



Mary Taylor, CPA
Auditor of State

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Schedule of Federal Awards Expenditures For the Year Ended December 31, 2007	1
Notes to the Schedule of Federal Awards Expenditures For the Year Ended December 31, 2007	3
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5
Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	7
Schedule of Findings.....	9

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**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2007**

Federal Grantor / Pass Through Grantor / Program Title	Pass Through Entity Number	Federal CFDA #	Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Education</i>			
Nutrition Cluster:			
School Breakfast Program	05-PU/05-NP/LL-P1	10.553	\$112,668
National School Lunch Program	LL-P4/LL-N1/LL-N4	10.555	15,984
Total United States Department of Agriculture - Nutrition Cluster			128,652
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through Ohio Department of Development</i>			
Community Development Block Grants/State's Program			
	B-F-04-027-1	14.228	20,415
	B-C-05-027-1		65,353
	B-F-06-027-1		185,310
Total Community Development Block Grants/State's Program			271,078
HOME Investment Partnerships Program			
	B-C-04-027-2	14.239	81,889
Total United States Department of Housing and Urban Development			352,967
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Direct:</i>			
State Criminal Alien Assistance Program (SCAAP)			
	2007-AP-BX-0343	16.606	19,083
Edward Byrne Memorial Justice Assistance Grant Program			
	2005-JG-A01-6258	16.738	8,890
	2005-JG-D01-6279		9,092
	2006-JG-D01-6279		15,351
	2006-JG-A01-6258		40,000
Total Edward Byrne Memorial Justice Assistance Grant Program			73,333
<i>Passed through Ohio Department of Youth Services</i>			
Juvenile Accountability Block Grants			
	2006-JB-015-B056	16.523	14,600
<i>Passed through Ohio Attorney General</i>			
Crime Victim Assistance			
	2005VACHAE481	16.575	15,481
	2006VAGENE016T		88,355
	2007VAGENE016T		28,809
	2008VACHAE481		5,160
Total Crime Victim Assistance			137,805
<i>Passed through Ohio Office of Criminal Justice Services</i>			
Violence Against Women Block Grants			
	2004-WF-VA2-8525	16.588	48,749
Residential Substance Abuse Treatment for State Prisoners			
	2006-RS-SAT-123	16.593	47,508
	2007-RS-SAT-123		2,301
			49,809
Total United States Department of Justice			343,379
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed through Area 7 Workforce Investment Board</i>			
Workforce Investment Act (WIA) Cluster:			
WIA - Adult Program			
	N/A	17.258	251,036
WIA - Adult Program Administration			
	N/A		45,961
Total WIA - Adult Program			296,997
WIA - Youth Activities			
	N/A	17.259	304,290
WIA - Youth Activities Administration			
	N/A		33,869
Total WIA - Youth Activities			338,159
WIA - Dislocated Workers			
	N/A	17.260	260,197
WIA - Dislocated Workers Administration			
	N/A		47,639
Total WIA - Dislocated Workers			307,836
Total United States Department of Labor - Workforce Investment Act Cluster			942,992

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)**

<u>Federal Grantor / Pass Through Grantor / Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA #</u>	<u>Disbursements</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
Passed through Ohio Department of Transportation Highway Planning and Construction	N/A	20.205	<u>279,713</u>
GENERAL SERVICES ADMINISTRATION			
<i>Passed through Ohio Secretary of State</i> Election Reform Payments	N/A	39.011	<u>2,293</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Ohio Department of Job and Family Services Promoting Safe and Stable Families	N/A	93.556	131,275
Low Income Home Energy Assistance	N/A	93.568	166,854
Community Services Block Grant	N/A	93.569	25,178
Chafee Foster Care Independence Program (CFCIP)	N/A	93.674	75,592
Passed through Ohio Department of Mental Retardation and Developmental Disabilities Social Services Block Grant	N/A	93.667	85,318
Child Abuse and Neglect State Grants	N/A	93.669	129,790
Medical Assistance Program Waiver Administration	2900016	93.778	693,901
Targeted Case Management (TCM)	2900016		<u>40,361</u>
Total Medical Assistance Program			<u>734,262</u>
Total United States Department of Health and Human Services			<u>1,348,269</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
Passed through Ohio Emergency Management Agency Emergency Management Performance Grants	2007-EM-E7-0024 2007-EM-E7-0085	97.042	52,987
Total Emergency Management Performance Grants			<u>4,457</u> <u>57,444</u>
Homeland Security Cluster:			
Homeland Security Grant Program Citizen Corps	2005-GC-T5-0001	97.067	1,646
State Homeland Security Program	2006-GC-T6-0051 2006-GE-T6-0051		1,956
Total Homeland Security Grant Program			<u>129,712</u> <u>133,314</u>
Total United States Department of Homeland Security			<u>190,758</u>
Total Federal Assistance			<u><u>\$3,589,023</u></u>

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

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
YEAR ENDED DECEMBER 31, 2007**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

The sub-recipient 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 - CHILD NUTRITION CLUSTER

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

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

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

Except for the Emergency Monthly Housing Assistance program, these loans are collateralized by mortgages on the property. At December 31, 2007, the gross amount of loans outstanding under this program was \$133,731. Delinquent amounts due are \$96,188.

NOTE E - HOME IMPROVEMENT PARTNERSHIPS PROGRAM REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to residents based on income eligibility to assist with first-time home buyer down payments and property rehabilitation. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 2007, the gross amount of loans outstanding under this program was \$350,647. Delinquent amounts due are \$29,333.

NOTE F - MATCHING REQUIREMENTS

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

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2007
(Continued)**

NOTE G – HOMELAND SECURITY CLUSTER

The County reported the following federal programs for the Homeland Security Cluster on the Schedule of Expenditures of Federal Awards. Several programs for federal fiscal year 2005 and 2006 were incorporated into the Homeland Security Grant Program (97.067) in accordance with the guidance from U.S. Department of Homeland Security.

CFDA#	Program	Amount
97.053	Citizen Corps	\$ 3,602
97.073	State Homeland Security Program	129,712
97.067	Homeland Security Grant Program	\$ 133,314

NOTE H – OTHER FEDERAL GRANTS

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

Food Stamps Cluster (CFDA #10.551/.561), Temporary Assistance for Needy Families (CFDA #93.558), Child Support Enforcement (CFDA #93.563), Child Care Cluster (CFDA #93.575/.596), Foster Care (CFDA #93.658), Adoption Assistance (CFDA #93.659), Social Services Block Grant (Title XX) (CFDA #93.667), Medicaid Cluster (CFDA #93.775/.777/.778), State Children's Insurance Program (Title XXI) (CFDA #93.767).



Mary Taylor, CPA

Auditor of State

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County (the County) as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the discretely presented component units Homecroft, Inc. and Greene, Inc., as described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted certain matters that we reported to the County's management in a separate letter dated June 27, 2008.

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

Honorable County Commission
Honorable County Auditor
Honorable County Treasurer
Greene County

Independents Accountants' Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Required by *Government Auditing Standards*
Page 2

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 27, 2008.

We intend this report solely for the information and use of management, the Board of County Commissioners, federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 27, 2008



Mary Taylor, CPA

Auditor of State

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

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

Compliance

We have audited the compliance of Greene County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2007. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Greene County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2007. In a separate letter to the County's management dated June 27, 2008, we reported a matter related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

**Internal Control Over Compliance
(Continued)**

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that the entity's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we noted a matter involving the internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 27, 2008.

Schedule of Federal Awards Expenditures

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Greene County (the County) as of and for the year ended December 31, 2007, and have issued our report thereon dated June 27, 2008, in which we noted we did not audit the financial statements of the component units, Homecroft, Inc. and Greene, Inc., which represents 53.4 percent of assets, 52.3 percent of net assets and 88.4 percent of revenues for the aggregate discretely presented component units. Other auditors audited those financial statements. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of federal awards expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Mary Taylor, CPA
Auditor of State

June 27, 2008

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE YEAR ENDED DECEMBER 31, 2007**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA# 14.228 - Community Development Block Grant CFDA# 93.778 – Medical Assistance Program
(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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**Leadership Integrated with Technology,
Business and Education**



GREENE COUNTY
Ohio

Year ended December 31, 2007

On the cover: An aerial photo of Wright State University

INTRODUCTORY SECTION



Bellbrook Middle School



Fairborn Fire Department

GREENE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2007



**MAKING A DIFFERENCE
FOR GREENE COUNTY**

Prepared by

The Greene County Auditor

Luwanna A. Delaney

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

**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2007
 TABLE OF CONTENTS**

<u>INTRODUCTORY SECTION</u>	<u>PAGE</u>
Title Page	1
Table of Contents	2
Introductory Letter	4
Letter of Transmittal	5
Elected Officials	10
Greene County Organizational Chart	11
Greene County Auditor Organizational Chart	12
Certificate of Achievement	13
<u>FINANCIAL SECTION</u>	
Independent Accountants' Report	15
Management's Discussion and Analysis	17
Basic Financial Statements:	
Government-wide Statement of Net Assets	26
Government-wide Statement of Activities	27
Fund Financial Statements:	
Balance Sheet - Governmental Funds	28
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	29
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	30
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	31
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Department of Health and Human Services	32
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Board of Mental Retardation and Developmental Disabilities	33
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Motor Vehicle, Road and Bridge	34
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Children Services Board	35
Statement of Net Assets - Proprietary Funds	36
Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Funds	37
Statement of Cash Flows - Proprietary Funds	38
Statement of Fiduciary Net Assets - Fiduciary Funds	39
Statement of Changes in Fiduciary Net Assets - Fiduciary Funds	40
Statement of Net Assets - Component Units	41
Statement of Activities - Component Units	42
Notes to the Basic Financial Statements	43
Required Supplementary Information:	
Condition Assessments of the County's Infrastructure Reported Using the Modified Approach	79
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheets:	
Combining Balance Sheet - Nonmajor Governmental Funds by Fund Type	85
Combining Balance Sheet - Nonmajor Special Revenue Funds	86
Combining Balance Sheet - Nonmajor Debt Service Funds	92
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances:	
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds by Fund Type	93
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds	94

**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2007
 TABLE OF CONTENTS (Continued)**

<u>FINANCIAL SECTION - Continued</u>	<u>PAGE</u>
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Debt Service Funds	100
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:	
General Fund	101
Special Revenue Funds	107
Debt Service Funds	142
Capital Project Fund	145
Permanent Fund - Chase Stewart Trust	146
Private Purpose Trust Fund - Unclaimed Money	147
Enterprise Funds	148
Internal Service Fund - County Health Care	150
Combining Schedule of Changes in Assets and Liabilities - Agency Funds	151
Capital Assets Used in the Operation of Governmental Funds:	
Comparative Schedules by Source	152
Schedule by Function and Activity	153
Schedule of Changes by Function and Activity	154
 <u>STATISTICAL SECTION</u>	
Statistical Section Table of Contents	155
Table 1: Net Assets by Component - Last Eight Fiscal Years	156
Table 2: Fund Balances, Governmental Funds - Last Ten Fiscal Years	158
Table 3: Changes in Net Assets - Last Eight Fiscal Years	160
Table 4: Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years	162
Table 5: Tax Revenues by Source, Governmental Funds - Last Ten Fiscal Years	164
Table 6: Real and Personal Property Tax Revenues by Program, Governmental Funds - Last Eight Fiscal Years	165
Table 7: Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years ...	166
Table 8: Property Tax Levies and Collections - Real, Utility and Tangible Taxes - Last Ten Fiscal years	167
Table 9: Property Tax Rates - Direct and Overlapping Governments - Last Ten Fiscal Years ..	168
Table 10: Principal Property Tax Payers - Current Year and Nine Years Ago	169
Table 11: Water and Sewer Rates - Last Ten Fiscal Years	169
Table 12: Ratios of Net General Bonded Debt Outstanding by Type - Last Ten Fiscal Years	170
Table 13: Legal Debt Margin Information - Last Ten Fiscal Years	172
Table 14: Pledged Revenue Coverage - Revenue Bonds - Last Ten Fiscal Years	174
Table 15: Pledged Revenue Coverage - Special Assessment Bonds - Last Ten Fiscal Years ...	175
Table 16: Demographic and Economic Statistics - Last Ten Calendar Years	176
Table 17: Principal Employers - Current Year and Nine Years Ago	177
Table 18: Full Time County Government Employees by Function - Last Seven Fiscal Years	178
Table 19: Salaries of Principal Officials - Last Ten Fiscal Years	180
Table 20: Surety Bond Coverage - Various Elected Officials - Last Ten Fiscal Years	180
Table 21: Operating Indicators by Function - Last Ten Fiscal Years	182
Table 22: Capital Assets Statistics by Function - Last Ten Fiscal Years	184



LUWANNA A. DELANEY

Greene County Auditor
69 Greene Street
Room 200
Xenia, Ohio 45385
(937) 562-5065
(937) 427-2883 ext.5065
Fax (937) 562-5079

Main Office/License 937-562-5065
Homestead Info 562-5039/5625
Real Estate Valuations 562-5072/5073
Budgetary 562-5077/5078
Payroll 562-5076
Transfers & Tax Info 562-5072
Personal Property Tax 562-5074
GIS 562-5080
Or for any extension dial 937-427-2883

June 27, 2008

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Greene County, Ohio for the year ended December 31, 2007. Under the guidance and leadership of all of the elected officials and the county administrator, Greene County was in sound financial position in 2007.

This report provides useful and timely information on the financial position of Greene County, as well as the result of operations for all of the various funds of Greene County for the fiscal year ended December 31, 2007. This report is prepared in accordance with Generally Accepted Accounting Principles (GAAP) for governments, and includes all disclosures required by GAAP in order to insure the fair presentation of the County's financial condition.

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

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

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

Sincerely,

Luwanna A. Delaney
Greene County Auditor



LUWANNA A. DELANEY

Greene County Auditor
69 Greene Street
Room 200
Xenia, Ohio 45385
(937) 562-5065
(937) 427-2883 ext.5065
Fax (937) 562-5079

Main Office/License	937-562-5065
Homestead Info	562-5039/5625
Real Estate Valuations	562-5072/5073
Budgetary	562-5077/5078
Payroll	562-5076
Transfers & Tax Info	562-5072
Personal Property Tax	562-5074
GIS	562-5080
Or for any extension dial	937-427-2883

June 27, 2008

Honorable Ralph C. Harper, Commissioner
Honorable Alan G. Anderson, Commissioner
Honorable Richard G. Perales, Commissioner
Honorable Howard Poston, County Administrator
Citizens of Greene County,

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2007. The CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. This report provides the taxpayers of Greene County with comprehensive financial data in a format that enables them to gain a thorough understanding of the County's financial status. It assists County officials in management decisions and allows financial statement users and the general public to compare Greene County's financial position and its results of operations with those of similar governmental entities.

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

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

REPORTING ENTITY

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

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

During 2007, Greene County continued its strong growth in both commercial and residential development. A well-educated population, available acreage along major thoroughfares and convenient location between Cincinnati, Columbus and Dayton are often cited as reasons for the County's attractiveness to new businesses. The quick commute to these cities has boosted the residential housing market in the County.

New construction has increased the County's property tax base by an average of 2% per year over the past ten years. In 2007, new construction amounted to \$107 million, of this \$58 million was residential, \$46 million was commercial and \$3 million was agricultural. The residential development continues to occur throughout the County including some areas which were previously agricultural. Commercial development has occurred along I-675 which connects I-75, I-70 and US 35. Development in this area has included the Fairfield Commons Mall, which offers more than 120 shops covering more than one million square feet of shopping area. Development around the mall includes numerous restaurants, specialty shops, several national retailers and professional offices. Phase I of construction was completed in the fall of 2006 on the Greene Town Center, a 900,000-square foot shopping and entertainment project in Beavercreek, also along the I-675 corridor. Construction has begun on phase II which will offer additional shopping as well as business offices and apartments.

While development in the western portion of the County continues to bring commercial and residential growth, the eastern portion of the County has maintained its agricultural roots. The County consists of nearly 244,000 acres of which 178,000 remain as agricultural. This provides Greene County with diversity that cannot be seen in many counties in Ohio.

Greene County is rich in quality institutions of higher learning. Few counties in Ohio offer its citizens the educational opportunities that Greene County affords its citizens. Wright State University, Cedarville University, Central State University, Wilberforce University and Antioch College, as well as the Greene County Career Center and Park College located on the grounds of Wright Patterson Air Force Base, all provide the citizens with the opportunity to improve themselves through higher education.

Wright-Patterson Air Force Base (WPAFB) is one of the largest, most diverse and organizationally complex Air Force installations. Past, present and future are inextricably linked here, from the pioneering flights of the Wright brothers to the development of today's most advanced aircraft and aerial systems. Missions for the base's more than 60 units vary from acquisition and logistics management, to research and development, advanced education, flight operations, and a vast array of other activities. WPAFB is by far the largest employer in the County. Their demand for technical skills has helped support the colleges and universities in Greene County. WPAFB employs nearly 20,000 military and civilian workers, but has also spurred local contractors working in high tech fields that help support development projects at the Air Force base. Some of the companies which are currently expanding include:

- CSC is constructing a 136,000 square foot facility to house 600 new employees to service a seven year \$700 million contract with the U.S. Airforce.
- ATK is constructing a 150,000 square foot addition which will allow it to expand its current workforce by 60 employees.
- Advance Technology Intelligence Center is constructing a totally secure facility which will be used for training and will bring 5,000 people to our community for training each year.
- Cornerstone Research Group is developing a 50 acre campus to house its existing operations and allow for future growth.

These companies represent just a few that are expanding or planning to expand in the near future. This expansion does not include the results of the most recent Base Realignment and Closure (BRAC) study. As a result of changes brought about by BRAC, WPAFB will receive an additional 1,200 military and civilian positions on the base. The additional units will support missions in the areas of aerospace medicine research, human performance and sensors research. Approximately \$332 million in construction and renovation will take place to prepare facilities for new missions. The WPAFB will become the home of Centers of Excellence for Human Performance and Sensors Research. Construction and transition activities at WPAFB will continue until 2011.

The State's economy continues to struggle, but Greene County is one of five counties in the state that continues to see growth. The following table shows how the County compares with both State and National trends:

	<u>Greene County</u>	<u>State of Ohio</u>	<u>United States</u>
Median Household Income	\$55,451	\$44,203	\$46,326
Persons Below Poverty	9.4%	11.7%	12.7%
Personal per Capita Income	\$32,780	\$31,860	\$30,677
Unemployment Rate	5.2%	5.5%	5.4%
% of Population with a Bachelors Degree	31%	21%	24%

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

Greene County continues to foster strong government-business relationships. Quality commercial, residential and educational opportunities will continue to attract individuals and businesses to Greene County in the year 2008 and beyond.

FINANCIAL INFORMATION

Accounting System

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

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

Internal Accounting Controls

The County's day-to-day accounting system in the Auditor's office helps provide for the adequacy of internal accounting controls. The County's system of internal accounting controls is designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition

and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived.

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

Budgetary Control

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

Those purchase orders which exceed the available appropriation are rejected until additional appropriations are approved by the Board of County Commissioners. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchases from an account. Additional information on the County's budgetary accounting can be found in Note A of the Notes to the Financial Statements.

Cash Management

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

Certain deposits are collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the County's name. The pool of securities so pledged must have a current market value at least equal to 105% of all public monies on deposit with the depository including the amount covered by federal insurance.

Risk Management

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

The current insurance and risk management program policy is:

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

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

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

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

Health Benefits

After thirty-one days of employment, each new full-time employee is eligible to participate in the Greene County Insurance program. All employees, union and non-union, are offered health benefits. The County pays 80% of the monthly premium for the health insurance program with the employee paying the remaining 20%. The County is a participant in the United Health Care health care provider's network. Employees may choose a provider outside of the network, but must make a higher co-payment. Employees and their dependents are eligible for benefits which include up to 365 days of semi-private hospitalization, and medical-surgical payments based on usual, reasonable and customary charges. Major medical coverage also covers some physician office calls and treatments. Participants pay a \$15 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 \$10 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, 2007. 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, 2006. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such CAFR must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Greene County has received a Certificate of Achievement for the last twenty-one consecutive years (fiscal years ended 1986 - 2006). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

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

Sincerely,



Luwana A. Delaney
Greene County Auditor

**GREENE COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 2007**

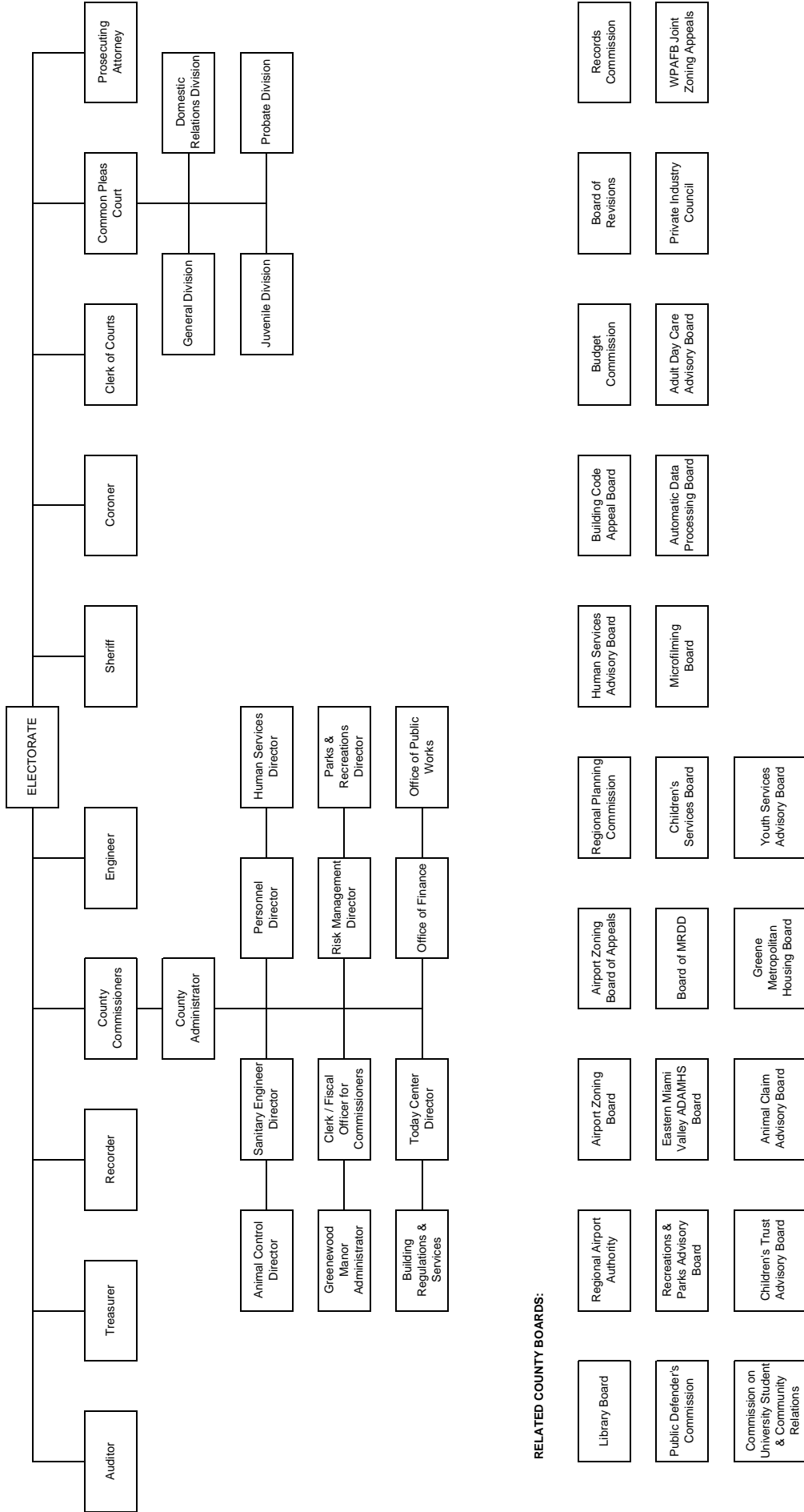
County Elected Officials:

Richard G. Perales President Commission
Ralph C. Harper Commissioner
Alan G. Anderson Commissioner
Luwanna A. Delaney Auditor
James W. Schmidt Treasurer
Stephen K. Haller Prosecutor
Terri A. Mazur Clerk of Courts
Kevin L. Sharrett Coroner
Gene C. Fischer Sheriff
Mary L. Morris Recorder
Robert N. Geyer Engineer

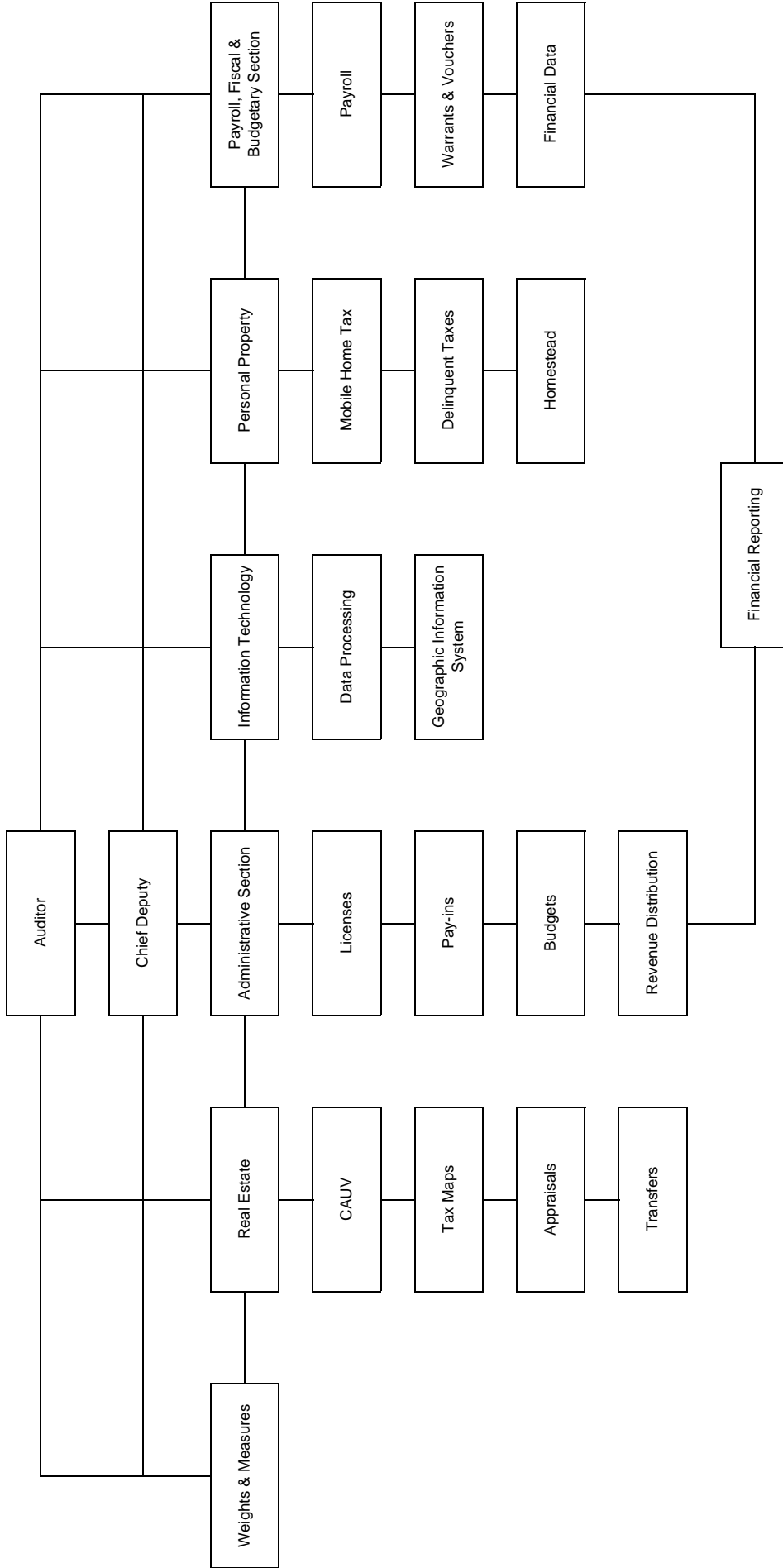
Common Pleas Court Judges:

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

GREENE COUNTY ORGANIZATIONAL CHART



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, 2006

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.

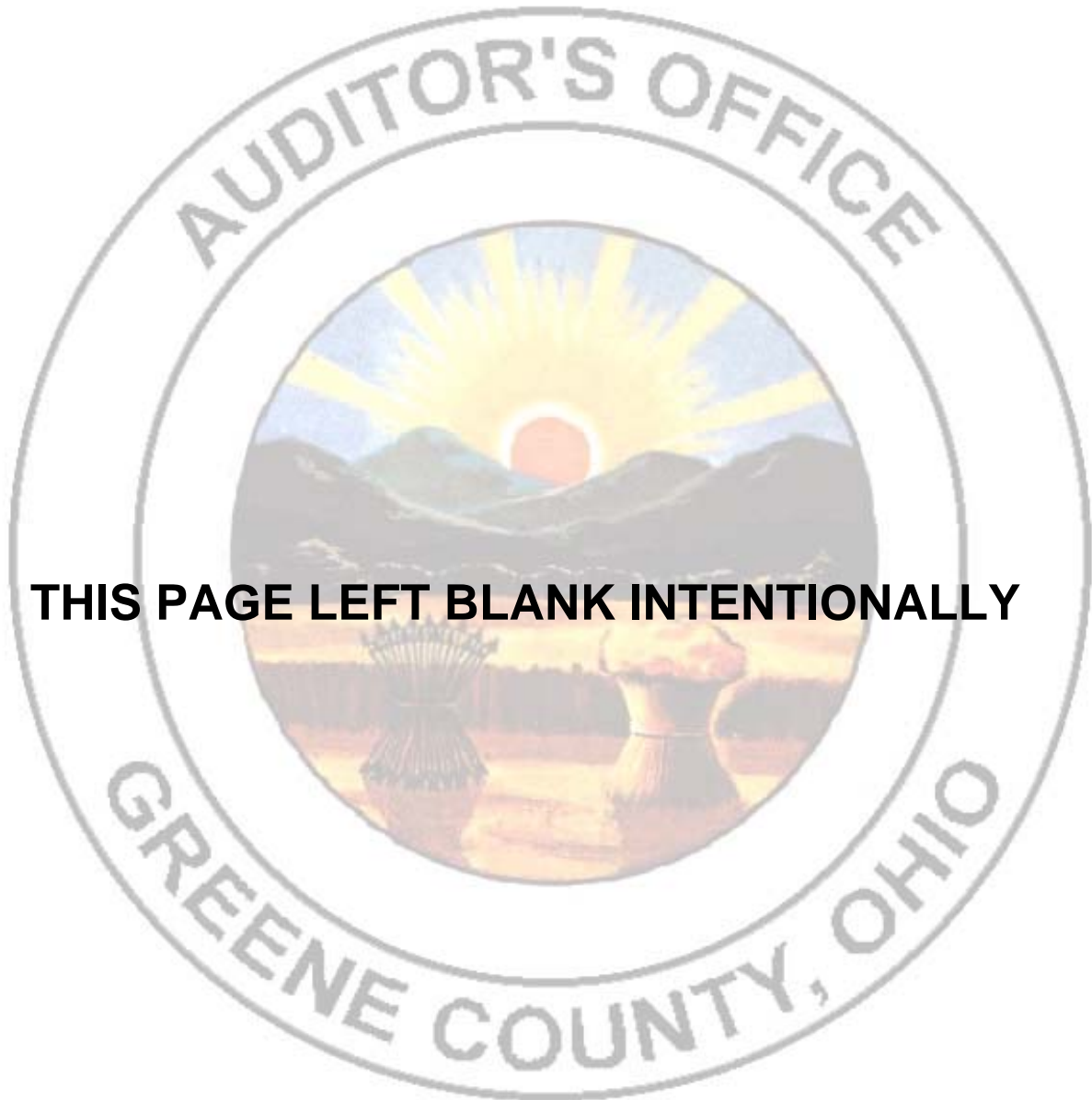


Charles S. Cox

President

Jeffrey R. Emer

Executive Director



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

FINANCIAL SECTION





Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Ohio (the County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We did not audit the financial statements of Homecroft, Inc. and Greene, Inc., which represents 53.4 percent of assets, 52.3 percent of net assets and 88.4 percent of revenues for the aggregate discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Homecroft, Inc. and Greene, Inc., on the report of other auditors.

