |
| Total Juvenile Court..... | <u>28,125</u> | <u>28,125</u> | <u>28,125</u> | <u>0</u> |
| Total Expenditures..... | <u>31,528</u> | <u>33,628</u> | <u>30,225</u> | <u>3,403</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (31,528) | (33,628) | (30,225) | 3,403 |
| Fund Balance (Deficit) at Beginning of Year..... | 31,528 | 31,528 | 31,528 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>2,100</u> | <u>2,100</u> | <u>2,100</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$2,100</u> | <u>\$0</u> | <u>\$3,403</u> | <u>\$3,403</u> |

GREENE COUNTY, OHIO
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

TOTALS

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|--------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Taxes..... | \$10,946,999 | \$10,947,000 | \$10,645,023 | (\$301,977) |
| Charges for Services..... | 8,015,365 | 8,104,435 | 8,807,160 | 702,725 |
| Fines and Forfeitures..... | 147,258 | 185,595 | 297,875 | 112,280 |
| Intergovernmental | 20,356,012 | 23,485,631 | 26,521,841 | 3,036,210 |
| Special Assessments..... | 28,000 | 28,925 | 28,925 | 0 |
| Other..... | <u>1,021,180</u> | <u>1,265,612</u> | <u>1,404,599</u> | <u>138,987</u> |
| Total Revenue..... | 40,514,814 | 44,017,198 | 47,705,423 | 3,688,225 |
| Expenditures: | | | | |
| Personal Services..... | 19,820,564 | 20,832,215 | 19,832,193 | 1,000,022 |
| Materials and Supplies..... | 2,859,307 | 3,359,714 | 2,896,891 | 462,823 |
| Contractual Services..... | 12,203,503 | 17,185,806 | 15,316,714 | 1,869,092 |
| Other..... | 6,568,070 | 6,919,939 | 5,556,598 | 1,363,341 |
| Capital Outlay..... | 3,611,952 | 4,431,354 | 3,593,215 | 838,139 |
| Debt Service: | | | | |
| Principal Retirement..... | 600,000 | 1,900,000 | 1,900,000 | 0 |
| Interest and Fiscal Charges..... | <u>20,986</u> | <u>73,843</u> | <u>73,843</u> | <u>0</u> |
| Total Expenditures..... | 45,684,382 | 54,702,871 | 49,169,454 | 5,533,417 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (5,169,568) | (10,685,673) | (1,464,031) | 9,221,642 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Fixed Assets..... | 0 | 2,889 | 34,211 | 31,322 |
| Proceeds of Notes..... | 515,000 | 1,575,000 | 1,575,000 | 0 |
| Transfers In..... | 1,004,128 | 1,239,095 | 1,588,246 | 349,151 |
| Transfers Out..... | (620,000) | (642,940) | (633,791) | 9,149 |
| Advances In..... | 0 | 13,263 | 243,014 | 229,751 |
| Advances Out..... | (150,000) | (621,806) | (607,968) | 13,838 |
| Loans to Other Governments and Agencies..... | <u>0</u> | <u>(7,000)</u> | <u>0</u> | <u>7,000</u> |
| Total Other Financing Sources (Uses)..... | 749,128 | 1,558,501 | 2,198,712 | 640,211 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)..... | (4,420,440) | (9,127,172) | 734,681 | 9,861,853 |
| Fund Balance (Deficit) at Beginning of Year..... | 10,979,883 | 10,979,883 | 10,979,883 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>3,405,277</u> | <u>3,405,277</u> | <u>3,405,277</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$9,964,720</u> | <u>\$5,257,988</u> | <u>\$15,119,841</u> | <u>\$9,861,853</u> |

GREENE COUNTY, OHIO
DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

WATER ASSESSMENT DEBT SERVICE

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with |
|---|-------------------------|------------------|-----------------------|--|
| | <u>Original</u> | <u>Final</u> | | Final Budget - Positive (Negative) |
| Revenues: | | | | |
| Special Assessments..... | \$540,430 | \$575,003 | \$556,112 | (\$18,891) |
| Other Revenue..... | <u>8,120</u> | <u>16,846</u> | <u>27,635</u> | <u>10,789</u> |
| Total Revenues..... | 548,550 | 591,849 | 583,747 | (8,102) |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal Retirement..... | 414,610 | 424,610 | 394,610 | 30,000 |
| Interest and Fiscal Charges..... | <u>197,209</u> | <u>218,681</u> | <u>212,888</u> | <u>5,793</u> |
| Total Expenditures..... | 611,819 | 643,291 | 607,498 | 35,793 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (63,269) | (51,442) | (23,751) | 27,691 |
| Other Financing Sources (Uses): | | | | |
| Transfers In..... | <u>93,194</u> | <u>104,105</u> | <u>107,742</u> | <u>3,637</u> |
| Total Other Financing Sources (Uses)..... | <u>93,194</u> | <u>104,105</u> | <u>107,742</u> | <u>3,637</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | 29,925 | 52,663 | 83,991 | 31,328 |
| Fund Balance (Deficit) at Beginning of Year..... | <u>865,810</u> | <u>865,810</u> | <u>865,810</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$895,735</u> | <u>\$918,473</u> | <u>\$949,801</u> | <u>\$31,328</u> |

GREENE COUNTY, OHIO
DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

SEWER ASSESSMENT DEBT SERVICE

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Special Assessments..... | \$442,870 | \$498,230 | \$489,237 | (\$8,993) |
| Other Revenue..... | <u>3,380</u> | <u>4,666</u> | <u>8,385</u> | <u>3,719</u> |
| Total Revenues..... | 446,250 | 502,896 | 497,622 | (5,274) |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal Retirement..... | 278,390 | 288,390 | 288,390 | 0 |
| Interest and Fiscal Charges..... | <u>187,239</u> | <u>190,798</u> | <u>187,344</u> | <u>3,454</u> |
| Total Expenditures..... | 465,629 | 479,188 | 475,734 | 3,454 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (19,379) | 23,708 | 21,888 | (1,820) |
| Other Financing Sources (Uses): | | | | |
| Transfers In..... | <u>24,611</u> | <u>34,811</u> | <u>36,025</u> | <u>1,214</u> |
| Total Other Financing Sources (Uses)..... | <u>24,611</u> | <u>34,811</u> | <u>36,025</u> | <u>1,214</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | 5,232 | 58,519 | 57,913 | (606) |
| Fund Balance (Deficit) at Beginning of Year..... | <u>364,895</u> | <u>364,895</u> | <u>364,895</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$370,127</u> | <u>\$423,414</u> | <u>\$422,808</u> | <u>(\$606)</u> |

GREENE COUNTY, OHIO
DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

ROAD ASSESSMENT DEBT SERVICE

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|-----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Special Assessments..... | <u>\$40,960</u> | <u>\$43,348</u> | <u>\$43,161</u> | <u>(\$187)</u> |
| Total Revenues..... | 40,960 | 43,348 | 43,161 | (187) |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal Retirement..... | 35,000 | 35,000 | 35,000 | 0 |
| Interest and Fiscal Charges..... | <u>6,267</u> | <u>6,668</u> | <u>6,268</u> | <u>400</u> |
| Total Expenditures..... | 41,267 | 41,668 | 41,268 | 400 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (307) | 1,680 | 1,893 | 213 |
| Other Financing Sources (Uses): | | | | |
| Fund Balance (Deficit) at Beginning of Year..... | <u>28,761</u> | <u>28,761</u> | <u>28,761</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$28,454</u> | <u>\$30,441</u> | <u>\$30,654</u> | <u>\$213</u> |

GREENE COUNTY, OHIO
DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

GREENE COUNTY VARIOUS PURPOSE
LONG TERM OBLIGATION BONDS

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with |
|---|-------------------------|------------------|-----------------------|--|
| | <u>Original</u> | <u>Final</u> | | Final Budget - Positive (Negative) |
| Revenues: | | | | |
| Special Assessments..... | \$47,560 | \$52,708 | \$52,524 | (\$184) |
| Other Revenue..... | <u>11,600</u> | <u>25,100</u> | <u>0</u> | <u>(25,100)</u> |
| Total Revenues..... | 59,160 | 77,808 | 52,524 | (25,284) |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal Retirement..... | 825,000 | 825,000 | 825,000 | 0 |
| Interest and Fiscal Charges..... | <u>376,219</u> | <u>376,618</u> | <u>376,408</u> | <u>210</u> |
| Total Expenditures..... | 1,201,219 | 1,201,618 | 1,201,408 | 210 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (1,142,059) | (1,123,810) | (1,148,884) | (25,074) |
| Other Financing Sources (Uses): | | | | |
| Transfers In..... | <u>1,167,773</u> | <u>1,154,090</u> | <u>1,176,927</u> | <u>22,837</u> |
| Total Other Financing Sources (Uses)..... | 1,167,773 | 1,154,090 | 1,176,927 | 22,837 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | 25,714 | 30,280 | 28,043 | (2,237) |
| Fund Balance (Deficit) at Beginning of Year..... | <u>16,580</u> | <u>16,580</u> | <u>16,580</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$42,294</u> | <u>\$46,860</u> | <u>\$44,623</u> | <u>(\$2,237)</u> |

GREENE COUNTY, OHIO
DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

TOTALS

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|--------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Special Assessments..... | \$1,071,820 | \$1,169,289 | \$1,141,034 | (\$28,255) |
| Other Revenue..... | <u>23,100</u> | <u>46,612</u> | <u>36,020</u> | <u>(10,592)</u> |
| Total Revenues..... | 1,094,920 | 1,215,901 | 1,177,054 | (38,847) |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal Retirement..... | 1,553,000 | 1,573,000 | 1,543,000 | 30,000 |
| Interest and Fiscal Charges..... | <u>766,934</u> | <u>792,765</u> | <u>782,908</u> | <u>9,857</u> |
| Total Expenditures..... | 2,319,934 | 2,365,765 | 2,325,908 | 39,857 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (1,225,014) | (1,149,864) | (1,148,854) | 1,010 |
| Other Financing Sources (Uses): | | | | |
| Transfers In..... | <u>1,285,578</u> | <u>1,293,006</u> | <u>1,320,694</u> | <u>27,688</u> |
| Total Other Financing Sources (Uses)..... | 1,285,578 | 1,293,006 | 1,320,694 | 27,688 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | 60,564 | 143,142 | 171,840 | 28,698 |
| Fund Balance (Deficit) at Beginning of Year..... | <u>1,276,046</u> | <u>1,276,046</u> | <u>1,276,046</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$1,336,610</u> | <u>\$1,419,188</u> | <u>\$1,447,886</u> | <u>\$28,698</u> |

GREENE COUNTY, OHIO
 CAPITAL PROJECT FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2000