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

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Ohio, as of December 31, 2007, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund and Department of Health and Human Services Fund, Board of Mental Retardation and Developmental Disabilities Fund, Motor Vehicle Road and Bridge Fund, and the Children Services Board Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2008, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis, and Condition Assessments of the County's Infrastructure Reported Using the Modified Approach are not required parts of the basic financial statements but are supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

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



Mary Taylor, CPA
Auditor of State

June 27, 2008

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2007**

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, 2007. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 5 - 9 of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at December 31, 2007, by \$292,258,019. Of this amount, \$23,095,289 may be used to meet the County's ongoing obligations to citizens and creditors.
- The net assets of the governmental activities increased 3.8% while the business type activities increased 9.6%.
- The revenue of the governmental activities increased \$4.9 million from the amounts reported in 2006. Of this \$4.9 million, program revenues increased \$5.1 million while general revenues remained relatively consistent with amounts reported in the prior year. During this same period, governmental activities' expenditures decreased \$7.6 million or 6.2%.
- In the business-type activities revenues increased \$2.4 million with \$1.4 million of that being the result of program income. During this time expenses decreased \$.3 million or 1.3%.
- As of December 31, 2007, the County's governmental funds reported combined ending fund balances of \$46.9 million, an increase of \$11.9 million in comparison with the prior year. Of the ending fund balance \$41.7 million is available for spending at the County's discretion.
- At the end of the current fiscal year, unreserved/undesignated fund balance in the general fund was \$11 million an increase of nearly \$.8 million.
- Operating revenues in the County's governmental fund financial statements increased \$5.3 million or 4.5% more than they had been in the previous year, while operating expenditures decreased \$4.9 million or 4% of what had been expended in 2006.
- The County's outstanding debt increased by \$.7 million or 2% in governmental activities and increased \$21.7 million or 15% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 5% higher than they were budgeted and expenditures were 94.8% of the amounts budgeted.

Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include not only the County itself (known as the primary government), but also a legally separate airport authority and two separate nonprofit organizations that provide jobs and housing for developmentally disabled adults residing in the County. The County is financially accountable for these organizations. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on page 26 - 27 of this report.

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 28 - 35 of this report.

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

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

The basic proprietary fund financial statements can be found on pages 36 - 38 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 39 - 40 of this report.

Notes to the basic financial statements: The notes provide additional information that is essential to gain a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 43 - 77 of this report.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)**

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

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedules can be found on pages 85 - 154 of this report.

Government-wide Financial Analysis

The balances reported in last year's financial report have been restated to reflect two prior period adjustments that were made. The first adjustment deals with a tax incentive program for the development of an outdoor shopping and entertainment complex called "the Greene." Under this program the County issued debt to pay for certain infrastructure improvements, namely water and sewer lines and road improvements. The debt issued by the County will be repaid by committing 15% of the property tax revenue from the development to retire the debt. In addition, the County has committed to pay a portion of the sales tax to retire the debt. In previous years, the County reported this activity in the General Fund. However, we have since determined this activity would be more accurately presented in a Bond Retirement Fund since the only activity being accounted for is the retirement of debt issued for the project and the accumulation of resources from tax revenues to retire the debt. This change resulted in restating the General and other Non-major Fund on the Governmental fund statements. This change did not impact the Entity-wide statements.

In addition to this change, in preparing the 2007 report, an error was noted in computing the amount Due From Other Governments in the Motor Vehicle Road and Bridge Fund. This restatement impacted both the Governmental Fund Balance Sheet and the Entity-wide statements. These adjustments and their impact on the financial statements are further described in Note R.

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 \$292,258,019 as of December 31, 2007.

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

	Governmental Activities		Business-type Activities		Total	
	2007	2006	2007	2006	2007	2006
Current and Other Assets	\$112,940	\$103,402	\$35,117	\$31,807	\$148,057	\$135,209
Capital Assets	161,497	161,234	246,128	219,381	407,625	380,615
Total Assets	274,437	264,636	281,245	251,188	555,682	515,824
Long-term Liabilities Outstanding	25,516	21,128	152,765	133,679	178,281	154,807
Other Liabilities	61,192	62,685	23,951	22,110	85,143	84,795
Total Liabilities	86,708	83,813	176,716	155,789	263,424	239,602
Invested in Capital Assets, Net of Related Debt	142,737	143,364	79,158	73,937	221,895	217,301
Restricted	46,342	38,719	926	1,210	47,268	39,929
Unrestricted	(1,350)	(1,260)	24,445	20,252	23,095	18,992
Total Net Assets	<u>\$ 187,729</u>	<u>\$ 180,823</u>	<u>\$ 104,529</u>	<u>\$ 95,399</u>	<u>\$ 292,258</u>	<u>\$ 276,222</u>

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)

By far the largest portion of the County's net assets, 76%, reflects its investment in capital assets (e.g., land, buildings, equipment, infrastructure), less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets are resources that are subject to external restriction on how they may be used. The remaining balance is unrestricted net assets and may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2007, the County is able to report positive balances in all three categories of total 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.

For governmental activities, total assets increased nearly \$9.8 million. Of this increase Pooled Cash and Cash Equivalents realized an increase of \$9.3 million. This increase was the result of several factors which will be discussed in the Analysis of the County Operations.

The only significant change in liabilities occurred as a result of the issuance of General Obligation Bonds to replace Bond Anticipation Notes which were previously outstanding. This resulted in an increase and decrease of approximately \$6 million in the mentioned line items. Net assets increased in several categories as a result of the operating activities of individual funds.

For business-type activities, net assets increased \$9.1 million during 2007. The increase was the result of capital acquisition and related financing. Capital Assets increased \$26.6 million while debt obligations increased \$21.7million due to completion of the Cedarville Waste Water Treatment Plant and the Shawnee Hills Collection System and the start of construction updates on the Beavercreek and Sugarcreek wastewater treatment facilities.

Analysis of the County's Operations: The table below provides a summary of the County's operations for 2007. The County's financial position improved for both governmental and business-type activities. While the County continues to report negative unrestricted net assets for Governmental Activities, this is the direct result of the debt issued related to the Greene. This project will increase the property tax revenue as a result of the development which has increased the property value and will bring in additional sales tax money. A portion of these revenue increases are being used to pay down this debt. The more significant changes were:

- For governmental activities, operating grants increased \$3.9 million from 2006. Human Services Grants accounted for this increase. Human Services grants generally are reimbursed after services are provided to eligible individuals. The increase in Operating Grants in Human Services was offset by an increase expenses of \$3 million for the same function.
- Community and Economic Development expenses decreased \$10.2 million. This is a result of expenditures related to the Greene Town Center a shopping and entertainment complex constructed in 2006. This project was funded in part through a tax incentive program in that 15% of the property tax revenues for the improvements related to this project would be used to retire debt issued by the County for infrastructure improvement. During 2006, the County paid for not only the infrastructure improvements made for "The Greene" but also paid interest expense related to the debt that was issued. In 2007, the activity related to "The Greene" was limited to the payment of interest on the bond anticipation notes that were issued.
- Within business type activities both revenues and expenditures remained relatively consistent with amounts reported in the previous year.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)**

GREENE COUNTY'S CHANGES IN NET ASSETS

(Expressed in Thousands of Dollars)

	Governmental		Business-type		Total	
	2007	2006	2007	2006	2007	2006
REVENUES:						
Program Revenues:						
Charges for Services	\$ 19,739	\$ 18,545	\$ 26,254	\$ 25,134	\$ 45,993	\$ 43,679
Operating Grants/Contributions	36,036	32,143	0	0	36,036	32,143
Capital Grants/Contributions	122	134	3,797	3,527	3,919	3,661
General Revenues:						
Property Taxes	31,548	30,127	0	0	31,548	30,127
Sales Tax	21,107	20,408	0	0	21,107	20,408
Other Taxes	751	783	0	0	751	783
Unrestricted Grants	4,961	5,027	0	0	4,961	5,027
Interest	5,593	4,315	159	44	5,752	4,359
Other	2,564	5,993	1,079	200	3,643	6,193
Total Revenues	122,421	117,475	31,289	28,905	153,710	146,380
EXPENSES:						
Legislative and Executive	18,216	17,510	0	0	18,216	17,510
Judicial	7,767	7,330	0	0	7,767	7,330
Public Safety	21,031	20,838	0	0	21,031	20,838
Public Works	8,615	11,776	0	0	8,615	11,776
Health	18,182	17,822	0	0	18,182	17,822
Human Services	33,846	30,888	0	0	33,846	30,888
Conservation and Recreation	2,890	2,896	0	0	2,890	2,896
Economic Development	1,690	11,901	0	0	1,690	11,901
Interest and Fiscal Charges	2,733	1,641	0	0	2,733	1,641
Water	0	0	8,563	8,190	8,563	8,190
Sewer	0	0	14,141	14,810	14,141	14,810
Total Expenses	114,970	122,602	22,704	23,000	137,674	145,602
Change in Net Assets Before Transfers	7,451	(5,127)	8,585	5,905	16,036	778
Transfers	(545)	(410)	545	410	0	0
Change in Net Assets	6,906	(5,537)	9,130	6,315	16,036	778
Net Assets January 1	180,823	186,360	95,399	89,084	276,222	275,444
Net Assets December 31	\$187,729	\$180,823	\$104,529	\$ 95,399	\$292,258	\$ 276,222

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)

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

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

As of the end of the current fiscal year, Greene County's governmental funds reported combined ending fund balances of \$46.9 million, an increase of \$11.9 million in comparison with the prior year. Of this, \$41.7 million constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed for other purposes. These purposes include \$5.1 million committed to liquidate encumbrances of the prior period, \$74,663 to pay debt service and \$104,874 for restricted usage in the County's permanent fund. In addition, the County has designated \$2 million of the unreserved fund balance for budget stabilization.

The general fund is the chief operating fund of the County. As of December 31, 2007, the general fund reported a \$13 million in unreserved balance and a \$13.6 million in total fund balance. This is an increase of \$.9 million from amounts reported in the prior year as it was restated. There were no significant changes in assets or liabilities during this time.

The only significant changes occurring within the General Fund revenues occurred in Investment Earnings which increased \$1.1 million as a result of the County having a larger cash balance in all of its funds. Under Ohio Revised Code all interest earnings are to be posted to the General Fund unless specific authorization exists within the Ohio Revised Code. Other Revenue saw a decrease of approximately \$1.8 million. This decrease was the result of a detailed analysis of Other Revenue which resulted in more accurately categorizing the revenue based on its characteristics.

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

- In Department of Health and Human Services Pooled Cash and Cash Equivalents increased \$1.2 million while Accounts Payable increased \$.9 million. Both of these changes were the result of timing differences to when grant monies were received and when the expenditures were paid. During the year operating revenues in this fund increased \$2.2 million and operating expenditures increased \$2.1 million. The changes in revenue and expenditures were a result of increased program activity related to the current economic climate.
- In the Board of Mental Retardation and Developmental Disabilities both Pooled Cash and Cash Equivalents and Fund Balance increased more than \$3 million. These increases were the result of a levy which first took effect in 2006 which bring in more money than what the current need is for this fund. As the demand and cost for these services increase in the future, the fund balance will be depleted.
- Motor Vehicle Road and Bridge saw an increase in its Pooled Cash and Cash Equivalents and Fund Balance of more than \$1 million. Again, this is the result of a new levy which was first collected in 2006 which brought in more than was expended during the year. This fund also saw an increase in Due from Other Governments and Deferred Revenue as a result of a grant to replace a bridge within the County. Construction on this project has not yet begun, but the grant has been awarded.

Proprietary Funds: The County's two major proprietary funds, the water fund and the sewer fund, both had increases in fund balance during the current period. These funds also comprise all of the County's business type activities. Operating revenues for the period increased nearly 8% from 2006, operating expenses increased less than 4% allowing the County to continue to show positive net earnings. The most significant changes in the proprietary funds revolved around capital assets and debt obligations. These items will be discussed later in the Management's Discussion and Analysis.

General Fund Budgetary Highlights: The County made numerous revisions to the original appropriations approved by the County Commissioners. However, only a few of these changes involved the General Fund. During the year, net adjustments to the original budget appropriations were approximately \$1 million.

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)

The County's budgeted revenue increased 4.2% as a result of greater than expected revenues than were forecast in the original budget. Actual revenue came in 5% higher than the final budgeted amount. The underspending of appropriations and having revenues come in higher than expected resulted in the general fund's financial position being nearly \$5 million better than projected for the year on the budgetary basis. The County spent approximately 94.8% of the amount appropriated in the general fund during 2007.

Capital Assets:

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

	Governmental Activities		Business-type Activities		Total	
	2007	2006	2007	2006	2007	2006
Land	\$ 2,510	\$ 2,519	\$ 2,093	\$ 2,093	\$ 4,603	\$ 4,612
Infrastructure	127,959	127,179	0	0	127,959	127,179
Construction in Progress	0	0	93,745	78,632	93,745	78,632
Buildings and Improvements	27,129	27,910	8,906	9,190	36,035	37,100
Improvement Other Than Building	0	0	139,966	128,009	139,966	128,009
Furniture, Fixtures and Equipment	3,899	3,626	1,418	1,570	5,317	5,196
Total	\$ 161,497	\$ 161,234	\$ 246,128	\$ 219,494	\$ 407,625	\$ 380,728

The County uses the modified approach to report roads and bridges which are reported as infrastructure in the governmental activities. The County manages its roads using two methods, the Financial Condition Rating which measures the condition of a road by comparing the estimated cost to repair the road to the estimated cost of replacing the road and the Physical Condition Rating which consider factors such as; time since the road had surface maintenance, surface condition (i.e., cracking) from visual observation, traffic volume, traffic type, and Financial Condition Rating. A committee meets and determines the physical condition rating of each County road. Both measurements use a scale of one to five, with five being excellent. It is the County Engineer's policy to maintain 90% of the County roadways at a Physical Condition Rating of three or better. The most recent assessment found that 100% of the County roads have a Physical Condition Rating of three or better, as was the case in the previous two Physical Condition Ratings. For 2007, the County Engineer budgeted \$3,298,152 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$3,023,086.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being excellent, to evaluate all County bridges. It is the policy of the Greene County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of five or more. The most recent assessment found that 96% of the County bridges have a General Appraisal Rating of five or better. Several of those bridges rated below five are covered bridges, which are registered historical landmarks and therefore cannot be removed or improved to increase the bridge rating. For 2007, the County Engineer budgeted \$45,000 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$24,035.

During the year, the County's land and infrastructure remained relatively unchanged. In the business-type activities Construction in Progress and Improvements Other Than Buildings changed significantly due to completion of the Shawnee Hills and Cedarville Sewer projects and the start of Sewer projects for the Beaver creek and Sugar creek areas.

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

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)**

Debt:

Outstanding Debt at Year-end

(Expressed in Thousands of Dollars)

	Governmental Activities		Business-type Activities		Totals	
	2007	2006	2007	2006	2007	2006
General Obligation Bonds	\$ 10,720	\$ 15,065	\$ 6,290	\$ 6,540	\$ 17,010	\$ 21,605
Revenue Bonds	0	0	12,706	21,385	12,706	21,385
OWDA Related Debt	0	0	35,290	16,076	35,290	16,076
Bond Anticipation Notes	12,015	16,550	7,287	6,360	19,302	22,910
Special Assessment Bonds	210	295	3,710	4,170	3,920	4,465
Refunding Bonds	10,906	1,228	100,661	89,711	111,567	90,939
Total	\$ 33,851	\$ 33,138	\$ 165,944	\$ 144,242	\$ 199,795	\$ 177,380

In Governmental activities during 2007, the County advance refunded a portion of its 2002 General Obligation Bond Issue. The county reduced its principal outstanding on the 2002 issue by \$9.9 million through the issuance of \$9.6 million of General Obligation Refunding Bonds. In addition to that County issued \$6 million in General Obligation Bonds which retired a portion of the note issued for infrastructure improvement related to the Greene Town Center.

In Business-type activities the County advance refunded \$7.2 million 2001 Water System Revenue Bond with a \$7.3 million Revenue Refunding Bond and a \$4.9 million of a 2002 Sewer System Revenue Bond with a \$4.9 million Revenue Refunding Bond. The County also issued \$4.5 million Sewer System Revenue Bonds which were used to retire Bond Anticipation Notes. Ohio Water Development Authority (OWDA) loans for \$11.3 million were completed in 2007 which related to the Shawnee Hills and Cedarville Sewer Projects and new construction commitments of \$21.7 million were incurred due to the Beaver creek and Sugar creek Sewer Projects.

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

Economic Factors and Next Year's Budgets and Rates

The County's budgeted revenues for the general fund in 2008 are \$.5 million more than those appearing in the final budget for 2007 and the County has appropriated roughly the same amount that was appropriated for 2007. The 2008 budget is consistent with that reported for 2007.

The County continues to enjoy an unemployment rate that is less than the state rate. In 2007, growth is expected to occur in sales tax revenue with shops being added at the Greene Town Center. Property Tax Revenue is expected to continue with slight increases as new construction in the residential and commercial markets are expected to continue. The County does not project any new major revenue sources in 2008.

The County's business-type activities are projected to operate at a slight increase over that realized in 2007. Continued growth in the customer base and a 1% increase in the sewer rates will fuel this growth. However, this increase in revenues will be offset by an increase in expenditures, especially those related to debt service requirements.

Subsequent Events

Since December 31, 2007, the County has issued additional debt. The County has issued \$5,507,000 in bond anticipation notes. See Note H of the Notes to the Basic Financial Statements for more information.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)**

Requests for Information

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

GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
DECEMBER 31, 2007

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 59,827,085	\$ 7,759,778	\$ 67,586,863	\$ 3,299,312
Deposits with Segregated Accounts.....	144,956	1,938,691	2,083,647	2,021
Investments.....	-	-	-	1,251,078
Receivables (Net Allowances for Uncollectibles):				
Taxes.....	38,374,484	-	38,374,484	-
Account.....	941,389	2,771,647	3,713,036	270,813
Special Assessments.....	354,268	8,152,283	8,506,551	-
Accrued Interest.....	793,129	-	793,129	-
Internal Balances.....	(70,354)	70,354	-	-
Due From Other Governments.....	12,574,885	1,373	12,576,258	307,900
Prepaid Expenses.....	-	98,137	98,137	26,518
Inventory:				
Materials and Supplies.....	-	863,928	863,928	-
Other Assets.....	-	-	-	1,000
Unamortized Bond Issue Costs.....	-	3,525,131	3,525,131	-
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	-	9,935,744	9,935,744	-
Capital Assets (Net of Accumulated Depreciation).....	31,028,067	150,289,575	181,317,642	7,468,326
Capital Assets Not Being Depreciated.....	130,469,054	95,838,007	226,307,061	1,282,852
TOTAL ASSETS.....	274,436,963	281,244,648	555,681,611	13,909,820
LIABILITIES:				
Accounts Payable.....	3,612,258	413,983	4,026,241	122,390
Accrued Wages and Benefits.....	2,971,922	426,865	3,398,787	20,606
Due to Other Governments.....	15,000	-	15,000	-
Deferred Revenue.....	40,813,079	8,150,106	48,963,185	601,447
Accrued Interest Payable.....	250,968	702,174	953,142	-
Bond Anticipation Notes.....	10,000,000	4,175,000	14,175,000	100,000
Other Liabilities.....	-	-	-	21,741
Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	-	3,342,032	3,342,032	-
Matured General Obligation Bonds.....	-	5,000	5,000	-
Matured General Obligation Bond Interest.....	-	5,981	5,981	-
Construction Contracts.....	-	280,190	280,190	-
Matured Special Assessment Bonds with Governmental Commitment.....	-	15,000	15,000	-
Matured Special Assessment Bond Interest with Governmental Commitment.....	-	16,997	16,997	-
Noncurrent Liabilities:				
Due Within One Year.....	3,528,944	6,417,712	9,946,656	43,066
Due in More Than One Year.....	25,515,506	152,764,875	178,280,381	473,570
TOTAL LIABILITIES.....	86,707,677	176,715,915	263,423,592	1,382,820
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	142,736,634	79,157,793	221,894,427	7,837,322
Restricted For:				
Legislative & Executive.....	5,602,308	-	5,602,308	-
Judicial.....	436,056	-	436,056	-
Public Safety.....	2,173,283	-	2,173,283	-
Public Works.....	14,307,544	-	14,307,544	-
Health.....	15,172,450	-	15,172,450	-
Human Services.....	6,819,457	-	6,819,457	-
Conservation & Recreation.....	405,778	-	405,778	-
Community & Economic Development.....	1,120,408	-	1,120,408	-
Debt Service.....	-	925,723	925,723	-
Permanent Fund Nonexpendable Restricted Net Assets.....	105,103	-	105,103	-
Unrestricted.....	(1,149,735)	24,445,217	23,295,482	4,689,678
TOTAL NET ASSETS.....	\$ 187,729,286	\$ 104,528,733	\$ 292,258,019	\$ 12,527,000

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

**GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Units
					Governmental Activities	Business-type Activities	
Primary Government:							
Governmental Activities:							
Legislative and Executive.....	\$ 18,216,305	\$ 6,141,253	\$ 114,710	\$ 6,306	\$ (11,954,036)	\$ -	\$ -
Judicial.....	7,767,052	1,547,823	285,546	-	(5,933,683)	-	(5,933,683)
Public Safety.....	21,030,463	2,553,999	3,950,181	-	(14,526,283)	-	(14,526,283)
Public Works.....	8,615,448	1,985,210	7,005,947	115,851	491,560	-	491,560
Health.....	18,182,111	869,824	3,282,130	-	(14,030,157)	-	(14,030,157)
Human Services.....	33,845,797	6,186,681	21,015,331	-	(6,643,785)	-	(6,643,785)
Conservation and Recreation.....	2,890,292	442,941	70,158	-	(2,377,193)	-	(2,377,193)
Community and Economic Development.....	1,689,782	11,070	311,800	-	(1,366,912)	-	(1,366,912)
Interest and Fiscal Charges.....	2,732,733	-	-	-	(2,732,733)	-	(2,732,733)
Total Governmental Activities.....	114,969,983	19,738,801	36,035,803	122,157	(59,073,222)	-	(59,073,222)
Business-type Activities:							
Water.....	8,562,710	9,459,488	-	2,002,240	-	2,899,018	2,899,018
Sewer.....	14,141,418	16,795,066	-	1,794,459	-	4,448,107	4,448,107
Total Business-type Activities.....	22,704,128	26,254,554	-	3,796,699	-	7,347,125	7,347,125
Total Primary Government.....	\$ 137,674,111	\$ 45,993,355	\$ 36,035,803	\$ 3,918,856	\$ (59,073,222)	\$ 7,347,125	\$ (51,726,097)
Total Component Units.....	\$ 3,925,839	\$ 1,639,278	\$ 2,505,483	\$ 174,999	\$ -	\$ -	\$ 393,921
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes.....					\$ 5,821,148	\$ -	\$ 5,821,148
Property Taxes, Levied for Road and Bridge Maintenance.....					815,213	-	815,213
Property Taxes, Levied for Community Mental Health Services.....					3,724,976	-	3,724,976
Property Taxes, Levied for Children Services.....					2,882,471	-	2,882,471
Property Taxes, Levied for Mental Retardation Services.....					10,266,939	-	10,266,939
Property Taxes, Levied for County Hospital Services.....					2,992,041	-	2,992,041
Property Taxes, Levied for Senior Citizen Services.....					3,084,539	-	3,084,539
Property Taxes, Levied for Debt Retirement.....					1,960,987	-	1,960,987
County Hotel Lodging Taxes.....					750,925	-	750,925
Sales Taxes.....					21,106,684	-	21,106,684
Gain from Sale of Capital Assets.....					27,874	-	27,874
Grants and Contributions Not Restricted to Specific Programs.....					4,960,619	-	4,960,619
Unrestricted Investment Earnings.....					5,593,457	158,857	5,752,314
Other Revenue.....					2,536,389	1,078,898	3,615,287
Transfers.....					(545,229)	545,229	-
Total General Revenues and Transfers.....					65,979,033	1,782,984	67,762,017
Change in Net Assets.....					6,905,811	9,130,109	16,035,920
Net Assets - Beginning.....					180,823,475	95,398,624	276,222,099
Net Assets - Ending.....					\$ 187,729,286	\$ 104,528,733	\$ 292,258,019

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

**GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2007**

	General	Department of Health and Human Services	Board of Mental Retardation & Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Other Governmental Funds	Total Governmental Funds
ASSETS:							
Pooled Cash and Cash Equivalents.....	\$ 10,642,875	\$ 2,196,453	\$ 14,283,296	\$ 8,968,959	\$ 4,134,604	\$ 15,892,357	\$ 56,118,544
Deposits in Segregated Accounts.....	-	-	-	-	-	144,956	144,956
Receivables (Net of Allowances for Uncollectibles)							
Taxes.....	12,529,108	-	11,868,155	860,228	3,441,841	9,675,152	38,374,484
Accounts.....	194,827	-	-	87,171	5,530	653,766	941,294
Special Assessments.....	-	-	-	-	-	354,268	354,268
Accrued Interest.....	744,488	-	-	47,707	-	934	793,129
Due from Other Funds.....	108,944	-	-	-	-	-	108,944
Interfund Receivable.....	60,637	-	-	-	-	-	-
Due from Other Governments.....	2,606,998	2,012,955	724,716	3,565,274	832,510	2,832,432	212,307
Total Assets.....	\$ 26,887,877	\$ 4,209,408	\$ 26,876,167	\$ 13,529,339	\$ 8,414,485	\$ 29,705,535	\$ 109,622,811

LIABILITIES AND FUND BALANCES:

Liabilities:							
Accounts Payable.....	\$ 345,387	\$ 1,611,022	\$ 197,628	\$ 111,663	\$ 203,146	\$ 362,575	\$ 2,831,421
Accrued Wages and Benefits.....	1,628,475	183,910	310,369	124,393	213,174	511,601	2,971,922
Due to Other Funds.....	-	11,526	4,129	29,260	1,830	52,582	99,327
Due to Other Governments.....	-	-	-	-	-	15,000	15,000
Deferred Revenue.....	11,260,316	2,507,225	12,568,320	3,167,346	3,770,094	13,158,562	46,431,863
Accrued Interest Payable.....	23,364	-	-	-	-	95,976	119,340
Interfund Payable.....	75,000	-	-	-	-	212,307	212,307
Bond Anticipation Notes.....	-	-	-	-	-	9,925,000	10,000,000
Total Liabilities.....	\$ 13,332,542	\$ 4,313,683	\$ 13,080,446	\$ 3,432,662	\$ 4,188,244	\$ 24,333,603	\$ 62,681,180

Fund Balances:

Reserved for:							
Encumbrances.....	573,926	29,376	612,382	242,218	994,954	2,658,520	5,111,376
Debt Service.....	-	-	-	-	-	74,663	74,663
Permanent Fund.....	-	-	-	-	-	104,874	104,874
Unreserved/Designated for Budget Stabilization.....	2,000,000	-	-	-	-	-	2,000,000
Unreserved/Undesignated reported in:							
General Fund.....	10,981,409	-	-	-	-	-	10,981,409
Special Revenue Funds.....	-	(133,651)	13,183,339	9,854,459	3,231,287	11,468,336	37,603,770
Debt Service.....	-	-	-	-	-	(9,155,031)	(9,155,031)
Capital Projects Funds.....	-	(104,275)	13,795,721	10,096,677	4,226,241	220,570	220,570
Total Fund Balances.....	\$ 13,555,335	\$ (104,275)	\$ 13,795,721	\$ 10,096,677	\$ 4,226,241	\$ 5,371,932	\$ 46,941,631
Total Liabilities and Fund Balances.....	\$ 26,887,877	\$ 4,209,408	\$ 26,876,167	\$ 13,529,339	\$ 8,414,485	\$ 29,705,535	\$ 187,729,286

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

Internal service funds are used by the County to charge the costs of providing health care insurance to County employees. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.....	2,847,829
Long term debts are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(24,398,536)
The unamortized loss on the refunding of debt is not due and payable in the current period and, therefore, is not reported as a fund liability.....	547,214
Accrued interest on bonds are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(131,628)
Accrued compensated absences obligations are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(5,193,127)
The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods.....	5,618,782
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.....	161,487,121
Net assets of governmental activities.....	\$ 187,729,286

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, 2007

	General	Department of Health and Human Services	Board of Mental Retardation & Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Other Governmental Funds	Total Governmental Funds
REVENUES:							
Taxes.....	\$ 28,911,306	\$ -	\$ 10,266,939	\$ 815,213	\$ 2,882,471	\$ 10,530,037	\$ 53,405,966
Charges for Services.....	5,461,556	-	262,104	259,895	78,484	11,670,285	17,732,324
Licenses and Permits.....	1,005,511	-	-	-	-	51,115	1,056,626
Fines and Forfeitures.....	536,933	-	-	198,788	-	132,923	868,644
Intergovernmental Revenues.....	5,238,044	13,054,184	3,023,844	6,984,615	5,142,749	7,154,013	40,597,449
Special Assessments.....	6,306	-	-	30,391	-	85,460	122,157
Investment Earnings.....	5,176,332	-	-	247,271	-	169,854	5,593,457
Other Revenue.....	1,512,916	6,385	60,300	73,527	75,417	1,926,055	3,654,600
Total Revenues.....	47,848,904	13,060,569	13,613,187	8,609,700	8,179,121	31,719,742	123,031,223
EXPENDITURES:							
Current:							
General Government:							
Legislative and Executive.....	16,276,737	-	-	-	-	1,393,742	17,670,479
Judicial.....	7,112,711	-	-	-	-	598,528	7,711,239
Public Safety.....	15,584,895	-	-	-	-	5,235,856	20,820,751
Public Works.....	850,872	-	-	7,377,057	-	1,621,660	9,849,589
Health.....	207,892	-	10,233,042	-	-	7,852,151	18,293,085
Human Services.....	769,144	13,716,373	-	-	8,235,511	11,005,941	33,726,969
Conservation and Recreation.....	2,710,484	-	-	-	-	234,854	2,945,338
Community and Economic Development.....	497,842	-	-	-	-	1,139,066	1,636,908
Capital Outlay.....	-	-	-	-	-	500,356	500,356
Debt Service:							
Principal Retirement.....	770,000	-	-	-	-	1,475,000	2,245,000
Interest and Fiscal Charges.....	15,580	-	-	-	-	2,618,520	2,634,100
Total Expenditures.....	44,796,157	13,716,373	10,233,042	7,377,057	8,235,511	33,675,674	118,033,874
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	3,052,747	(655,804)	3,380,145	1,232,643	(56,390)	(1,955,932)	4,997,409
OTHER FINANCING SOURCES (USES):							
Sale of Capital Assets.....	11,171	106	35	40,305	140,000	15	191,632
General Obligation Bonds Issued.....	-	-	-	-	-	6,000,000	6,000,000
Refunding Bonds Issued.....	-	-	-	-	-	9,610,000	9,610,000
Long Term Bond Anticipation Notes Issued.....	690,000	-	-	-	-	1,325,000	2,015,000
Payments to Refunded Bond Escrow Agent.....	-	-	-	-	-	(10,377,898)	(10,377,898)
Transfers In.....	21,539	430,299	-	-	-	2,213,219	2,665,057
Transfers Out.....	(2,880,434)	-	-	(56,807)	-	(255,578)	(3,192,819)
Total Other Financing Sources (Uses).....	(2,157,724)	430,405	35	(16,502)	140,000	8,514,758	6,910,972
Net Change in Fund Balances.....	895,023	(225,399)	3,380,180	1,216,141	83,610	6,558,826	11,908,381
Fund Balance (Deficit) at the Beginning of the Year (Restated).....	12,660,312	121,124	10,415,541	8,880,536	4,142,631	(1,186,894)	35,033,250
Fund Balance (Deficit) at the End of the Year.....	\$ 13,555,335	\$ (104,275)	\$ 13,795,721	\$ 10,096,677	\$ 4,226,241	\$ 5,371,932	\$ 46,941,631

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, 2007

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

Net change in fund balances - total governmental funds (page 29).....	\$ 11,908,381
The net revenue of certain activities of the internal service fund is reported with governmental activities.....	917,747
The compensated absences portion of accrued wages and benefits in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.....	(303,417)
The issuance of long-term notes provides current financial resources to government funds, but has no effect on net assets.....	(16,575,000)
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net assets.....	955,000
The amortization of a loss on the refunding of debt or the premium on the issuance of debt do not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds.....	(971,088)
The payment to the refunding bond escrow agent consumes the current financial resources of governmental funds, but has no effect on net assets.....	10,377,898
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.....	(66,081)
The difference in the change in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two accounting methods.....	398,972
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements.....	(1,542,973)
The acquisition of capital assets is reported as an expense on the fund level statements, but is capitalized as an asset on the entity wide statements.....	1,970,128
Disposal of capital assets is only reported to the extent proceeds are received from the sale of the capital asset on the fund level statements. On the entity wide statements the gain or loss from the disposal of the asset is determined and reflected in the statements.....	<u>(163,756)</u>
Change in net assets of governmental activities (page 27).....	<u>\$ 6,905,811</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 27,099,471	\$ 27,546,925	\$ 28,795,514	\$ 1,248,589
Charges for Services.....	4,836,345	5,619,960	5,465,998	(153,962)
Licenses and Permits.....	916,800	916,800	1,005,511	88,711
Fines and Forfeitures.....	488,850	517,760	536,933	19,173
Intergovernmental.....	5,016,359	5,270,320	5,455,518	185,198
Special Assessments.....	6,800	6,800	6,306	(494)
Investment Earnings.....	3,156,600	3,156,600	4,499,354	1,342,754
Other.....	2,158,269	1,371,951	1,421,643	49,692
Total Revenues.....	43,679,494	44,407,116	47,186,777	2,779,661
Expenditures:				
General Government:				
Legislative and Executive.....	17,808,274	17,587,392	16,695,995	891,397
Judicial.....	7,110,983	7,374,295	7,182,712	191,583
Public Safety.....	15,759,557	15,823,226	15,676,400	146,826
Public Works.....	1,123,765	1,123,765	871,608	252,157
Health.....	259,920	214,100	199,731	14,369
Human Services.....	612,504	766,072	765,940	132
Conservation and Recreation.....	2,826,793	2,819,866	2,718,917	100,949
Community and Economic Development.....	561,266	572,970	499,805	73,165
Debt Service:				
Principal Retirement.....	830,000	830,000	830,000	-
Interest and Fiscal Charges.....	38,343	38,343	19,878	18,465
Total Expenditures.....	46,931,405	47,150,029	45,460,986	1,689,043
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,251,911)	(2,742,913)	1,725,791	4,468,704
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	12,600	12,600	11,171	(1,429)
Proceeds from Issue of Notes.....	1,110,000	1,109,891	765,000	(344,891)
Transfers In.....	10,000	130,817	21,539	(109,278)
Transfers Out.....	(3,569,894)	(3,493,445)	(2,512,509)	980,936
Advances In.....	300	1,015,292	1,013,392	(1,900)
Advances Out.....	(300)	(899,528)	(892,595)	6,933
Total Other Financing Sources / (Uses).....	(2,437,294)	(2,124,373)	(1,594,002)	530,371
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(5,689,205)	(4,867,286)	131,789	4,999,075
Fund Balance (Deficit) at Beginning of Year.....	8,940,661	8,940,661	8,940,661	-
Prior Year Encumbrances Appropriated.....	871,338	871,338	871,338	-
Fund Balance (Deficit) at End of Year.....	\$ 4,122,794	\$ 4,944,713	\$ 9,943,788	\$ 4,999,075

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEPARTMENT OF HEALTH AND HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 10,143,034	\$ 12,304,466	\$ 13,572,513	\$ 1,268,047
Other.....	1,353,000	3,000	6,385	3,385
Total Revenues.....	11,496,034	12,307,466	13,578,898	1,271,432
Expenditures:				
Human Services.....	12,296,321	13,241,063	12,941,595	299,468
Total Expenditures.....	12,296,321	13,241,063	12,941,595	299,468
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(800,287)	(933,597)	637,303	1,570,900
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	500	500	106	(394)
Transfers In.....	-	-	430,299	430,299
Total Other Financing Sources / (Uses).....	500	500	430,405	429,905
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(799,787)	(933,097)	1,067,708	2,000,805
Fund Balance (Deficit) at Beginning of Year.....	658,762	658,762	658,762	-
Prior Year Encumbrances Appropriated.....	306,205	306,205	306,205	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 165,180</u>	<u>\$ 31,870</u>	<u>\$ 2,032,675</u>	<u>\$ 2,000,805</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 9,738,359	\$ 10,067,285	\$ 10,220,630	\$ 153,345
Charges for Services.....	263,959	263,959	280,578	16,619
Intergovernmental.....	3,259,517	3,259,517	3,105,305	(154,212)
Other.....	1,000	1,000	60,397	59,397
Total Revenues.....	13,262,835	13,591,761	13,666,910	75,149
Expenditures:				
Health.....	12,566,871	12,566,871	10,966,309	1,600,562
Total Expenditures.....	12,566,871	12,566,871	10,966,309	1,600,562
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	695,964	1,024,890	2,700,601	1,675,711
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	35	35
Total Other Financing Sources / (Uses).....	-	-	35	35
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	695,964	1,024,890	2,700,636	1,675,746
Fund Balance (Deficit) at Beginning of Year.....	9,970,521	9,970,521	9,970,521	-
Prior Year Encumbrances Appropriated.....	515,541	515,541	515,541	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 11,182,026</u>	<u>\$ 11,510,952</u>	<u>\$ 13,186,698</u>	<u>\$ 1,675,746</u>

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MOTOR VEHICLE, ROAD AND BRIDGE
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 710,850	\$ 762,261	\$ 771,227	\$ 8,966
Charges for Services.....	245,000	245,000	230,168	(14,832)
Fines and Forfeitures.....	180,000	180,000	198,788	18,788
Intergovernmental.....	7,052,712	6,824,623	6,729,248	(95,375)
Special Assessments.....	25,651	30,326	30,326	-
Investment Earnings.....	150,000	176,157	239,068	62,911
Other.....	28,100	28,100	87,906	59,806
Total Revenues.....	8,392,313	8,246,467	8,286,731	40,264
Expenditures:				
Public Works.....	9,019,441	9,042,159	7,608,009	1,434,150
Total Expenditures.....	9,019,441	9,042,159	7,608,009	1,434,150
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(627,128)	(795,692)	678,722	1,474,414
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	40,305	40,305
Transfers Out.....	(60,000)	(60,000)	(56,807)	3,193
Total Other Financing Sources / (Uses).....	(60,000)	(60,000)	(16,502)	43,498
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(687,128)	(855,692)	662,220	1,517,912
Fund Balance (Deficit) at Beginning of Year.....	7,346,568	7,346,568	7,346,568	-
Prior Year Encumbrances Appropriated.....	546,288	546,288	546,288	-
Fund Balance (Deficit) at End of Year.....	\$ 7,205,728	\$ 7,037,164	\$ 8,555,076	\$ 1,517,912

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CHILDREN SERVICES BOARD
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,873,000	\$ 2,903,040	\$ 2,920,180	\$ 17,140
Charges for Services.....	80,000	80,000	73,288	(6,712)
Intergovernmental.....	4,511,350	4,721,499	5,021,370	299,871
Other.....	23,500	23,500	78,654	55,154
Total Revenues.....	7,487,850	7,728,039	8,093,492	365,453
Expenditures:				
Human Services.....	10,725,683	10,725,683	9,405,373	1,320,310
Total Expenditures.....	10,725,683	10,725,683	9,405,373	1,320,310
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,237,833)	(2,997,644)	(1,311,881)	1,685,763
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	80	80	140,000	139,920
Transfers Out.....	(5,306)	(5,306)	-	5,306
Total Other Financing Sources / (Uses).....	(5,226)	(5,226)	140,000	145,226
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,243,059)	(3,002,870)	(1,171,881)	1,830,989
Fund Balance (Deficit) at Beginning of Year.....	3,081,987	3,081,987	3,081,987	-
Prior Year Encumbrances Appropriated.....	1,029,463	1,029,463	1,029,463	-
Fund Balance (Deficit) at End of Year.....	\$ 868,391	\$ 1,108,580	\$ 2,939,569	\$ 1,830,989

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

**GREENE COUNTY, OHIO
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2007**

	<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	\$ 2,646,038	\$ 5,113,740	\$ 7,759,778	\$ 3,708,541
Deposits with Segregated Accounts.....	672,415	1,266,276	1,938,691	-
Accounts Receivable (Net of Allowances for Uncollectibles).....	1,051,561	1,720,086	2,771,647	95
Special Assessments Receivable.....	1,978,549	6,173,734	8,152,283	-
Due From Other Governments.....	1,373	-	1,373	-
Prepaid Expenses.....	30,520	67,617	98,137	-
Inventory: Materials and Supplies.....	616,287	247,641	863,928	-
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	6,954,254	2,981,490	9,935,744	-
Total Restricted Assets.....	6,954,254	2,981,490	9,935,744	-
Total Current Assets.....	13,950,997	17,570,584	31,521,581	3,708,636
Noncurrent Assets:				
Unamortized Bond Issue Costs.....	845,296	2,679,835	3,525,131	-
Capital Assets (Net of Accumulated Depreciation).....	69,436,028	176,691,554	246,127,582	-
Total Noncurrent Assets.....	70,281,324	179,371,389	249,652,713	-
Total Assets.....	84,232,321	196,941,973	281,174,294	3,708,636
LIABILITIES:				
Current Liabilities:				
Accounts Payable.....	196,430	217,553	413,983	780,836
Accrued Wages & Benefits.....	613,640	568,399	1,182,039	-
Due to Other Funds.....	3,366	6,251	9,617	-
Deferred Revenue.....	1,979,314	6,170,792	8,150,106	-
Accrued Interest Payable.....	256,804	445,370	702,174	-
Current Portion of General Obligation Bonds.....	125,000	130,000	255,000	-
Current Portion of Refunding Bonds.....	1,151,128	404,020	1,555,148	-
Current Portion of OWDA Loans.....	396,869	569,672	966,541	-
Current Portion of Special Assessment Bonds with Governmental Commitment.....	172,136	283,864	456,000	-
Bond Anticipation Notes.....	3,825,000	350,000	4,175,000	-
Current Liabilities Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	480,000	2,862,032	3,342,032	-
Matured General Obligation Bonds.....	-	5,000	5,000	-
Matured General Obligation Bond Interest.....	469	5,512	5,981	-
Matured Special Assessment Bonds with Governmental Commitment.....	15,000	-	15,000	-
Matured Special Assessment Bond Interest with Governmental Commitment.....	16,691	306	16,997	-
Construction Contracts.....	148,512	131,678	280,190	-
Total Current Liabilities.....	9,380,359	12,150,449	21,530,808	780,836
Long-Term Liabilities: (Net of Current Portions)				
Bond Anticipation Notes.....	2,577,000	535,000	3,112,000	-
OWDA Construction Commitments.....	-	21,741,933	21,741,933	-
General Obligation Bonds.....	4,270,000	1,765,000	6,035,000	-
Revenue Bonds.....	1,580,000	7,783,608	9,363,608	-
Refunding Bonds.....	23,440,207	75,665,956	99,106,163	-
OWDA Loans.....	885,347	11,696,673	12,582,020	-
Special Assessment Bonds with Governmental Commitment.....	1,090,330	2,163,670	3,254,000	-
Total Long-Term Liabilities.....	33,842,884	121,351,840	155,194,724	-
Total Liabilities.....	43,223,243	133,502,289	176,725,532	780,836
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	29,020,562	50,137,231	79,157,793	-
Restricted for Debt Service.....	340,704	585,019	925,723	-
Unrestricted.....	11,647,812	12,717,434	24,365,246	2,927,800
Total Net Assets.....	\$ 41,009,078	\$ 63,439,684	104,448,762	\$ 2,927,800

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds..... 79,971

Total Net Assets of Business-type Activities..... \$ 104,528,733

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, 2007**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
OPERATING REVENUES:				
Charges for Services.....	\$ 9,459,488	\$ 16,795,066	\$ 26,254,554	\$ 10,797,300
Other Revenue.....	136,670	942,228	1,078,898	38,786
Total Operating Revenues.....	9,596,158	17,737,294	27,333,452	10,836,086
OPERATING EXPENSES:				
Personal Services.....	2,471,228	3,244,315	5,715,543	-
Materials and Supplies.....	1,390,629	2,581,319	3,971,948	-
Contractual Services.....	561,560	39,269	600,829	9,923,604
Depreciation.....	1,843,085	2,969,232	4,812,317	-
Other Expenses.....	402,382	588,239	990,621	-
Total Operating Expenses.....	6,668,884	9,422,374	16,091,258	9,923,604
Operating Income / (Loss).....	2,927,274	8,314,920	11,242,194	912,482
NONOPERATING REVENUES (EXPENSES):				
Intergovernmental.....	2,985	-	2,985	-
Investment Income.....	45,468	113,389	158,857	-
Special Assessments.....	288,268	574,612	862,880	-
Interest Expense and Fiscal Charges.....	(1,895,440)	(4,718,405)	(6,613,845)	-
Gain (Loss) from Disposal from Fixed Assets.....	778	1,390	2,168	-
Total Nonoperating Revenues (Expenses).....	(1,557,941)	(4,029,014)	(5,586,955)	-
Income (Loss) Before Contributions and Transfers.....	1,369,333	4,285,906	5,655,239	912,482
Capital Contributions.....	1,710,987	1,219,847	2,930,834	-
Transfers In.....	143,153	409,375	552,528	4,072
Transfers Out.....	(5,137)	(2,162)	(7,299)	-
Changes in Net Assets.....	3,218,336	5,912,966	9,131,302	916,554
Total Net Assets at the Beginning of the Year.....	37,790,742	57,526,718	94,917,460	2,011,246
Total Net Assets at the End of the Year.....	\$ 41,009,078	\$ 63,439,684	\$ 104,054,762	\$ 2,927,800
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			(1,193)	
Change in Net Assets of Business-type Activities.....			\$ 9,130,109	

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, 2007

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
Cash flows from operating activities:				
Cash received from charges for services.....	\$ 9,419,860	\$ 16,791,585	\$ 26,211,445	\$ 10,797,768
Cash received from other operating revenue.....	136,670	942,228	1,078,898	38,691
Cash payments for personal services.....	(2,427,776)	(3,207,697)	(5,635,473)	-
Cash payments for materials and supplies.....	(1,541,772)	(2,517,163)	(4,058,935)	-
Cash payments for contract services.....	(549,547)	(47,322)	(596,869)	(9,792,212)
Cash payments for other expenses.....	(401,425)	(581,918)	(983,343)	-
Net cash provided by operating activities.....	<u>4,636,010</u>	<u>11,379,713</u>	<u>16,015,723</u>	<u>1,044,247</u>
Cash flows from noncapital financing activities:				
Transfers in from other funds.....	143,153	409,375	552,528	4,072
Transfers out to other funds.....	(5,137)	(2,162)	(7,299)	-
Net cash provided by noncapital financing activities.....	<u>138,016</u>	<u>407,213</u>	<u>545,229</u>	<u>4,072</u>
Cash flows from capital and related financing activities:				
Cash received from intergovernmental revenue.....	2,985	-	2,985	-
Proceeds of debt issuance.....	14,409,418	34,256,933	48,666,351	-
Proceeds of sale of capital assets.....	778	1,390	2,168	-
Special assessments received.....	290,663	574,463	865,126	-
Payment of bond issue costs.....	(179,530)	(281,511)	(461,041)	-
Interest payments on capital financing.....	(2,156,303)	(4,590,312)	(6,746,615)	-
Acquisition of capital assets.....	(2,943,728)	(25,641,959)	(28,585,687)	-
Note and bond retirement.....	(11,557,344)	(15,141,398)	(26,698,742)	-
Net cash used for capital and related financing activities.....	<u>(2,133,061)</u>	<u>(10,822,394)</u>	<u>(12,955,455)</u>	<u>-</u>
Cash flows from investing activities:				
Interest on cash equivalents.....	24,000	-	24,000	-
Net cash provided by investing activities.....	<u>24,000</u>	<u>-</u>	<u>24,000</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents.....	2,664,965	964,532	3,629,497	1,048,319
Cash and cash equivalents at beginning of year.....	7,607,742	8,396,974	16,004,716	2,660,222
Cash and cash equivalents at end of year.....	<u>\$ 10,272,707</u>	<u>\$ 9,361,506</u>	<u>\$ 19,634,213</u>	<u>\$ 3,708,541</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss).....	\$ 2,927,274	\$ 8,314,920	\$ 11,242,194	\$ 912,482
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation.....	1,843,085	2,969,232	4,812,317	-
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	(39,628)	(3,481)	(43,109)	373
(Increase) decrease in prepayments.....	2,084	3,868	5,952	-
(Increase) decrease in inventory.....	(178,075)	(33,424)	(211,499)	-
Increase (decrease) in accounts payable.....	37,818	91,980	129,798	131,392
Increase (decrease) in accrued wages and benefits.....	43,452	36,618	80,070	-
Net cash provided by operating activities.....	<u>\$ 4,636,010</u>	<u>\$ 11,379,713</u>	<u>\$ 16,015,723</u>	<u>\$ 1,044,247</u>
Reconciliation of cash and cash equivalents:				
Pooled Cash and Cash Equivalents.....	\$ 2,646,038	\$ 5,113,740	\$ 7,759,778	\$ 3,708,541
Deposits with Segregated Accounts.....	672,415	1,266,276	1,938,691	-
Restricted Pooled Cash and Cash Equivalents.....	6,954,254	2,981,490	9,935,744	-
Total Cash and Cash Equivalents.....	<u>\$ 10,272,707</u>	<u>\$ 9,361,506</u>	<u>\$ 19,634,213</u>	<u>\$ 3,708,541</u>
Non-Cash Transactions:				
Contributions from Developers.....	\$ 1,710,987	\$ 1,219,847	\$ 2,930,834	\$ -

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, 2007**

	PRIVATE PURPOSE TRUST Unclaimed Money	AGENCY FUNDS
Assets:		
Pooled Cash and Cash Equivalents.....	\$ 328,084	\$ 9,857,986
Deposits with Segregated Accounts.....	-	3,550,984
Taxes Levied for Other Governments.....	-	156,358,557
Total Assets.....	<u>328,084</u>	<u>169,767,527</u>
Liabilities:		
Payroll Withholding.....	-	4,479
Due to Other Governments.....	-	161,540,570
Other Liabilities.....	-	8,222,478
Total Liabilities.....	<u>-</u>	<u>169,767,527</u>
Net Assets:		
Held in Trust.....	<u>\$ 328,084</u>	<u>\$ -</u>

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

**GREENE COUNTY, OHIO
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

	PRIVATE PURPOSE <u>TRUST</u> Unclaimed <u>Money</u>
Additions:	
Additional Unclaimed Monies.....	\$ 36,211
Total Additions.....	<u>36,211</u>
 Deductions:	
Transfers Out.....	21,539
Monies Claimed.....	<u>17,579</u>
Total Deductions.....	<u>39,118</u>
Changes in Net Assets.....	(2,907)
Net Assets at the Beginning of the Year.....	<u>330,991</u>
Net Assets at the End of the Year.....	<u><u>\$ 328,084</u></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, 2007**

	Homecroft Inc.	Greene Inc.	Regional Airport Authority	Total
Assets:				
Cash and Cash Equivalents.....	\$ 183,350	\$ 2,443,749	\$ 672,213	\$ 3,299,312
Deposits with Segregated Accounts.....	2,021	-	-	2,021
Investments.....	-	1,251,078	-	1,251,078
Accounts Receivable.....	7,746	263,067	-	270,813
Prepaid Expenses.....	-	26,518	-	26,518
Due From Other Governments.....	-	-	307,900	307,900
Capital Assets (Net of Accumulated Depreciation).....	1,755,577	421,101	5,291,648	7,468,326
Capital Assets Not Being Depreciated....	405,070	673,698	204,084	1,282,852
Other Assets.....	-	1,000	-	1,000
Total Assets.....	<u>2,353,764</u>	<u>5,080,211</u>	<u>6,475,845</u>	<u>13,909,820</u>
Liabilities:				
Accounts Payable.....	569	50,822	70,999	122,390
Accrued Payroll.....	-	20,606	-	20,606
Bond Anticipation Notes.....	-	-	100,000	100,000
Mortgage Notes Payable - Current.....	43,066	-	-	43,066
Mortgage Notes Payable - Net Current Portion.....	473,570	-	-	473,570
Deferred Revenue.....	293,547	-	307,900	601,447
Other Liabilities.....	5,618	-	16,123	21,741
Total Liabilities.....	<u>816,370</u>	<u>71,428</u>	<u>495,022</u>	<u>1,382,820</u>
Net Assets:				
Invested in Capital Assets Net of Related Debt.....	1,350,464	1,094,798	5,392,060	7,837,322
Unrestricted.....	186,930	3,913,985	588,763	4,689,678
Total Net Assets.....	<u>\$ 1,537,394</u>	<u>\$ 5,008,783</u>	<u>\$ 5,980,823</u>	<u>\$ 12,527,000</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, 2007

	Program Revenues			Net <Expense> Revenue and Changes in Net Assets			
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Homecroft Inc.	Greene Inc.	Regional Airport Authority	Total
Homecroft, Inc.....	\$ 428,696	\$ 545,766	\$ -	\$ 235,795	\$ -	\$ -	\$ 235,795
Greene, Inc.....	2,937,300	1,763,240	-	-	225,457	-	225,457
Regional Airport Authority.....	559,843	196,477	174,999	-	-	(67,331)	(67,331)
Total Component Units.....	\$ 3,925,839	\$ 2,505,483	\$ 174,999	235,795	225,457	(67,331)	393,921
General Revenues:							
Investment Earnings.....				182	158,192	19,890	178,264
Other Revenue.....				106,535	5,541	23,310	135,386
Total General Revenues.....				106,717	163,733	43,200	313,650
Change in Net Assets.....				342,512	389,190	(24,131)	707,571
Net assets - beginning.....				1,194,882	4,619,593	6,004,954	11,819,429
Net assets - ending.....				\$ 1,537,394	\$ 5,008,783	\$ 5,980,823	\$ 12,527,000

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

Greene County Regional Airport Authority: The Greene County Regional Airport Authority (Authority), organized under Chapter 308 of the Ohio Revised Code (ORC), is a governmental entity formed to service the County's business and recreational aviation needs. The County Commissioners appoint all seven members of the Authority's Board. In addition, the County provides operating monies for the Authority to allow it to continue its operations and has issued debt on behalf of the Authority. The Authority has a fiscal year ending December 31.

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

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

Greene County Park District - The three Park Commissioners are appointed by the Probate Judge. During 2007, the County did not contribute any money to the Park District.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

Greene County Public Library Board - The seven trustees are appointed by County officials. Three trustees are appointed by judges of the Court of Common Pleas, and four trustees are appointed by the County Commissioners. The County did not contribute any money to the Library in 2007.

Greene County Transit Board - The seven board members are appointed by the County Commissioners. The County contracted with the Transit Board to provide transportation services for eligible individuals. In 2007, the County paid the Transit Board \$1,728,553 for services provided under this contract.

Metropolitan Housing Authority - Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court, and Board of County Commissioners appoint one board member each. The County provided the Housing Authority with \$55,504 in 2007. This amount represented rent payments made on behalf of qualifying individuals.

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

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

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

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

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

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

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

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

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

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

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

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

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

Additionally, the government reports the following fund types:

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

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

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

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

Measurement Focus and Basis of Accounting: The government-wide financial statements, component unit financial statements, and fund financial statements for proprietary and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the balance sheet and the operating statements present increases (revenues) and decreases (expenses) in total net 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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

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

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

Budgetary Accounting and Control: Under Ohio Law, the Board of County Commissioners must adopt an appropriation budget by January 1 of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1, for all funds except Fiduciary Fund types. Each County department prepares an original budget that is approved by the Board of County Commissioners. All modifications to the original budget must be requested by departmental management and approved by the Board of County Commissioners throughout the year. The original budget and all budgetary amendments and supplemental appropriations necessary during 2007 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 and are reported as a reservation of fund balance on governmental fund level statements.

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

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

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2007. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1904. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2007.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

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

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

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

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

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

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

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

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

Capitalization of Interest: The County's policy is to capitalize net interest cost on Enterprise Fund construction projects until substantial completion of the project. For 2007, net interest cost capitalized on construction projects for Enterprise Funds was \$317,579.

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

Special Assessments: The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the government-wide financial statements as Matured Special Assessment with Governmental Commitment Bonds and Current and Noncurrent Liabilities in the appropriate column for governmental and business-type activities based on the purpose of the assessment. The accumulation of resources for, and the payment of, principal and interest on these bonds are accounted for and reported in the Debt Service Funds for governmental activities and in the water and sewer funds, as appropriate. Capital improvements financed by special assessments are accounted for and reported in the governmental or business-type activities column based on the purpose of the assessments. Service type special assessments are accounted for and reported in the fund that best reflects the nature of the transactions and are treated like user fees. The amount of delinquent special assessments receivable as of December 31, 2007 is \$99,380.

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

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

Interest Income: Per the ORC, the County has specified the funds to receive an allocation of interest earnings. In 2007, interest revenue credited to the General Fund amounted to \$5,176,332, including \$3,526,874 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$247,271. Other non-major governmental funds earned \$169,854 in investment earnings.

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

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

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

Fund Equity: In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. Currently, the County carries a \$2 million balance in a budget stabilization reserve which can be utilized in future years. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

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

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

Deposits

Deposits include amounts held in demand accounts and savings accounts. At year-end, the carrying amount of the County's deposits was \$13,182,889, which includes \$20,000 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents". The bank balances totaled \$15,088,988. Both the book and bank balances include \$1,000,000 in certificates of deposit.

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. Protection of the County's deposits may be provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the County Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution. Of the bank balances totaling \$15,088,988, \$974,770 was insured by FDIC. The remaining balance of \$14,114,218 was collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public moneys it holds. All county demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

Investments

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

9. High grade commercial paper in an amount not to exceed 5% of the County's total average portfolio;
10. Bankers' acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. All County investments are in an internal investment pool. As of December 31, 2007, the County had the following investments:

Investment Type	Carrying and Fair Market Value	Investment Maturities			% of Portfolio
		Less than One Year	One to Two Years	Two to Three Years	
Repurchase Agreements	\$ 15,451,086	\$ 15,451,086	\$ 0	\$ 0	19.28%
Federal National Mortgage Association Notes	11,504,403	4,396,954	3,452,685	3,654,764	14.35%
Federal Home Loan Bank Notes	36,833,844	13,199,816	1,000,310	22,633,718	45.95%
Federal Home Loan Mortgage Notes	10,335,029	0	0	10,335,029	12.89%
STAROhio	6,036,057	6,036,057	0	0	7.53%
Total Investments	\$ 80,160,419	\$ 39,083,913	\$ 4,452,995	\$ 36,623,511	100.00%

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

Credit risk: The Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes and Federal Home Loan Bank Notes carry a rating of AAA by Standard and Poor's and AAA by Fitch Ratings. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service and that the money market mutual fund be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Standard and Poor's rating for STAROhio was AAAM. Investments in commercial paper are limited to notes rated at the time of purchase to the highest classification established by two nationally recognized standard rating services.

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$ 93,343,308	\$ 0
Investments:		
Federal Agency Instruments	(58,673,276)	58,673,276
STAR Ohio	(6,036,057)	6,036,057
Repurchase Agreement	(15,451,086)	15,451,086
GASB Statement No. 3	\$ 13,182,889	\$ 80,160,419

DISCRETELY PRESENTED COMPONENT UNITS:

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

Custodial risk is the risk that, in the event of bank failure, the deposits of the component unit might not be recovered. At December 31, 2007, discretely presented component units held demand deposits with a carrying value of \$3,301,333. The bank balances totaled \$3,380,670. Of the bank balances, \$2,617,051 was insured by FDIC. The remaining balance of \$763,619 was uncollateralized.

Investments:

At of December 31, 2007, Greene, Inc. was the only component unit to have investments, they were as follows:

Investment Type	Fair Market Value	% of Investments	Maturity	Rating Standard and Poor / Moodys
U.S. Agencies	\$323,347	25.85%	1-3 Years	A-1 / P-1
Annuities	89,756	7.17%	Less than 1 year	A-1 / P-1
Money Market	379,915	30.37%	Less than 1 year	A-1 / P-1
Mutual Funds	458,060	36.61%	Less than 1 year	A-1 / P-1
Total	\$1,251,078	100.00%		

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

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

NOTE C -- INTERFUND TRANSACTIONS:

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

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

Interfund receivables and payables balances on the fund financial statements as of December 31, 2007 follow:

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General	\$ 108,944	\$ 0
Department of Health and Human Services	0	11,526
Board of Mental Retardation & Developmental Disabilities	0	4,129
Motor Vehicle, Road and Bridge	0	29,260
Children Services Board	0	1,830
Other Governmental Funds	0	52,582
Total Governmental Activities	108,944	99,327
Proprietary Funds:		
Water	0	3,366
Sewer	0	6,251
Total Proprietary Funds	0	9,617
Total Due To/From Other Funds - All Funds	\$ 108,944	\$ 108,944
	Interfund Receivable	Interfund Payable
Governmental Funds:		
General	\$ 60,637	\$ 0
Other Governmental Funds	151,670	212,307
Total Interfund Receivable/Payable	\$ 212,307	\$ 212,307

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

NOTE D -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2007 was as follows:

Governmental Activities:

	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 2,518,600	\$ 0	\$ (8,920)	\$ 2,509,680
Infrastructure	127,178,981	804,881	(24,488)	127,959,374
Total capital assets, not being depreciated	129,697,581	804,881	(33,408)	130,469,054
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	36,984,511	0	(60,080)	36,924,431
Equipment, furniture and fixtures	9,388,486	1,165,247	(876,333)	9,677,400
Total capital assets being depreciated	46,372,997	1,165,247	(936,413)	46,601,831
Accumulated Depreciation:				
Buildings, structures and improvements	(9,074,429)	(745,264)	24,131	(9,795,562)
Equipment, furniture and fixtures	(5,762,427)	(797,709)	781,934	(5,778,202)
Total accumulated depreciation	(14,836,856)	(1,542,973)	806,065	(15,573,764)
Total Capital Assets, Being Depreciated, Net	31,536,141	(377,726)	(130,348)	31,028,067
Governmental Activities Capital Assets, Net	<u>\$161,233,722</u>	<u>\$ 427,155</u>	<u>\$ (163,756)</u>	<u>\$ 161,497,121</u>

Business-type Activities:

	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 2,093,282	\$ 0	\$ 0	\$ 2,093,282
Construction in progress	78,631,949	28,235,206	(13,122,430)	93,744,725
Total capital assets, not being depreciated	80,725,231	28,235,206	(13,122,430)	95,838,007
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	14,218,410	0	0	14,218,410
Improvements other than buildings	179,688,940	16,053,264	0	195,742,204
Equipment, furniture and fixtures	12,421,569	279,504	(131,133)	12,569,940
Total capital assets being depreciated	206,328,919	16,332,768	(131,133)	222,530,554

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

	Balance January 1	Additions	Deductions	Balance December 31
Accumulated Depreciation:				
Buildings, structures and improvements	(5,028,541)	(284,366)	0	(5,312,907)
Improvements other than buildings	(51,680,036)	(4,096,250)	0	(55,776,286)
Equipment, furniture and fixtures	(10,851,218)	(431,701)	131,133	(11,151,786)
Total accumulated depreciation	(67,559,795)	(4,812,317)	131,133	(72,240,979)
Total Capital Assets, being Depreciated, Net	138,769,124	11,520,451	0	150,289,575
Business-type Activities Capital Assets, Net	<u>\$ 219,494,355</u>	<u>\$ 39,755,657</u>	<u>\$ (13,122,430)</u>	<u>\$ 246,127,582</u>

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

Governmental Activities:

Legislative and Executive	\$ 236,940
Judicial	180,441
Public Safety	543,181
Public Works	365,521
Health	44,145
Human Services	73,658
Conservation and Recreation	32,106
Community and Economic Development	66,981
Total Depreciation Expense - Governmental Activities	<u>\$ 1,542,973</u>

Business-type Activities:

Water	\$ 1,843,085
Sewer	2,969,232
Total Depreciation Expense - Business-type Activities	<u>\$ 4,812,317</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

DISCRETELY PRESENTED COMPONENT UNITS:

Summaries of the Component Units' fixed assets as of December 31, 2007 follow:

Homecroft, Inc.:	<u>Balance January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 405,070	\$ 0	\$ 0	\$ 405,070
Capital Assets, Being Depreciated:				
Houses	1,361,505	293,038	0	1,654,543
Equipment, furniture and fixtures	16,463	0	0	16,463
Vehicles	16,555	0	0	16,555
Buildings - Commercial	614,872	0	0	614,872
Total Capital Assets, Being Depreciated	2,009,395	293,038	0	2,302,433
Accumulated Depreciation	(461,882)	(84,974)	0	(546,856)
Total Capital Assets, Being Depreciated, Net	1,547,513	208,064	0	1,755,577
Total Capital Assets, Net	<u>\$ 1,952,583</u>	<u>\$ 208,064</u>	<u>\$ 0</u>	<u>\$ 2,160,647</u>

Greene, Inc.:	<u>Balance January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 629,014	\$ 0	\$ 0	\$ 629,014
Construction in progress	\$ 0	\$ 44,684	\$ 0	\$ 44,684
Total Capital Assets, Not Being Depreciated	\$ 629,014	\$ 44,684	\$ 0	\$ 673,698
Capital Assets, Being Depreciated:				
Building Improvements	\$ 436,350	\$ 0	\$ 0	\$ 436,350
Machinery and equipment	\$ 992,914	\$ 163,280	\$ (7,303)	\$ 1,148,891
Total Capital Assets, Being Depreciated	1,429,264	163,280	(7,303)	1,585,241
Accumulated depreciation				
Building Improvements	(249,281)	(24,979)	0	(274,260)
Machinery and equipment	(820,221)	(76,962)	7,303	(889,880)
Total Accumulated Depreciations	\$ (1,069,502)	\$ (101,941)	\$ 7,303	\$ (1,164,140)
Total Capital Assets Being Depreciated, Net	\$ 359,762	\$ 61,339	\$ 0	\$ 421,101
Total Capital Assets, Net	<u>\$ 988,776</u>	<u>\$ 106,023</u>	<u>\$ 0</u>	<u>\$ 1,094,799</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

Airport Authority:	Balance January 1	Additions	Deductions	Balance December 31
Capital Assets, Not Being Depreciated:				
Land	\$ 151,884	\$ 0	\$ 0	\$ 151,884
Construction in Progress	28,338	52,200	(28,338)	52,200
Total Capital Assets, Not Being Depreciated	180,222	52,200	(28,338)	204,084
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	1,803,584	0	0	1,803,584
Improvements other than buildings	5,785,776	41,328	0	5,827,104
Equipment, furniture and fixtures	238,907	1,595	0	240,502
Total capital assets, being depreciated	7,828,267	42,923	0	7,871,190
Accumulated Depreciation	(2,229,230)	(350,312)	0	(2,579,542)
Total Capital Assets, Being Depreciated, Net	5,599,037	(307,389)	0	5,291,648
Total Capital Assets, Net	\$ 5,779,259	\$ (255,189)	\$ (28,338)	\$ 5,495,732

NOTE E -- BOND ANTICIPATION NOTES

Bond anticipation notes in governmental funds were used to construct buildings, to purchase new equipment and to provide money for the Greene Town Mall project. The County and other political subdivisions are financing the infrastructure improvements through a tax incentive program. Bond anticipation notes in business type funds were used primarily to finance the construction of water and sewer infrastructure. All notes in both governmental and business type funds are due within one year. These notes will be paid off as cash flows warrant or when long term bonds are issued at the completion of the project. Bond anticipation note activity for the year ended December 31, 2007, follows:

	Interest Rate	Balance 1/1/2007	Issued	Retired	Balance 12/31/07	Current
Governmental Funds:						
Highway Equipment	4.50%	\$150,000	\$0	(\$150,000)	\$0	\$0
Dog & Kennel Equipment	4.75%	10,000	0	(10,000)	0	0
Ice Arena Renovations	4.25%	440,000	435,000	(440,000)	435,000	15,000
First Frontier Project	4.25%	240,000	230,000	(240,000)	230,000	10,000
Airport Hanger	4.25%	150,000	100,000	(150,000)	100,000	50,000
Greene Town Mall	4.10%	15,280,000	9,280,000	(15,280,000)	9,280,000	9,280,000
DJFS Facilities Rehab	4.25%	130,000	225,000	(260,000)	95,000	15,000
Ledbetter Rd Renovation	4.25%	150,000	150,000	(150,000)	150,000	25,000
Engineer Equipment	4.25%	0	750,000	0	750,000	150,000
Infrastructure	4.25%	0	325,000	0	325,000	325,000
Courthouse Roof	4.50%	0	650,000	0	650,000	130,000
Governmental Subtotal		16,550,000	12,145,000	(16,680,000)	12,015,000	10,000,000

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

	Interest Rate	Balance 1/1/2007	Issued	Retired	Balance 12/31/07	Current
Business-Type Funds:						
NWRWS Engineering	4.25%	1,000,000	1,000,000	(1,000,000)	1,000,000	1,000,000
Water Production Well	4.25%	385,000	385,000	(385,000)	385,000	0
Sewer System GO	4.50%	950,000	0	(950,000)	0	0
NW Regional	4.00%	425,000	425,000	(425,000)	425,000	425,000
SCWWTP Improvements	4.75%	1,100,000	1,100,000	(2,200,000)	0	0
SCWWTP Engineering	4.50%	1,300,000	0	(1,300,000)	0	0
Sugarcreek WWTP	4.50%	1,200,000	1,200,000	(2,400,000)	0	0
Mardella Dr Water Main	5.50%	0	60,000	(60,000)	0	0
NWRWS Construction	4.00%	0	1,650,000	0	1,650,000	1,650,000
Spring Ridge (GO)	4.25%	0	300,000	0	300,000	0
Spring Ridge (SA)	4.25%	0	1,000,000	0	1,000,000	0
Deerbrook Tank Painting	4.25%	0	592,000	0	592,000	0
Wellfield Development	4.25%	0	300,000	0	300,000	0
NWRWS Engineering	4.25%	0	750,000	0	750,000	750,000
Spring Meadow	4.25%	0	535,000	0	535,000	0
BWWTP Erosion Control	4.25%	0	350,000	0	350,000	350,000
Business Type Funds		<u>6,360,000</u>	<u>9,647,000</u>	<u>(8,720,000)</u>	<u>7,287,000</u>	<u>4,175,000</u>
Grand Totals		<u>\$22,910,000</u>	<u>\$ 21,792,000</u>	<u>\$(25,400,000)</u>	<u>\$ 19,302,000</u>	<u>\$ 14,175,000</u>

The long term portion of notes payable consists of amounts that the County has shown the intent and ability to refinance on a long term basis through the subsequent issuance of bond anticipation notes after the balance sheet date but before the opinion date. The current portion represents the amount of reduction of face value of notes classified as long term plus notes whose due date is after the opinion date but mature in 2008. Long term notes payable are not reflected in the Governmental Fund Level Statements. Liabilities for long term notes are reflected as liabilities on both the proprietary fund level and the entity wide statements. For more information on the subsequent issuance of notes see footnote H.