BUILDING & ROAD CONSTRUCTION

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|--------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for Services..... | \$0 | \$30,000 | \$29,923 | (\$77) |
| Intergovernmental..... | 1,791,631 | 4,407,724 | 4,407,724 | 0 |
| Special Assessments..... | 2,000 | 2,000 | 0 | (2,000) |
| Investment Earnings..... | 0 | 108,312 | 110,341 | 2,029 |
| Other..... | <u>24,888</u> | <u>23,465</u> | <u>33,168</u> | <u>9,703</u> |
| Total Revenues..... | 1,818,519 | 4,571,501 | 4,581,156 | 9,655 |
| Expenditures: | | | | |
| County Engineer Miscellaneous Improvements: | | | | |
| Capital Outlay..... | <u>22,416</u> | <u>467,019</u> | <u>391,238</u> | <u>75,781</u> |
| Total County Engineer Miscellaneous Improvements..... | 22,416 | 467,019 | 391,238 | 75,781 |
| Commissioners Equipment: | | | | |
| Capital Outlay..... | <u>33,389</u> | <u>275,389</u> | <u>174,148</u> | <u>101,241</u> |
| Total Commissioners Equipment..... | 33,389 | 275,389 | 174,148 | 101,241 |
| Commissioners Land & Buildings: | | | | |
| Capital Outlay..... | <u>1,687,057</u> | <u>2,198,628</u> | <u>461,182</u> | <u>1,737,446</u> |
| Total Commissioners Land & Buildings..... | 1,687,057 | 2,198,628 | 461,182 | 1,737,446 |
| Parks and Recreation: | | | | |
| Capital Outlay..... | <u>148,358</u> | <u>213,645</u> | <u>85,665</u> | <u>127,980</u> |
| Total Parks and Recreation..... | 148,358 | 213,645 | 85,665 | 127,980 |
| Juvenile Court Youth Services : | | | | |
| Capital Outlay..... | <u>1,264,771</u> | <u>1,780,568</u> | <u>1,429,237</u> | <u>351,331</u> |
| Total Juvenile Court Youth Services..... | 1,264,771 | 1,780,568 | 1,429,237 | 351,331 |
| Sheriff Adult Detention Center: | | | | |
| Capital Outlay..... | <u>748,987</u> | <u>2,062,777</u> | <u>1,747,884</u> | <u>314,893</u> |
| Total Sheriff Adult Detention Center..... | 748,987 | 2,062,777 | 1,747,884 | 314,893 |
| Debt Service: | | | | |
| Principal Retirement..... | 15,501,585 | 20,201,585 | 20,200,000 | 1,585 |
| Interest and Fiscal Charges..... | <u>1,090,725</u> | <u>780,725</u> | <u>653,369</u> | <u>127,356</u> |
| Total Expenditures..... | <u>20,497,288</u> | <u>27,980,336</u> | <u>25,142,723</u> | <u>2,837,613</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (18,678,769) | (23,408,835) | (20,561,567) | 2,847,268 |
| Other Financing Sources (Uses): | | | | |
| Proceeds of Notes..... | 12,200,000 | 16,338,000 | 16,338,000 | 0 |
| Transfers In..... | 329,450 | 331,740 | 331,716 | (24) |
| Transfers Out..... | <u>(83,244)</u> | <u>(63,175)</u> | <u>(47,206)</u> | <u>15,969</u> |
| Total Other Financing Sources (Uses)..... | 12,446,206 | 16,606,565 | 16,622,510 | 15,945 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | (6,232,563) | (6,802,270) | (3,939,057) | 2,863,213 |
| Fund Balance (Deficit) at Beginning of Year..... | 6,811,997 | 6,811,997 | 6,811,997 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>2,670,373</u> | <u>2,670,373</u> | <u>2,670,373</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$3,249,807</u> | <u>\$2,680,100</u> | <u>\$5,543,313</u> | <u>\$2,863,213</u> |

GREENE COUNTY, OHIO
 CAPITAL PROJECT FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2000

MENTAL RETARDATION CONSTRUCTION

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Other..... | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Total Revenues..... | 0 | 0 | 0 | 0 |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal Retirement..... | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges..... | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenditures..... | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | 0 | 0 | 0 | 0 |
| Other Financing Sources (Uses): | | | | |
| Transfers Out..... | <u>(2,263)</u> | <u>(2,263)</u> | <u>(2,263)</u> | <u>0</u> |
| Total Other Financing Sources (Uses)..... | <u>(2,263)</u> | <u>(2,263)</u> | <u>(2,263)</u> | <u>0</u> |
| Fund Balance (Deficit) at Beginning of Year..... | <u>2,263</u> | <u>2,263</u> | <u>2,263</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

GREENE COUNTY, OHIO
 CAPITAL PROJECT FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2000

SEWER ASSESSMENT PROJECTS

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|-----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Other..... | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Total Revenues..... | 0 | 0 | 0 | 0 |
| Expenditures: | | | | |
| Capital Outlay..... | <u>5,224</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenditures..... | 5,224 | 0 | 0 | 0 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (5,224) | 0 | 0 | 0 |
| Other Financing Sources (Uses): | | | | |
| Transfers In..... | 0 | 212 | 212 | 0 |
| Transfers Out..... | <u>(11,395)</u> | <u>(11,395)</u> | <u>(11,395)</u> | <u>0</u> |
| Total Other Financing Sources (Uses)..... | (11,395) | (11,183) | (11,183) | 0 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | (16,619) | (11,183) | (11,183) | 0 |
| Fund Balance (Deficit) at Beginning of Year..... | <u>11,183</u> | <u>11,183</u> | <u>11,183</u> | 0 |
| Fund Balance (Deficit) at End of Year..... | <u>(\$5,436)</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

GREENE COUNTY, OHIO
 CAPITAL PROJECT FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2000

WATER ASSESSMENT PROJECTS

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|-----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Other..... | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Total Revenues..... | 0 | 0 | 0 | 0 |
| Expenditures: | | | | |
| Capital Outlay..... | 22,194 | 3,641 | 334 | 3,307 |
| Debt Service: | | | | |
| Principal Retirement..... | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges..... | <u>13,790</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenditures..... | 35,984 | 3,641 | 334 | 3,307 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (35,984) | (3,641) | (334) | 3,307 |
| Other Financing Sources (Uses): | | | | |
| Transfers In..... | 0 | 1,880 | 2,061 | 181 |
| Transfers Out..... | <u>(75,359)</u> | <u>(75,359)</u> | <u>(75,359)</u> | <u>0</u> |
| Total Other Financing Sources (Uses)..... | (75,359) | (73,479) | (73,298) | 181 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | (111,343) | (77,120) | (73,632) | 3,488 |
| Fund Balance (Deficit) at Beginning of Year..... | <u>82,806</u> | <u>82,806</u> | <u>82,806</u> | 0 |
| Fund Balance (Deficit) at End of Year..... | <u>(\$28,537)</u> | <u>\$5,686</u> | <u>\$9,174</u> | <u>\$3,488</u> |

GREENE COUNTY, OHIO
 CAPITAL PROJECT FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2000

TOTALS

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|--------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for Services..... | \$0 | \$30,000 | \$29,923 | (\$77) |
| Intergovernmental..... | 1,791,631 | 4,407,724 | 4,407,724 | 0 |
| Special Assessments..... | 2,000 | 2,000 | 0 | (2,000) |
| Investment Earnings..... | 0 | 108,312 | 110,341 | 2,029 |
| Other..... | <u>24,888</u> | <u>23,465</u> | <u>33,168</u> | <u>9,703</u> |
| Total Revenues..... | 1,818,519 | 4,571,501 | 4,581,156 | 9,655 |
| Expenditures: | | | | |
| Capital Outlay..... | 3,932,396 | 7,001,667 | 4,289,688 | 2,711,979 |
| Debt Service: | | | | |
| Principal Retirement..... | 15,501,585 | 20,201,585 | 20,200,000 | 1,585 |
| Interest and Fiscal Charges..... | <u>1,104,515</u> | <u>780,725</u> | <u>653,369</u> | <u>127,356</u> |
| Total Expenditures..... | 20,538,496 | 27,983,977 | 25,143,057 | 2,840,920 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (18,719,977) | (23,412,476) | (20,561,901) | 2,850,575 |
| Other Financing Sources (Uses): | | | | |
| Proceeds of Notes..... | 12,200,000 | 16,338,000 | 16,338,000 | 0 |
| Transfers In..... | 329,450 | 333,832 | 333,989 | 157 |
| Transfers Out..... | <u>(83,244)</u> | <u>(152,192)</u> | <u>(136,223)</u> | <u>15,969</u> |
| Total Other Financing Sources (Uses)..... | <u>12,446,206</u> | <u>16,519,640</u> | <u>16,535,766</u> | <u>16,126</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | (6,273,771) | (6,892,836) | (4,026,135) | 2,866,701 |
| Fund Balance (Deficit) at Beginning of Year..... | 6,908,249 | 6,908,249 | 6,908,249 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>2,670,373</u> | <u>2,670,373</u> | <u>2,670,373</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$3,304,851</u> | <u>\$2,685,786</u> | <u>\$5,552,487</u> | <u>\$2,866,701</u> |

GREENE COUNTY, OHIO
 PERMANENT FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2000

CHASE STEWART TRUST

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Investment Earnings..... | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Total revenues: | 0 | 0 | 0 | 0 |
| Expenditures: | | | | |
| Other..... | <u>750</u> | <u>750</u> | <u>0</u> | <u>750</u> |
| Total Expenditures..... | 750 | 750 | 0 | 750 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (750) | (750) | 0 | 750 |
| Fund Balance (Deficit) at Beginning of Year..... | <u>101,818</u> | <u>101,818</u> | <u>101,818</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$101,068</u> | <u>\$101,068</u> | <u>\$101,818</u> | <u>\$750</u> |

GREENE COUNTY, OHIO
PRIVATE PURPOSE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

UNCLAIMED MONEY

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|--|-------------------------|-----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Other..... | <u>\$30,000</u> | <u>\$35,000</u> | <u>\$40,566</u> | <u>\$5,566</u> |
| Total Revenues..... | 30,000 | 35,000 | 40,566 | 5,566 |
| Expenditures: | | | | |
| Other Operating..... | <u>45,154</u> | <u>45,154</u> | <u>39</u> | <u>45,115</u> |
| Total Expenditures..... | 45,154 | 45,154 | 39 | 45,115 |
| Excess (Deficiency) of Revenues Over Expenditures. | (15,154) | (10,154) | 40,527 | 50,681 |
| Other Financing Sources (Uses): | | | | |
| Transfers Out..... | <u>0</u> | <u>0</u> | <u>(7,966)</u> | <u>(7,966)</u> |
| Total Other Financing Sources (Uses)..... | 0 | 0 | (7,966) | (7,966) |
| Excess (Deficiency) of Revenues of Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | (15,154) | (10,154) | 32,561 | 42,715 |
| Fund Balance (Deficit) at Beginning of Year..... | <u>84,318</u> | <u>84,318</u> | <u>84,318</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$69,164</u> | <u>\$74,164</u> | <u>\$116,879</u> | <u>\$42,715</u> |

GREENE COUNTY, OHIO
 ENTERPRISE FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2000

Continued

WATER

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|--------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for Services..... | \$7,050,000 | \$7,050,000 | \$7,118,191 | \$68,191 |
| Other..... | <u>89,089</u> | <u>128,093</u> | <u>73,012</u> | <u>(55,081)</u> |
| Total Revenues..... | 7,139,089 | 7,178,093 | 7,191,203 | 13,110 |
| Expenditures: | | | | |
| Personal Services..... | 1,825,515 | 1,828,530 | 1,731,811 | 96,719 |
| Materials & Supplies..... | 873,667 | 1,113,395 | 874,384 | 239,011 |
| Contractual Services..... | 2,349,570 | 3,300,843 | 1,575,737 | 1,725,106 |
| Other Operating..... | 799,757 | 1,079,011 | 165,591 | 913,420 |
| Capital Outlay..... | 4,805,323 | 8,829,169 | 4,101,085 | 4,728,084 |
| Debt Service: | | | | |
| Principal Retirement..... | 3,296,698 | 13,941,798 | 13,930,934 | 10,864 |
| Interest and Fiscal Charges..... | <u>3,282,700</u> | <u>4,146,932</u> | <u>2,067,524</u> | <u>2,079,408</u> |
| Total Expenditures..... | 17,233,230 | 34,239,678 | 24,447,066 | 9,792,612 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (10,094,141) | (27,061,585) | (17,255,863) | 9,805,722 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Fixed Assets..... | 0 | 0 | 2,753 | 2,753 |
| Proceeds of Notes..... | 4,975,000 | 19,875,000 | 19,875,000 | 0 |
| Transfers In..... | 243,594 | 1,967,171 | 840,233 | (1,126,938) |
| Transfers Out..... | <u>(755,560)</u> | <u>(2,373,112)</u> | <u>(643,731)</u> | <u>1,729,381</u> |
| Total Other Financing Sources (Uses)..... | 4,463,034 | 19,469,059 | 20,074,255 | 605,196 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | (5,631,107) | (7,592,526) | 2,818,392 | 10,410,918 |
| Fund Balance (Deficit) at Beginning of Year..... | 9,790,398 | 9,790,398 | 9,790,398 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>933,872</u> | <u>933,872</u> | <u>933,872</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$5,093,163</u> | <u>\$3,131,744</u> | <u>\$13,542,662</u> | <u>\$10,410,918</u> |