DISCRETELY PRESENTED COMPONENT UNITS:

Regional Airport Authority: At December 31, 2007, bond anticipation notes of 100,000 are reported as fund liabilities by the Authority. The notes are payable to the County and mature within one year. The Authority intends to refinance the notes until such time when bonds are issued or by decreasing the principal of the note with cash flows from operations. The Authority has issued \$50,000 in bond anticipation notes on February 14, 2008. These notes were to retire and reduced the principal on the \$100,000 note outstanding at December 31, 2007.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

NOTE F -- LONG TERM DEBT AND OTHER OBLIGATIONS

General Obligation Bonds: The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation proprietary bonds are retired from the related Enterprise Fund. General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. General obligation bonds are direct obligations and pledge the full faith and credit of the County. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years is \$23,865,000, with \$16,745,000 issued for governmental activities and \$7,120,000 issued for business-type activities. During 2007, \$6,000,000 were issued for governmental activities and no such bonds were issued for business-type activities. General obligation bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Governmental Activities:			
Various Purpose	1999	3.6% to 5.0%	\$ 1,025,000
Various Purpose	2002	3.0% to 5.0%	13,360,000
Materials Recovery Center	2003	3.25% to 5.25%	2,360,000
Infrastructure	2007	4.25% to 5.0%	6,000,000
Business-type Activities:			
Water System Bonds	2003	2.25% to 5.0%	4,875,000
Sewer System Bonds	2004	2.00% to 4.25%	2,245,000

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

Year	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2008	\$ 545,000	\$ 1,065,106	\$ 255,000	\$ 265,200
2009	630,000	974,636	265,000	258,565
2010	645,000	949,036	275,000	250,615
2011	670,000	921,874	280,000	242,015
2012	695,000	893,421	290,000	232,215
2013 - 2017	1,700,000	1,747,735	1,630,000	986,375
2018 - 2022	1,875,000	1,309,050	1,405,000	614,128
2023 - 2027	2,005,000	819,475	1,290,000	315,500
2028 - 2032	1,955,000	286,739	600,000	40,725
Total	\$ 10,720,000	\$ 8,967,072	\$ 6,290,000	\$ 3,205,338

Special Assessment Bonds: The County issues special assessment bonds to provide funds for the construction of land improvements. Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. The bonds are also backed by the full faith and credit of the County as additional security. Special assessment bonds have been issued for both governmental and business-type activities. The original

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

amount of special assessment bonds issued in prior years is \$9,977,000, with \$750,000 issued for governmental activities and \$9,227,000 issued for business-type activities. During 2007, no such bonds were issued for governmental activities and \$20,000 were issued for business-type activities. These bonds will be repaid from amounts levied against the property owners benefitted by the related construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide resources to cover the deficiency until other resources are received. Special assessment bonds currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue</u>
Governmental Activities			
Road Improvement	1997	5.300%	105,000
Road Improvement	1998	5.150%	100,000
Ditch Improvement	1999	5.200%	155,000
Road & Ditch Improvement	2001	4.400%	390,000
Business-type Activities			
Water and Sewer Improvement	1987	7.500%	354,000
Water and Sewer Improvement	1988	7.580%	338,000
Water and Sewer Improvement	1989	7.000%	1,745,000
Water Improvements	1990	7.200%	185,000
Water and Sewer Improvements	1991	6.500%	275,000
Water and Sewer Improvements	1992	7.000%	1,480,000
Water and Sewer Improvements	1993	5.000%	950,000
Water and Sewer Improvements	1994	5.625% - 5.75%	500,000
Water and Sewer Improvements	1995	5.800%	295,000
Water and Sewer Improvements	1996	5.625% - 5.7%	250,000
Water and Sewer Improvements	1997	5.25% - 5.5%	570,000
Water and Sewer Improvements	1999	5.700%	210,000
Water and Sewer Improvements	2003	4.10% - 4.75%	640,000
Sewer Improvements	2005	3.25% - 4.25%	1,435,000
Water Improvements	2007	6.000%	20,000

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

<u>Year</u>	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2008	\$ 70,000	\$ 9,635	\$ 456,000	\$ 184,646
2009	60,000	6,320	441,000	158,754
2010	40,000	3,520	366,000	134,219
2011	40,000	1,760	346,000	115,165
2012	0	0	351,000	97,413

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

Year	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2013 - 2017	0	0	930,000	295,338
2018 - 2022	0	0	560,000	128,180
2023 - 2027	0	0	260,000	21,375
Total	<u>\$ 210,000</u>	<u>\$ 21,235</u>	<u>\$ 3,710,000</u>	<u>\$ 1,135,090</u>

Revenue Bonds: The County issues revenue bonds where the County pledges income derived from the operations of the water and sewer systems to pay debt service. Revenue bonds have been issued for business-type activities. The original amount of business-type activity revenue bonds issued in prior years is \$20,566,720. During 2007, \$4,455,000 of these bonds were issued. Revenue bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Sewer System	1993	3.20% - 5.50%	\$ 1,396,720
Sewer System	1998	4.25% - 5.375%	5,840,000
Sewer System	2000	5.125% - 5.625%	6,780,000
Water System	2001	4.00% - 5.25%	4,565,000
Sewer System	2002	1.50% - 5.0%	1,985,000
Sewer System	2007	4.0% - 5.0%	4,455,000

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

Year	Principal	Interest
2008	\$ 3,342,032	\$ 1,262,627
2009	2,298,608	1,137,070
2010	2,065,000	561,183
2011	920,000	462,048
2012	400,000	423,048
2013 - 2017	950,000	787,625
2018 - 2022	1,200,000	551,125
2023 - 2027	1,530,000	221,723
Total	<u>\$ 12,705,640</u>	<u>\$ 5,406,449</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 \$25,527,954, all of which relates to business-type activities. During 2007, two projects were finalized with loans totaling \$11,331,769. There are three projects currently in process.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

The total amount owed as of December 31 on these three projects, \$21,741,933, is reported as OWDA Construction Commitments on the proprietary fund level statements and as a Non-current Liability Due in More Than One Year on the entity wide statements. When the County is notified by the OWDA that a project is completed, it will be reported with other completed OWDA projects. OWDA loans currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Sugarcreek WWTP 1977	1984	5.250%	\$ 2,270,498
Sugarcreek WWTP 1988	1986	7.650%	17,958,733
Wastewater Treatment Plant	1989	7.510%	5,023,725
Clifton Sewer	1997	4.800%	274,998
Shawnee Hills Sewer	2007	3.250%	5,813,772
Cedarville Sewer	2007	3.650%	5,517,997

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2008	\$ 966,541	\$ 535,099
2009	1,017,836	483,803
2010	1,072,163	429,476
2011	636,685	371,792
2012	660,788	347,688
2013 - 2017	3,620,624	1,346,361
2018-2022	3,559,771	690,500
2023 - 2027	2,014,153	106,568
Total	<u>\$ 13,548,561</u>	<u>\$ 4,311,287</u>

Advanced Refunding: On January 11, 2007, the County issued \$9,610,000 in General Obligation Refunding Bonds with interest rates ranging from 3.65 to 4.18%. The purpose of this issue was to advance refund a portion of the 2002 Various Purpose General Obligation Bonds and to pay certain costs of issuance of the bonds.

On the date of refunding, the refunded portion of the 2002 Various Purpose General Obligation Bonds had an outstanding principal balance and net carrying value of \$9,900,000. The proceeds of the new issue were used to fund cash and investments in an irrevocable trust account with an escrow agent, which is pledged solely to the payment of principal and interest on the defeased bond. As a result of this advance refunding, the County decreased its total debt service over the next twenty-one years by \$547,339 and obtained an economic gain (the difference between the present values of the debt service payments on the old and the new debt) of \$376,860.

On March 22, 2007, the County issued \$7,285,000 in Water System Revenue Refunding Bonds with interest rates ranging from 3.75 to 5.25%. The purpose of this issue was to advance refund a portion of the 2001 Water System Revenue Bonds and to pay certain costs of issuance of the bonds.

On the date of refunding, the refunded portion of the 2001 Water System Revenue Bonds had an outstanding principal balance and net carrying value of \$7,210,000. 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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

the defeased bond. As a result of this advance refunding, the County decreased its total debt service over the next fourteen years by \$283,230 and obtained an economic gain (the difference between the present values of the debt service payments on the old and the new debt) of \$218,014.

On March 22, 2007, the County issued \$4,875,000 in Sewer System Revenue Refunding Bonds with interest rates ranging from 3.75 to 5.0%. The purpose of this issue was to advance refund a portion of the 2002 Sewer System Revenue Bonds and to pay certain costs of issuance of the bonds.

On the date of refunding, the refunded portion of the 2002 Sewer System Revenue Bonds had an outstanding principal balance and net carrying value of \$4,910,000. The proceeds of the new issue were used to fund cash and investments in an irrevocable trust account with an escrow agent, which is pledged solely to the payment of principal and interest on the defeased bond. As a result of this advance refunding, the County decreased its total debt service over the next fourteen years by \$183,127 and obtained an economic gain (the difference between the present values of the debt service payments on the old and the new debt) of \$150,068.

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Governmental Activities: Various Purpose	1999	3.15 - 5.00%	\$ 4,285,000
Governmental Activities: Various Purpose	2007	4.00 - 5.25%	9,610,000
Business-type Activities: Water System	1999	3.15 - 5.00%	4,500,000
Business-type Activities: Sewer System	2003	5.20 - 5.50%	11,745,000
Business-type Activities: Sewer System	2003	2.00 - 4.65%	4,515,000
Business-type Activities: Water System	2004	2.00 - 5.00%	21,490,000
Business-type Activities: Sewer System	2005	3.00 - 5.00%	60,955,000
Business-type Activities: Water System	2007	3.75 - 5.25%	7,285,000
Business-type Activities: Sewer System	2007	3.75 - 5.00%	4,875,000

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

Year	<u>Governmental Activities</u>			
	<u>Principal</u>	<u>Interest</u>	<u>Premium</u>	<u>Loss</u>
2008	\$ 440,000	\$ 504,793	\$ 0	\$ 33,700
2009	465,000	485,873	0	35,615
2010	0	465,413	0	0
2011	0	465,413	0	0
2012	0	465,413	0	0
2013 - 2017	2,290,000	2,151,463	223,647	113,880
2018 - 2022	2,845,000	1,599,313	277,850	141,480
2023 - 2027	3,635,000	806,288	355,003	180,766
2028 - 2032	840,000	44,096	82,037	41,773
Total	<u>\$ 10,515,000</u>	<u>\$ 6,988,065</u>	<u>\$ 938,537</u>	<u>\$ 547,214</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

Year	Business-type Activities			
	Principal	Interest	Premium	Loss
2008	\$ 1,705,000	\$ 4,881,924	\$ 12,451	\$ 162,303
2009	2,900,000	4,831,049	85,185	261,563
2010	3,815,000	4,734,031	87,573	320,185
2011	5,145,000	4,597,379	166,908	430,164
2012	5,630,000	4,376,494	224,022	462,718
2013 - 2017	33,510,000	17,761,989	1,397,740	2,713,986
2018 - 2022	33,930,000	9,290,871	1,697,014	2,831,727
2023 - 2027	17,825,000	1,918,110	1,115,863	1,402,799
Total	<u>\$104,460,000</u>	<u>\$ 52,391,847</u>	<u>\$ 4,786,756</u>	<u>\$ 8,585,445</u>

Long term debt and other obligations of the county at December 31, 2007 consist of the following:

		Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
Governmental Activities:						
General Obligation Bond:						
1999	Various Purpose	\$ 785,000	\$ 0	\$ (45,000)	\$ 740,000	\$ 50,000
2002	Various Purpose	12,115,000	0	(10,230,000)	1,885,000	350,000
2003	Materials Center	2,165,000	0	(70,000)	2,095,000	70,000
2007	Infrastructure	0	6,000,000	0	6,000,000	75,000
Total General Obligation Bonds		15,065,000	6,000,000	(10,345,000)	10,720,000	545,000
Refunding Bond:						
1999	Various Purpose	1,330,000	0	(425,000)	905,000	440,000
	Deferred Loss	(101,867)	0	32,551	(69,316)	(33,700)
	Net Refunding Bond	1,228,133	0	(392,449)	835,684	406,300
2007	Various Purpose	0	9,610,000	0	9,610,000	0
	Premium	0	938,537	0	938,537	0
	Deferred Loss	0	(477,898)	0	(477,898)	0
	Net Refunding Bond	0	10,070,639	0	10,070,639	0
Total Refunding Bonds		1,228,133	10,070,639	(392,449)	10,906,323	406,300
Special Assessment Bonds with Governmental Commitment:						
1997	Road Improvement	15,000	0	(15,000)	0	0
1998	Road Improvement	20,000	0	(10,000)	10,000	10,000
1999	Ditch Improvement	60,000	0	(20,000)	40,000	20,000
2001	Ditch Improvement	200,000	0	(40,000)	160,000	40,000
Total Special Assessment Bonds		295,000	0	(85,000)	210,000	70,000

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

Governmental Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
Total Bonds Payable	16,588,133	16,070,639	(10,822,449)	21,836,323	1,021,300
Long-term Notes Payable	1,050,000	2,015,000	(1,050,000)	2,015,000	2,015,000
Compensated Absences	4,889,710	736,842	(433,425)	5,193,127	492,644
Total Long-term Liabilities	<u>\$ 22,527,843</u>	<u>\$ 18,822,481</u>	<u>\$(12,305,874)</u>	<u>\$ 29,044,450</u>	<u>\$ 3,528,944</u>

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
General Obligation Bonds:					
2003 Water System	\$ 4,520,000	\$ 0	\$ (125,000)	\$ 4,395,000	\$ 125,000
2004 Sewer System	2,020,000	0	(125,000)	1,895,000	130,000
Total General Obligation Bonds	6,540,000	0	(250,000)	6,290,000	255,000

Refunding Bond:

1999 Water General Obligation	1,290,000	0	(240,000)	1,050,000	245,000
Deferred Loss	(118,449)	0	22,037	(96,412)	(22,496)
Net Refunding Bond	1,171,551	0	(217,963)	953,588	222,504

2003 Sewer Revenue	10,150,000	0	(105,000)	10,045,000	110,000
Deferred Loss	(617,833)	0	6,391	(611,442)	(6,696)
Net Refunding Bond	9,532,167	0	(98,609)	9,433,558	103,304

2003 Sewer General Obligation	3,515,000	0	0	3,515,000	145,000
Deferred Loss	(265,011)	0	0	(265,011)	(10,932)
Net Refunding Bond	3,249,989	0	0	3,249,989	134,068

2004 Water General Obligation	19,280,000	0	(990,000)	18,290,000	1,015,000
Deferred Loss	(2,026,188)	0	104,042	(1,922,146)	(106,669)
Net Refunding Bond	17,253,812	0	(885,958)	16,367,854	908,331

2005 Sewer General Obligation	59,680,000	0	(160,000)	59,520,000	170,000
Premium on Issue	3,751,711	0	(10,058)	3,741,653	10,687
Deferred Loss	(4,928,532)	0	13,213	(4,915,319)	(14,039)
Net Refunding Bond	58,503,179	0	(156,845)	58,346,334	166,648

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
2007 Water Revenue	0	7,285,000	(120,000)	7,165,000	20,000
Premium on Issue	0	642,418	(10,582)	631,836	1,764
Deferred Loss	0	(535,768)	8,825	(526,943)	(1,471)
Net Refunding Bond	0	7,391,650	(121,757)	7,269,893	20,293
2007 Sewer Revenue	0	4,875,000	0	4,875,000	0
Premium on Issue	0	413,267	0	413,267	0
Deferred Loss	0	(248,172)	0	(248,172)	0
Net Refunding Bond	0	5,040,095	0	5,040,095	0
Total Refunding Bonds	89,710,698	12,431,745	(1,481,132)	100,661,311	1,555,148
O.W.D.A. Loans:					
1984 Wastewater Treatment	1,123,260	0	(77,909)	1,045,351	81,999
1986 Wastewater Treatment	1,655,060	0	(1,655,060)	0	0
1989 Water Treatment Plant	1,651,362	0	(369,146)	1,282,216	396,869
2007 Shawnee Hills Sewer	0	5,813,772	(115,833)	5,697,939	237,343
2007 Cedarville Sewer	0	5,517,997	(114,017)	5,403,980	234,313
1997 Clifton Sewer	134,350	0	(15,275)	119,075	16,017
Total O.W.D.A. Loans	4,564,032	11,331,769	(2,347,240)	13,548,561	966,541
O.W.D.A. Construction Commitments:					
Shawnee Hills Collection System	5,890,626		(5,890,626)	0	0
Cedarville WWTP Improvements	5,621,808		(5,621,808)	0	0
Beavercreek WRRF Improvement	0	6,312,155		6,312,155	0
Sugarcreek WRRF Improvement	0	15,395,028		15,395,028	0
Greene County WRRSP	0	34,750		34,750	0
Total O.W.D.A. Commitments	11,512,434	21,741,933	(11,512,434)	21,741,933	0
Special Assessment Bonds with Governmental Commitment:					
1987 Water & Sewer Improv.	20,000	0	(20,000)	0	0
1988 Water & Sewer Improv.	35,000	0	(15,000)	20,000	20,000
1989 Water & Sewer Improv.	265,000	0	(90,000)	175,000	85,000
1990 Water Improvements	60,000	0	(15,000)	45,000	15,000
1991 Water & Sewer Improv.	70,000	0	(15,000)	55,000	15,000
1992 Water & Sewer Improv.	445,000	0	(75,000)	370,000	70,000
1993 Water & Sewer Improv.	445,000	0	(55,000)	390,000	55,000

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
1994 Sewer Improvements	200,000	0	(25,000)	175,000	25,000
1995 Water & Sewer Improv.	135,000	0	(15,000)	120,000	15,000
1996 Water & Sewer Improv.	125,000	0	(10,000)	115,000	15,000
1997 Water & Sewer Improv.	320,000	0	(30,000)	290,000	30,000
1999 Water & Sewer Improv.	140,000	0	(10,000)	130,000	10,000
2003 Water & Sewer Improv.	545,000	0	(35,000)	510,000	30,000
2005 Sewer Improvements	1,365,000	0	(70,000)	1,295,000	70,000
2005 Sewer Improvements	0	20,000	0	20,000	1,000
Special Assessment Bonds	4,170,000	20,000	(480,000)	3,710,000	456,000
Long-term Notes Payable	385,000	3,112,000	(385,000)	3,112,000	3,112,000
Compensated Absences	703,868	72,277	(20,971)	755,174	73,023
Subtotal for Non-Current Liabilities Due Within One Year					<u>6,417,712</u>
Revenue Bonds					
1993 Sewer System	1,014,656	0	(359,016)	655,640	337,032
1998 Sewer System	1,110,000	0	0	1,110,000	1,110,000
2000 Sewer System	3,365,000	0	0	3,365,000	1,065,000
2001 Water System	9,735,000	0	(7,675,000)	2,060,000	480,000
2002 Sewer System	6,160,000	0	(5,100,000)	1,060,000	200,000
2007 Sewer System	0	4,455,000	0	4,455,000	150,000
Total Revenue Bonds	<u>21,384,656</u>	<u>4,455,000</u>	<u>(13,134,016)</u>	<u>12,705,640</u>	<u>3,342,032</u>
Total Long-term Liabilities	<u>\$ 138,970,688</u>	<u>\$ 53,164,724</u>	<u>\$ (29,610,793)</u>	<u>\$ 162,524,619</u>	<u>\$ 9,759,744</u>

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

At December 31, 2007, liabilities totaling \$6,777,100 for Governmental activities and \$928,432 for Business-type activities for total unpaid vacation leave, sick leave, and required employer pension contributions were recorded. For Governmental activities, a liability for accrued pension obligation of \$1,583,973 was recorded as accrued wages and benefits with the remaining \$5,193,127 recorded as a noncurrent liability, with \$492,644 being due with one year and the balance of \$4,700,483 being due in more than one year. For Business-type activities, a liability for accrued pension obligation of \$173,258 was recorded as accrued wages and benefits with the remaining \$755,174 recorded as a noncurrent liability, with \$73,023 being due with one year and the balance of \$682,151 being due in more than one year. The total liability as of December 31, 2007, stated as both a dollar amount and in hours, follows:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

	Governmental Activities		Business-type Activities	
	Dollars	Hours	Dollars	Hours
Vacation	\$ 3,162,577	148,311	\$ 369,619	17,022
Sick	1,602,020	73,476	335,472	16,017
Accrued PERS	<u>428,530</u>	N/A	<u>50,083</u>	N/A
Subtotal	5,193,127		755,174	
PERS Obligation	<u>1,583,973</u>	N/A	<u>173,258</u>	N/A
Total	<u>\$ 6,777,100</u>		<u>\$ 928,432</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, 2007, the County did not have any capital leases. The County had 22 operating leases as of December 31, 2007, all of which were payable from governmental activities. The operating lease agreements range in length from one year to five years. Operating lease payments are recorded as an expense in the period they are paid. Assets leased under these operating leases range from copiers and computer equipment to vehicles. The cost for operating leases for 2007 was \$355,290 for governmental activities. The County's future minimum lease payments under operating leases as of December 31, 2007, are as follows:

Year	Governmental Operating Leases
2008	\$ 183,809
2009	86,325
2010	77,173
2011	74,524
2012	<u>70,000</u>
Total Lease Payments	<u>\$ 491,831</u>

Legal Debt Limit: The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$87,783,067. With total exempt debt of \$134,662,640, the County has an unvoted legal debt margin of \$54,533,067.

Defeased Debt: The following is a summary of outstanding defeased debt at December 31, 2007. Through the process of advance refunding, this debt has been defeased in substance, and fully funded, in escrow, through the purchase of United States Treasury Obligations, pursuant to Escrow Deposit Agreements. The investments have amounts and maturities to generate cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. All monies and investments in the Escrow Funds are irrevocably pledged to the payment of principal and interest on the defeased bonds for their remaining life. Accordingly, the Escrow Accounts, and corresponding debt, are not included in the financial statements.

Year Defeased	Description	Outstanding December 31, 2007
1999	Water Revenue Bonds	\$1,310,000
1999	Various Purpose General Obligation Bonds	900,000
2003	Sewer System Revenue Bonds	9,255,000

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

2004	Water System Revenue Bonds	17,245,000
2005	Sewer System Revenue Bonds	58,730,000
2007	Various Purpose General Obligation Bonds	9,900,000
2007	Water System Revenue Bonds	7,210,000
2007	Sewer System Revenue Bonds	4,910,000

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

As of December 31, 2007, there were 24 series of industrial development bonds outstanding. The aggregate principal amount payable as of December 31, 2007 for the nine series issued after July 1, 1995, was \$63,485,000. These nine issues had an original issue amount of \$78,300,000. The aggregate principal amount payable for the 15 series issued prior to July 1, 1995, could not be determined; however, their original issue amount totaled \$27.1 million.

Conduit Debt Obligations - Lease - Purchase Agreement: In 2004, the County was a party to the issuance of a lease - purchase agreement for equipment acquired by Greene Memorial Hospital, Inc. However, this lease is not a general obligation of the County and neither the general revenue nor faith and credit of the County are pledged for the repayment. Therefore, it is not included in the general purpose financial statements. The original lease amount was \$12,000,000 with \$7,695,483 outstanding as of December 31, 2007.

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 5.86% to 7.75%. The due dates of the final installments of the mortgages range from June 2008 to December 2024. A summary of Homecroft, Inc.'s future long-term debt funding requirements as of December 31, 2007 follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2008	43,066	34,095
2009	43,283	30,849
2010	44,958	27,820
2011	46,040	24,774
2012	49,245	21,569
2013 - 2017	233,693	53,561
2018 - 2022	48,318	10,993
2023 - 2024	8,033	355
Total	<u>\$ 516,636</u>	<u>\$ 204,016</u>

Regional Airport Authority: The long-term debt of the Authority consists of the Authority's portion of a County bond issue. The Authority has deposited sufficient funds with the County to meet all future principal and interest payments. The interest rate on the bond varies from 3.0% 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, 2007 follows:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

Year	Amount	Interest
2008	10,208	914
2009	10,788	474
Total	\$ 20,996	\$ 1,388

NOTE G -- PENSION OBLIGATIONS

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

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

The ORC provides statutory authority for member and employer contributions. For 2007, member and employer contribution rates were consistent across all three plans. Separate divisions for law enforcement and public safety exist only within the traditional plan. The 2007 member contribution rates were 9.5% for members in classifications other than law enforcement and public safety. Members in the law enforcement classification, which consists generally of the sheriff and deputy sheriffs contributed at a rate of 10.1%. Public safety division members contributed at 9.75%. The 2007 employer contribution rate for local government employer units was 13.85% of covered payroll. For both the law enforcement and public safety divisions, the employer contribution rate for 2007 was 17.17%.

The County's contributions for pension obligations to the traditional, combined and member directed plans for the years ended December 31, 2007, 2006, and 2005 were \$4,639,764, \$4,929,279, and \$5,182,558, respectively; 81.6% has been contributed for 2007 and 100 percent for 2006 and 2005.

POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS: The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2007 local government employer contribution rate was 13.85% of covered payroll (17.17% for public safety and law enforcement); 5% of covered payroll for the first half of the calendar year and 6% of covered payroll for the second half of the calendar year was the portion that was used to fund health care.

OPERS' Post Employment Health Care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefit. For 2007, the employer contribution allocated to the health care plan was 5% for the first half of the calendar year and 6% for the second half of the calendar year of covered payroll. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving spouse. Payment amounts vary depending on the number of covered dependents and the coverage selected.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2006, include rate of return on investments of 6.5%, an annual increase in active employee total payroll of 4% compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50% and 6.3% based on additional annual pay increases. Health care premiums were assumed to increase 4% annually plus an additional factor ranging from .5 to 5% for the next eight years.

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

Actual employer contributions for 2007 which were used to fund postemployment benefits were \$2,915,722. The actual contribution and the actuarially required contribution amounts are the same.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, is effective on January 1, 2007. OPERS took additional actions to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which will allow additional funds to be allocated to the health care plan.

NOTE H -- SUBSEQUENT EVENT

Subsequent to December 31, 2007, the County issued several sets of bond anticipation notes. Detail of these issues follows:

Description	Issue Date	Maturity Date	Interest Rate	Amount
First Frontier Project	2/14/2008	2/13/2009	2.75%	\$ 220,000
Airport Hangar Improvement	2/14/2008	2/13/2009	2.75%	50,000
County Engineer Equipment	2/14/2008	2/13/2009	2.75%	600,000
NWRWS Production Well	2/14/2008	8/12/2008	2.75%	385,000
Spring Ridge Water Main (GO)	2/14/2008	8/12/2008	2.75%	300,000
Spring Ridge Water Main (SA)	2/14/2008	8/12/2008	2.75%	1,000,000
Spring Meadow	2/14/2008	8/12/2008	2.75%	535,000
Waynesville Rd Water Ext	2/14/2008	8/12/2008	2.75%	400,000
DJFS Facilities Rehab	5/20/2008	5/19/2009	2.75%	80,000
Ledbetter Road Renovation	5/20/2008	5/19/2009	2.75%	125,000
Courthouse Roof Replacement	5/20/2008	5/19/2009	2.75%	520,000
Ice Arena Renovation	5/20/2008	5/19/2009	2.75%	400,000
Deerbrook Trail Water Storage Tank Repainting	5/20/2008	8/12/2008	5.30%	592,000
NWRWS Wellfield Development	5/20/2008	8/12/2008	5.30%	300,000

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

NOTE I -- PROPERTY TAX REVENUES

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value, by property classification, upon which taxes were levied in 2006 and collectable in 2007 are as follows:

	Assessed Values
Real Property	\$ 3,273,872,050
Tangible Personal Property	123,370,153
Public Utility Personal	96,011,820
Total Assessed Value	\$ 3,493,254,023

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, 9.05 mills have been levied for voted millage. A summary of voted millage for tax year 2006 collected in 2007 follows:

Purpose	Rate Levied for Current Year Collection (b)			Final Levy Year	Final Collection Year
	Voter Authorized Rate (a)	Effective Tax Rate			
		Agricultural/ Residential	Other		
Mental Retardation	3.50	3.239912	3.372124	2008	2009
Hospital Operating	0.50	0.462845	0.481732	2008	2009
Hospital Operating	0.50	0.464392	0.481732	2011	2012
Community Mental Health	1.50	1.145177	1.303946	2008	2009
Road and Bridges	0.25	0.247330	0.247683	2010	2011
Children Services	1.00	0.925689	0.963464	2008	2009
Council on Aging	0.80	0.740551	0.770771	2008	2009

(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 2007, real property taxes were levied in October 2006 on the assessed values as of January 1, 2006, the lien date. In accordance with the State of Ohio constitution, assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent reappraisal was completed in 2002 which affected tax collections in 2003. In 2005, a triennial update was completed which impacted 2006 revenues. Real estate taxes were due and payable in February and July.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

Through an act of the state legislature, tangible personal property tax is being eliminated. The state is phasing out this tax over four years starting with 2006. Tangible personal property tax is assessed at 12.5% of its true value (down from 18.75% the previous year) and the first \$10,000 of assessed value is exempted. The state will reimburse local governments for 100% of their expected tax loss due to the elimination of tangible personal property through 2010 at which time the state reimbursement will begin phasing out until completely eliminated in 2017. The state reimbursed local governments for 30% of the 2002 \$10,000 exemption amount, this reimbursement is scheduled to be phased out by 2009. Personal property taxes were due and payable in April and September.