GREENE COUNTY, OHIO
 ENTERPRISE FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2000

Continued

SEWER

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|--------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenue: | | | | |
| Charges for Services..... | \$13,362,000 | \$13,362,000 | \$13,225,365 | (\$136,635) |
| Special Assessments..... | 0 | 0 | 2,199 | 2,199 |
| Other..... | <u>84,692</u> | <u>137,914</u> | <u>1,513,993</u> | <u>1,376,079</u> |
| Total Revenue..... | 13,446,692 | 13,499,914 | 14,741,557 | 1,241,643 |
| Expenditures: | | | | |
| Personal Services..... | 3,205,378 | 3,215,145 | 3,044,533 | 170,612 |
| Materials & Supplies..... | 1,876,802 | 2,225,607 | 1,762,350 | 463,257 |
| Contractual Services..... | 2,972,228 | 4,384,485 | 2,812,270 | 1,572,215 |
| Other Operating..... | 809,719 | 2,273,638 | 1,700,055 | 573,583 |
| Capital Outlay..... | 6,897,995 | 8,121,414 | 2,272,612 | 5,848,802 |
| Debt Service: | | | | |
| Principal Retirement..... | 4,568,371 | 54,506,871 | 54,479,665 | 27,206 |
| Interest and Fiscal Charges..... | <u>6,875,814</u> | <u>8,042,584</u> | <u>6,472,047</u> | <u>1,570,537</u> |
| Total Expenditures..... | 27,206,307 | 82,769,744 | 72,543,532 | 10,226,212 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (13,759,615) | (69,269,830) | (57,801,975) | 11,467,855 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Fixed Assets..... | 0 | 0 | 5,113 | 5,113 |
| Proceeds of Bonds..... | 0 | 36,800,725 | 36,056,752 | (743,973) |
| Proceeds of Notes..... | 2,300,000 | 15,490,000 | 15,490,000 | 0 |
| Transfers In..... | 235,021 | 4,382,925 | 1,276,200 | (3,106,725) |
| Transfers Out..... | <u>(183,166)</u> | <u>(4,050,196)</u> | <u>(122,914)</u> | <u>3,927,282</u> |
| Total Other Financing Sources (Uses)..... | 2,351,855 | 52,623,454 | 52,705,151 | 81,697 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | (11,407,760) | (16,646,376) | (5,096,824) | 11,549,552 |
| Fund Balance (Deficit) at Beginning of Year..... | 19,851,427 | 19,851,427 | 19,851,427 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>2,782,896</u> | <u>2,782,896</u> | <u>2,782,896</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$11,226,563</u> | <u>\$5,987,947</u> | <u>\$17,537,499</u> | <u>\$11,549,552</u> |

GREENE COUNTY, OHIO
 ENTERPRISE FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2000

TOTAL WATER & SEWER

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|--------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenue: | | | | |
| Charges for Services..... | \$20,412,000 | \$20,412,000 | \$20,343,556 | (\$68,444) |
| Special Assessments..... | 0 | 0 | 2,199 | 2,199 |
| Other..... | <u>173,781</u> | <u>266,007</u> | <u>1,587,005</u> | <u>1,320,998</u> |
| Total Revenue..... | 20,585,781 | 20,678,007 | 21,932,760 | 1,254,753 |
| Expenditures: | | | | |
| Personal Services..... | 5,030,893 | 5,043,675 | 4,776,344 | 267,331 |
| Materials & Supplies..... | 2,750,469 | 3,339,002 | 2,636,734 | 702,268 |
| Contractual Services..... | 5,321,798 | 7,685,328 | 4,388,007 | 3,297,321 |
| Other Operating..... | 1,609,476 | 3,352,649 | 1,865,646 | 1,487,003 |
| Capital Outlay..... | 11,703,318 | 16,950,583 | 6,373,697 | 10,576,886 |
| Debt Service: | | | | |
| Principal Retirement..... | 7,865,069 | 68,448,669 | 68,410,599 | 38,070 |
| Interest and Fiscal Charges..... | <u>10,158,514</u> | <u>12,189,516</u> | <u>8,539,571</u> | <u>3,649,945</u> |
| Total Expenditures..... | 44,439,537 | 117,009,422 | 96,990,598 | 20,018,824 |
| Excess (Deficiency) of Revenues Over Expenditures..... | (23,853,756) | (96,331,415) | (75,057,838) | 21,273,577 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Fixed Assets..... | 0 | 0 | 7,866 | 7,866 |
| Proceeds of Bonds..... | 0 | 36,800,725 | 36,056,752 | (743,973) |
| Proceeds of Notes..... | 7,275,000 | 35,365,000 | 35,365,000 | 0 |
| Transfers In..... | 478,615 | 6,350,096 | 2,116,433 | (4,233,663) |
| Transfers Out..... | <u>(938,726)</u> | <u>(6,423,308)</u> | <u>(766,645)</u> | <u>5,656,663</u> |
| Total Other Financing Sources (Uses)..... | 6,814,889 | 72,092,513 | 72,779,406 | 686,893 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | (17,038,867) | (24,238,902) | (2,278,432) | 21,960,470 |
| Fund Balance (Deficit) at Beginning of Year..... | 29,641,825 | 29,641,825 | 29,641,825 | 0 |
| Prior Year Encumbrances Appropriated..... | <u>3,716,768</u> | <u>3,716,768</u> | <u>3,716,768</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$16,319,726</u> | <u>\$9,119,691</u> | <u>\$31,080,161</u> | <u>\$21,960,470</u> |

GREENE COUNTY, OHIO
INTERNAL SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

COUNTY HEALTH CARE

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for Services..... | \$4,291,800 | \$4,291,800 | \$4,414,200 | \$122,400 |
| Other Revenue..... | <u>2,200</u> | <u>2,200</u> | <u>320,780</u> | <u>318,580</u> |
| Total Revenues..... | 4,294,000 | 4,294,000 | 4,734,980 | 440,980 |
| Expenditures: | | | | |
| Contractual Services..... | 4,994,214 | 4,994,214 | 4,512,252 | 481,962 |
| Other..... | <u>225</u> | <u>225</u> | <u>0</u> | <u>225</u> |
| Total Expenditures..... | <u>4,994,439</u> | <u>4,994,439</u> | <u>4,512,252</u> | <u>482,187</u> |
| Excess (Deficiency) of Revenues Over Expenditures..... | (700,439) | (700,439) | 222,728 | 923,167 |
| Other Financing Sources (Uses): | | | | |
| Transfers In..... | <u>330,000</u> | <u>330,000</u> | <u>354,440</u> | <u>24,440</u> |
| Total Other Financing Sources (Uses)..... | <u>330,000</u> | <u>330,000</u> | <u>354,440</u> | <u>24,440</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses..... | (370,439) | (370,439) | 577,168 | 947,607 |
| Fund Balance (Deficit) at Beginning of Year..... | <u>370,439</u> | <u>370,439</u> | <u>370,439</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year..... | <u>\$0</u> | <u>\$0</u> | <u>\$947,607</u> | <u>\$947,607</u> |

GREENE COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

| | Balance January 1, 2000 | Additions | Deductions | Balance December 31, 2000 |
|---|----------------------------|-----------------------|-----------------------|------------------------------|
| PAYROLL AGENCY | | | | |
| Assets | | | | |
| Equity with County Treasurer..... | \$ 4,502 | \$ 42,593,808 | \$ 42,593,868 | \$ 4,442 |
| Liabilities | | | | |
| Payroll Withholding..... | \$ 4,502 | \$ 42,593,808 | \$ 42,593,868 | \$ 4,442 |
| UNDIVIDED TAX AGENCY | | | | |
| Assets | | | | |
| Equity with County Treasurer..... | \$ 6,390,598 | \$ 148,850,898 | \$ 146,174,694 | \$ 9,066,802 |
| Taxes Levied for Other Governments..... | 98,987,382 | 100,621,040 | 98,987,383 | \$ 100,621,039 |
| Total Assets..... | <u>\$ 105,377,980</u> | <u>\$ 249,471,938</u> | <u>\$ 245,162,077</u> | <u>\$ 109,687,841</u> |
| Liabilities | | | | |
| Due to Other Funds..... | \$ 401,068 | \$ 25,891,106 | \$ 25,845,236 | \$ 446,938 |
| Due to Other Governments..... | 101,908,489 | 220,432,802 | 216,238,298 | 106,102,993 |
| Other Liabilities..... | 3,068,423 | 3,148,030 | 3,078,543 | 3,137,910 |
| Total Liabilities..... | <u>\$ 105,377,980</u> | <u>\$ 249,471,938</u> | <u>\$ 245,162,077</u> | <u>\$ 109,687,841</u> |
| POLITICAL SUBDIVISION AGENCY | | | | |
| Assets | | | | |
| Equity with County Treasurer..... | \$ 2,309,681 | \$ 124,106,284 | \$ 124,664,400 | \$ 1,751,565 |
| Liabilities | | | | |
| Due to Other Governments..... | \$ 2,309,681 | \$ 124,106,284 | \$ 124,664,400 | \$ 1,751,565 |
| OTHER AGENCY | | | | |
| Assets | | | | |
| Deposits with Segregated Accounts..... | \$ 1,857,337 | \$ 36,891,451 | \$ 36,684,465 | \$ 2,064,323 |
| Liabilities | | | | |
| Other Liabilities..... | \$ 1,857,337 | \$ 36,891,451 | \$ 36,684,465 | \$ 2,064,323 |
| TOTALS | | | | |
| Assets | | | | |
| Equity with County Treasurer..... | \$ 8,704,781 | \$ 315,550,990 | \$ 313,432,962 | \$ 10,822,809 |
| Deposits with Segregated Accounts..... | 1,857,337 | 36,891,451 | 36,684,465 | 2,064,323 |
| Taxes Levied for Other Governments..... | 98,987,382 | 100,621,040 | 98,987,383 | 100,621,039 |
| Total Assets..... | <u>\$ 109,549,500</u> | <u>\$ 453,063,481</u> | <u>\$ 449,104,810</u> | <u>\$ 113,508,171</u> |
| Liabilities | | | | |
| Payroll Withholding..... | \$ 4,502 | \$ 42,593,808 | \$ 42,593,868 | \$ 4,442 |
| Due to Other Funds..... | 401,068 | 25,891,106 | 25,845,236 | 446,938 |
| Due to Other Governments..... | 104,218,170 | 344,539,086 | 340,902,698 | 107,854,558 |
| Other Liabilities..... | 4,925,760 | 40,039,481 | 39,763,008 | 5,202,233 |
| Total Liabilities..... | <u>\$ 109,549,500</u> | <u>\$ 453,063,481</u> | <u>\$ 449,104,810</u> | <u>\$ 113,508,171</u> |

GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2000

| | |
|--|-----------------------|
| Governmental funds capital assets: | |
| Land..... | \$ 2,599,207 |
| Buildings..... | 16,098,260 |
| Equipment, Furniture and Fixtures..... | 7,872,506 |
| Capitalized Leases..... | 40,244 |
| Infrastructure..... | 117,463,241 |
| Construction in Progress..... | <u>19,923,728</u> |
| Total governmental funds capital assets..... | <u>\$ 163,997,186</u> |
| Investment in governmental funds capital assets by source: | |
| General Fund..... | 15,977,678 |
| Special Revenue Funds..... | 5,609,256 |
| Capital Project Funds..... | <u>142,410,252</u> |
| Total governmental funds capital assets..... | <u>\$ 163,997,186</u> |

GREENE COUNTY, OHIO
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function and Activity
December 31, 2000

| Function and Activity | Land | Buildings, Structures and Improvements | Furniture, Fixtures and Equipment | Equipment under Capitalized Leases | Infrastructure | Construction in Progress | Total |
|--|---------------------|--|---|--|-----------------------|-----------------------------|-----------------------|
| Legislative and Executive | | | | | | | |
| Commissioners..... | \$ - | \$ - | \$ 85,452 | \$ - | \$ - | \$ - | \$ 85,452 |
| Auditor..... | - | - | 264,774 | - | - | - | 264,774 |
| Data Processing..... | - | - | 859,109 | - | - | - | 859,109 |
| Other Legislative and Executive..... | - | - | 809,845 | 28,816 | - | - | 838,661 |
| Land & Buildings..... | 1,138,492 | 8,060,206 | - | - | - | 1,429,133 | 10,627,831 |
| Judicial | | | | | | | |
| Common Pleas Court..... | - | - | 10,880 | - | - | - | 10,880 |
| Probate Court..... | - | - | 66,389 | - | - | - | 66,389 |
| Clerk of Courts..... | - | - | 137,198 | - | - | - | 137,198 |
| Other Judicial..... | - | - | 186,744 | - | - | - | 186,744 |
| Land & Buildings..... | 31,210 | 665,247 | - | - | - | - | 696,457 |
| Total General Government..... | 1,169,702 | 8,725,453 | 2,420,391 | 28,816 | - | 1,429,133 | 13,773,495 |
| Public Safety | | | | | | | |
| Coroner..... | - | - | 34,600 | - | - | - | 34,600 |
| Sheriff..... | - | - | 801,557 | - | - | - | 801,557 |
| Adult Probation..... | - | - | 50,051 | - | - | - | 50,051 |
| Building Inspection..... | - | - | 91,175 | - | - | - | 91,175 |
| Land & Buildings..... | 5,910 | 2,150,414 | - | - | - | 18,323,750 | 20,480,074 |
| Total Public Safety..... | 5,910 | 2,150,414 | 977,383 | - | - | 18,323,750 | 21,457,457 |
| Public Works | | | | | | | |
| Engineer and Highways..... | - | - | 2,903,768 | - | - | - | 2,903,768 |
| Department of Public Works..... | - | - | 36,373 | - | 117,463,241 | - | 117,499,614 |
| Land & Buildings..... | 23,868 | 46,257 | - | - | - | - | 70,125 |
| Total Public Works..... | 23,868 | 46,257 | 2,940,141 | - | 117,463,241 | - | 120,473,507 |
| Health | | | | | | | |
| Animal Control..... | - | - | 110,259 | - | - | - | 110,259 |
| Mental Retardation..... | - | - | 273,683 | 11,428 | - | - | 285,111 |
| Land & Buildings..... | 51,270 | 1,411,540 | - | - | - | - | 1,462,810 |
| Total Health..... | 51,270 | 1,411,540 | 383,942 | 11,428 | - | - | 1,858,180 |
| Human Services | | | | | | | |
| County Home..... | - | - | 142,402 | - | - | - | 142,402 |
| Children Services..... | - | - | 235,236 | - | - | - | 235,236 |
| Public Assistance..... | - | - | 107,805 | - | - | - | 107,805 |
| Other Human Services..... | - | - | 39,090 | - | - | - | 39,090 |
| Land & Buildings..... | 473,760 | 2,290,660 | - | - | - | - | 2,764,420 |
| Total Human Services..... | 473,760 | 2,290,660 | 524,533 | - | - | - | 3,288,953 |
| Community and Economic Development | | | | | | | |
| Convention & Visitors Bureau..... | - | - | 46,261 | - | - | - | 46,261 |
| Department of Development..... | - | - | 8,039 | - | - | - | 8,039 |
| Land & Buildings..... | 121,030 | 1,109,146 | - | - | - | 170,845 | 1,401,021 |
| Total Community & Economic Development..... | 121,030 | 1,109,146 | 54,300 | - | - | 170,845 | 1,455,321 |
| Conservation & Recreation | | | | | | | |
| Recreation & Parks..... | - | - | 571,816 | - | - | - | 571,816 |
| Land & Buildings..... | 753,667 | 364,790 | - | - | - | - | 1,118,457 |
| Total Conservation & Recreation..... | 753,667 | 364,790 | 571,816 | - | - | - | 1,690,273 |
| Total General Capital Assets..... | \$ 2,599,207 | \$ 16,098,260 | \$ 7,872,506 | \$ 40,244 | \$ 117,463,241 | \$ 19,923,728 | \$ 163,997,186 |

GREENE COUNTY, OHIO
SCHEDULE OF CHANGES IN CAPITAL ASSETS USED IN THE OPERATIONS OF GOVERNMENTAL FUNDS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2000

| Function and Activity | Governmental Fund Capital Assets January 1, 2000 | Additions | Deductions | Governmental Fund Capital Assets December 31, 2000 |
|--|---|---------------------|-------------------|---|
| General Government | | | | |
| Legislative and Executive | | | | |
| Commissioners..... | \$ 93,951 | \$ - | \$ 8,499 | \$ 85,452 |
| Auditor..... | 292,228 | - | 27,454 | 264,774 |
| Data Processing..... | 859,109 | - | - | 859,109 |
| Other Legislative and Executive..... | 795,100 | 127,031 | 83,470 | 838,661 |
| Land & Buildings..... | 10,285,933 | 341,898 | - | 10,627,831 |
| Judicial | | | | |
| Common Pleas Court..... | 10,880 | - | - | 10,880 |
| Probate Court..... | 66,389 | - | - | 66,389 |
| Clerk of Courts..... | 119,274 | 17,924 | - | 137,198 |
| Other Judicial..... | 215,491 | - | 28,747 | 186,744 |
| Land & Buildings..... | 696,457 | - | - | 696,457 |
| Total General Government..... | 13,434,812 | 486,853 | 148,170 | 13,773,495 |
| Public Safety | | | | |
| Coroner..... | 34,600 | - | - | 34,600 |
| Sheriff..... | 720,137 | 295,957 | 214,537 | 801,557 |
| Adult Probation..... | 81,904 | - | 31,853 | 50,051 |
| Building Inspection..... | 101,684 | 13,464 | 23,973 | 91,175 |
| Land & Buildings..... | 17,635,093 | 2,844,981 | - | 20,480,074 |
| Total Public Safety..... | 18,573,418 | 3,154,402 | 270,363 | 21,457,457 |
| Public Works | | | | |
| Engineer and Highways..... | 2,856,096 | 206,826 | 159,154 | 2,903,768 |
| Department of Public Works..... | 115,943,412 | 1,556,202 | - | 117,499,614 |
| Land & Buildings..... | 70,125 | - | - | 70,125 |
| Total Public Works..... | 118,869,633 | 1,763,028 | 159,154 | 120,473,507 |
| Health | | | | |
| Animal Control..... | 82,559 | 38,700 | 11,000 | 110,259 |
| Mental Retardation..... | 300,665 | - | 15,554 | 285,111 |
| Land & Buildings..... | 1,462,810 | - | - | 1,462,810 |
| Total Health..... | 1,846,034 | 38,700 | 26,554 | 1,858,180 |
| Human Services | | | | |
| County Home..... | 142,402 | - | - | 142,402 |
| Children Services..... | 230,545 | 33,000 | 28,309 | 235,236 |
| Public Assistance..... | 80,743 | 53,520 | 26,458 | 107,805 |
| Other Human Services..... | 39,090 | - | - | 39,090 |
| Land & Buildings..... | 2,764,420 | - | - | 2,764,420 |
| Total Human Services..... | 3,257,200 | 86,520 | 54,767 | 3,288,953 |
| Community and Economic Development | | | | |
| Convention & Visitor's Bureau..... | 46,261 | - | - | 46,261 |
| Department of Development..... | 8,039 | 8,671 | 8,671 | 8,039 |
| Land & Buildings..... | 1,354,001 | 47,020 | - | 1,401,021 |
| Total Community & Economic Development..... | 1,408,301 | 55,691 | 8,671 | 1,455,321 |
| Conservation & Recreation | | | | |
| Recreation & Parks..... | 604,435 | - | 32,619 | 571,816 |
| Land & Buildings..... | 1,118,457 | - | - | 1,118,457 |
| Total Conservation & Recreation..... | 1,722,892 | - | 32,619 | 1,690,273 |
| Total General Capital Assets..... | \$ 159,112,290 | \$ 5,585,194 | \$ 700,298 | \$ 163,997,186 |

Part II—Statistical

Central State University



Central State University

Ohio's only historically African-American public institution of higher learning, Central State University was founded in 1887 when the Ohio General Assembly passed an act which established two-year programs at a combined normal and industrial department at Wilberforce University - its Greene County neighbor which sits across the street. Although associated with Wilberforce, the department was a separate institution with its own board of trustees. Central State was granted college status in 1951 and university status in 1965.

Today, Central State is committed to its "Excellence in the New Millennium" campaign, which includes the priority goal

of becoming a national resource center for the training of urban teachers and the exchange of scholarship on urban education problems and opportunities. The Colleges of Education, Arts & Sciences and Business & Industry -which includes Manufacturing Engineering and Water Resources Management - form the core of the school's academic offerings. In 2000, Central State's International Center for Water Resources Management debuted the National Environmental Technology Incubator, which provides a head start for companies that focus on environmental technology.

1-800-388-2781

www.centralstae.edu

Wilberforce University

Founded in 1856, Wilberforce University is the first institution of higher education owned and operated by African-Americans. The university is one of two four-year institutions in the country with a mandatory cooperative education program.

Located across the street from Central State, Wilberforce University offers a variety of majors in Bachelor of Science and Bachelor of Arts degrees. Qualifying candidates may also apply for adult degree completion programs.

African-American heritage and tradition are alive and well at Wilberforce University. The National Afro-American Museum & Cultural Center is located on the grounds of the original campus.

Wilberforce's major areas of study are divided into four areas: Business & Economics, Engineering & Computer Science, Humanities and Natural Science & Social Science. Degrees are offered in more than 20 fields of study. The university has Engineering and Computer Science dual degree programs with the University of Dayton and the University of Cincinnati. Wilberforce strives to meet the needs of non-traditional students. Its Credentials for Leadership in Management and Business is an innovative degree completion program for adults 25 and older who have finished two or more years of college. Upon successful completion of the program, each student is awarded a Bachelor of Science degree in Organizational Management.