The County Auditor remits the taxes collected to all taxing districts with periodic settlements of real and public utility property taxes in February and August 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 2007 operations (collected within 60 days after the fiscal year end) were recorded as 2007 revenue, with the remaining taxes receivable being offset by deferred revenue in the governmental funds financial statements.

NOTE J -- RECONCILIATION OF GAAP BASIS TO BUDGET BASIS

A reconciliation of the results of operations for the year ended December 31, 2007 on the GAAP basis to the budget basis follows:

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

	General	Depart. of Health and Human Services	Board of Mental Retardation and Develop. Disabilities	Motor Vehicle Road and Bridge	Children Services Board
GAAP Basis	\$ 895,023	\$ (225,399)	\$ 3,380,180	\$ 1,216,141	\$ 83,610
Net Adjustment for:					
Revenue Accruals	(662,127)	518,329	53,723	(322,969)	(85,629)
Expenditure Accruals	(90,903)	804,154	(120,885)	11,266	(174,908)
Encumbrances	(573,926)	(29,376)	(612,382)	(242,218)	(994,954)
Other Financing Sources/ Uses	563,722	0	0	0	0
Budget Basis	<u>\$ 131,789</u>	<u>\$ 1,067,708</u>	<u>\$ 2,700,636</u>	<u>\$ 662,220</u>	<u>\$ (1,171,881)</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

NOTE K -- INTERFUND TRANSFERS

The following is a schedule of transfers made during 2007:

Transfers In To:	Transfer Out Of:						
	General	Motor Vehicle Road and Bridge	Water	Sewer	Private Purpose Trust	Non-major Funds	Total
General					\$ 21,539		\$ 21,539
Department of Health and Human Services	\$ 430,299						430,299
Water	140,991			\$ 2,162			143,153
Sewer	404,238		\$ 5,137				409,375
Internal Service	4,072						4,072
Non-major Funds	1,900,834	\$ 56,807				\$ 255,578	2,213,219
Total - All Funds	\$2,880,434	\$ 56,807	\$ 5,137	\$ 2,162	\$ 21,539	\$ 255,578	\$3,221,657

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

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

NOTE L - CONSTRUCTION COMMITMENTS

The County has active construction projects as of December 31, 2007. The projects relate to construction of water and sewer facilities and improvements to various County buildings. At year end the County's commitments with contractors are as follows:

Project	Spent through December 31, 2007	Remaining Commitment
Spring Ridge Water Main	\$ 1,300,000	\$ 637,507
North West Regional Water System	\$ 4,510,000	\$ 2,432,174
OWDA Beaver Creek Waste Water Treatment Plant	\$ 7,577,764	\$ 1,265,609
OWDA Sugar Creek Waste Water Treatment Plant	\$ 39,697,875	\$ 24,302,847
Courthouse Roof Replacement	\$ 650,000	\$ 458,874

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

NOTE M -- CONTINGENCIES

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of any potential ultimate settlements. Amounts paid by the County in 2007 for litigation settled were not material.

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

NOTE N -- RELATED PARTY TRANSACTIONS

Homecroft, Inc.: During 2007, the County furnished Homecroft with office space and equipment and also donated salaries and the related benefits. Homecroft reported \$179,608 of donated salaries and benefits as both an income and an expense on its Statement of Activities. The County provided Homecroft with financial assistance totaling \$164,738 which was used to offset some of Homecroft's operating expenses.

Homecroft received Community Capital Assistance funds for housing distributed by the Greene County Board of Mental Retardation and Developmental Disabilities which in turn received the funds from the Ohio Department of Mental Retardation and Developmental Disabilities. The grant is used to purchase single family dwellings for the occupancy of the disabled. The grant is to be forgiven over a fifteen year period. Homecroft received \$30,212 in 2007. In total \$293,547 has been deferred to later years as of December 31, 2007.

Greene, Inc.: During 2007, the County furnished Greene Inc. with staffing, office space, some equipment and paid the expenses relating to upkeep of the facilities. Greene Inc. reported \$1,763,240 of contributed salary and benefits as an In Kind Contribution and an In Kind Service on its Statement of Activities. In 2007, the County paid Greene, Inc. \$419,632, for services provided to the County.

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 \$196,477.

NOTE O -- RISK MANAGEMENT

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

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

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

Year	January 1 Liability	Current Accruals	Current Payments	December 31 Liability
2003	\$ 171,000	\$ 6,472,051	\$ (6,455,051)	\$ 188,000
2004	188,000	7,765,388	(7,892,988)	60,400
2005	60,400	9,402,288	(8,790,111)	672,577
2006	672,577	9,204,767	(9,227,900)	649,444
2007	649,444	9,923,604	(9,792,212)	780,836

NOTE P -- JOINT VENTURE

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

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

NOTE Q -- JOINTLY GOVERNED ORGANIZATIONS

Fairways Regional Council of Governments: The County is a participant in the Fairways Regional Council of Governments (the Council), a jointly governed organization with Champaign and Madison Counties. The purpose of the Council is to provide supported living services and family support services for mentally retarded and disabled individuals and their families. The Council started providing these services in September 1998 and is established under section 167 of the Ohio Revised Code. The Council is governed by a three member board of directors, consisting of the superintendents of the participating Counties MRDD Boards. Greene County has no ongoing financial responsibility to the Council. During 2007, Greene County made \$123,427 in grants to the Council. Financial information can be obtained by writing to the Greene County MRDD Board, 245 Valley Road, Xenia, Ohio 45385.

Montgomery Greene County Local Emergency Response Council (MGCLERC): The MGCLERC is the Local Emergency Planning Committee (LEPC) for Montgomery and Greene Counties. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the State Emergency Response Commission. The State appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such numbers of members as the State considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, firefighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. All revenues are generated from State and Federal funding. Montgomery County is

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

acting as fiscal agent for the LEPC. The County did not pay any monies to the LEPC during 2007, and has no ongoing financial responsibility to the Council. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.

NOTE R – PRIOR PERIOD ADJUSTMENT

In 2006, the County reported activity related to a tax incentive project in the General Fund. As a result of the tax incentive project, the County issued and retired bond anticipation notes and made payments for infrastructure improvements made to the development area. It was later determined that this activity would be more properly reflected in a debt service fund based on the fact that the remaining activity will relate to the accumulation of resources to retire the debt and the payment of the debt.

In addition, an error was made in determining the amount in Due From Other Governments in the Motor Vehicle Road and Bridge Fund. These restatements resulted in the following adjustments to 2006 Governmental Fund financial statements:

	Reported at December 31, 2006	Adjustment for Tax Incentive Project	Adjustment for Due From Other Governments	Restated January 1, 2007
Total Assets				
General Fund	\$ 27,031,138	\$ (1,507,159)		\$ 25,523,979
Motor Vehicle Road and Bridge	10,026,432		\$ 2,157,302	12,183,734
Other Governmental Funds	26,861,998	1,507,159		28,369,157
Total Liabilities				
General Fund	28,247,342	(15,383,675)		12,863,667
Motor Vehicle Road and Bridge	1,145,896		2,157,302	3,303,198
Other Governmental Funds	14,172,376	15,383,675		29,556,051
Total Fund Balance				
General Fund	(1,216,204)	13,876,516		12,660,312
Other Governmental Funds	12,689,622	(13,876,516)		(1,186,894)
Total Revenues				
General Fund	47,145,744	(98,251)		47,047,493
Other Governmental Funds	30,025,679	98,251		30,123,930
Total Expenditures				
General Fund	54,816,870	(10,675,721)		44,141,149
Other Governmental Funds	31,024,282	10,675,721		41,700,003
Other Financing Sources/Uses				
General Fund	(1,627,660)	(200,513)		(1,828,173)
Other Governmental Funds	1,920,702	200,513		2,121,215

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2007
(CONTINUED)

The adjustment for the Tax Incentive Project also impacted the Budget and Actual Statements for the General Fund. The adjustment resulted in a decrease in the December 31, 2006 Fund Balance of \$259,391. The adjustment in the Motor Vehicle Road and Bridge Fund did not result in a restatement of the Budget and Actual Statements.

The adjustment for the Tax Incentive Project did not impact the Government-wide statements since both funds were reported under Governmental Activities. However, the adjustment in the Motor Vehicle Road and Bridge Fund for Due From Other Governments had the following impact on amounts reported at December 31, 2006, for Governmental Activities:

	Reported at December 31, 2006	Adjustment for Due From Other Governments	Restated at January 1, 2007
Total Assets	\$262,478,729	\$2,157,302	\$264,636,031
Total Net Assets	178,666,173	2,157,302	180,823,475
Program Revenues - Operating Grants and Contributions	29,985,769	2,157,302	32,143,071

NOTE S – DEFICIT FUND BALANCES

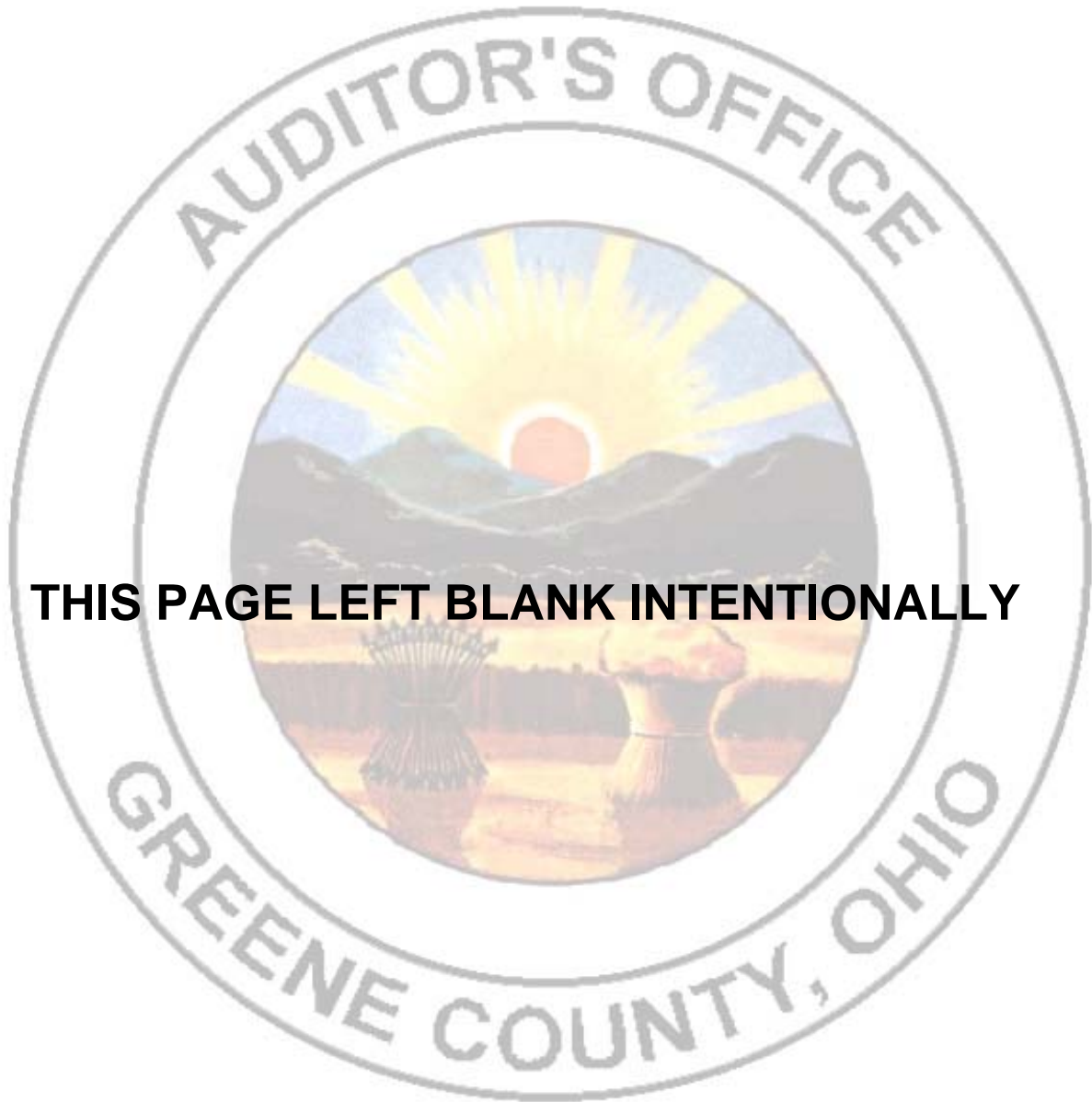
At December 31, 2007, the following funds had a fund balance deficit:

Fund	Deficit
Department of Health and Human Services	\$104,275
D.A.R.E. Donations	3,345
Emergency Management Grants	98,040
Tax Incentive Project Debt	9,150,567

All of the deficits are the result of the application of generally accepted accounting principles. The deficit fund balance in the Department of Health and Human Services is the result of the timing of grant receipts. The deficit will be eliminated in future years as grant funds are requested or will be eliminated through a transfer from the General Fund.

The deficit balances in the D.A.R.E. Donations fund and Emergency Management Grant fund are due to the fund receiving advances against future grant revenue. These deficits will be eliminated in future years with grant proceeds.

The Tax Incentive Project Debt fund deficit is the result of the issuance of bond anticipation notes. The deficit will be eliminated in future years with bond proceeds.



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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, 2007**

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

County Roads

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

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 are to 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, 2007, 2006 and 2005:

Condition Assessment	2007		2006		2005	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	328	100%	326	100%	331	100%
Less than Fair	0	0%	0	0%	0	0%

**GREENE COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE
REPORTED USING THE MODIFIED APPROACH
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)**

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2003	\$ 2,650,550	\$ 2,359,056	\$ 291,494
2004	2,446,473	2,349,688	96,785
2005	2,876,351	2,760,158	116,193
2006	2,729,170	2,958,814	(229,644)
2007	3,298,152	3,023,086	275,066

County Bridges

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

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, 2007, 2006 and 2005:

Condition Assessment	2007		2006		2005	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	272	96%	269	96%	268	96%
Less than Fair	10	4%	10	4%	11	4%

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

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2003	\$ 50,000	\$ 9,726	\$ 40,274
2004	55,000	12,629	42,371
2005	45,000	7,079	37,921
2006	50,000	34,630	15,370
2007	45,000	24,035	20,965

**COMBINING FINANCIAL
STATEMENTS
AND SCHEDULES**

GREENE COUNTY, OHIO NONMAJOR FUNDS

The following are the County's nonmajor funds, for the year ending December 31, 2007:

SPECIAL REVENUE FUNDS

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

Dog and Kennel - This fund is for the payment or defraying the cost of providing animal control services and providing resources for animal claims.

Real Estate Assessment - To account for valuation of properties for tax purposes within the County based upon highest and best use.

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

Litter Control & Recycling - To account for revenues from a State grant program to provide for recycling of materials and clean-up of County roadways.

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

Community Development Block Grant - This is a State and Federal Program to provide assistance to blighted community areas within the County.

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

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

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

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

Residential Treatment Center - To account for revenue and expenditures to operate a juvenile detention center.

Additional Special Revenue Funds presented in this report include:

Adult Day Care	Drug Law Enforcement
Home Arrest	Garbage and Refuse Disposal
Indigent Drivers	Indigent Guardianship
Victim Witness Grants	Drug Consortium
Spring Lakes Park	Recreation & Parks Donations
Equipment Acquisition	D.A.R.E. Donations
Greene Tree Trust	Traffic Law Enforcement
Inmate Fees - Medical	Common Pleas Grants
Emergency Management Grants	Concealed Handgun License
Council on Aging	

DEBT SERVICE FUNDS

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

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

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

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

CAPITAL PROJECTS FUND

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

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

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

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

PRIVATE PURPOSE TRUST

This fund is 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).

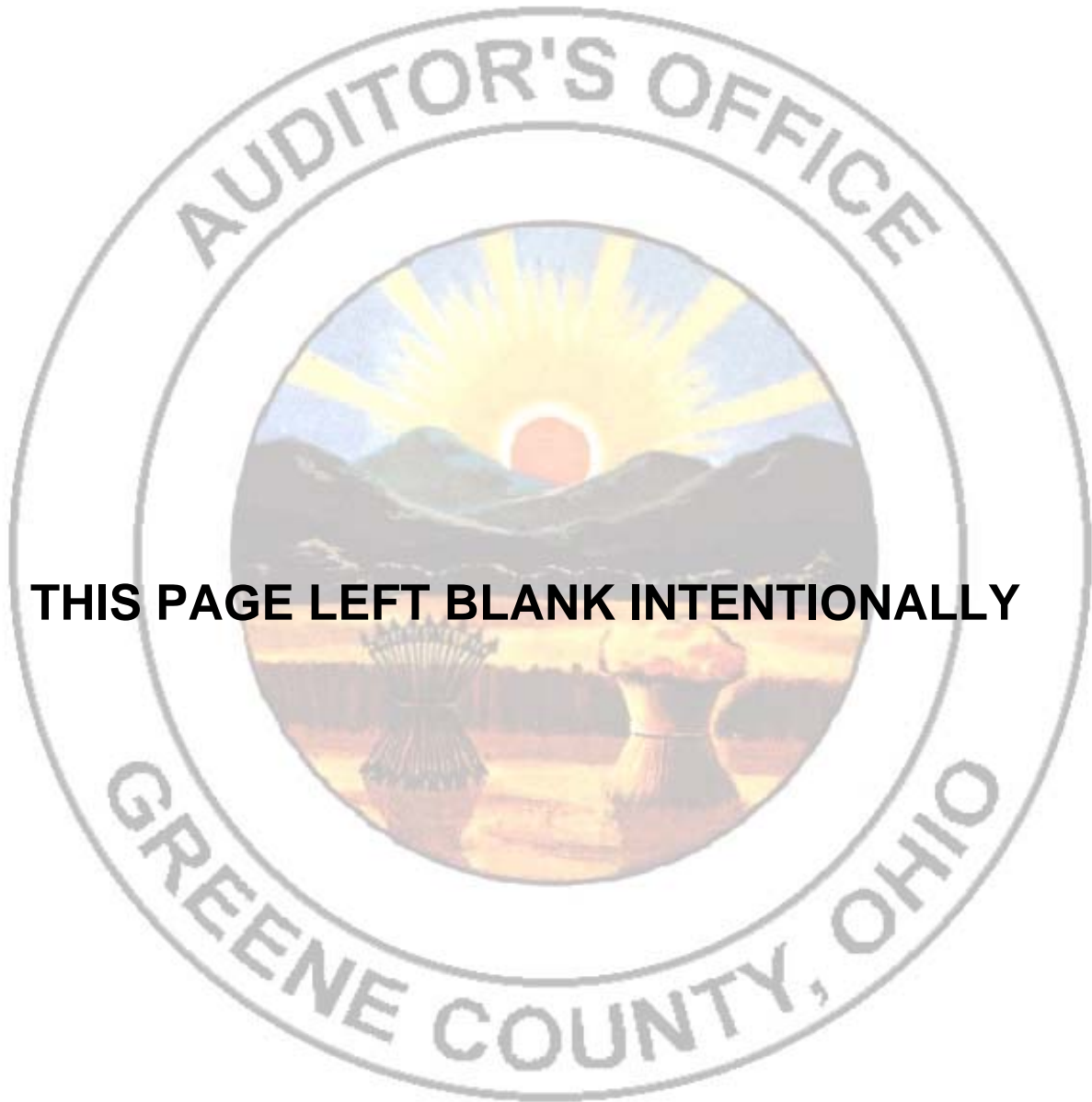
Payroll Agency Fund - To account for the net payroll, payroll taxes, and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to employees, other governmental units, and private organizations.

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

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

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

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



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPE
DECEMBER 31, 2007**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Capital Projects Fund Building & Road Construction	Permanent Fund Chase Stewart	Total Nonmajor Governmental Funds
ASSETS:					
Pooled Cash and Cash Equivalents.....	\$ 14,268,043	\$ 248,499	\$ 1,271,228	\$ 104,587	\$ 15,892,357
Deposits in Segregated Accounts.....	144,956	-	-	-	144,956
Receivables (Net of Allowances for Uncollectibles)					
Taxes.....	9,675,152	-	-	-	9,675,152
Accounts.....	653,766	-	-	-	653,766
Special Assessments.....	-	354,268	-	-	354,268
Accrued Interest.....	-	-	-	934	934
Interfund Receivable.....	151,670	-	-	-	151,670
Due from Other Governments.....	2,832,432	-	-	-	2,832,432
Total Assets.....	\$ 27,726,019	\$ 602,767	\$ 1,271,228	\$ 105,521	\$ 29,705,535
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable.....	\$ 348,166	\$ 65	\$ 14,344	\$ -	\$ 362,575
Accrued Wages and Benefits.....	511,601	-	-	-	511,601
Due to Other Funds.....	52,582	-	-	-	52,582
Due to Other Governments.....	15,000	-	-	-	15,000
Deferred Revenue.....	12,803,927	354,217	-	418	13,158,562
Accrued Interest Payable.....	27,536	44,389	24,051	-	95,976
Interfund Payable.....	212,307	-	-	-	212,307
Bond Anticipation Notes.....	150,000	9,280,000	495,000	-	9,925,000
Total Liabilities.....	14,121,119	9,678,671	533,395	418	24,333,603
Fund Balances:					
Reserved for:					
Encumbrances.....	2,136,564	4,464	517,263	229	2,658,520
Debt Service.....	-	74,663	-	-	74,663
Permanent Fund.....	-	-	-	104,874	104,874
Unreserved/Undesignated reported in:					
Special Revenue Funds.....	11,468,336	-	-	-	11,468,336
Debt Service.....	-	(9,155,031)	-	-	(9,155,031)
Capital Projects Funds.....	-	-	220,570	-	220,570
Total Fund Balances.....	13,604,900	(9,075,904)	737,833	105,103	5,371,932
Total Liabilities and Fund Balances.....	\$ 27,726,019	\$ 602,767	\$ 1,271,228	\$ 105,521	\$ 29,705,535

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2007

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 146,600	\$ 5,570,360	\$ 236,051	\$ 291,879
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	88,750	-	-	-
Interfund Receivable.....	-	97,343	-	-
Due from Other Governments.....	-	-	-	1,630
	Total Assets.....	\$ 235,350	\$ 5,667,703	\$ 236,051
		\$ 235,350	\$ 5,667,703	\$ 236,051
			\$ 236,051	\$ 293,509
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ 237	\$ 112,717	\$ 198	\$ -
Accrued Wages and Benefits.....	27,687	10,782	-	-
Due to Other Funds.....	-	-	179	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	-	1,630
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	-
Bond Anticipation Notes.....	-	-	-	-
	Total Liabilities.....	27,924	123,499	377
		27,924	123,499	377
Fund Balances:				
Reserved for:				
Encumbrances.....	415	1,686,670	-	-
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	207,011	3,857,534	235,674	291,879
Total Fund Balances.....	207,426	5,544,204	235,674	291,879
	Total Liabilities and Fund Balances.....	\$ 235,350	\$ 5,667,703	\$ 236,051
		\$ 235,350	\$ 5,667,703	\$ 236,051
			\$ 236,051	\$ 293,509

Community Mental Health	Community Development Block Grant	Child Support Enforcement Agency	County Home	Hospital Levy	County Hotel Lodging	Residential Treatment Center
\$ 86,212	\$ 554,662	\$ 1,517,003	\$ 351,386	\$ 154,953	\$ 552,286	\$ 582,420
-	-	-	-	-	-	-
4,323,899	-	-	-	3,340,326	36,017	-
-	11,070	38,453	385,188	-	-	-
-	-	-	-	-	-	-
266,190	757,012	421,654	-	200,482	-	567,834
<u>\$ 4,676,301</u>	<u>\$ 1,322,744</u>	<u>\$ 1,977,110</u>	<u>\$ 736,574</u>	<u>\$ 3,695,761</u>	<u>\$ 588,303</u>	<u>\$ 1,150,254</u>
\$ -	\$ 500	\$ 2,075	\$ 141,393	\$ -	\$ 11,756	\$ 14,725
-	4,918	67,838	182,676	-	12,836	64,733
-	-	48,086	72	-	632	2,437
-	-	-	-	-	-	-
4,587,361	737,012	591,850	-	3,556,323	-	564,511
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,587,361	742,430	709,849	324,141	3,556,323	25,224	646,406
-	1,650	63,344	991	-	19,219	31,713
88,940	578,664	1,203,917	411,442	139,438	543,860	472,135
88,940	580,314	1,267,261	412,433	139,438	563,079	503,848
<u>\$ 4,676,301</u>	<u>\$ 1,322,744</u>	<u>\$ 1,977,110</u>	<u>\$ 736,574</u>	<u>\$ 3,695,761</u>	<u>\$ 588,303</u>	<u>\$ 1,150,254</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2007

	Adult Day Care	Drug Law Enforcement	Home Arrest	Garbage & Refuse Disposal
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 37,885	\$ 185,851	\$ 8,400	\$ 880,320
Deposits in Segregated Accounts.....	-	-	-	144,956
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	14,125	-	1,003	-
Interfund Receivable.....	-	35,027	-	-
Due from Other Governments.....	5,013	-	-	-
	Total Assets.....	\$ 220,878	\$ 9,403	\$ 1,025,276
	\$ 57,023	\$ 220,878	\$ 9,403	\$ 1,025,276
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ 7,117	\$ -	\$ 1,121	\$ 15,933
Accrued Wages and Benefits.....	14,913	19,601	-	24,848
Due to Other Funds.....	-	-	-	1,176
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	-	-
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	-
Bond Anticipation Notes.....	-	-	-	-
	Total Liabilities.....	19,601	1,121	41,957
	22,030	19,601	1,121	41,957
 Fund Balances:				
Reserved for:				
Encumbrances.....	2,506	-	-	27,832
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	32,487	201,277	8,282	955,487
Total Fund Balances.....	34,993	201,277	8,282	983,319
	\$ 57,023	\$ 220,878	\$ 9,403	\$ 1,025,276

Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Drug Consortium	Spring Lakes Park	Recreation & Parks Donations	Equipment Acquisition
\$ 8,239	\$ 13,465	\$ 108,457	\$ 140,529	\$ 431	\$ 116,124	\$ 468,531
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,982	970	2,071	115	-	750	46,003
-	-	-	-	-	19,300	-
-	-	136,114	28,809	-	83,446	-
<u>\$ 11,221</u>	<u>\$ 14,435</u>	<u>\$ 246,642</u>	<u>\$ 169,453</u>	<u>\$ 431</u>	<u>\$ 219,620</u>	<u>\$ 514,534</u>
\$ 663	\$ 700	\$ -	\$ 9,098	\$ -	\$ 8,434	\$ 996
-	-	15,212	7,561	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	15,000	-
-	-	136,114	21,372	-	83,446	-
-	-	-	-	-	-	27,536
-	-	35,027	-	-	-	28,000
-	-	-	-	-	-	150,000
663	700	186,353	38,031	-	106,880	206,532
-	273	-	790	-	1,705	225,333
10,558	13,462	60,289	130,632	431	111,035	82,669
10,558	13,735	60,289	131,422	431	112,740	308,002
<u>\$ 11,221</u>	<u>\$ 14,435</u>	<u>\$ 246,642</u>	<u>\$ 169,453</u>	<u>\$ 431</u>	<u>\$ 219,620</u>	<u>\$ 514,534</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2007

	D.A.R.E Donations	Greene Tree Trust	Inmate Fees Medical	Common Pleas Grants
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 19,844	\$ 728	\$ 82,647	\$ 1,050,412
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	-	-	-	62,286
Interfund Receivable.....	-	-	-	-
Due from Other Governments.....	-	-	-	205,037
	Total Assets.....	\$ 728	\$ 82,647	\$ 1,317,735
	\$ 19,844	\$ 728	\$ 82,647	\$ 1,317,735
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ 3,889	\$ -	\$ 8,734	\$ 7,825
Accrued Wages and Benefits.....	-	-	-	52,748
Due to Other Funds.....	-	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	-	205,037
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	19,300	-	-	-
Bond Anticipation Notes.....	-	-	-	-
	Total Liabilities.....	-	8,734	265,610
	23,189	-	8,734	265,610
 Fund Balances:				
Reserved for:				
Encumbrances.....	-	-	15,718	57,655
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	(3,345)	728	58,195	994,470
Total Fund Balances.....	(3,345)	728	73,913	1,052,125
	\$ 19,844	\$ 728	\$ 82,647	\$ 1,317,735

Emergency Management Grants	Concealed Handgun License	Council on Aging	Total
\$ 37,243	\$ 74,655	\$ 990,470	\$ 14,268,043
-	-	-	144,956
-	-	1,974,910	9,675,152
-	-	-	653,766
-	-	-	151,670
4,544	-	154,667	2,832,432
<u>\$ 41,787</u>	<u>\$ 74,655</u>	<u>\$ 3,120,047</u>	<u>\$ 27,726,019</u>
\$ 55	\$ -	\$ -	\$ 348,166
5,248	-	-	511,601
-	-	-	52,582
-	-	-	15,000
4,544	-	2,314,727	12,803,927
-	-	-	27,536
129,980	-	-	212,307
-	-	-	150,000
139,827	-	2,314,727	14,121,119
750	-	-	2,136,564
(98,790)	74,655	805,320	11,468,336
(98,040)	74,655	805,320	13,604,900
<u>\$ 41,787</u>	<u>\$ 74,655</u>	<u>\$ 3,120,047</u>	<u>\$ 27,726,019</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 DECEMBER 31, 2007

	<u>Road Assessment Debt Service</u>	<u>Various Purpose Long-Term Obligation Bonds</u>	<u>Tax Incentive Project Debt</u>	<u>Total</u>
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 33,135	\$ 41,477	\$ 173,887	\$ 248,499
Receivables (Net of Allowances for Uncollectibles)				
Special Assessments.....	<u>167,586</u>	<u>186,682</u>	<u>-</u>	<u>354,268</u>
Total Assets.....	<u>\$ 200,721</u>	<u>\$ 228,159</u>	<u>\$ 173,887</u>	<u>\$ 602,767</u>
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ -	\$ -	\$ 65	\$ 65
Deferred Revenue.....	167,535	186,682	-	354,217
Accrued Interest Payable.....	-	-	44,389	44,389
Bond Anticipation Notes.....	<u>-</u>	<u>-</u>	<u>9,280,000</u>	<u>9,280,000</u>
Total Liabilities.....	167,535	186,682	9,324,454	9,678,671
 Fund Balances:				
Reserved for:				
Encumbrances.....	-	-	4,464	4,464
Debt Service.....	33,186	41,477	-	74,663
Unreserved/Undesignated reported in:				
Debt Service.....	<u>-</u>	<u>-</u>	<u>(9,155,031)</u>	<u>(9,155,031)</u>
Total Fund Balances.....	33,186	41,477	(9,150,567)	(9,075,904)
Total Liabilities and Fund Balances.....	<u>\$ 200,721</u>	<u>\$ 228,159</u>	<u>\$ 173,887</u>	<u>\$ 602,767</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPE
 FOR THE YEAR ENDED DECEMBER 31, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Capital Projects Funds Building & Road Construction	Permanent Fund Chase Stewart	Total Nonmajor Governmental Funds
REVENUES:					
Taxes.....	\$ 10,530,037	\$ -	\$ -	\$ -	\$ 10,530,037
Charges for Services.....	11,641,620	-	28,665	-	11,670,285
Licenses and Permits.....	51,115	-	-	-	51,115
Fines and Forfeitures.....	132,923	-	-	-	132,923
Intergovernmental Revenues.....	7,154,013	-	-	-	7,154,013
Special Assessments.....	-	85,460	-	-	85,460
Investment Earnings.....	1,920	-	163,189	4,745	169,854
Other Revenue.....	626,485	1,246,315	53,255	-	1,926,055
Total Revenues.....	30,138,113	1,331,775	245,109	4,745	31,719,742
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive.....	1,389,588	-	-	4,154	1,393,742
Judicial.....	598,528	-	-	-	598,528
Public Safety.....	5,235,856	-	-	-	5,235,856
Public Works.....	1,621,660	-	-	-	1,621,660
Health.....	7,852,151	-	-	-	7,852,151
Human Services.....	11,005,941	-	-	-	11,005,941
Conservation and Recreation.....	234,854	-	-	-	234,854
Community and Economic Development.....	1,139,066	-	-	-	1,139,066
Capital Outlay.....	-	-	500,356	-	500,356
Debt Service:					
Principal Retirement.....	-	1,195,000	280,000	-	1,475,000
Interest and Fiscal Charges.....	28,661	2,565,854	24,005	-	2,618,520
Total Expenditures.....	29,106,305	3,760,854	804,361	4,154	33,675,674
Excess (Deficiency) of Revenues Over (Under)					
Expenditures.....	1,031,808	(2,429,079)	(559,252)	591	(1,955,932)
OTHER FINANCING SOURCES (USES):					
Sale of Capital Assets.....	15	-	-	-	15
General Obligation Bonds Issued.....	-	6,000,000	-	-	6,000,000
Refunding Bonds Issued.....	-	9,610,000	-	-	9,610,000
Long Term Bond Anticipation Notes Issued.....	600,000	-	725,000	-	1,325,000
Payments to Refunded Bond Escrow Agent.....	-	(10,377,898)	-	-	(10,377,898)
Transfers In.....	283,175	1,911,008	19,036	-	2,213,219
Transfers Out.....	(172,860)	-	(82,718)	-	(255,578)
Total Other Financing Sources (Uses).....	710,330	7,143,110	661,318	-	8,514,758
Net Change in Fund Balances.....	1,742,138	4,714,031	102,066	591	6,558,826
Fund Balance (Deficit) at the Beginning of the Year (Restated).....	11,862,762	(13,789,935)	635,767	104,512	(1,186,894)
Fund Balance (Deficit) at the End of the Year.....	\$ 13,604,900	\$ (9,075,904)	\$ 737,833	\$ 105,103	\$ 5,371,932