Wilberforce University



937-376-2911

www.wilberforce.edu

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

| Fiscal Year | Legislative & Executive | Judicial | Public Safety | Public Works | Health | Human Services | Conservation and Recreation | Community and Economic Development | Interest and Fiscal Charges | Water | Sewer | Total |
|-------------|-------------------------|--------------|---------------|--------------|---------------|----------------|-----------------------------|------------------------------------|-----------------------------|--------------|---------------|----------------|
| 2000 | \$ 16,219,409 | \$ 5,548,569 | \$ 14,453,567 | \$ 5,858,267 | \$ 11,017,055 | \$ 24,364,635 | \$ 2,568,222 | \$ 1,584,284 | \$ 1,286,427 | \$ 6,806,805 | \$ 13,805,325 | \$ 103,512,565 |

Source: Greene County Auditor's Office

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

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

| Fiscal Year | PROGRAM REVENUES | | | | GENERAL REVENUES | | | | Total |
|-------------|----------------------|------------------------------------|----------------------------------|--|--|----------------------------------|---------------|--|----------------|
| | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | | Grants and Contributions Not Restricted to Specific Programs | Unrestricted Investment Earnings | Miscellaneous | | |
| 2000 | \$ 33,728,736 | \$ 28,705,831 | \$ 5,284,745 | | \$ 4,088,975 | \$ 6,807,077 | \$ 4,346,354 | | \$ 116,082,287 |

Source: Greene County Auditor's Office

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

TABLE 3
GREENE COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

| Fiscal Year | General Government | Public Safety | Public Works | Health | Human Services | Conservation and Recreation | Community and Economic Development | Capital Outlay | Debt Service | Total |
|-------------|--------------------|---------------|--------------|--------------|----------------|-----------------------------|------------------------------------|----------------|--------------|---------------|
| 1991 | \$ 11,659,125 | \$ 5,268,824 | \$ 5,399,320 | \$ 8,430,166 | \$ 12,207,936 | \$ 1,741,177 | \$ 187,009 | \$ 2,557,118 | \$ 1,523,484 | \$ 48,974,159 |
| 1992 | 13,694,166 | 5,260,020 | 5,125,817 | 9,493,576 | 12,371,549 | 1,688,582 | 93,607 | 3,655,880 | 1,634,047 | 53,017,244 |
| 1993 | 14,325,108 | 5,143,082 | 5,263,916 | 9,051,471 | 13,107,929 | 2,242,817 | 99,829 | 2,225,276 | 1,968,163 | 53,427,591 |
| 1994 | 15,201,079 | 5,848,937 | 5,789,747 | 10,373,141 | 13,516,203 | 1,777,430 | 483,719 | 3,216,350 | 2,056,907 | 58,263,513 |
| 1995 | 16,852,435 | 6,222,659 | 6,114,446 | 13,373,875 | 15,399,195 | 1,804,071 | 984,576 | 1,859,714 | 2,082,183 | 64,693,154 |
| 1996 | 17,974,996 | 6,720,183 | 6,050,927 | 8,095,420 | 16,977,953 | 1,902,564 | 923,281 | 1,688,253 | 1,950,742 | 62,284,319 |
| 1997 | 21,981,389 | 8,227,181 | 7,311,395 | 8,785,302 | 17,903,040 | 2,256,798 | 1,717,236 | 2,940,628 | 1,929,716 | 73,032,685 |
| 1998 | 25,660,126 | 9,147,027 | 6,609,019 | 8,709,612 | 13,399,158 | 2,226,918 | 1,356,255 | 5,626,526 | 2,057,139 | 74,791,780 |
| 1999 | 20,908,878 | 13,381,229 | 6,525,909 | 9,253,203 | 19,833,181 | 2,448,164 | 1,542,418 | 14,680,627 | 2,564,107 | 91,127,716 |
| 2000 | 21,240,855 | 15,064,913 | 6,980,366 | 10,963,803 | 21,948,128 | 2,908,178 | 1,516,889 | 3,120,685 | 3,218,721 | 86,562,538 |

Source: Greene County Auditor's Office

TABLE 4
GREENE COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE
LAST TEN FISCAL YEARS

| Fiscal Year | Taxes | Charges for Services | Licenses and Permits | Fines and Forfeitures | Intergovernmental | Special Assessments | Investment Earnings | Other | Total |
|-------------|---------------|----------------------|----------------------|-----------------------|-------------------|---------------------|---------------------|--------------|---------------|
| 1991 | \$ 16,087,643 | \$ 12,268,981 | \$ 16,251 | \$ 315,305 | \$ 13,874,387 | \$ 1,262,291 | \$ 2,096,911 | \$ 2,345,348 | \$ 48,267,117 |
| 1992 | 17,507,533 | 9,125,439 | 15,850 | 324,396 | 17,197,205 | 1,273,822 | 2,242,955 | 3,567,722 | 51,254,922 |
| 1993 | 17,618,803 | 9,745,175 | 18,844 | 353,159 | 20,796,860 | 1,582,072 | 1,817,083 | 3,820,602 | 55,752,598 |
| 1994 | 21,326,474 | 11,190,436 | 16,032 | 394,819 | 19,513,055 | 1,468,581 | 1,933,512 | 3,942,207 | 59,785,116 |
| 1995 | 24,016,305 | 11,079,628 | 16,156 | 390,848 | 21,019,255 | 1,477,445 | 2,292,775 | 3,824,657 | 64,117,069 |
| 1996 | 24,554,490 | 11,766,513 | 15,671 | 466,081 | 21,824,870 | 1,968,540 | 3,021,869 | 2,946,741 | 66,564,775 |
| 1997 | 26,984,916 | 12,281,159 | 15,579 | 465,732 | 23,251,244 | 1,718,579 | 3,686,219 | 4,778,536 | 73,181,964 |
| 1998 | 28,204,264 | 12,052,529 | 837,294 | 638,370 | 23,958,871 | 1,234,215 | 3,161,143 | 1,562,652 | 71,649,338 |
| 1999 | 29,949,838 | 12,106,237 | 528,591 | 832,886 | 33,194,888 | 2,837,201 | 4,149,224 | 2,499,534 | 86,098,399 |
| 2000 | 33,120,569 | 12,690,514 | 568,104 | 834,814 | 32,794,806 | 1,179,006 | 6,769,196 | 3,004,064 | 90,961,073 |

Source: Greene County Auditor's Office

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

| Tax Year | REAL PROPERTY | | | PERSONAL PROPERTY | | | PUBLIC UTILITY | | | TOTALS | | | Assessed Value as a Percent of Estimated Actual Value |
|----------|-----------------|------------------|------------------|-------------------|------------------|----------------|------------------|------------------|------------------|----------|------------------|--------|---|
| | Collection Year | Assessed | Estimated Actual | Assessed | Estimated Actual | Assessed | Estimated Actual | Assessed | Estimated Actual | Assessed | Estimated Actual | | |
| 1991 | | \$ 1,386,070,140 | \$ 3,960,200,400 | \$ 112,097,189 | \$ 431,143,035 | \$ 130,469,280 | \$ 372,769,371 | \$ 1,628,636,609 | \$ 4,764,112,806 | | | 34.19% | |
| 1992 | | 1,419,771,240 | 4,056,489,257 | 112,023,619 | 448,094,476 | 138,162,820 | 394,750,914 | 1,669,957,679 | 4,899,334,647 | | | 34.09% | |
| 1993 | | 1,564,277,280 | 4,469,363,657 | 95,902,624 | 383,610,496 | 143,864,690 | 411,041,971 | 1,804,044,594 | 5,264,016,125 | | | 34.27% | |
| 1994 | | 1,666,584,810 | 4,761,670,886 | 113,139,486 | 452,557,944 | 148,865,220 | 425,329,200 | 1,928,589,516 | 5,639,568,030 | | | 34.20% | |
| 1995 | | 1,733,673,340 | 4,953,352,400 | 138,404,969 | 553,619,876 | 128,825,360 | 368,072,457 | 2,000,903,669 | 5,875,044,733 | | | 34.06% | |
| 1996 | | 2,041,054,140 | 5,831,583,257 | 151,617,240 | 606,468,960 | 138,943,610 | 396,981,743 | 2,331,614,990 | 6,835,033,960 | | | 34.11% | |
| 1997 | | 2,077,591,490 | 5,935,975,686 | 166,747,670 | 666,990,660 | 143,676,450 | 410,504,143 | 2,388,015,610 | 7,013,470,509 | | | 34.05% | |
| 1998 | | 2,122,451,650 | 6,064,147,571 | 172,100,347 | 688,401,388 | 151,000,600 | 431,430,286 | 2,445,552,597 | 7,183,979,245 | | | 34.04% | |
| 1999 | | 2,270,200,580 | 6,486,287,371 | 173,812,961 | 695,251,844 | 157,884,810 | 451,099,457 | 2,601,898,351 | 7,632,638,673 | | | 34.09% | |
| 2000 | | 2,335,866,880 | 6,673,905,371 | 186,438,395 | 745,753,580 | 141,948,790 | 405,567,971 | 2,664,254,065 | 7,825,226,922 | | | 34.05% | |

Source: Greene County Auditor's Office

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

| Tax Year | Current Taxes | | | Delinquent Taxes | | | Total Collections | | | Total Collections as a % of Current Taxes Levied | Accumulated Delinquencies |
|----------|-----------------|--------------|----------------------------|------------------|----------------------------|-----------------------|--|--------------------|---------|--|---------------------------|
| | Collection Year | Taxes Levied | Percent of Taxes Collected | Taxes Collected | Percent of Taxes Collected | Total Taxes Collected | Delinquent Taxes Collected as a Percent of Total Taxes Collected | Total Taxes Levied | | | |
| 1990 | | \$ 9,731,007 | 97.39% | \$ 233,806 | 2.41% | \$ 9,710,794 | 2.41% | \$ 99,779 | 99.79% | \$ 492,890 | |
| 1991 | | 10,684,071 | 96.57% | 295,594 | 2.79% | 10,613,162 | 2.79% | 99,34% | 99.34% | 535,621 | |
| 1992 | | 10,689,677 | 97.76% | 273,574 | 2.55% | 10,723,565 | 2.55% | 100.32% | 100.32% | 536,765 | |
| 1993 | | 11,644,759 | 97.20% | 324,852 | 2.79% | 11,644,010 | 2.79% | 99.99% | 99.99% | 521,172 | |
| 1994 | | 12,953,926 | 97.98% | 302,209 | 2.33% | 12,993,909 | 2.33% | 100.31% | 100.31% | 575,146 | |
| 1995 | | 13,084,263 | 96.33% | 309,069 | 2.39% | 12,923,104 | 2.39% | 98.69% | 98.69% | 630,210 | |
| 1996 | | 14,742,157 | 97.59% | 391,438 | 2.65% | 14,779,030 | 2.65% | 100.25% | 100.25% | 698,826 | |
| 1997 | | 14,973,975 | 97.38% | 343,065 | 2.30% | 14,924,474 | 2.30% | 99.67% | 99.67% | 759,446 | |
| 1998 | | 15,417,492 | 97.02% | 374,377 | 2.44% | 15,332,569 | 2.44% | 99.45% | 99.45% | 800,138 | |
| 1999 | | 20,683,724 | 97.15% | 541,432 | 2.62% | 20,636,341 | 2.62% | 99.77% | 99.77% | 1,280,623 | |

Source: Greene County Auditor's Office

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

| Fiscal Year | General Property Tax | Tangible Personal Property Tax | County Sales Tax | County Hotel/Lodging Tax | Total |
|--------------------|-----------------------------|---------------------------------------|-------------------------|---------------------------------|---------------|
| 1991 | \$ 8,271,948 | \$ 1,022,496 | \$ 6,479,624 | \$ 313,575 | \$ 16,087,643 |
| 1992 | 9,199,617 | 991,391 | 6,979,792 | 336,733 | 17,507,533 |
| 1993 | 8,510,443 | 816,442 | 7,935,096 | 356,822 | 17,618,803 |
| 1994 | 9,325,063 | 970,585 | 10,387,507 | 643,319 | 21,326,474 |
| 1995 | 10,270,684 | 1,245,947 | 12,054,992 | 444,682 | 24,016,305 |
| 1996 | 9,852,692 | 1,325,591 | 12,910,887 | 465,320 | 24,554,490 |
| 1997 | 11,550,303 | 1,421,730 | 13,516,983 | 495,900 | 26,984,916 |
| 1998 | 11,871,815 | 1,477,659 | 14,311,747 | 543,043 | 28,204,264 |
| 1999 | 12,164,120 | 1,471,426 | 15,771,384 | 542,908 | 29,949,838 |
| 2000 | 14,423,588 | 1,458,266 | 16,663,041 | 575,674 | 33,120,569 |

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

Source: Greene County Auditor's Office

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

| Fiscal Year | Total Assessments Levied | Current Assessments Receivable | Current Assessments Collected | Outstanding Assessments Receivable |
|--------------------|---------------------------------|---------------------------------------|--------------------------------------|---|
| 1991 | \$ 1,386,985 | \$ 1,192,171 | \$ 1,118,792 | \$ 157,844 |
| 1992 | 1,310,826 | 1,137,763 | 1,056,810 | 175,330 |
| 1993 | 1,443,917 | 1,220,614 | 1,201,902 | 137,803 |
| 1994 | 1,460,728 | 1,318,283 | 1,267,170 | 94,674 |
| 1995 | 1,389,597 | 1,324,317 | 1,274,806 | 73,740 |
| 1996 | 1,333,726 | 1,251,433 | 1,217,479 | 90,250 |
| 1997 | 1,404,822 | 1,305,383 | 1,215,362 | 111,764 |
| 1998 | 1,373,909 | 1,250,296 | 1,171,348 | 117,108 |
| 1999 | 1,306,370 | 1,520,832 | 1,326,291 | 80,427 |
| 2000 | 1,365,801 | 1,224,754 | 1,137,329 | 144,941 |

Source: Greene County Auditor's Office

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

| Fiscal Year | (1) Population | (2) Assessed Value | (3) Gross General Bonded Debt | Various Purpose | | Net Bonded Debt | Net Bonded Debt to Assessed Value (%) | Net Bonded Debt Per Capita |
|-------------|-------------------|-----------------------|----------------------------------|---|-----------------|-----------------|---------------------------------------|----------------------------|
| | | | | Long-term Obligation Bonds Fund Balance | Net Bonded Debt | | | |
| 1991 | 136,731 | \$ 1,589,988,457 | \$ - | \$ - | - | 0.00% | - | |
| 1992 | 136,731 | 1,628,636,609 | 5,230,000 | 4,328,678 | 901,322 | 0.06% | 6.59 | |
| 1993 | 136,731 | 1,669,957,679 | 5,025,000 | 4,001,518 | 1,023,482 | 0.06% | 7.49 | |
| 1994 | 136,731 | 1,804,344,594 | 4,815,000 | 3,751,867 | 1,063,133 | 0.06% | 7.78 | |
| 1995 | 136,731 | 1,928,589,516 | 4,595,000 | 3,468,008 | 1,126,992 | 0.06% | 8.24 | |
| 1996 | 139,936 | 2,000,903,669 | 4,365,000 | 3,205,693 | 1,159,307 | 0.06% | 8.28 | |
| 1997 | 144,129 | 2,331,614,990 | 4,125,000 | 2,840,251 | 1,284,749 | 0.06% | 8.91 | |
| 1998 | 145,187 | 2,388,015,610 | 3,875,000 | 2,628,280 | 1,246,720 | 0.05% | 8.59 | |
| 1999 | 146,935 | 2,445,552,597 | 1,025,000 | (226,955) | 1,251,955 | 0.05% | 8.52 | |
| 2000 | 147,886 | 2,601,898,351 | 1,025,000 | 45,146 | 979,854 | 0.04% | 6.63 | |

Sources: (1) U.S. Census Bureau (2000) / Regional Planning (Other Years)
(2) Greene County Auditor's Office
(3) Gross general bonded debt excludes revenue bonds and general obligation bonds payable from Enterprise Funds, and special assessment bonds with governmental commitment

TABLE 10
GREENE COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2000

| | | | |
|--|-------|----------------------------|-----|
| Total of All County Debt Outstanding..... | | \$177,900,720 | (1) |
| Debt Exempt From Computation: | | | |
| Special Assessment Bonds..... | | 5,426,000 | |
| Advanced Refunding Bonds..... | | 7,060,000 | |
| Revenue Bonds Payable From Water Fund..... | | 21,955,000 | |
| Revenue Bonds Payable From Sewer Fund..... | | 89,066,720 | |
| General Obligation Bonds Paid From Water Revenue..... | | 10,000 | |
| General Obligation Bonds Paid From Sewer Revenue..... | | 330,000 | |
| Bond Anticipation Notes Paid From Water Revenue..... | | 19,875,000 | |
| Bond Anticipation Notes Paid From Sewer Revenue..... | | 15,040,000 | |
| | | <u>158,762,720</u> | |
| Total Exempt Debt..... | | 158,762,720 | |
| Net Debt..... | | 19,138,000 | |
| Direct Debt Limitation (Per O.R.C. sections 133.02 & 133.05) | | | |
| Range (Per Assessed Value) | Rate | | |
| \$0 - \$100,000,000 | 3.00% | 3,000,000 | |
| \$100,000,000 - \$300,000,000 | 1.50% | 3,000,000 | |
| Over \$300,000,000 | 2.50% | 57,547,459 | |
| | | <u>63,547,459</u> | |
| Total Direct Debt Limitation..... | | 63,547,459 | |
| Net Debt..... | | <u>19,138,000</u> | |
| Unvoted Legal Debt Margin..... | | <u><u>\$44,409,459</u></u> | |

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

| | | | | |
|--|----|-------------------------|----|--------------------------|
| | | <u>Water</u> | | <u>Sewer</u> |
| Current Portion of O.W.D.A. Loans..... | \$ | 252,615 | \$ | 1,132,340 |
| O.W.D.A. Loans (Net of Current Portion)..... | | <u>3,159,378</u> | | <u>9,983,977</u> |
| Total O.W.D.A. Debt..... | \$ | <u><u>3,411,993</u></u> | \$ | <u><u>11,116,317</u></u> |

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

| County Units: | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Bridge..... | 0.65 | 0.65 | 0.65 | 0.65 | 0.65 | 0.65 | 0.65 | 0.65 | 0.65 | 0.65 |
| Children's Services..... | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Community Mental Health..... | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.50 | 1.50 |
| General..... | 2.18 | 2.38 | 2.43 | 2.30 | 2.40 | 2.43 | 2.43 | 1.95 | 1.79 | 1.87 |
| Hospital Operating..... | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | 1.02 |
| Mental Retardation..... | 1.76 | 1.76 | 1.76 | 1.76 | 1.76 | 1.76 | 1.76 | 1.76 | 1.76 | 2.51 |
| Note Retirement..... | 0.32 | 0.12 | 0.07 | 0.20 | 0.10 | 0.07 | 0.07 | 0.55 | 0.71 | 0.63 |
| Senior Council on Aging | - | - | - | - | - | - | - | - | 0.80 | 0.80 |
| Total Rates..... | 8.43 | 8.43 | 8.43 | 8.43 | 8.43 | 8.43 | 8.43 | 8.43 | 8.73 | 9.98 |
| School Districts: | | | | | | | | | | |
| Beavercreek City..... | 40.90 | 40.70 | 40.10 | 39.00 | 42.50 | 43.00 | 42.90 | 42.00 | 42.60 | 42.12 |
| Cedar Cliff Local..... | 37.90 | 37.70 | 34.50 | 34.40 | 34.00 | 33.90 | 33.70 | 33.60 | 33.50 | 32.10 |
| Fairborn City..... | 41.90 | 42.20 | 41.80 | 41.80 | 41.80 | 41.80 | 41.80 | 41.80 | 44.70 | 44.64 |
| Greene County Career Center..... | 3.70 | 3.45 | 3.45 | 3.45 | 3.45 | 3.45 | 3.45 | 3.45 | 3.45 | 3.45 |
| Greeneview Local..... | 32.90 | 32.80 | 32.30 | 32.40 | 31.80 | 31.95 | 31.95 | 36.05 | 36.05 | 35.45 |
| Sugarcreek Local..... | 50.60 | 58.50 | 63.20 | 63.50 | 64.30 | 63.35 | 63.35 | 64.70 | 64.24 | 63.58 |
| Xenia Community..... | 36.40 | 41.10 | 41.10 | 40.80 | 40.40 | 39.50 | 39.30 | 39.10 | 38.70 | 38.50 |
| Yellow Springs Exempted..... | 67.30 | 67.30 | 68.20 | 74.10 | 73.70 | 71.50 | 71.00 | 69.00 | 71.50 | 74.90 |
| Out-of-County Districts: | | | | | | | | | | |
| Clark County JVS..... | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Clinton Massie Local..... | 34.60 | 34.50 | 32.70 | 32.55 | 32.50 | 31.80 | 31.80 | 31.80 | 30.20 | 30.00 |
| Great Oaks Vocational..... | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 |
| Southeastern Local..... | 38.70 | 37.80 | 37.80 | 37.60 | 37.60 | 36.80 | 36.80 | 36.80 | 36.80 | 36.80 |
| Warren County JVS..... | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| Wayne Local..... | 44.70 | 44.26 | 44.15 | 47.90 | 53.50 | 52.46 | 51.00 | 50.75 | 50.40 | 48.85 |
| Wilmington City..... | 34.90 | 34.65 | 34.25 | 33.70 | 33.60 | 33.20 | 35.70 | 35.35 | 31.63 | 32.05 |
| Corporations: | | | | | | | | | | |
| Beavercreek City..... | 12.70 | 12.70 | 12.70 | 12.70 | 12.70 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |
| Bellbrook City..... | 17.50 | 17.50 | 17.50 | 17.50 | 17.50 | 17.50 | 17.50 | 17.50 | 17.50 | 17.50 |
| Bowersville Village..... | 8.40 | 8.40 | 8.40 | 8.40 | 7.10 | 7.10 | 8.40 | 8.40 | 8.40 | 8.40 |
| Cedarville Village..... | 5.05 | 5.05 | 5.05 | 5.05 | 5.05 | 5.05 | 5.05 | 5.05 | 5.05 | 5.05 |
| Clifton Village..... | 11.40 | 11.40 | 11.40 | 11.40 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| Fairborn City..... | 10.30 | 10.30 | 10.20 | 10.10 | 10.10 | 10.00 | 10.00 | 9.90 | 9.71 | 9.73 |
| Jamestown Village..... | 10.00 | 15.40 | 15.40 | 15.40 | 13.90 | 13.90 | 15.40 | 15.40 | 15.40 | 15.40 |
| Kettering City..... | 7.25 | 7.17 | 7.17 | 7.17 | 7.17 | 7.00 | 7.00 | 6.98 | 6.92 | 6.92 |
| Spring Valley Village..... | 12.70 | 12.70 | 12.70 | 12.70 | 12.70 | 12.70 | 12.70 | 12.70 | 12.70 | 12.70 |
| Xenia City..... | 6.60 | 6.60 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 |
| Yellow Spring Village..... | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 |
| Townships: | | | | | | | | | | |
| Bath..... | 10.60 | 10.60 | 10.60 | 10.60 | 10.40 | 10.60 | 10.60 | 10.60 | 10.60 | 10.60 |
| Beavercreek..... | 14.35 | 14.35 | 16.35 | 16.35 | 16.35 | 16.35 | 16.35 | 19.35 | 19.35 | 19.05 |
| Caesarcreek..... | 3.80 | 3.80 | 3.80 | 4.80 | 4.80 | 4.80 | 5.80 | 5.10 | 5.10 | 5.10 |
| Cedarville..... | 9.90 | 9.90 | 9.35 | 9.35 | 9.35 | 9.35 | 9.35 | 9.90 | 9.90 | 8.45 |
| Jefferson..... | 3.60 | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 |
| Miami..... | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 5.90 |
| New Jasper..... | 5.20 | 5.20 | 6.70 | 6.70 | 6.70 | 8.20 | 8.20 | 7.30 | 7.30 | 6.80 |
| Ross..... | 5.20 | 5.20 | 5.20 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 |
| Silvercreek..... | 6.40 | 6.40 | 6.40 | 6.40 | 6.10 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 |
| Spring Valley..... | 10.60 | 10.60 | 11.60 | 11.60 | 11.50 | 14.50 | 14.50 | 14.50 | 14.50 | 14.50 |
| Sugarcreek..... | 18.40 | 18.40 | 18.40 | 18.40 | 18.40 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| Xenia..... | 7.00 | 7.00 | 8.00 | 8.00 | 8.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| Other Units: | | | | | | | | | | |
| Bellbrook-Sugarcreek Park District..... | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 |
| District Health Fund..... | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| Greene County Library..... | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 |