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	723,838	1,766,170	-	-
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	19,043	-	-	-
Intergovernmental Revenues.....	-	-	705,420	12,919
Investment Earnings.....	-	-	-	-
Other Revenue.....	35,058	20,727	688	-
Total Revenues.....	777,939	1,786,897	706,108	12,919
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	124,930	1,159,780	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	-	730,936	-
Public Works.....	-	-	-	-
Health.....	519,230	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	-	32,000
Community and Economic Development.....	-	-	-	-
Debt Service:				
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	644,160	1,159,780	730,936	32,000
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	133,779	627,117	(24,828)	(19,081)
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Long Term Bond Anticipation Notes Issued.....	-	-	-	-
Transfers In.....	2,985	-	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	2,985	-	-	-
Net Change in Fund Balances.....	136,764	627,117	(24,828)	(19,081)
Fund Balance (Deficit) at the Beginning of the Year	70,662	4,917,087	260,502	310,960
Fund Balance (Deficit) at the End of the Year.....	\$ 207,426	\$ 5,544,204	\$ 235,674	\$ 291,879

Community Mental Health	Community Development Block Grant	Child Support Enforcement Agency	County Home	Hospital Levy	County Hotel Lodging	Residential Treatment Center
\$ 3,724,976	\$ -	\$ -	\$ -	\$ 2,992,041	\$ 728,481	\$ -
-	11,070	502,373	5,292,823	-	-	12,651
-	-	-	-	-	-	-
-	-	-	-	-	-	-
374,555	261,800	1,836,017	-	304,078	50,000	1,860,838
-	-	-	-	-	-	-
2,196	93,321	20,694	48,273	-	4,683	14,514
4,101,727	366,191	2,359,084	5,341,096	3,296,119	783,164	1,888,003
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,790,604
-	-	-	-	-	-	-
4,105,026	-	-	-	3,227,895	-	-
-	-	2,456,290	5,565,355	-	-	-
-	-	-	-	-	-	-
-	468,668	-	-	-	670,398	-
-	-	-	-	-	-	-
4,105,026	468,668	2,456,290	5,565,355	3,227,895	670,398	1,790,604
(3,299)	(102,477)	(97,206)	(224,259)	68,224	112,766	97,399
-	-	-	-	-	15	-
-	-	-	-	-	-	-
-	26,937	-	50,000	-	-	26,990
-	-	-	-	-	-	-
-	26,937	-	50,000	-	15	26,990
(3,299)	(75,540)	(97,206)	(174,259)	68,224	112,781	124,389
92,239	655,854	1,364,467	586,692	71,214	450,298	379,459
<u>\$ 88,940</u>	<u>\$ 580,314</u>	<u>\$ 1,267,261</u>	<u>\$ 412,433</u>	<u>\$ 139,438</u>	<u>\$ 563,079</u>	<u>\$ 503,848</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS

	Adult Day Care	Drug Law Enforcement	Home Arrest	Garbage & Refuse Disposal
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	313,001	375,300	7,186	1,147,609
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	26,915	-	-
Intergovernmental Revenues.....	61,420	-	-	-
Investment Earnings.....	-	-	-	-
Other Revenue.....	18,279	137	-	46,797
Total Revenues.....	392,700	402,352	7,186	1,194,406
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	279,984	3,683	-
Public Works.....	-	-	-	869,064
Health.....	-	-	-	-
Human Services.....	405,299	-	-	-
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	405,299	279,984	3,683	869,064
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	(12,599)	122,368	3,503	325,342
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Long Term Bond Anticipation Notes Issued.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	(172,860)
Total Other Financing Sources (Uses).....	-	-	-	(172,860)
Net Change in Fund Balances.....	(12,599)	122,368	3,503	152,482
Fund Balance (Deficit) at the Beginning of the Year	47,592	78,909	4,779	830,837
Fund Balance (Deficit) at the End of the Year.....	\$ 34,993	\$ 201,277	\$ 8,282	\$ 983,319

Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Drug Consortium	Spring Lakes Park	Recreation & Parks Donations	Equipment Acquisition
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32,328	15,240	35,104	-	-	40,538	691,683
-	-	-	-	-	-	-
1,002	-	-	71,067	-	-	14,896
188	-	172,601	281,014	-	57,239	-
-	-	-	-	-	1,920	-
-	4,016	240	3,176	-	29,968	166,755
33,518	19,256	207,945	355,257	-	129,665	873,334
-	-	-	-	-	-	104,878
-	-	-	-	-	-	598,528
32,051	18,849	303,204	307,501	-	-	5,339
-	-	-	-	-	-	752,596
-	-	-	-	-	-	-
-	-	-	-	110	202,080	-
-	-	-	-	-	-	-
-	-	-	-	-	-	28,661
32,051	18,849	303,204	307,501	110	202,080	1,490,002
1,467	407	(95,259)	47,756	(110)	(72,415)	(616,668)
-	-	-	-	-	-	-
-	-	-	-	-	-	600,000
-	-	106,691	-	-	23,000	28,826
-	-	-	-	-	-	-
-	-	106,691	-	-	23,000	628,826
1,467	407	11,432	47,756	(110)	(49,415)	12,158
9,091	13,328	48,857	83,666	541	162,155	295,844
\$ 10,558	\$ 13,735	\$ 60,289	\$ 131,422	\$ 431	\$ 112,740	\$ 308,002

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS

	D.A.R.E. Donations	Greene Tree Trust	Inmate Fees Medical	Traffic Law Enforcement
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	-	-	262,840	-
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental Revenues.....	-	-	-	449
Investment Earnings.....	-	-	-	-
Other Revenue.....	2,344	-	-	-
Total Revenues.....	2,344	-	262,840	449
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	22,116	-	261,582	486
Public Works.....	-	-	-	-
Health.....	-	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	664	-	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	22,116	664	261,582	486
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	(19,772)	(664)	1,258	(37)
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets.....	-	-	-	-
Long Term Bond Anticipation Notes Issued.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	-	-	-	-
Net Change in Fund Balances.....	(19,772)	(664)	1,258	(37)
Fund Balance (Deficit) at the Beginning of the Year	16,427	1,392	72,655	37
Fund Balance (Deficit) at the End of the Year.....	\$ (3,345)	\$ 728	\$ 73,913	\$ -

Common Pleas Grants	Emergency Management Grants	Concealed Handgun License	Council on Aging	Total
\$ -	\$ -	\$ -	\$ 3,084,539	\$ 10,530,037
411,866	-	-	-	11,641,620
-	-	51,115	-	51,115
-	-	-	-	132,923
575,894	356,727	-	242,854	7,154,013
-	-	-	-	1,920
99,622	14,997	-	-	626,485
<u>1,087,382</u>	<u>371,724</u>	<u>51,115</u>	<u>3,327,393</u>	<u>30,138,113</u>
-	-	-	-	1,389,588
-	-	-	-	598,528
1,067,633	381,043	30,845	-	5,235,856
-	-	-	-	1,621,660
-	-	-	-	7,852,151
-	-	-	2,578,997	11,005,941
-	-	-	-	234,854
-	-	-	-	1,139,066
-	-	-	-	28,661
<u>1,067,633</u>	<u>381,043</u>	<u>30,845</u>	<u>2,578,997</u>	<u>29,106,305</u>
19,749	(9,319)	20,270	748,396	1,031,808
-	-	-	-	15
-	-	-	-	600,000
-	17,746	-	-	283,175
-	-	-	-	(172,860)
-	17,746	-	-	710,330
19,749	8,427	20,270	748,396	1,742,138
<u>1,032,376</u>	<u>(106,467)</u>	<u>54,385</u>	<u>56,924</u>	<u>11,862,762</u>
<u>\$ 1,052,125</u>	<u>\$ (98,040)</u>	<u>\$ 74,655</u>	<u>\$ 805,320</u>	<u>\$ 13,604,900</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2007

	Road Improvement Debt Service	Greene County Various Purpose Long Term Obligation Bond	Tax Incentive Project Debt	Total
REVENUES:				
Special Assessments.....	\$ 54,296	\$ 31,164	\$ -	\$ 85,460
Other Revenue.....	-	1,246,315	-	1,246,315
Total Revenues.....	54,296	1,277,479	-	1,331,775
EXPENDITURES:				
Debt Service:				
Principal Retirement.....	52,440	1,142,560	-	1,195,000
Interest and Fiscal Charges.....	9,032	914,846	1,641,976	2,565,854
Total Expenditures.....	61,472	2,057,406	1,641,976	3,760,854
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	(7,176)	(779,927)	(1,641,976)	(2,429,079)
OTHER FINANCING SOURCES (USES):				
General Obligation Bonds Issued.....	-	-	6,000,000	6,000,000
Refunding Bonds Issued.....	-	9,610,000	-	9,610,000
Payments to Refunded Bond Escrow Agent.....	-	(10,377,898)	-	(10,377,898)
Transfers In.....	-	1,543,083	367,925	1,911,008
Total Other Financing Sources (Uses).....	-	775,185	6,367,925	7,143,110
Net Change in Fund Balances.....	(7,176)	(4,742)	4,725,949	4,714,031
Fund Balance (Deficit) at the Beginning of the Year (Restated).....	40,362	46,219	(13,876,516)	(13,789,935)
Fund Balance (Deficit) at the End of the Year.....	\$ 33,186	\$ 41,477	\$ (9,150,567)	\$ (9,075,904)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 27,099,471	\$ 27,546,925	\$ 28,795,514	\$ 1,248,589
Charges for Services.....	4,836,345	5,619,960	5,465,998	(153,962)
Licenses and Permits.....	916,800	916,800	1,005,511	88,711
Fines and Forfeitures.....	488,850	517,760	536,933	19,173
Intergovernmental.....	5,016,359	5,270,320	5,455,518	185,198
Special Assessments.....	6,800	6,800	6,306	(494)
Investment Earnings.....	3,156,600	3,156,600	4,499,354	1,342,754
Other.....	2,158,269	1,371,951	1,421,643	49,692
Total Revenues.....	43,679,494	44,407,116	47,186,777	2,779,661
Expenditures:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services.....	732,583	582,723	576,038	6,685
Materials and Supplies.....	16,672	17,572	10,975	6,597
Contractual Services.....	1,371,555	1,398,339	1,382,037	16,302
Other.....	998,923	1,214,857	1,159,975	54,882
Capital Outlay.....	330,399	332,539	328,242	4,297
Principal Retirement.....	680,000	680,000	680,000	-
Interest and Fiscal Charges.....	31,612	31,612	13,698	17,914
Total Commissioners.....	4,161,744	4,257,642	4,150,965	106,677
Auditor:				
Personal Services.....	1,139,937	1,150,478	1,143,501	6,977
Materials and Supplies.....	21,941	21,941	21,897	44
Contractual Services.....	35,830	36,330	35,460	870
Other.....	40,670	40,098	39,452	646
Capital Outlay.....	19,249	19,249	19,174	75
Total Auditor.....	1,257,627	1,268,096	1,259,484	8,612
Treasurer:				
Personal Services.....	532,999	532,999	500,428	32,571
Materials and Supplies.....	19,239	19,239	5,278	13,961
Contractual Services.....	43,305	58,305	45,454	12,851
Other.....	61,000	61,000	41,212	19,788
Capital Outlay.....	18,000	18,000	17,393	607
Total Treasurer.....	674,543	689,543	609,765	79,778
Prosecuting Attorney:				
Personal Services.....	2,179,428	2,163,345	2,122,221	41,124
Materials and Supplies.....	30,550	41,452	38,365	3,087
Contractual Services.....	101,989	82,623	34,355	48,268
Other.....	153,772	158,483	141,158	17,325
Capital Outlay.....	83,469	119,824	74,284	45,540
Total Prosecuting Attorney.....	2,549,208	2,565,727	2,410,383	155,344
Budget Commission:				
Contractual Services.....	3,021	3,021	2,188	833
Total Budget Commission.....	3,021	3,021	2,188	833
Bureau of Inspection:				
Contractual Services.....	65,000	76,550	74,965	1,585
Total Bureau of Inspection.....	65,000	76,550	74,965	1,585
Data Processing:				
Personal Services.....	756,642	734,370	725,570	8,800
Materials and Supplies.....	9,581	11,842	11,842	-
Contractual Services.....	152,040	185,050	185,015	35
Capital Outlay.....	28,080	15,081	15,081	-
Total Data Processing.....	946,343	946,343	937,508	8,835

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Personnel:				
Personal Services.....	324,965	325,270	324,451	819
Materials and Supplies.....	2,009	2,009	1,246	763
Contractual Services.....	28,480	28,025	26,924	1,101
Other.....	12,158	13,153	12,669	484
Capital Outlay.....	1,000	155	-	155
Total Personnel.....	368,612	368,612	365,290	3,322
Microfilming:				
Personal Services.....	141,623	146,920	146,919	1
Other.....	1,241	-	-	-
Total Microfilming.....	142,864	146,920	146,919	1
Service Garage:				
Personal Services.....	185,348	235,870	95,755	140,116
Materials and Supplies.....	148,964	217,753	83,274	134,479
Contractual Services.....	17,445	12,245	11,476	769
Other.....	-	1,995	1,995	-
Capital Outlay.....	2,500	3,700	3,680	20
Total Service Garage.....	354,257	471,563	196,180	275,383
Risk Management:				
Personal Services.....	250,612	250,612	247,196	3,416
Materials and Supplies.....	4,007	4,007	1,865	2,142
Contractual Services.....	14,250	14,250	12,771	1,479
Other.....	5,645	5,645	3,551	2,094
Total Risk Management.....	274,514	274,514	265,383	9,131
Office of Finance:				
Personal Services.....	173,801	179,545	178,003	1,542
Materials and Supplies.....	1,050	1,050	415	635
Other.....	12,770	6,636	275	6,361
Capital Outlay.....	-	390	349	41
Total Office of Finance.....	187,621	187,621	179,042	8,579
Board of Elections:				
Personal Services.....	431,817	451,667	451,503	164
Materials and Supplies.....	36,545	29,457	29,202	255
Contractual Services.....	75,680	144,415	144,298	117
Other.....	60,096	70,570	69,487	1,083
Capital Outlay.....	40,239	27,937	27,552	385
Total Board of Elections.....	644,377	724,046	722,042	2,004
Maintenance and Operations:				
Personal Services.....	1,438,000	1,736,443	1,724,563	11,880
Materials and Supplies.....	618,719	682,287	509,041	173,246
Contractual Services.....	643,478	629,293	619,375	9,918
Other.....	35,678	620	620	-
Capital Outlay.....	318,521	254,426	254,426	-
Total Maintenance and Operations.....	3,054,396	3,303,069	3,108,025	195,044
Recorder:				
Personal Services.....	354,947	376,585	376,585	-
Contractual Services.....	1,440	1,440	-	1,440
Other.....	28,229	4,562	2,560	2,002
Capital Outlay.....	1,532	1,532	1,532	-
Total Recorder.....	386,148	384,119	380,677	3,442
Insurance:				
Contractual Services.....	589,408	523,490	510,412	13,078
Total Insurance.....	589,408	523,490	510,412	13,078

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Miscellaneous:				
Materials and Supplies.....	2,005,000	1,792,906	1,771,724	21,182
Contractual Services.....	523,830	214,103	214,103	-
Other.....	150,000	5,158	2,510	2,648
Capital Outlay.....	181,373	95,961	82,128	13,833
Total Miscellaneous.....	<u>2,860,203</u>	<u>2,108,128</u>	<u>2,070,465</u>	<u>37,663</u>
Total Legislative and Executive.....	18,519,886	18,299,004	17,389,693	909,311
Judicial:				
Court of Appeals:				
Other.....	38,176	34,491	34,491	-
Total Court of Appeals.....	<u>38,176</u>	<u>34,491</u>	<u>34,491</u>	<u>-</u>
Common Pleas Court:				
Personal Services.....	1,641,058	1,647,538	1,564,077	83,461
Materials and Supplies.....	25,100	31,600	30,896	704
Contractual Services.....	43,083	41,599	40,389	1,210
Other.....	87,062	90,966	81,718	9,248
Capital Outlay.....	1,000	1,000	906	94
Total Common Pleas Court.....	<u>1,797,303</u>	<u>1,812,703</u>	<u>1,717,986</u>	<u>94,717</u>
Juvenile Court:				
Personal Services.....	2,117,784	2,198,213	2,170,823	27,390
Materials and Supplies.....	12,875	17,601	17,600	1
Contractual Services.....	81,838	73,346	73,346	-
Other.....	16,319	18,904	18,904	-
Capital Outlay.....	2,649	2,649	2,649	-
Total Juvenile Court.....	<u>2,231,465</u>	<u>2,310,713</u>	<u>2,283,322</u>	<u>27,391</u>
Probate Court:				
Personal Services.....	327,966	327,967	315,138	12,829
Materials and Supplies.....	1,609	2,739	2,324	415
Contractual Services.....	1,378	1,378	1,308	70
Other.....	7,687	7,781	7,564	217
Total Probate Court.....	<u>338,640</u>	<u>339,865</u>	<u>326,334</u>	<u>13,531</u>
Clerk of Courts:				
Personal Services.....	1,066,548	1,066,548	1,038,561	27,987
Materials and Supplies.....	23,255	23,255	23,187	68
Contractual Services.....	18,793	18,793	18,743	50
Other.....	21,957	21,957	13,591	8,366
Total Clerk of Courts.....	<u>1,130,553</u>	<u>1,130,553</u>	<u>1,094,082</u>	<u>36,471</u>
Xenia Municipal Court:				
Personal Services.....	123,832	125,492	124,519	973
Contractual Services.....	108,109	114,898	114,899	(1)
Other.....	11,918	9,433	8,732	701
Total Xenia Municipal Court.....	<u>243,859</u>	<u>249,823</u>	<u>248,150</u>	<u>1,673</u>
Fairborn Municipal Court:				
Personal Services.....	158,829	165,281	165,281	-
Contractual Services.....	61,159	48,841	48,842	(1)
Other.....	11,853	14,155	13,165	990
Total Fairborn Municipal Court.....	<u>231,841</u>	<u>228,277</u>	<u>227,288</u>	<u>989</u>
Domestic Relations Court:				
Personal Services.....	754,502	790,566	785,554	5,012
Materials and Supplies.....	6,000	8,300	7,009	1,291
Contractual Services.....	20,325	22,325	20,783	1,542
Other.....	24,895	24,395	20,958	3,437
Capital Outlay.....	11,617	7,817	4,220	3,597
Total Domestic Relations Court.....	<u>817,339</u>	<u>853,403</u>	<u>838,524</u>	<u>14,879</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Defender:				
Personal Services.....	201,758	288,253	287,960	293
Materials and Supplies.....	1,800	973	971	2
Contractual Services.....	68,929	118,217	117,162	1,055
Other.....	6,920	5,916	5,334	582
Capital Outlay.....	2,400	1,108	1,108	-
Total Public Defender.....	<u>281,807</u>	<u>414,467</u>	<u>412,535</u>	<u>1,932</u>
Total Judicial.....	<u>7,110,983</u>	<u>7,374,295</u>	<u>7,182,712</u>	<u>191,583</u>
Total General Government.....	25,630,869	25,673,299	24,572,405	1,100,894
Public Safety:				
Coroner:				
Personal Services.....	317,341	317,679	316,036	1,643
Materials and Supplies.....	3,425	3,425	3,123	302
Contractual Services.....	98,475	123,661	123,026	635
Other.....	5,660	4,448	3,273	1,175
Capital Outlay.....	3,069	2,757	1,624	1,133
Total Coroner.....	<u>427,970</u>	<u>451,970</u>	<u>447,082</u>	<u>4,888</u>
Juvenile Detention:				
Personal Services.....	1,090,430	1,071,072	1,059,977	11,095
Materials and Supplies.....	32,765	35,531	34,712	819
Contractual Services.....	25,407	24,096	23,497	599
Other.....	6,938	7,341	7,306	35
Capital Outlay.....	2,250	1,750	1,750	-
Total Juvenile Detention.....	<u>1,157,790</u>	<u>1,139,790</u>	<u>1,127,242</u>	<u>12,548</u>
Sheriff:				
Personal Services.....	11,926,163	11,882,348	11,838,318	44,030
Materials and Supplies.....	168,534	188,534	184,783	3,751
Contractual Services.....	1,064,398	1,125,530	1,067,660	57,870
Other.....	79,811	82,186	79,749	2,437
Capital Outlay.....	130,851	123,351	120,984	2,367
Total Sheriff.....	<u>13,369,757</u>	<u>13,401,949</u>	<u>13,291,494</u>	<u>110,455</u>
Building Regulations:				
Personal Services.....	631,343	687,026	686,150	876
Materials and Supplies.....	5,200	7,700	6,405	1,295
Contractual Services.....	143,872	120,112	105,562	14,550
Other.....	17,825	12,629	10,809	1,820
Capital Outlay.....	5,800	2,050	1,656	394
Total Building Regulations.....	<u>804,040</u>	<u>829,517</u>	<u>810,582</u>	<u>18,935</u>
Total Public Safety.....	<u>15,759,557</u>	<u>15,823,226</u>	<u>15,676,400</u>	<u>146,826</u>
Public Works:				
County Engineer - Tax Maps:				
Personal Services.....	90,255	90,255	88,573	1,682
Other.....	8,000	8,000	7,764	236
Capital Outlay.....	13,896	13,896	13,497	399
Total County Engineer - Tax Maps.....	<u>112,151</u>	<u>112,151</u>	<u>109,834</u>	<u>2,317</u>
Department of Public Works:				
Personal Services.....	300,222	303,617	303,439	178
Materials and Supplies.....	12,359	12,359	9,713	2,646
Contractual Services.....	537,355	517,460	289,823	227,637
Other.....	2,100	4,400	3,917	483
Capital Outlay.....	159,578	173,778	154,882	18,896
Total Department of Public Works.....	<u>1,011,614</u>	<u>1,011,614</u>	<u>761,774</u>	<u>249,840</u>
Total Public Works.....	<u>1,123,765</u>	<u>1,123,765</u>	<u>871,608</u>	<u>252,157</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health:				
Tuberculosis:				
Personal Services.....	22,658	22,658	16,234	6,424
Materials and Supplies.....	2,845	3,845	3,067	778
Contractual Services.....	4,842	6,342	3,455	2,887
Other.....	2,575	2,875	495	2,380
Capital Outlay.....	5,000	2,200	300	1,900
Total Tuberculosis.....	<u>37,920</u>	<u>37,920</u>	<u>23,551</u>	<u>14,369</u>
Vital Statistics:				
Other.....	2,000	883	883	-
Total Vital Statistics.....	<u>2,000</u>	<u>883</u>	<u>883</u>	<u>-</u>
Miscellaneous:				
Other.....	220,000	175,297	175,297	-
Total Miscellaneous.....	<u>220,000</u>	<u>175,297</u>	<u>175,297</u>	<u>-</u>
Total Health.....	259,920	214,100	199,731	14,369
Human Services:				
Veteran's Service Commission:				
Personal Services.....	471,125	474,951	474,819	132
Materials and Supplies.....	45,000	23,008	23,008	-
Contractual Services.....	34,674	184,067	184,067	-
Other.....	50,755	43,192	43,192	-
Capital Outlay.....	10,950	40,854	40,854	-
Total Veteran's Service Commission.....	<u>612,504</u>	<u>766,072</u>	<u>765,940</u>	<u>132</u>
Total Human Services.....	612,504	766,072	765,940	132
Conservation and Recreation:				
Agriculture:				
Contractual Services.....	38,574	31,647	31,647	-
Other.....	601,953	601,953	601,892	61
Total Agriculture.....	<u>640,527</u>	<u>633,600</u>	<u>633,539</u>	<u>61</u>
Parks and Recreation:				
Personal Services.....	1,928,970	1,928,970	1,832,453	96,517
Materials and Supplies.....	150,516	144,316	143,194	1,122
Contractual Services.....	51,499	54,599	53,480	1,119
Other.....	34,579	30,079	29,296	783
Capital Outlay.....	20,702	28,302	26,955	1,347
Total Parks and Recreation.....	<u>2,186,266</u>	<u>2,186,266</u>	<u>2,085,378</u>	<u>100,888</u>
Total Conservation and Recreation.....	2,826,793	2,819,866	2,718,917	100,949
Community and Economic Development:				
Department of Development:				
Personal Services.....	519,952	519,963	464,283	55,680
Materials and Supplies.....	5,280	5,280	3,327	1,953
Contractual Services.....	22,602	15,391	6,406	8,985
Other.....	7,871	8,071	4,149	3,922
Capital Outlay.....	3,100	10,100	9,936	164
Total Department of Development.....	<u>558,805</u>	<u>558,805</u>	<u>488,101</u>	<u>70,704</u>
Airport Authority:				
Contractual Services.....	1,372	1,675	303	1,372
Other.....	1,089	12,490	11,401	1,089
Principal Retirement.....	150,000	150,000	150,000	-
Interest and Fiscal Charges.....	6,731	6,731	6,180	551
Total Airport Authority.....	<u>159,192</u>	<u>170,896</u>	<u>167,884</u>	<u>3,012</u>
Total Community and Economic Development.....	<u>717,997</u>	<u>729,701</u>	<u>655,985</u>	<u>73,716</u>
Total Expenditures.....	<u>46,931,405</u>	<u>47,150,029</u>	<u>45,460,986</u>	<u>1,689,043</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Excess / (Deficiency) of Revenue over/(under) Expenditures.....	(3,251,911)	(2,742,913)	1,725,791	4,468,704
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	12,600	12,600	11,171	(1,429)
Proceeds from Issue of Notes.....	1,110,000	1,109,891	765,000	(344,891)
Transfers In.....	10,000	130,817	21,539	(109,278)
Transfers Out.....	(3,569,894)	(3,493,445)	(2,512,509)	980,936
Advances In.....	300	1,015,292	1,013,392	(1,900)
Advances Out.....	(300)	(899,528)	(892,595)	6,933
Total Other Financing Sources / (Uses).....	<u>(2,437,294)</u>	<u>(2,124,373)</u>	<u>(1,594,002)</u>	<u>530,371</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(5,689,205)	(4,867,286)	131,789	4,999,075
Fund Balance (Deficit) at Beginning of Year.....	8,940,661	8,940,661	8,940,661	-
Prior Year Encumbrances Appropriated.....	871,338	871,338	871,338	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 4,122,794</u>	<u>\$ 4,944,713</u>	<u>\$ 9,943,788</u>	<u>\$ 4,999,075</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

DEPARTMENT OF HEALTH AND HUMAN SERVICES				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 10,143,034	\$ 12,304,466	\$ 13,572,513	\$ 1,268,047
Other.....	1,353,000	3,000	6,385	3,385
Total Revenues.....	11,496,034	12,307,466	13,578,898	1,271,432
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services.....	4,378,740	4,305,340	4,128,056	177,284
Materials and Supplies.....	155,249	205,249	197,543	7,706
Contractual Services.....	7,026,136	7,661,083	7,594,236	66,847
Other.....	32,820	36,520	26,775	9,745
Capital Outlay.....	58,000	68,000	51,993	16,007
Total Public Assistance.....	11,650,945	12,276,192	11,998,603	277,589
Work Force Investment:				
Personal Services.....	500	50	-	50
Materials and Supplies.....	8,000	5,500	3,606	1,894
Contractual Services.....	627,376	958,971	939,386	19,585
Other.....	4,500	300	-	300
Capital Outlay.....	5,000	50	-	50
Total Work Force Investment.....	645,376	964,871	942,992	21,879
Total Expenditures.....	12,296,321	13,241,063	12,941,595	299,468
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(800,287)	(933,597)	637,303	1,570,900
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	500	500	106	(394)
Transfers In.....	-	-	430,299	430,299
Total Other Financing Sources / (Uses).....	500	500	430,405	429,905
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(799,787)	(933,097)	1,067,708	2,000,805
Fund Balance (Deficit) at Beginning of Year.....	658,762	658,762	658,762	-
Prior Year Encumbrances Appropriated.....	306,205	306,205	306,205	-
Fund Balance (Deficit) at End of Year.....	\$ 165,180	\$ 31,870	\$ 2,032,675	\$ 2,000,805

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

BOARD OF MENTAL RETARDATION AND DEVELOPMENT DISABILITIES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 9,738,359	\$ 10,067,285	\$ 10,220,630	\$ 153,345
Charges for Services.....	263,959	263,959	280,578	16,619
Intergovernmental.....	3,259,517	3,259,517	3,105,305	(154,212)
Other.....	1,000	1,000	60,397	59,397
Total Revenues.....	13,262,835	13,591,761	13,666,910	75,149
Expenditures:				
Health:				
Mental Retardation Services:				
Personal Services.....	7,334,201	7,341,934	6,726,733	615,201
Materials and Supplies.....	565,688	565,688	421,104	144,584
Contractual Services.....	4,227,525	4,209,792	3,484,302	725,490
Other.....	215,792	225,792	177,920	47,872
Capital Outlay.....	223,665	223,665	156,250	67,415
Total Mental Retardation Services.....	12,566,871	12,566,871	10,966,309	1,600,562
Total Expenditures.....	12,566,871	12,566,871	10,966,309	1,600,562
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	695,964	1,024,890	2,700,601	1,675,711
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	35	35
Total Other Financing Sources / (Uses).....	-	-	35	35
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	695,964	1,024,890	2,700,636	1,675,746
Fund Balance (Deficit) at Beginning of Year.....	9,970,521	9,970,521	9,970,521	-
Prior Year Encumbrances Appropriated.....	515,541	515,541	515,541	-
Fund Balance (Deficit) at End of Year.....	\$ 11,182,026	\$ 11,510,952	\$ 13,186,698	\$ 1,675,746

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

MOTOR VEHICLE, ROAD AND BRIDGE

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 710,850	\$ 762,261	\$ 771,227	\$ 8,966
Charges for Services.....	245,000	245,000	230,168	(14,832)
Fines and Forfeitures.....	180,000	180,000	198,788	18,788
Intergovernmental.....	7,052,712	6,824,623	6,729,248	(95,375)
Special Assessments.....	25,651	30,326	30,326	-
Investment Earnings.....	150,000	176,157	239,068	62,911
Other.....	28,100	28,100	87,906	59,806
Total Revenues.....	8,392,313	8,246,467	8,286,731	40,264
Expenditures:				
Public Works:				
County Engineer - MVGT:				
Personal Services.....	2,492,697	2,594,747	2,542,010	52,737
Materials and Supplies.....	1,620,581	1,464,530	1,286,097	178,433
Contractual Services.....	592,747	672,747	590,132	82,615
Other.....	665,829	664,966	226,579	438,387
Capital Outlay.....	2,338,805	2,312,805	2,051,919	260,886
Total County Engineer - MVGT.....	7,710,659	7,709,795	6,696,737	1,013,058
County Engineer - Bridge:				
Personal Services.....	275,843	277,636	212,583	65,053
Materials and Supplies.....	207,500	175,707	77,179	98,528
Contractual Services.....	85,000	115,000	75,185	39,815
Other.....	17,600	36,524	28,488	8,036
Capital Outlay.....	665,300	665,300	486,351	178,949
Total County Engineer - Bridge.....	1,251,243	1,270,167	879,786	390,381
County Engineer - Ditches:				
Materials and Supplies.....	11,500	11,500	5,587	5,913
Contractual Services.....	34,039	28,397	11,303	17,094
Other.....	10,000	20,300	14,277	6,023
Capital Outlay.....	2,000	2,000	319	1,681
Total County Engineer - Ditches.....	57,539	62,197	31,486	30,711
Total Expenditures.....	9,019,441	9,042,159	7,608,009	1,434,150
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(627,128)	(795,692)	678,722	1,474,414
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	40,305	40,305
Transfers Out.....	(60,000)	(60,000)	(56,807)	3,193
Total Other Financing Sources / (Uses).....	(60,000)	(60,000)	(16,502)	43,498
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(687,128)	(855,692)	662,220	1,517,912
Fund Balance (Deficit) at Beginning of Year.....	7,346,568	7,346,568	7,346,568	-
Prior Year Encumbrances Appropriated.....	546,288	546,288	546,288	-
Fund Balance (Deficit) at End of Year.....	\$ 7,205,728	\$ 7,037,164	\$ 8,555,076	\$ 1,517,912