Source: Greene County Auditor's Office

TABLE 12
 GREENE COUNTY, OHIO
 COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT
 DECEMBER 31, 2000

| | Gross Debt | (1) Self Supporting Debt | (2) Debt Service Fund | Net Debt | Percent Applicable | County Share |
|---------------------------------|-------------------|---------------------------------|------------------------------|-----------------|---------------------------|----------------------|
| Greene County..... | \$ 192,429,030 | \$ 173,291,030 | \$ 1,397,141 | \$ 17,740,859 | 100% | \$ 17,740,859 |
| Cities, Villages, Township..... | 35,295,997 | 27,006,330 | 242,242 | 8,047,425 | 100% | 8,047,425 |
| School Districts..... | 108,200,245 | - | 495,178 | 107,705,067 | 98% | 10,559,566 |
| | | | | | | <u>\$ 36,347,850</u> |

(1) Self supporting debt consists of revenue bonds, special assessment bonds and general obligation bonds paid from Enterprise Fund revenue.
 (2) Information gathered on calendar year.

Source: Greene County Auditor's Office

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

| Fiscal Year | Principal | Interest | Debt Service Expenditures | Total General Expenditures | Ratio of Debt Service Expenditures General Gov't Expenditures |
|--------------------|------------------|-----------------|----------------------------------|-----------------------------------|--|
| 1991 | \$ - | \$ - | \$ - | N/A | N/A |
| 1992 | - | 72,126 | 1,276,326 | 53,017,244 | 2.41% |
| 1993 | 205,000 | 288,515 | 1,794,405 | 53,427,591 | 3.36% |
| 1994 | 210,000 | 282,365 | 1,814,654 | 58,263,513 | 3.11% |
| 1995 | 220,000 | 274,175 | 1,813,224 | 64,693,154 | 2.80% |
| 1996 | 230,000 | 264,825 | 1,771,528 | 63,750,659 | 2.78% |
| 1997 | 240,000 | 254,245 | 1,771,288 | 73,181,964 | 2.42% |
| 1998 | 250,000 | 242,725 | 1,716,157 | 74,791,780 | 2.29% |
| 1999 | - | 33,438 | 1,751,344 | 91,127,716 | 1.92% |
| 2000 | - | 47,023 | 2,347,655 | 86,562,539 | 2.71% |

Source: Greene County Auditor's Office

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

| Fiscal Year | Operating Revenue | Operating Expenses | Net Revenue Available For Debt Service | Debt Service Requirements Revenue Bonds | | Total | Coverage |
|--------------------|--------------------------|---------------------------|---|--|-----------------|--------------|-----------------|
| | | | | Principal | Interest | | |
| 1991 | \$ 3,018,061 | \$ 2,754,918 | \$ 263,143 | \$ 16,000 | \$ 114,361 | \$ 130,361 | 2.02 |
| 1992 | 3,086,359 | 2,703,968 | 382,391 | 37,000 | 431,595 | 468,595 | 0.82 |
| 1993 | 10,598,544 | 10,278,180 | 320,364 | 311,000 | 805,444 | 1,116,444 | 0.29 |
| 1994 | 13,226,475 | 11,813,084 | 1,413,391 | 332,000 | 1,228,463 | 1,560,463 | 0.91 |
| 1995 | 12,821,422 | 13,369,228 | (547,806) | 566,000 | 1,210,603 | 1,776,603 | (0.31) |
| 1996 | 13,895,813 | 11,539,278 | 2,356,535 | 882,000 | 1,864,472 | 2,746,472 | 0.86 |
| 1997 | 16,318,951 | 11,881,178 | 4,437,773 | 927,000 | 2,505,254 | 3,432,254 | 1.29 |
| 1998 | 17,720,410 | 12,324,854 | 5,395,556 | 1,472,000 | 3,859,769 | 5,331,769 | 1.01 |
| 1999 | 21,284,815 | 11,693,608 | 9,591,207 | 1,122,000 | 4,057,011 | 5,179,011 | 1.85 |
| 2000 | 21,213,468 | 12,463,260 | 8,750,208 | 1,672,000 | 4,005,621 | 5,677,621 | 1.54 |

Source: Greene County Auditor's Office

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

| Fiscal Year | (1) <u>Population</u> | (2) <u>Per Capita Income</u> | (3) <u>K - 12 School Enrollment</u> |
|------------------------|---------------------------------|--|---|
| 1991 | 136,731 | \$ 19,054 | 23,900 |
| 1992 | 136,731 | 19,733 | 24,273 |
| 1993 | 136,731 | 20,532 | 24,172 |
| 1994 | 136,731 | 21,392 | 24,061 |
| 1995 | 136,731 | 22,931 | 24,060 |
| 1996 | 139,936 | 23,814 | 24,197 |
| 1997 | 144,129 | 25,178 | 24,197 |
| 1998 | 145,187 | 26,262 | 24,197 |
| 1999 | 146,935 | 27,114 | 23,067 |
| 2000 | 147,886 | Not Available | 23,431 |

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

Average Unemployment Rates (4)

| Fiscal Year | <u>Greene County</u> | <u>State of Ohio</u> | <u>United States</u> |
|------------------------|---------------------------------|---------------------------------|---------------------------------|
| 1991 | 6.40% | 8.10% | 8.10% |
| 1992 | 6.00% | 7.80% | 7.70% |
| 1993 | 4.70% | 6.50% | 6.80% |
| 1994 | 4.10% | 4.90% | 5.90% |
| 1995 | 3.50% | 4.20% | 5.20% |
| 1996 | 3.80% | 5.00% | 5.30% |
| 1997 | 3.50% | 4.30% | 4.40% |
| 1998 | 3.00% | 3.80% | 4.00% |
| 1999 | 3.10% | 3.70% | 3.80% |
| 2000 | 4.50% | 4.80% | 4.70% |

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

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

| <u>Year</u> | (1) <u>Assessed Values of Real, Personal and Utility Property</u> | (2) <u>Certified Bank Deposits</u> | (1) <u>Valuation of Construction</u> | (3) <u># Bldg. Permits Ag/Res/Com/Ind</u> |
|-------------|--|---|---|--|
| 1991 | \$ 1,628,636,609 | \$ 37,283,000 | \$ 35,264,770 | 2,651 |
| 1992 | 1,669,957,679 | 39,871,000 | 32,135,790 | 3,273 |
| 1993 | 1,804,344,594 | 257,906,000 | 39,963,400 | 3,440 |
| 1994 | 1,928,589,516 | 247,816,000 | 68,740,800 | 4,335 |
| 1995 | 2,000,903,669 | 277,545,000 | 66,259,180 | 3,985 |
| 1996 | 2,331,614,990 | 268,999,000 | 64,407,740 | 2,554 |
| 1997 | 2,388,015,610 | 166,034,000 | 47,173,330 | 3,740 |
| 1998 | 2,445,552,597 | Not Available | 47,421,370 | 6,513 |
| 1999 | 2,601,898,351 | Not Available | 57,987,970 | 4,763 |
| 2000 | 2,664,254,065 | Not Available | 67,845,100 | 4,819 |

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

TABLE 17
 GREENE COUNTY, OHIO
 PRINCIPAL PROPERTY TAXPAYERS
 DECEMBER 31, 2000

| <u>Taxpayers</u> | <u>Real Estate Assessed Valuation</u> | <u>Public Utilities Personal Property Assessed Valuation</u> | <u>Personal Property Assessed Valuation</u> | <u>2000 Total Assessed Valuation</u> | <u>% of Total Assessed Valuation</u> |
|----------------------------------|---|--|---|--|--|
| Dayton Power & Light..... | \$ 1,104,080 | \$ 98,904,560 | \$ - | \$ 100,008,640 | 3.75% |
| Glimcher Properties LTD..... | 36,487,690 | - | - | 36,487,690 | 1.37% |
| Ohio Bell Telephone Co..... | 1,205,330 | 19,847,310 | - | 21,052,640 | 0.79% |
| Southdown Inc..... | 6,614,800 | - | 6,810,930 | 13,425,730 | 0.50% |
| Super Value Stores, Inc..... | 3,737,810 | - | 8,466,860 | 12,204,670 | 0.46% |
| Elano..... | 1,012,930 | - | 7,545,530 | 8,558,460 | 0.32% |
| MV-RG II..... | 7,858,300 | - | - | 7,858,300 | 0.29% |
| N.B.L. Development Group LP..... | 6,468,570 | - | - | 6,468,570 | 0.24% |
| Meijer Inc..... | 4,040,580 | - | 2,184,830 | 6,225,410 | 0.23% |
| Continental 44 Fund..... | 6,154,760 | - | - | 6,154,760 | 0.23% |
| Subtotal..... | \$ 74,684,850 | \$ 118,751,870 | \$ 25,008,150 | \$ 218,444,870 | 8.20% |

Source: Greene County Auditor

TABLE 18
GREENE COUNTY, OHIO
TEN LARGEST EMPLOYERS
DECEMBER 31, 2000

| <u>Private Employers</u> | Number of Employees in 2000 |
|--|--|
| Elano Corporation..... | 600 |
| Cedarville University..... | 599 |
| Super Value Stores, Inc..... | 575 |
| Elder-Beerman Distribution & Stores..... | 453 |
| Electronic Data Systems..... | 350 |
| Vernay Labs, Inc..... | 325 |
| Computer Science Corporation..... | 300 |
| K-Mart..... | 286 |
| Yellow Springs Instrument Co..... | 222 |
| Morris Bean..... | 152 |
| | |
| <u>Public Employers</u> | Number of Employees in 2000 |
| Wright-Patterson Air Force Base..... | 17,221 |
| Wright State University..... | 2,070 |
| Greene County..... | 1,636 |
| Greene Memorial Hospital..... | 850 |
| Beavercreek City Schools..... | 745 |
| Fairborn City Schools..... | 657 |
| Xenia City Schools..... | 598 |
| Central State University..... | 381 |
| City of Fairborn..... | 251 |
| City of Xenia..... | 236 |

Source: Greene County Auditor's Office

TABLE 19
 GREENE COUNTY, OHIO
 SALARIES OF PRINCIPAL OFFICIALS
 DECEMBER 31, 2000

| | 2000 |
|---|----------------------|
| <u>ELECTED OFFICIALS:</u> | <u>Salary</u> |
| Board of Commissioners (3)..... | \$ 153,615 |
| Auditor..... | 57,951 |
| Clerk of Courts..... | 48,640 |
| Coroner..... | 39,909 |
| Engineer..... | 77,166 |
| Prosecuting Attorney..... | 95,815 |
| Recorder..... | 44,899 |
| Sheriff..... | 62,590 |
| Treasurer..... | 48,640 |
| <u>APPOINTED OFFICIALS:</u> | |
| County Administrator..... | \$ 104,972 |
| Director of Public Works..... | 96,199 |
| Superintendent of Greene County Board of Mental Retardation..... | 87,532 |
| Assistant County Administrator..... | 77,124 |
| Executive Secretary of Greene County Children's Services Board..... | 78,465 |
| Welfare Director..... | 72,901 |
| Administrator of Greenwood Manor..... | 66,189 |

Source: Greene County Auditor's Office

TABLE 20
 GREENE COUNTY, OHIO
 SURETY BOND COVERAGE-VARIOUS OFFICIALS
 DECEMBER 31, 2000

| | 2000 |
|---------------------------------|-----------------------------|
| <u>OFFICE</u> | <u>Bond Coverage</u> |
| Board of Commissioners (3)..... | \$ 5,000 each |
| Auditor..... | 50,000 |
| Clerk of Courts..... | 10,000 |
| Coroner..... | 5,000 |
| Engineer..... | 10,000 |
| Prosecuting Attorney..... | 73,538 |
| Recorder..... | 10,000 |
| Sheriff..... | 67,279 |
| Treasurer..... | 50,000 |

Source: Greene County Auditor's Office

TABLE 21
GREENE COUNTY, OHIO
SYNOPSIS OF INSURANCE
DECEMBER 31, 2000

| <u>Coverage</u> | <u>Carrier</u> | <u>Policy Number</u> | <u>Policy Period</u> | <u>Limit</u> | <u>Deductible</u> | <u>Premium</u> |
|--|---------------------------|----------------------|----------------------|-------------------|-------------------|------------------------|
| Property: | | | | | | |
| Bldgs./Contents | Indiana Insurance Co. | 42-175-514 | 10/10/00 - 10/10/01 | \$ 126,947,388 | \$ 5,000 | \$ 118,744 |
| Boiler & Machinery | Indiana Insurance Co. | 42-175-514 | 10/10/00 - 10/10/01 | Included Above | - | Included In Property |
| Extra Expense | Indiana Insurance Co. | 42-175-514 | 10/10/00 - 10/10/01 | 100,000 | 5,000 | Included In Property |
| Valuable Papers | Indiana Insurance Co. | 42-175-514 | 10/10/00 - 10/10/01 | 75,000 | 250 | Included In Property |
| Crime | Indiana Insurance Co. | 42-175-514 | 10/10/00 - 10/10/01 | 100,000 | 5,000 | 1,591 |
| Mobile Property | Indiana Insurance Co. | 42-175-514 | 10/10/00 - 10/10/01 | 5,421,021 | 500 | 33,695 |
| EDP Equipment | Indiana Insurance Co. | 42-175-514 | 10/10/00 - 10/10/01 | 1,241,223 | 100 | Included In Property |
| Earthquake | Indiana Insurance Co. | 42-175-514 | 10/10/00 - 10/10/01 | 10,000,000 | 500,000 | Included In Property |
| Honesty Blanket | Peerless Insurance Co. | FA2-16-67 | 10/10/00 - 10/10/01 | 50,000 | - | 1,845 |
| Auto Policy: | | | | | | |
| Liability | Indiana Insurance Co. | 42-175-514 | 10/10/00 - 10/10/01 | 1,000,000 | - | 100,836 |
| Comprehensive | Indiana Insurance Co. | 42-175-514 | 10/10/00 - 10/10/01 | Actual Cash Value | 250 | Included Above |
| Vandalism | Indiana Insurance Co. | 42-175-514 | 10/10/00 - 10/10/01 | Actual Cash Value | 250 | Included Above |
| Collision | Indiana Insurance Co. | 42-175-514 | 10/10/00 - 10/10/01 | above \$25,000 | 1,000 | Included Above |
| Sewer Lines: | | | | | | |
| 10" or greater | | | | | | |
| Storm & Sewer Lines | Travelers | KTX-CMB-281D346-7-00 | 2/26/00 - 2/26/01 | 47,976,351 | 1,000,000 | 62,369 |
| Liability: | | | | | | |
| General Liability | Pub Entities Pool of Ohio | OPO41943406000001 | 12/17/00 - 12/17/01 | 2,000,000 | 5,000 | 143,192 |
| Public Officials Liability | Pub Entities Pool of Ohio | OPO39943406000001 | 12/17/00 - 12/17/01 | 2,000,000 | 2,500 | 47,085 |
| Police Professional Liability | Pub Entities Pool of Ohio | OPO40943406000001 | 12/17/00 - 12/17/01 | 2,000,000 | 5,000 | 92,401 |
| | | | | | | Subtotal 601,758 |
| GREENWOOD MANOR | | | | | | |
| Property: | | | | | | |
| Bldgs./Contents | Cincinnati Insurance | HCF-311-01-40 | 10/10/00 - 10/10/01 | 5,164,276 | 5,000 | 4,688 |
| Boiler & Machinery | Cincinnati Insurance | HCF-311-01-40 | 10/10/00 - 10/10/01 | 2,000,000 | 1,000 | 486 |
| Extra Expense | Cincinnati Insurance | HCF-311-01-40 | 10/10/00 - 10/10/01 | 100,000 | 5,000 | 173 |
| Valuable Papers | Cincinnati Insurance | HCF-311-01-40 | 10/10/00 - 10/10/01 | 25,000 | 5,000 | Included in Property |
| Mobile Property | Cincinnati Insurance | HCF-311-01-40 | 10/10/00 - 10/10/01 | 10,000 | 5,000 | Included in Property |
| Earthquake | Cincinnati Insurance | HCF-311-01-40 | 10/10/00 - 10/10/01 | 5,164,276 | 103,285 | Included in Property |
| Liability: | | | | | | |
| General Liability | Cincinnati Insurance | HCF-311-01-40 | 10/10/00 - 10/10/01 | 1,000,000 | - | 4,853 |
| Products-Comp. Operations | Cincinnati Insurance | HCF-311-01-40 | 10/10/00 - 10/10/01 | 2,000,000 | - | Included in GL |
| Personal & Advertising Injury | Cincinnati Insurance | HCF-311-01-40 | 10/10/00 - 10/10/01 | 1,000,000 | - | Included in GL |
| Professional Liability | Cincinnati Insurance | HCF-311-01-40 | 10/10/00 - 10/10/01 | 1,000,000 | - | 32,754 |
| Sexual Abuse/Molestation | Cincinnati Insurance | HCF-311-01-40 | 10/10/00 - 10/10/01 | 1,000,000 | - | 127 |
| Excess Umbrella | Cincinnati Insurance | EXL-435-16-11 | 10/10/00 - 10/10/01 | 1,000,000 | - | 5,641 |
| Fidelity (Administrator) | Cincinnati Insurance | HCF-311-01-40 | 10/10/00 - 10/10/01 | 20,000 | - | 100 |
| | | | | | | Subtotal 48,822 |
| TODAY CENTER FOR ADULTS | | | | | | |
| Property: | | | | | | |
| Bldgs./Contents | Cincinnati Insurance | CPP068-25-63 | 06/09/00 - 06/09/01 | 1,450,000 | 5,000 | 1,861 |
| Boiler & Machinery | Cincinnati Insurance | CPP068-25-63 | 06/09/00 - 06/09/01 | 500,000 | 500 | 524 |
| Earthquake | Cincinnati Insurance | CPP068-25-63 | 06/09/00 - 06/09/01 | 1,450,000 | 29,000 | Included in Property |
| Liability: | | | | | | |
| General Liability | Cincinnati Insurance | CPP068-25-63 | 06/09/00 - 06/09/01 | 1,000,000 | - | 534 |
| Personal & Advertising Injury | Cincinnati Insurance | CPP068-25-63 | 06/09/00 - 06/09/01 | 1,000,000 | - | Included in GL |
| Sexual Misconduct | Cincinnati Insurance | CPP068-25-63 | 06/09/00 - 06/09/01 | 1,000,000 | - | Included in GL |
| Professional Liability | Cincinnati Insurance | EXL-435-16-11 | 06/09/00 - 06/09/01 | 1,000,000 | - | 312 |
| | | | | | | Subtotal 3,231 |
| Source: Greene County Risk Management Department | | | | | | Grand Total \$ 653,811 |

TABLE 22
GREENE COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2000

GENERAL INFORMATION:

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

EDUCATIONAL FACILITIES:

| | |
|-------------------------|---|
| School Districts..... | 7 |
| Vocational Schools..... | 1 |

HIGHER EDUCATIONAL FACILITIES: (Enrollment Fall 2000)

| | |
|---|--------|
| Air Force Institute of Technology School of Engineering and Management..... | 426 |
| Antioch College..... | 784 |
| Cedarville College..... | 2,855 |
| Central State University..... | 1,056 |
| Wilberforce University..... | 964 |
| Wright State University..... | 15,398 |

RECREATIONAL FACILITIES:

| | |
|--|-----|
| Parks/Reserves..... | 127 |
| Public Swimming Pools..... | 3 |
| Soccer Complexes..... | 9 |
| Canoe Launches..... | 6 |
| Horse Trails/Show Rings..... | 1 |
| Outdoor Drama..... | 1 |
| United States Air Force Museum..... | 1 |
| National Afro-American Museum & Cultural Center..... | 1 |
| Community Centers..... | 2 |
| Bike Path (# of miles)..... | 50 |

NOVEMBER 2000 ELECTIONS:

| | |
|---|--------|
| Total Number of Registered Voters | 98,261 |
| Voters in 1998 Gubernatorial Election..... | 46,084 |
| Total Number of Voters Voting in 2000 November Elections..... | 66,524 |
| Percentage Of Registered Voters Voting..... | 67.70% |

Source: Greene County Board of Elections

SANITARY ENGINEERING:

| | |
|-------------------------------|--------|
| No. Miles of Sewer Lines..... | 358 |
| No. Miles of Water Lines..... | 290 |
| No. Sewer Customers..... | 18,703 |
| No. Water Customers..... | 13,244 |

Source: Greene County Sanitary Engineering Department

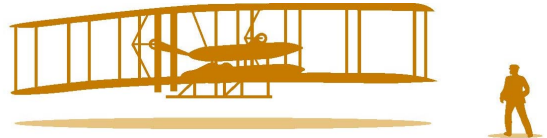
Wright State University

One of the fastest growing schools in the state is Wright State University in Fairborn. In the early 1960s, fueled by Wright-Patterson Air Force Base, the Dayton area was emerging as a high technology center that required a highly educated workforce. At the time, Dayton was the second-largest metropolitan area in Ohio without a public university. Created as a joint branch campus of Ohio State University and Miami University in 1964, Wright State gained independent university status three years later and now has more than 16,000 students pursuing undergraduate and graduate degrees in more than 140 programs. Its main campus has 20 major buildings on 557 acres, and it also features a 200-acre biological preserve.

Wright State's School of Medicine ranks second out of 125 medical schools nationally in the percentage of graduates who practice primary care. In 2000, the School of Medicine established the Center for Brain Research to promote interdisciplinary research collaborations among scientists and doctors who study how the brain functions in health and disease. The School of Medicine also received a multi-million dollar grant to research Gulf War Syndrome cases. Wright State also boasts the world's oldest civilian aerospace medicine residency program and the world's most extensive collection of Wright brothers photographs and memorabilia. In the early 1990s, Wright State joined the University of Dayton and the Air Force Institute of Technology to form the Dayton Area Graduate Studies Institute, a collaborative effort that offers advanced engineering programs in aerospace, automotive and related high-technology industrial sectors.

1-800-247-1770
www.wright.edu

Wright State University



WRIGHT STATE
UNIVERSITY



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
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Facsimile 614-466-4490

GREENE COUNTY FINANCIAL CONDITION

GREENE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 31, 2001