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

CHILDREN SERVICES BOARD				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,873,000	\$ 2,903,040	\$ 2,920,180	\$ 17,140
Charges for Services.....	80,000	80,000	73,288	(6,712)
Intergovernmental.....	4,511,350	4,721,499	5,021,370	299,871
Other.....	23,500	23,500	78,654	55,154
Total Revenues.....	7,487,850	7,728,039	8,093,492	365,453
Expenditures:				
Human Services:				
Children's Home:				
Materials and Supplies.....	297,541	179,541	132,542	46,999
Contractual Services.....	230,020	113,020	51,233	61,787
Other.....	79,218	91,218	40,584	50,634
Capital Outlay.....	11,471	11,471	1,419	10,052
Total Children's Home.....	618,250	395,250	225,778	169,472
Children Services Board:				
Personal Services.....	4,689,590	4,711,590	4,414,469	297,121
Materials and Supplies.....	177,093	107,093	91,414	15,679
Contractual Services.....	4,561,871	4,871,871	4,180,774	691,097
Other.....	571,956	532,956	418,216	114,740
Capital Outlay.....	106,923	106,923	74,722	32,201
Total Children Services Board.....	10,107,433	10,330,433	9,179,595	1,150,838
Total Expenditures.....	10,725,683	10,725,683	9,405,373	1,320,310
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,237,833)	(2,997,644)	(1,311,881)	1,685,763
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	80	80	140,000	139,920
Transfers Out.....	(5,306)	(5,306)	-	5,306
Total Other Financing Sources / (Uses).....	(5,226)	(5,226)	140,000	145,226
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,243,059)	(3,002,870)	(1,171,881)	1,830,989
Fund Balance (Deficit) at Beginning of Year.....	3,081,987	3,081,987	3,081,987	-
Prior Year Encumbrances Appropriated.....	1,029,463	1,029,463	1,029,463	-
Fund Balance (Deficit) at End of Year.....	\$ 868,391	\$ 1,108,580	\$ 2,939,569	\$ 1,830,989

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

DOG AND KENNEL

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 635,000	\$ 709,904	\$ 711,644	\$ 1,740
Fines and Forfeitures.....	21,000	21,000	19,043	(1,957)
Other.....	15,400	16,065	35,558	19,493
Total Revenues.....	671,400	746,969	766,245	19,276
Expenditures:				
Health:				
Animal Control:				
Personal Services.....	502,609	574,873	574,027	846
Materials and Supplies.....	8,826	9,431	6,685	2,746
Contractual Services.....	8,756	9,217	6,018	3,199
Other.....	8,512	5,846	4,989	857
Capital Outlay.....	272	1,664	416	1,248
Total Animal Control.....	528,975	601,031	592,135	8,896
Legislative and Executive:				
Auditor:				
Personal Services.....	47,250	42,904	42,894	10
Materials and Supplies.....	-	7,331	7,221	110
Other.....	95,000	95,000	75,012	19,988
Total Auditor.....	142,250	145,235	125,127	20,108
Total Expenditures.....	671,225	746,266	717,262	29,004
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	175	703	48,983	48,280
Other Financing Sources / (Uses):				
Transfers In.....	-	2,985	2,985	-
Transfers Out.....	(11,550)	(11,550)	-	11,550
Total Other Financing Sources / (Uses).....	(11,550)	(8,565)	2,985	11,550
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(11,375)	(7,862)	51,968	59,830
Fund Balance (Deficit) at Beginning of Year.....	92,404	92,404	92,404	-
Prior Year Encumbrances Appropriated.....	1,576	1,576	1,576	-
Fund Balance (Deficit) at End of Year.....	\$ 82,605	\$ 86,118	\$ 145,948	\$ 59,830

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	REAL ESTATE ASSESSMENT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,685,000	\$ 1,685,416	\$ 1,766,170	\$ 80,754
Licenses and Permits.....	30	81,360	25	(81,335)
Fines and Forfeitures.....	600	600	600	-
Other.....	-	12,954	20,102	7,148
Total Revenues.....	1,685,630	1,780,330	1,786,897	6,567
Expenditures:				
Legislative and Executive:				
Auditor:				
Personal Services.....	141,370	145,623	70,667	74,956
Materials and Supplies.....	15,000	15,000	1,379	13,621
Contractual Services.....	2,814,306	2,607,588	1,516,623	1,090,965
Other.....	78,474	78,474	21,676	56,798
Capital Outlay.....	25,980	135,354	111,106	24,248
Total Auditor.....	3,075,130	2,982,039	1,721,451	1,260,588
Board of Revisions:				
Contractual Services.....	10,000	10,000	8,150	1,850
Other.....	2,000	2,000	1,803	197
Total Board of Revisions.....	12,000	12,000	9,953	2,047
Geographic Information Systems:				
Personal Services.....	196,255	196,375	166,008	30,367
Materials and Supplies.....	1,000	880	793	87
Contractual Services.....	170,340	978,340	966,515	11,825
Other.....	5,000	-	-	-
Capital Outlay.....	10,000	15,000	9,614	5,386
Total Geographic Information Systems.....	382,595	1,190,595	1,142,930	47,665
Total Expenditures.....	3,469,725	4,184,634	2,874,334	1,310,300
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,784,095)	(2,404,304)	(1,087,437)	1,316,867
Other Financing Sources / (Uses):				
Advances Out.....	-	(97,343)	(97,343)	-
Total Other Financing Sources / (Uses).....	-	(97,343)	(97,343)	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,784,095)	(2,501,647)	(1,184,780)	1,316,867
Fund Balance (Deficit) at Beginning of Year.....	3,308,354	3,308,354	3,308,354	-
Prior Year Encumbrances Appropriated.....	1,647,399	1,647,399	1,647,399	-
Fund Balance (Deficit) at End of Year.....	\$ 3,171,658	\$ 2,454,106	\$ 3,770,973	\$ 1,316,867

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

YOUTH SERVICE SUBSIDY				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 1,111,806	\$ 1,117,226	\$ 705,420	\$ (411,806)
Other.....	-	137	688	551
Total Revenues.....	1,111,806	1,117,363	706,108	(411,255)
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	878,654	787,693	753,820	33,873
Materials and Supplies.....	11,150	8,533	6,643	1,890
Contractual Services.....	209,056	186,556	-	186,556
Other.....	19,900	9,792	3,545	6,247
Total Juvenile Court.....	1,118,760	992,574	764,008	228,566
Total Expenditures.....	1,118,760	992,574	764,008	228,566
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(6,954)	124,789	(57,900)	(182,689)
Fund Balance (Deficit) at Beginning of Year.....	291,113	291,113	291,113	-
Prior Year Encumbrances Appropriated.....	1,538	1,538	1,538	-
Fund Balance (Deficit) at End of Year.....	\$ 285,697	\$ 417,440	\$ 234,751	\$ (182,689)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

LITTER CONTROL AND RECYCLING

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 6,519	\$ 12,919	\$ 12,919	\$ -
Total Revenues.....	<u>6,519</u>	<u>12,919</u>	<u>12,919</u>	<u>-</u>
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Other.....	285,360	285,360	-	285,360
Capital Outlay.....	32,000	32,000	32,000	-
Total Sanitary Engineer.....	<u>317,360</u>	<u>317,360</u>	<u>32,000</u>	<u>285,360</u>
Total Expenditures.....	<u>317,360</u>	<u>317,360</u>	<u>32,000</u>	<u>285,360</u>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(310,841)	(304,441)	(19,081)	285,360
Other Financing Sources / (Uses):				
Advances Out.....	-	(6,400)	(6,400)	-
Total Other Financing Sources / (Uses).....	<u>-</u>	<u>(6,400)</u>	<u>(6,400)</u>	<u>-</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(310,841)	(310,841)	(25,481)	285,360
Fund Balance (Deficit) at Beginning of Year.....	285,360	285,360	285,360	-
Prior Year Encumbrances Appropriated.....	32,000	32,000	32,000	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 6,519</u>	<u>\$ 6,519</u>	<u>\$ 291,879</u>	<u>\$ 285,360</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

COMMUNITY MENTAL HEALTH				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,664,450	\$ 3,664,459	\$ 3,728,275	\$ 63,816
Intergovernmental.....	323,432	440,567	374,555	(66,012)
Other.....	-	-	2,196	2,196
Total Revenues.....	3,987,882	4,105,026	4,105,026	-
Expenditures:				
Health:				
Community Mental Health:				
Other.....	3,800,000	4,105,026	4,105,026	-
Total Community Mental Health:.....	3,800,000	4,105,026	4,105,026	-
Total Expenditures.....	3,800,000	4,105,026	4,105,026	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	187,882	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 187,882</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

COMMUNITY DEVELOPMENT BLOCK GRANT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 408,885	\$ 393,485	\$ 316,039	\$ (77,446)
Other.....	122,800	176,773	93,321	(83,452)
Total Revenues.....	531,685	570,258	409,360	(160,898)
Expenditures:				
Community and Economic Development:				
Department of Development:				
Personal Services.....	98,934	105,595	-	105,595
Materials and Supplies.....	9,958	6,901	432	6,469
Contractual Services.....	317,877	416,661	408,239	8,422
Other.....	96,574	96,644	62,304	34,340
Capital Outlay.....	6,250	4,538	288	4,250
Total Department of Development.....	529,593	630,339	471,263	159,076
Total Expenditures.....	529,593	630,339	471,263	159,076
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	2,092	(60,081)	(61,903)	(1,822)
Other Financing Sources / (Uses):				
Transfers In.....	-	15,685	26,937	11,252
Total Other Financing Sources / (Uses).....	-	15,685	26,937	11,252
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	2,092	(44,396)	(34,966)	9,430
Fund Balance (Deficit) at Beginning of Year.....	559,848	559,848	559,848	-
Prior Year Encumbrances Appropriated.....	27,630	27,630	27,630	-
Fund Balance (Deficit) at End of Year.....	\$ 589,570	\$ 543,082	\$ 552,512	\$ 9,430

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

CHILD SUPPORT ENFORCEMENT AGENCY

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 550,000	\$ 550,000	\$ 505,260	\$ (44,740)
Intergovernmental.....	2,123,816	2,123,816	2,006,213	(117,603)
Other.....	56,000	56,000	20,614	(35,386)
Total Revenues.....	2,729,816	2,729,816	2,532,087	(197,729)
Expenditures:				
Human Services:				
Bureau of Support:				
Personal Services.....	1,596,816	1,623,016	1,576,224	46,792
Materials and Supplies.....	1,500	5,500	4,154	1,346
Contractual Services.....	1,497,100	1,545,900	1,128,521	417,379
Other.....	25,360	26,310	10,708	15,602
Capital Outlay.....	1,000	550	-	550
Total Bureau of Support.....	3,121,776	3,201,276	2,719,607	481,669
Total Expenditures.....	3,121,776	3,201,276	2,719,607	481,669
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(391,960)	(471,460)	(187,520)	283,940
Fund Balance (Deficit) at Beginning of Year.....	1,349,058	1,349,058	1,349,058	-
Prior Year Encumbrances Appropriated.....	241,960	241,960	241,960	-
Fund Balance (Deficit) at End of Year.....	\$ 1,199,058	\$ 1,119,558	\$ 1,403,498	\$ 283,940

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	COUNTY HOME			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 4,931,700	\$ 5,156,700	\$ 5,353,718	\$ 197,018
Other.....	62,400	62,400	49,168	(13,232)
Total Revenues.....	4,994,100	5,219,100	5,402,886	183,786
Expenditures:				
Human Services:				
County Home:				
Personal Services.....	3,933,090	3,904,468	3,899,440	5,028
Materials and Supplies.....	603,521	678,211	650,661	27,550
Contractual Services.....	780,010	944,861	934,267	10,594
Other.....	25,750	43,683	39,644	4,039
Capital Outlay.....	25,535	54,307	37,094	17,213
Total County Home.....	5,367,906	5,625,530	5,561,106	64,424
Total Expenditures.....	5,367,906	5,625,530	5,561,106	64,424
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(373,806)	(406,430)	(158,220)	248,210
Other Financing Sources / (Uses):				
Transfers In.....	-	-	50,000	50,000
Total Other Financing Sources / (Uses).....	-	-	50,000	50,000
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(373,806)	(406,430)	(108,220)	298,210
Fund Balance (Deficit) at Beginning of Year.....	458,115	458,115	458,115	-
Prior Year Encumbrances Appropriated.....	296	296	296	-
Fund Balance (Deficit) at End of Year.....	\$ 84,605	\$ 51,981	\$ 350,191	\$ 298,210

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	HOSPITAL LEVY			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,832,916	\$ 2,952,589	\$ 2,923,817	\$ (28,772)
Intergovernmental.....	275,300	275,306	304,078	28,772
Total Revenues.....	3,108,216	3,227,895	3,227,895	-
Expenditures:				
Health:				
Commissioners - Hospital Operating:				
Other.....	3,000,000	3,227,895	3,227,895	-
Total Commissioners - Hospital Operating.....	3,000,000	3,227,895	3,227,895	-
Total Expenditures.....	3,000,000	3,227,895	3,227,895	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	108,216	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 108,216</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

COUNTY HOTEL LODGING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 760,000	\$ 760,000	\$ 725,674	\$ (34,326)
Intergovernmental.....	17,000	50,000	50,000	-
Other.....	4,500	4,500	4,683	183
Total Revenues.....	781,500	814,500	780,357	(34,143)
Expenditures:				
Community and Economic Development:				
Convention and Visitor's Bureau:				
Personal Services.....	333,346	333,794	270,302	63,492
Materials and Supplies.....	37,600	34,100	28,508	5,592
Contractual Services.....	124,307	118,907	108,307	10,600
Other.....	248,678	260,178	250,696	9,482
Capital Outlay.....	37,990	40,390	24,970	15,420
Total Convention and Visitor's Bureau.....	781,921	787,369	682,783	104,586
Total Expenditures.....	781,921	787,369	682,783	104,586
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(421)	27,131	97,574	70,443
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	500	500	15	(485)
Total Other Financing Sources / (Uses).....	500	500	15	(485)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	79	27,631	97,589	69,958
Fund Balance (Deficit) at Beginning of Year.....	403,593	403,593	403,593	-
Prior Year Encumbrances Appropriated.....	27,557	27,557	27,557	-
Fund Balance (Deficit) at End of Year.....	\$ 431,229	\$ 458,781	\$ 528,739	\$ 69,958

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

RESIDENTIAL TREATMENT CENTER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ -	\$ 4,565	\$ 12,651	\$ 8,086
Intergovernmental.....	1,275,376	1,840,800	1,907,879	67,079
Other.....	112,000	10,994	14,514	3,520
Total Revenues.....	1,387,376	1,856,359	1,935,044	78,685
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	1,229,528	1,613,228	1,440,794	172,434
Materials and Supplies.....	237,134	288,383	227,573	60,810
Contractual Services.....	109,423	129,092	106,565	22,527
Other.....	30,237	94,738	45,718	49,020
Capital Outlay.....	513	12,790	7,790	5,000
Total Juvenile Court.....	1,606,835	2,138,231	1,828,440	309,791
Total Expenditures.....	1,606,835	2,138,231	1,828,440	309,791
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(219,459)	(281,872)	106,604	388,476
Other Financing Sources / (Uses):				
Transfers In.....	-	67,162	26,990	(40,172)
Advances Out.....	(40,000)	(21,154)	(3,000)	18,154
Total Other Financing Sources / (Uses).....	(40,000)	46,008	23,990	(22,018)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(259,459)	(235,864)	130,594	366,458
Fund Balance (Deficit) at Beginning of Year.....	362,420	362,420	362,420	-
Prior Year Encumbrances Appropriated.....	40,715	40,715	40,715	-
Fund Balance (Deficit) at End of Year.....	\$ 143,676	\$ 167,271	\$ 533,729	\$ 366,458

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	ADULT DAY CARE			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 330,000	\$ 330,000	\$ 316,486	\$ (13,514)
Intergovernmental.....	43,000	43,000	58,963	15,963
Other.....	16,200	16,200	18,274	2,074
Total Revenues.....	389,200	389,200	393,723	4,523
Expenditures:				
Human Services:				
County Home Adult Day Care:				
Personal Services.....	350,844	357,213	354,046	3,167
Materials and Supplies.....	37,771	32,770	31,762	1,008
Contractual Services.....	13,552	18,551	18,484	67
Other.....	6,050	5,682	757	4,925
Total County Home Adult Day Care.....	408,217	414,216	405,049	9,167
Total Expenditures.....	408,217	414,216	405,049	9,167
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(19,017)	(25,016)	(11,326)	13,690
Fund Balance (Deficit) at Beginning of Year.....	43,558	43,558	43,558	-
Prior Year Encumbrances Appropriated.....	1,793	1,793	1,793	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 26,334</u>	<u>\$ 20,335</u>	<u>\$ 34,025</u>	<u>\$ 13,690</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

DRUG LAW ENFORCEMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 335,000	\$ 340,300	\$ 375,300	\$ 35,000
Fines and Forfeitures.....	4,000	26,064	26,915	851
Intergovernmental.....	150,292	25,292	-	(25,292)
Other.....	-	137	137	-
Total Revenues.....	489,292	391,793	402,352	10,559
Expenditures:				
Public Safety:				
Prosecutor:				
Materials and Supplies.....	4,195	2,969	2,924	45
Contractual Services.....	544	544	544	-
Other.....	2,913	2,206	-	2,206
Capital Outlay.....	3,812	20,644	20,644	-
Total Prosecutor.....	11,464	26,363	24,112	2,251
Sheriff:				
Personal Services.....	84,188	389,569	253,850	135,719
Materials and Supplies.....	-	2,381	-	2,381
Other.....	-	4,008	-	4,008
Capital Outlay.....	687	3,712	12	3,700
Total Sheriff.....	84,875	399,670	253,862	145,808
Total Expenditures.....	96,339	426,033	277,974	148,059
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	392,953	(34,240)	124,378	158,618
Other Financing Sources / (Uses):				
Advances In.....	-	15,221	15,221	-
Advances Out.....	-	(50,248)	(50,248)	-
Total Other Financing Sources / (Uses).....	-	(35,027)	(35,027)	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	392,953	(69,267)	89,351	158,618
Fund Balance (Deficit) at Beginning of Year.....	95,169	95,169	95,169	-
Prior Year Encumbrances Appropriated.....	1,331	1,331	1,331	-
Fund Balance (Deficit) at End of Year.....	\$ 489,453	\$ 27,233	\$ 185,851	\$ 158,618

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

HOME ARREST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 9,000	\$ 9,000	\$ 6,183	\$ (2,817)
Total Revenues.....	9,000	9,000	6,183	(2,817)
Expenditures:				
Public Safety:				
Common Pleas Court:				
Contractual Services.....	9,700	14,300	3,512	10,788
Total Common Pleas Court.....	9,700	14,300	3,512	10,788
Total Expenditures.....	9,700	14,300	3,512	10,788
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(700)	(5,300)	2,671	7,971
Fund Balance (Deficit) at Beginning of Year.....	5,179	5,179	5,179	-
Prior Year Encumbrances Appropriated.....	200	200	200	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 4,679</u>	<u>\$ 79</u>	<u>\$ 8,050</u>	<u>\$ 7,971</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

GARBAGE AND REFUSE DISPOSAL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,000,000	\$ 1,063,702	\$ 1,109,765	\$ 46,063
Other.....	8,000	8,987	42,962	33,975
Total Revenues.....	1,008,000	1,072,689	1,152,727	80,038
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	603,856	603,856	528,509	75,347
Materials and Supplies.....	107,220	107,220	103,062	4,158
Contractual Services.....	194,582	234,083	219,396	14,687
Other.....	14,667	14,667	3,983	10,684
Capital Outlay.....	30,850	30,850	26,729	4,121
Total Sanitary Engineer.....	951,175	990,676	881,679	108,997
Total Expenditures.....	951,175	990,676	881,679	108,997
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	56,825	82,013	271,048	189,035
Other Financing Sources / (Uses):				
Transfers Out.....	(172,860)	(172,860)	(172,860)	-
Advances In.....	-	-	6,400	6,400
Total Other Financing Sources / (Uses).....	(172,860)	(172,860)	(166,460)	6,400
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(116,035)	(90,847)	104,588	195,435
Fund Balance (Deficit) at Beginning of Year.....	688,579	688,579	688,579	-
Prior Year Encumbrances Appropriated.....	57,807	57,807	57,807	-
Fund Balance (Deficit) at End of Year.....	\$ 630,351	\$ 655,539	\$ 850,974	\$ 195,435

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	INDIGENT DRIVERS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 23,000	\$ 28,905	\$ 31,431	\$ 2,526
Fines and Forfeitures.....	750	893	1,002	109
Intergovernmental.....	75	188	188	-
Total Revenues.....	23,825	29,986	32,621	2,635
Expenditures:				
Public Safety:				
Xenia Municipal Court:				
Other.....	6,600	8,339	8,339	-
Capital Outlay.....	1,732	2,600	2,190	410
Total Xenia Municipal Court.....	8,332	10,939	10,529	410
Fairborn Municipal Court:				
Other.....	10,100	17,609	17,609	-
Capital Outlay.....	850	850	139	711
Total Fairborn Municipal Court.....	10,950	18,459	17,748	711
Clerk of Courts:				
Other.....	2,000	3,797	3,797	-
Total Clerk of Courts.....	2,000	3,797	3,797	-
Juvenile Court:				
Other.....	4,295	4,295	-	4,295
Total Juvenile Court.....	4,295	4,295	-	4,295
Total Expenditures.....	25,577	37,490	32,074	5,416
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,752)	(7,504)	547	8,051
Fund Balance (Deficit) at Beginning of Year.....	7,692	7,692	7,692	-
Fund Balance (Deficit) at End of Year.....	\$ 5,940	\$ 188	\$ 8,239	\$ 8,051

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

INDIGENT GUARDIANSHIP				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 17,500	\$ 17,500	\$ 15,460	\$ (2,040)
Other.....	1,350	1,350	5,516	4,166
Total Revenues.....	18,850	18,850	20,976	2,126
Expenditures:				
Public Safety:				
Probate Court:				
Contractual Services.....	10,000	19,000	16,121	2,879
Other.....	7,000	3,000	2,301	699
Total Probate Court.....	17,000	22,000	18,422	3,578
Total Expenditures.....	17,000	22,000	18,422	3,578
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	1,850	(3,150)	2,554	5,704
Fund Balance (Deficit) at Beginning of Year.....	10,638	10,638	10,638	-
Fund Balance (Deficit) at End of Year.....	\$ 12,488	\$ 7,488	\$ 13,192	\$ 5,704

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

VICTIM WITNESS GRANTS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 35,000	\$ 35,131	\$ 35,131	\$ -
Intergovernmental.....	215,127	224,738	172,601	(52,137)
Other.....	26,400	213	240	27
Total Revenues.....	276,527	260,082	207,972	(52,110)
Expenditures:				
Public Safety:				
Prosecutor:				
Personal Services.....	276,375	293,514	261,219	32,295
Materials and Supplies.....	853	1,425	80	1,345
Contractual Services.....	100	50	30	20
Other.....	31,500	35,331	35,161	170
Total Prosecutor.....	308,828	330,320	296,490	33,830
Total Expenditures.....	308,828	330,320	296,490	33,830
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(32,301)	(70,238)	(88,518)	(18,280)
Other Financing Sources / (Uses):				
Transfers In.....	16,750	63,547	106,691	43,144
Advances In.....	-	16,432	50,248	33,816
Advances Out.....	-	(15,221)	(15,221)	-
Total Other Financing Sources / (Uses).....	16,750	64,758	141,718	76,960
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(15,551)	(5,480)	53,200	58,680
Fund Balance (Deficit) at Beginning of Year.....	55,257	55,257	55,257	-
Fund Balance (Deficit) at End of Year.....	\$ 39,706	\$ 49,777	\$ 108,457	\$ 58,680

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

DRUG CONSORTIUM				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures.....	\$ -	\$ 72,375	\$ 72,516	\$ 141
Intergovernmental.....	145,902	238,164	282,669	44,505
Other.....	60,000	22,604	3,176	(19,428)
Total Revenues.....	205,902	333,143	358,361	25,218
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	42,034	45,141	44,302	839
Materials and Supplies.....	-	20	-	20
Other.....	61,140	81,639	81,639	-
Total Commissioners.....	103,174	126,800	125,941	859
Sheriff:				
Personal Services.....	76,362	115,327	115,287	40
Materials and Supplies.....	2,578	6,327	6,072	255
Contractual Services.....	6,820	26,024	22,954	3,070
Other.....	500	19,879	19,602	277
Capital Outlay.....	5,000	10,500	9,471	1,029
Total Sheriff.....	91,260	178,057	173,386	4,671
Total Expenditures.....	194,434	304,857	299,327	5,530
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	11,468	28,286	59,034	30,748
Other Financing Sources / (Uses):				
Advances Out.....	(3,642)	-	-	-
Total Other Financing Sources / (Uses).....	(3,642)	-	-	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	7,826	28,286	59,034	30,748
Fund Balance (Deficit) at Beginning of Year.....	78,462	78,462	78,462	-
Prior Year Encumbrances Appropriated.....	1,333	1,333	1,333	-
Fund Balance (Deficit) at End of Year.....	\$ 87,621	\$ 108,081	\$ 138,829	\$ 30,748

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

SPRING LAKES PARK

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ 500	\$ 500	\$ -	\$ (500)
Total Revenues.....	500	500	-	(500)
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Materials and Supplies.....	139	139	110	29
Capital Outlay.....	616	616	-	616
Total Parks and Recreation.....	755	755	110	645
Total Expenditures.....	755	755	110	645
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(255)	(255)	(110)	145
Fund Balance (Deficit) at Beginning of Year.....	402	402	402	-
Prior Year Encumbrances Appropriated.....	139	139	139	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 286</u>	<u>\$ 286</u>	<u>\$ 431</u>	<u>\$ 145</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

RECREATION AND PARKS DONATIONS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 61,300	\$ 44,914	\$ 40,538	\$ (4,376)
Intergovernmental.....	133,299	43,299	57,239	13,940
Investment Earnings.....	9,150	9,150	1,920	(7,230)
Other.....	32,934	29,829	29,218	(611)
Total Revenues.....	236,683	127,192	128,915	1,723
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Personal Services.....	1,215	1,216	1,098	118
Materials and Supplies.....	21,740	15,800	10,240	5,560
Contractual Services.....	176,653	157,564	131,807	25,757
Other.....	11,398	19,561	13,678	5,883
Capital Outlay.....	132,767	51,556	39,466	12,090
Total Parks and Recreation.....	343,773	245,697	196,289	49,408
Total Expenditures.....	343,773	245,697	196,289	49,408
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(107,090)	(118,505)	(67,374)	51,131
Other Financing Sources / (Uses):				
Transfers In.....	-	23,000	23,000	-
Advances Out.....	-	(19,300)	(19,300)	-
Total Other Financing Sources / (Uses).....	-	3,700	3,700	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(107,090)	(114,805)	(63,674)	51,131
Fund Balance (Deficit) at Beginning of Year.....	176,656	176,656	176,656	-
Prior Year Encumbrances Appropriated.....	1,276	1,276	1,276	-
Fund Balance (Deficit) at End of Year.....	\$ 70,842	\$ 63,127	\$ 114,258	\$ 51,131

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	EQUIPMENT ACQUISITION			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 662,500	\$ 699,403	\$ 693,706	\$ (5,697)
Fines and Forfeitures.....	15,500	15,500	14,896	(604)
Other.....	310,864	315,926	162,340	(153,586)
Total Revenues.....	988,864	1,030,829	870,942	(159,887)
Expenditures:				
Legislative and Executive:				
Commissioners:				
Other.....	486	486	-	486
Total Commissioners.....	486	486	-	486
Recorder:				
Materials and Supplies.....	30,147	30,647	29,230	1,417
Contractual Services.....	273,609	273,279	170,155	103,124
Other.....	2,184	2,014	2,014	-
Capital Outlay.....	111,750	111,750	108,777	2,973
Total Recorder.....	417,690	417,690	310,176	107,514
Board of Elections:				
Capital Outlay.....	2,292	2,292	2,292	-
Total Board of Elections.....	2,292	2,292	2,292	-
Geographic Information Systems:				
Materials and Supplies.....	9,270	9,270	3,178	6,092
Other.....	450	10,150	4,330	5,820
Capital Outlay.....	22,669	12,969	10,046	2,923
Total Geographic Information Systems.....	32,389	32,389	17,554	14,835
Total Legislative and Executive.....	452,857	452,857	330,022	122,835
Judicial:				
Clerk of Courts:				
Materials and Supplies.....	4,560	4,560	1,863	2,697
Contractual Services.....	44,376	44,376	42,796	1,580
Other.....	400,000	534,377	534,377	-
Total Clerk of Courts.....	448,936	583,313	579,036	4,277
Domestic Relations Court:				
Other.....	1,100	100	-	100
Capital Outlay.....	2,725	3,725	3,135	590
Total Domestic Relations Court.....	3,825	3,825	3,135	690
Juvenile Court:				
Materials and Supplies.....	-	477	477	-
Contractual Services.....	-	3,402	-	3,402
Capital Outlay.....	15,500	23,287	21,515	1,772
Total Juvenile Court.....	15,500	27,166	21,992	5,174
Probate Court:				
Materials and Supplies.....	-	500	402	98
Contractual Services.....	2,000	5,300	5,016	284
Capital Outlay.....	23,000	19,200	2,490	16,710
Total Probate Court.....	25,000	25,000	7,908	17,092
Total Judicial.....	493,261	639,304	612,071	27,233

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	EQUIPMENT ACQUISITION (Continued)			Variance with Final Budget - Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Public Safety:				
Sheriff:				
Capital Outlay.....	339	5,339	5,339	-
Total Sheriff.....	339	5,339	5,339	-
Juvenile Detention:				
Personal Services.....	444	-	-	-
Other.....	3,435	-	-	-
Total Juvenile Detention.....	3,879	-	-	-
Total Public Safety.....	4,218	5,339	5,339	-
Public Works:				
County Engineer:				
Contractual Services.....	2,273	2,273	2,273	-
Other.....	2,097	1,597	1,597	-
Capital Outlay.....	-	750,026	748,726	1,300
Total County Engineer.....	4,370	753,896	752,596	1,300
Total Public Works.....	4,370	753,896	752,596	1,300
Health:				
Dog & Kennel:				
Contractual Services.....	550	-	-	-
Other.....	50	-	-	-
Total Dog & Kennel.....	600	-	-	-
Total Health.....	600	-	-	-
Debt Service:				
Principal Retirement.....	159,391	160,000	160,000	-
Interest and Fiscal Charges.....	7,205	7,205	7,205	-
Total Debt Service.....	166,596	167,205	167,205	-
Total Expenditures.....	1,121,902	2,018,601	1,867,233	151,368
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(133,038)	(987,772)	(996,291)	(8,519)
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	760,000	760,000	750,000	(10,000)
Transfers In.....	-	18,253	28,823	10,570
Advances In.....	-	-	28,000	28,000
Advances Out.....	-	(26,000)	(26,000)	-
Total Other Financing Sources / (Uses).....	760,000	752,253	780,823	28,570
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	626,962	(235,519)	(215,468)	20,051
Fund Balance (Deficit) at Beginning of Year.....	189,150	189,150	189,150	-
Prior Year Encumbrances Appropriated.....	269,166	269,166	269,166	-
Fund Balance (Deficit) at End of Year.....	\$ 1,085,278	\$ 222,797	\$ 242,848	\$ 20,051

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	D.A.R.E. DONATIONS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 53,019	\$ 13,019	\$ -	\$ (13,019)
Other.....	1,500	1,500	2,344	844
Total Revenues.....	54,519	14,519	2,344	(12,175)
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	12,745	12,745	12,745	-
Materials and Supplies.....	411	731	-	731
Other.....	3,271	4,035	336	3,699
Capital Outlay.....	19,300	19,300	5,146	14,154
Total Sheriff.....	35,727	36,811	18,227	18,584
Total Expenditures.....	35,727	36,811	18,227	18,584
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	18,792	(22,292)	(15,883)	6,409
Other Financing Sources / (Uses):				
Advances In.....	19,300	19,300	19,300	-
Total Other Financing Sources / (Uses).....	19,300	19,300	19,300	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	38,092	(2,992)	3,417	6,409
Fund Balance (Deficit) at Beginning of Year.....	16,427	16,427	16,427	-
Fund Balance (Deficit) at End of Year.....	\$ 54,519	\$ 13,435	\$ 19,844	\$ 6,409

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

GREENE TREE TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues.....	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Capital Outlay.....	1,393	1,393	664	729
Total Sanitary Engineer.....	1,393	1,393	664	729
Total Expenditures.....	1,393	1,393	664	729
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,393)	(1,393)	(664)	729
Fund Balance (Deficit) at Beginning of Year.....	1,393	1,393	1,393	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ 729	\$ 729

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

INMATE FEES / MEDICAL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 13,000	\$ 273,000	\$ 262,840	\$ (10,160)
Other.....	260,000	-	-	-
Total Revenues.....	273,000	273,000	262,840	(10,160)
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	1,022	203,976	169,622	34,354
Contractual Services.....	48,743	133,347	104,527	28,820
Other.....	575	575	-	575
Capital Outlay.....	3,372	3,372	3,002	370
Total Sheriff.....	53,712	341,270	277,151	64,119
Total Expenditures.....	53,712	341,270	277,151	64,119
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	219,288	(68,270)	(14,311)	53,959
Fund Balance (Deficit) at Beginning of Year.....	62,094	62,094	62,094	-
Prior Year Encumbrances Appropriated.....	11,563	11,563	11,563	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 292,945</u>	<u>\$ 5,387</u>	<u>\$ 59,346</u>	<u>\$ 53,959</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	COMMON PLEAS GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 356,025	\$ 375,631	\$ 404,393	\$ 28,762
Intergovernmental.....	536,393	802,341	757,747	(44,594)
Other.....	72,535	59,469	76,672	17,203
Total Revenues.....	964,953	1,237,441	1,238,812	1,371
Expenditures:				
Public Safety:				
Common Pleas Court:				
Personal Services.....	361,183	411,071	357,126	53,945
Materials and Supplies.....	66,867	71,212	43,594	27,618
Contractual Services.....	16,217	22,799	11,468	11,331
Other.....	96,484	153,141	74,363	78,778
Capital Outlay.....	118,415	135,909	106,159	29,750
Total Common Pleas Court.....	659,166	794,132	592,710	201,422
Juvenile Court:				
Personal Services.....	143,333	143,859	125,160	18,699
Materials and Supplies.....	62,700	56,471	23,824	32,647
Contractual Services.....	355,190	349,217	230,725	118,492
Other.....	13,988	14,078	10,513	3,565
Capital Outlay.....	30,000	31,300	1,505	29,795
Total Juvenile Court.....	605,211	594,925	391,727	203,198
Sheriff:				
Contractual Services.....	10,607	11,092	11,092	-
Other.....	37,606	39,323	39,323	-
Total Sheriff.....	48,213	50,415	50,415	-
Probate Court:				
Other.....	12,000	12,000	9,519	2,481
Total Probate Court.....	12,000	12,000	9,519	2,481
Domestic Relations Court:				
Personal Services.....	61,408	61,408	51,897	9,511
Capital Outlay.....	5,700	5,700	1,043	4,657
Total Domestic Relations Court.....	67,108	67,108	52,940	14,168
Total Expenditures.....	1,391,698	1,518,580	1,097,311	421,269
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(426,745)	(281,139)	141,501	422,640
Other Financing Sources / (Uses):				
Advances Out.....	(11,000)	(15,593)	(15,400)	193
Total Other Financing Sources / (Uses).....	(11,000)	(15,593)	(15,400)	193
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(437,745)	(296,732)	126,101	422,833
Fund Balance (Deficit) at Beginning of Year.....	833,741	833,741	833,741	-
Prior Year Encumbrances Appropriated.....	26,457	26,457	26,457	-
Fund Balance (Deficit) at End of Year.....	\$ 422,453	\$ 563,466	\$ 986,299	\$ 422,833

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

TRAFFIC LAW ENFORCEMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 4,250	\$ 1,699	\$ 449	\$ (1,250)
Total Revenues.....	4,250	1,699	449	(1,250)
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	37	486	486	-
Total Sheriff.....	37	486	486	-
Total Expenditures.....	37	486	486	-
Excess / (Deficiency) of Revenue over Expenditures.....	4,213	1,213	(37)	(1,250)
Fund Balance (Deficit) at Beginning of Year.....	37	37	37	-
Fund Balance (Deficit) at End of Year.....	\$ 4,250	\$ 1,250	\$ -	\$ (1,250)

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	EMERGENCY MANAGEMENT GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 70,962	\$ 356,266	\$ 356,727	\$ 461
Other.....	-	207,432	2,104	(205,328)
Total Revenues.....	70,962	563,698	358,831	(204,867)
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	35,359	112,137	111,939	198
Materials and Supplies.....	8,169	5,246	5,057	189
Contractual Services.....	157,642	291,409	133,780	157,629
Other.....	6,377	130,164	128,663	1,501
Capital Outlay.....	6,263	2,097	2,097	-
Total Commissioners.....	213,810	541,053	381,536	159,517
Total Expenditures.....	213,810	541,053	381,536	159,517
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(142,848)	22,645	(22,705)	(45,350)
Other Financing Sources / (Uses):				
Transfers In.....	-	-	17,746	17,746
Advances In.....	97,343	97,344	129,980	32,636
Advances Out.....	-	(137,033)	(137,033)	-
Total Other Financing Sources / (Uses).....	97,343	(39,689)	10,693	50,382
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(45,505)	(17,044)	(12,012)	5,032
Fund Balance (Deficit) at Beginning of Year.....	45,788	45,788	45,788	-
Prior Year Encumbrances Appropriated.....	2,716	2,716	2,716	-
Fund Balance (Deficit) at End of Year.....	\$ 2,999	\$ 31,460	\$ 36,492	\$ 5,032

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	CONCEALED HANDGUN LICENSING			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits.....	\$ 30,000	\$ 46,713	\$ 51,115	\$ 4,402
Total Revenues.....	30,000	46,713	51,115	4,402
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	10,946	16,576	633	15,943
Contractual Services.....	14,741	26,076	19,964	6,112
Other.....	9,626	42,601	10,248	32,353
Capital Outlay.....	15,845	15,845	-	15,845
Total Sheriff.....	51,158	101,098	30,845	70,253
Total Expenditures.....	51,158	101,098	30,845	70,253
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(21,158)	(54,385)	20,270	74,655
Fund Balance (Deficit) at Beginning of Year.....	54,385	54,385	54,385	-
Fund Balance (Deficit) at End of Year.....	\$ 33,227	\$ -	\$ 74,655	\$ 74,655

GREENE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2007

COUNCIL ON AGING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ -	\$ -	\$ 2,336,143	\$ 2,336,143
Intergovernmental.....	-	-	242,854	242,854
Total Revenues.....	-	-	2,578,997	2,578,997
Expenditures:				
Human Services:				
Council on Aging:				
Other.....	-	-	2,578,997	(2,578,997)
Total Council on Aging.....	-	-	2,578,997	(2,578,997)
Total Expenditures.....	-	-	2,578,997	(2,578,997)
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	-	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

ROAD ASSESSMENT DEBT SERVICE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 52,520	\$ 54,224	\$ 56,094	\$ 1,870
Total Revenues.....	52,520	54,224	56,094	1,870
Expenditures:				
Debt Service:				
Principal Retirement.....	52,440	52,440	52,440	-
Interest and Fiscal Charges.....	9,032	9,032	9,032	-
Total Expenditures.....	61,472	61,472	61,472	-
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(8,952)	(7,248)	(5,378)	1,870
Other Financing Sources / (Uses):				
Transfers In.....	2,936	2,936	-	(2,936)
Total Other Financing Sources / (Uses).....	2,936	2,936	-	(2,936)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(6,016)	(4,312)	(5,378)	(1,066)
Fund Balance (Deficit) at Beginning of Year.....	34,980	34,980	34,980	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 28,964</u>	<u>\$ 30,668</u>	<u>\$ 29,602</u>	<u>\$ (1,066)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 26,210	\$ 30,645	\$ 35,709	\$ 5,064
Other.....	1,648,537	1,659,725	1,246,315	(413,410)
Total Revenues.....	1,674,747	1,690,370	1,282,024	(408,346)
Expenditures:				
Debt Service:				
Principal Retirement.....	1,100,066	1,142,560	1,142,560	-
Interest and Fiscal Charges.....	983,727	916,085	914,846	1,239
Total Expenditures.....	2,083,793	2,058,645	2,057,406	1,239
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(409,046)	(368,275)	(775,382)	(407,107)
Other Financing Sources / (Uses):				
Proceeds from Issue of Bonds.....	9,610,000	9,610,000	9,610,000	-
Payment to Debt Escrow.....	(10,377,898)	(10,377,898)	(10,377,898)	-
Transfers In.....	1,234,473	2,926,426	1,543,083	(1,383,343)
Total Other Financing Sources / (Uses).....	466,575	2,158,528	775,185	(1,383,343)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	57,529	1,790,253	(197)	(1,790,450)
Fund Balance (Deficit) at Beginning of Year.....	41,263	41,263	41,263	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 98,792</u>	<u>\$ 1,831,516</u>	<u>\$ 41,066</u>	<u>\$ (1,790,450)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	TAX INCENTIVE PROJECT DEBT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ 607,911	\$ 995,040	\$ -	\$ (995,040)
Total Revenues.....	607,911	995,040	-	(995,040)
Expenditures:				
Debt Service:				
Principal Retirement.....	-	15,280,000	15,280,000	-
Interest and Fiscal Charges.....	1,507,159	2,210,760	1,701,197	509,563
Total Expenditures.....	1,507,159	17,490,760	16,981,197	509,563
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(899,248)	(16,495,720)	(16,981,197)	(485,477)
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	15,280,000	8,845,205	9,280,000	434,795
Proceeds from Issue of Bonds.....	-	6,000,000	6,000,000	-
Transfers In.....	-	300,000	367,925	67,925
Total Other Financing Sources / (Uses).....	15,280,000	15,145,205	15,647,925	502,720
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	14,380,752	(1,350,515)	(1,333,272)	17,243
Fund Balance (Deficit) at Beginning of Year.....	259,391	259,391	259,391	-
Prior Year Encumbrances Appropriated.....	1,247,768	1,247,768	1,247,768	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 15,887,911</u>	<u>\$ 156,644</u>	<u>\$ 173,887</u>	<u>\$ 17,243</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECT FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

	BUILDING AND ROAD CONSTRUCTION			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ -	\$ 28,665	\$ 28,665	\$ -
Investment Earnings.....	58,000	76,385	163,189	86,804
Other.....	845,657	936,687	53,255	(883,432)
Total Revenues.....	903,657	1,041,737	245,109	(796,628)
Expenditures:				
Commissioners Land and Buildings:				
Capital Outlay.....	914,581	1,056,331	1,019,263	37,068
Total Commissioners Land and Buildings.....	914,581	1,056,331	1,019,263	37,068
Parks and Recreation:				
Capital Outlay.....	360,304	360,304	-	360,304
Total Parks and Recreation.....	360,304	360,304	-	360,304
Juvenile Court:				
Capital Outlay.....	42,300	42,300	-	42,300
Total Juvenile Court.....	42,300	42,300	-	42,300
Sheriff Adult Detention:				
Capital Outlay.....	135,017	135,017	-	135,017
Total Sheriff Adult Detention.....	135,017	135,017	-	135,017
Garbage and Refuse:				
Capital Outlay.....	45	45	-	45
Total Garbage and Refuse.....	45	45	-	45
Debt Service:				
Principal Retirement.....	280,000	410,000	410,000	-
Interest and Fiscal Charges.....	12,939	14,870	9,270	5,600
Total Debt Service.....	292,939	424,870	419,270	5,600
Total Expenditures.....	1,745,186	2,018,867	1,438,533	580,334
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(841,529)	(977,130)	(1,193,424)	(216,294)
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	410,000	1,630,000	1,350,000	(280,000)
Transfers In.....	4,500	14,345	19,036	4,691
Transfers Out.....	(81,358)	(82,718)	(82,718)	-
Advances In.....	-	1,981	831,959	829,978
Advances Out.....	-	(831,959)	(831,959)	-
Total Other Financing Sources / (Uses).....	333,142	731,649	1,286,318	554,669
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(508,387)	(245,481)	92,894	338,375
Fund Balance (Deficit) at Beginning of Year.....	606,465	606,465	606,465	-
Prior Year Encumbrances Appropriated.....	41,015	41,015	41,015	-
Fund Balance (Deficit) at End of Year.....	\$ 139,093	\$ 401,999	\$ 740,374	\$ 338,375

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

CHASE STEWART TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings.....	\$ 2,800	\$ 4,347	\$ 4,677	\$ 330
Total Revenues.....	2,800	4,347	4,677	330
Expenditures:				
Other.....	31,945	31,945	4,382	27,563
Total Expenditures.....	31,945	31,945	4,382	27,563
Excess / (Deficiency) of Revenue over/(under) Expenditures....	(29,145)	(27,598)	295	27,893
Fund Balance (Deficit) at Beginning of Year.....	104,064	104,064	104,064	-
Fund Balance (Deficit) at End of Year.....	\$ 74,919	\$ 76,466	\$ 104,359	\$ 27,893

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PRIVATE PURPOSE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

	UNCLAIMED MONEY			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ 176,000	\$ 176,000	\$ 36,211	\$ (139,789)
Total Revenues.....	176,000	176,000	36,211	(139,789)
Expenditures:				
Other.....	36,590	36,590	17,579	19,011
Total Expenditures.....	36,590	36,590	17,579	19,011
Excess/(Deficiency) of Revenue over/(under) Expenditures....	139,410	139,410	18,632	(120,778)
Other Financing Sources / (Uses):				
Transfers In.....	20,000	20,000	-	(20,000)
Transfers Out.....	-	-	(21,539)	(21,539)
Total Other Financing Sources / (Uses).....	20,000	20,000	(21,539)	(41,539)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	159,410	159,410	(2,907)	(162,317)
Fund Balance (Deficit) at Beginning of Year.....	330,991	330,991	330,991	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 490,401</u>	<u>\$ 490,401</u>	<u>\$ 328,084</u>	<u>\$ (162,317)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

WATER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 9,592,500	\$ 9,592,500	\$ 9,405,193	\$ (187,307)
Intergovernmental.....	-	-	2,985	2,985
Special Assessments.....	229,290	270,931	284,184	13,253
Investment Earnings.....	-	-	20,000	20,000
Other.....	729,596	72,465	141,277	68,812
Total Revenues.....	10,551,386	9,935,896	9,853,639	(82,257)
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	2,449,572	2,450,864	2,427,776	23,088
Materials and Supplies.....	1,903,662	1,902,912	1,808,278	94,634
Contractual Services.....	2,995,019	3,108,586	2,407,215	701,371
Other.....	361,453	393,949	217,457	176,492
Capital Outlay.....	2,530,985	4,793,528	2,299,297	2,494,231
Debt Service:				
Principal Retirement.....	10,044,639	11,632,451	11,632,344	107
Interest and Fiscal Charges.....	2,386,910	2,432,760	2,162,170	270,590
Total Expenditures.....	22,672,240	26,715,050	22,954,537	3,760,513
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(12,120,854)	(16,779,154)	(13,100,898)	3,678,256
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	778	778
Proceeds from Issue of Notes.....	2,337,000	6,462,000	6,462,000	-
Proceeds from Issue of Bonds.....	7,927,418	7,967,418	7,947,418	(20,000)
Transfers In.....	344,735	355,948	143,153	(212,795)
Transfers Out.....	(347,325)	(22,838)	(5,137)	17,701
Total Other Financing Sources / (Uses).....	10,261,828	14,762,528	14,548,212	(214,316)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,859,026)	(2,016,626)	1,447,314	3,463,940
Fund Balance (Deficit) at Beginning of Year.....	5,896,849	5,896,849	5,896,849	-
Prior Year Encumbrances Appropriated.....	1,044,753	1,044,753	1,044,753	-
Fund Balance (Deficit) at End of Year.....	\$ 5,082,576	\$ 4,924,976	\$ 8,388,916	\$ 3,463,940

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

SEWER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 16,776,672	\$ 16,776,672	\$ 16,726,560	\$ (50,112)
Special Assessments.....	715,910	740,509	576,990	(163,519)
Other.....	3,603,177	1,997,592	942,324	(1,055,268)
Total Revenues.....	21,095,759	19,514,773	18,245,874	(1,268,899)
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	3,346,198	3,347,260	3,207,697	139,563
Materials and Supplies.....	2,936,163	2,948,323	2,895,339	52,984
Contractual Services.....	2,847,429	5,806,870	4,596,367	1,210,503
Other.....	602,387	767,612	667,523	100,089
Capital Outlay.....	1,424,376	1,330,676	960,912	369,764
Debt Service:				
Principal Retirement.....	9,439,699	15,157,195	15,065,134	92,061
Interest and Fiscal Charges.....	5,286,018	5,551,040	5,414,119	136,921
Total Expenditures.....	25,882,270	34,908,976	32,807,091	2,101,885
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(4,786,511)	(15,394,203)	(14,561,217)	832,986
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	1,390	1,390
Proceeds from Issue of Notes.....	2,085,000	3,185,000	3,185,000	-
Proceeds from Issue of Bonds.....	5,385,832	10,999,658	10,999,658	-
Transfers In.....	545,626	463,839	409,375	(54,464)
Transfers Out.....	(362,237)	(19,863)	(2,162)	17,701
Total Other Financing Sources / (Uses).....	7,654,221	14,628,634	14,593,261	(35,373)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	2,867,710	(765,569)	32,044	797,613
Fund Balance (Deficit) at Beginning of Year.....	6,332,253	6,332,253	6,332,253	-
Prior Year Encumbrances Appropriated.....	816,726	816,726	816,726	-
Fund Balance (Deficit) at End of Year.....	\$ 10,016,689	\$ 6,383,410	\$ 7,181,023	\$ 797,613

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

COUNTY HEALTH CARE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 9,509,000	\$ 9,923,921	\$ 10,797,768	\$ 873,847
Other.....	-	-	38,691	38,691
Total Revenues.....	9,509,000	9,923,921	10,836,459	912,538
Expenditures:				
Contractual Services.....	8,056,800	10,056,800	9,792,212	264,588
Total Expenditures.....	8,056,800	10,056,800	9,792,212	264,588
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	1,452,200	(132,879)	1,044,247	1,177,126
Other Financing Sources / (Uses):				
Transfers In.....	3,000	3,000	4,072	1,072
Total Other Financing Sources / (Uses).....	3,000	3,000	4,072	1,072
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	1,455,200	(129,879)	1,048,319	1,178,198
Fund Balance (Deficit) at Beginning of Year.....	2,660,221	2,660,221	2,660,221	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 4,115,421</u>	<u>\$ 2,530,342</u>	<u>\$ 3,708,540</u>	<u>\$ 1,178,198</u>

GREENE COUNTY, OHIO
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Balance January 1, 2007	Additions	Deductions	Balance December 31, 2007
PAYROLL AGENCY				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 4,493	\$ 53,612,482	\$ 53,612,496	\$ 4,479
Liabilities				
Payroll Withholding.....	\$ 4,493	\$ 53,612,482	\$ 53,612,496	\$ 4,479
UNDIVIDED TAX AGENCY				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 7,764,455	\$ 212,130,361	\$ 213,266,180	\$ 6,628,636
Taxes Levied for Other Governments.....	166,046,481	156,358,557	166,046,481	156,358,557
Total Assets.....	<u>\$ 173,810,936</u>	<u>\$ 368,488,918</u>	<u>\$ 379,312,661</u>	<u>\$ 162,987,193</u>
Liabilities				
Due to Other Funds.....	\$ -	\$ 40,590,577	\$ 40,590,577	\$ -
Due to Other Governments.....	168,758,331	323,231,458	333,674,090	158,315,699
Other Liabilities.....	5,052,605	4,666,883	5,047,994	4,671,494
Total Liabilities.....	<u>\$ 173,810,936</u>	<u>\$ 368,488,918</u>	<u>\$ 379,312,661</u>	<u>\$ 162,987,193</u>
POLITICAL SUBDIVISION AGENCY				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 3,272,442	\$ 173,322,936	\$ 173,370,507	\$ 3,224,871
Liabilities				
Due to Other Governments.....	\$ 3,272,442	\$ 173,322,936	\$ 173,370,507	\$ 3,224,871
OTHER AGENCY				
Assets				
Deposits with Segregated Accounts.....	\$ 3,079,580	\$ 38,110,640	\$ 37,639,236	\$ 3,550,984
Liabilities				
Other Liabilities.....	\$ 3,079,580	\$ 38,110,640	\$ 37,639,236	\$ 3,550,984
TOTALS				
Assets				
Pooled Cash and Cash Equivalents.....	\$ 11,041,390	\$ 439,065,779	\$ 440,249,183	\$ 9,857,986
Deposits with Segregated Accounts.....	3,079,580	38,110,640	37,639,236	3,550,984
Taxes Levied for Other Governments.....	166,046,481	156,358,557	166,046,481	156,358,557
Total Assets.....	<u>\$ 180,167,451</u>	<u>\$ 633,534,976</u>	<u>\$ 643,934,900</u>	<u>\$ 169,767,527</u>
Liabilities				
Payroll Withholding.....	\$ 4,493	\$ 53,612,482	\$ 53,612,496	\$ 4,479
Due to Other Funds.....	-	40,590,577	40,590,577	-
Due to Other Governments.....	172,030,773	496,554,394	507,044,597	161,540,570
Other Liabilities.....	8,132,185	42,777,523	42,687,230	8,222,478
Total Liabilities.....	<u>\$ 180,167,451</u>	<u>\$ 633,534,976</u>	<u>\$ 643,934,900</u>	<u>\$ 169,767,527</u>

GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2007

Governmental funds capital assets:	
Land.....	\$ 2,509,680
Buildings.....	36,924,431
Equipment, Furniture and Fixtures.....	9,677,400
Infrastructure.....	<u>127,959,374</u>
 Total governmental funds capital assets.....	 <u><u>\$ 177,070,885</u></u>
 Investment in governmental funds capital assets by source:	
General Fund.....	\$ 35,583,733
Special Revenue Funds.....	<u>141,487,152</u>
 Total governmental funds capital assets.....	 <u><u>\$ 177,070,885</u></u>

GREENE COUNTY, OHIO
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2007

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Infrastructure	Total
General Government					
Legislative and Executive					
Commissioners.....	\$ -	\$ -	\$ 43,340	\$ -	\$ 43,340
Auditor.....	-	-	238,013	-	238,013
Data Processing.....	-	-	364,522	-	364,522
Building Maintenance.....	-	-	385,156	-	385,156
Other Legislative and Executive.....	-	-	549,882	-	549,882
Land & Buildings.....	1,078,026	7,079,248	-	-	8,157,274
Judicial					
Common Pleas Court.....	-	-	135,206	-	135,206
Probate Court.....	-	-	60,407	-	60,407
Clerk of Courts.....	-	-	83,145	-	83,145
Juvenile Court.....	-	-	206,689	-	206,689
Other Judicial.....	-	-	203,495	-	203,495
Land & Buildings.....	25,920	6,176,782	-	-	6,202,702
Total General Government.....	1,103,946	13,256,030	2,269,855	-	16,629,831
Public Safety					
Coroner.....	-	-	54,156	-	54,156
Sheriff.....	-	-	1,138,988	-	1,138,988
Adult Probation.....	-	-	57,763	-	57,763
Building Inspection.....	-	-	68,381	-	68,381
Ace Task Force.....	-	-	16,200	-	16,200
Juvenile Detention.....	-	-	28,165	-	28,165
Emergency Management.....	-	-	56,521	-	56,521
Land & Buildings.....	5,910	15,558,422	-	-	15,564,332
Total Public Safety.....	5,910	15,558,422	1,420,174	-	16,984,506
Public Works					
Engineer and Highways.....	-	-	3,823,739	127,959,374	131,783,113
Garbage & Refuse.....	-	-	143,299	-	143,299
Department of Public Works.....	-	-	36,740	-	36,740
Land & Buildings.....	23,867	2,657,379	-	-	2,681,246
Total Public Works.....	23,867	2,657,379	4,003,778	127,959,374	134,644,398
Health					
Animal Control.....	-	-	102,842	-	102,842
Mental Retardation.....	-	-	366,229	-	366,229
Land & Buildings.....	51,270	1,557,600	-	-	1,608,870
Total Health.....	51,270	1,557,600	469,071	-	2,077,941
Human Services					
County Home.....	-	-	148,397	-	148,397
Children Services.....	-	-	353,926	-	353,926
Public Assistance.....	-	-	122,331	-	122,331
Veterans Service Commission.....	-	-	21,167	-	21,167
Land & Buildings.....	464,840	2,250,216	-	-	2,715,056
Total Human Services.....	464,840	2,250,216	645,821	-	3,360,877
Community and Economic Development					
Convention & Visitors Bureau.....	-	-	60,819	-	60,819
Department of Development.....	-	-	18,598	-	18,598
Land & Buildings.....	121,030	1,279,994	-	-	1,401,024
Total Community & Economic Development.....	121,030	1,279,994	79,417	-	1,480,441
Conservation & Recreation					
Recreation & Parks.....	-	-	789,284	-	789,284
Land & Buildings.....	738,817	364,790	-	-	1,103,607
Total Conservation & Recreation.....	738,817	364,790	789,284	-	1,892,891
Total General Capital Assets.....	\$ 2,509,680	\$ 36,924,431	\$ 9,677,400	\$ 127,959,374	\$ 177,070,885

GREENE COUNTY, OHIO
CAPITAL ASSETS USED IN THE OPERATIONS OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2007

Function and Activity	Governmental Fund Capital Assets January 1, 2007	Additions	Deductions	Governmental Fund Capital Assets December 31, 2007
General Government				
Legislative and Executive				
Commissioners.....	\$ 43,340	\$ -	\$ -	\$ 43,340
Auditor.....	238,013	-	-	238,013
Data Processing.....	364,522	-	-	364,522
Building Maintenance.....	385,567	40,430	40,841	385,156
Other Legislative and Executive.....	569,561	36,273	55,952	549,882
Land & Buildings.....	8,157,274	-	-	8,157,274
Judicial				
Common Pleas Court.....	135,206	-	-	135,206
Probate Court.....	60,407	-	-	60,407
Clerk of Courts.....	83,145	-	-	83,145
Juvenile Court.....	206,689	-	-	206,689
Other Judicial.....	203,495	-	-	203,495
Land & Buildings.....	6,202,702	-	-	6,202,702
Total General Government.....	16,649,921	76,703	96,793	16,629,831
Public Safety				
Coroner.....	54,156	-	-	54,156
Sheriff.....	1,176,328	129,335	166,675	1,138,988
Adult Probation.....	57,763	-	-	57,763
Building Inspection.....	67,820	11,600	11,039	68,381
Ace Task Force.....	16,200	-	-	16,200
Juvenile Detention.....	28,165	-	-	28,165
Emergency Management.....	56,521	-	-	56,521
Land & Buildings.....	15,564,332	-	-	15,564,332
Total Public Safety.....	17,021,285	140,935	177,714	16,984,506
Public Works				
Engineer and Highways.....	130,837,097	1,536,423	590,407	131,783,113
Department of Public Works.....	36,740	-	-	36,740
Garbage and Refuse.....	90,249	53,050	-	143,299
Land & Buildings.....	2,681,246	-	-	2,681,246
Total Public Works.....	133,645,332	1,589,473	590,407	134,644,398
Health				
Animal Control.....	117,692	-	14,850	102,842
Mental Retardation.....	366,229	-	-	366,229
Land & Buildings.....	1,608,870	-	-	1,608,870
Total Health.....	2,092,791	-	14,850	2,077,941
Human Services				
County Home.....	148,397	-	-	148,397
Children Services.....	258,343	95,583	-	353,926
Public Assistance.....	122,996	5,395	6,060	122,331
Veterans Service Commission.....	21,167	-	-	21,167
Land & Buildings.....	2,784,056	-	69,000	2,715,056
Total Human Services.....	3,334,959	100,978	75,060	3,360,877
Community and Economic Development				
Convention & Visitor's Bureau.....	53,162	7,657	-	60,819
Department of Development.....	18,598	-	-	18,598
Land & Buildings.....	1,401,024	-	-	1,401,024
Total Community & Economic Development.....	1,472,784	7,657	-	1,480,441
Conservation & Recreation				
Recreation & Parks.....	749,899	54,382	14,997	789,284
Land & Buildings.....	1,103,607	-	-	1,103,607
Total Conservation & Recreation.....	1,853,506	54,382	14,997	1,892,891
Total General Capital Assets.....	\$ 176,070,578	\$ 1,970,128	\$ 969,821	\$ 177,070,885

STATISTICAL SECTION



**GREENE COUNTY, OHIO
STATISTICAL SECTION
DECEMBER 31, 2007**

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

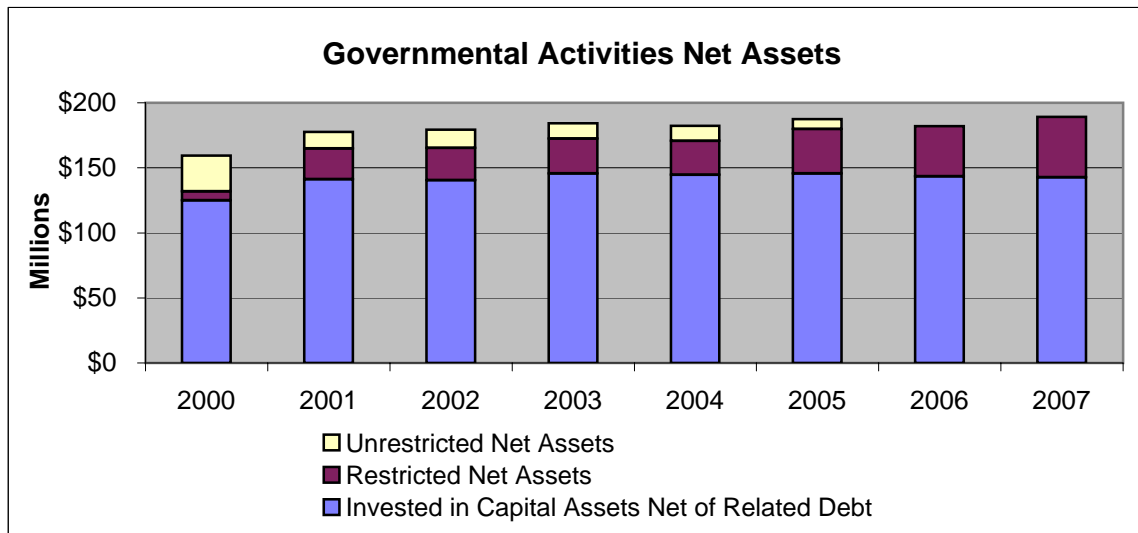
<u>Contents</u>	<u>Page(s)</u>
Financial Trends	156 - 163
<p>These schedules contain trend information to help the reader understand how the County's financial position has changed over time.</p>	
Revenue Capacity	164 - 169
<p>These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.</p>	
Debt Capacity	170 - 175
<p>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</p>	
Demographic and Economic Information	176 - 178
<p>These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.</p>	
Operating Information	180 - 185
<p>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</p>	

Sources:

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2000; schedules presenting government-wide information include information beginning in that year.

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

	2000	2001	2002
Governmental Activities			
Invested in capital assets, net of related debt.....	\$ 124,934,019	\$ 141,284,470	\$ 140,531,198
Restricted.....	6,934,924	23,519,140	24,810,707
Unrestricted.....	27,450,998	12,920,244	13,973,149
Total Governmental Activities Net Assets.....	\$ 159,319,941	\$ 177,723,854	\$ 179,315,054
Business-type Activities			
Invested in capital assets, net of related debt.....	\$ 12,517,357	\$ 31,162,577	\$ 47,547,016
Restricted.....	1,315,800	1,362,975	1,250,361
Unrestricted.....	43,240,036	29,047,446	17,859,436
Total Business-type Activities Net Assets.....	\$ 57,073,193	\$ 61,572,998	\$ 66,656,813
Primary Government			
Invested in capital assets, net of related debt.....	\$ 137,451,376	\$ 172,447,047	\$ 188,078,214
Restricted.....	8,250,724	24,882,115	26,061,068
Unrestricted.....	70,691,034	41,967,690	31,832,585
Total Primary Government Net Assets.....	\$ 216,393,134	\$ 239,296,852	\$ 245,971,867



2003	2004	2005	2006	2007
\$ 145,643,988	\$ 144,674,270	\$ 145,667,142	\$ 143,363,963	\$ 142,736,634
26,923,071	26,013,999	34,048,895	38,719,873	46,342,580
11,807,292	11,609,029	7,718,757	(1,260,361)	(1,349,928)
<u>\$ 184,374,351</u>	<u>\$ 182,297,298</u>	<u>\$ 187,434,794</u>	<u>\$ 180,823,475</u>	<u>\$ 187,729,286</u>
\$ 54,070,673	\$ 60,846,539	\$ 67,586,876	\$ 73,937,004	\$ 79,157,793
1,227,955	1,191,025	2,626,479	1,209,674	925,723
16,676,352	16,492,893	19,109,003	20,251,946	24,445,217
<u>\$ 71,974,980</u>	<u>\$ 78,530,457</u>	<u>\$ 89,322,358</u>	<u>\$ 95,398,624</u>	<u>\$ 104,528,733</u>
\$ 199,714,661	\$ 205,520,809	\$ 213,254,018	\$ 217,300,967	\$ 221,894,427
28,151,026	27,205,024	36,675,374	39,929,547	47,268,303
28,483,644	28,101,922	26,827,760	18,991,585	23,095,289
<u>\$ 256,349,331</u>	<u>\$ 260,827,755</u>	<u>\$ 276,757,152</u>	<u>\$ 276,222,099</u>	<u>\$ 292,258,019</u>

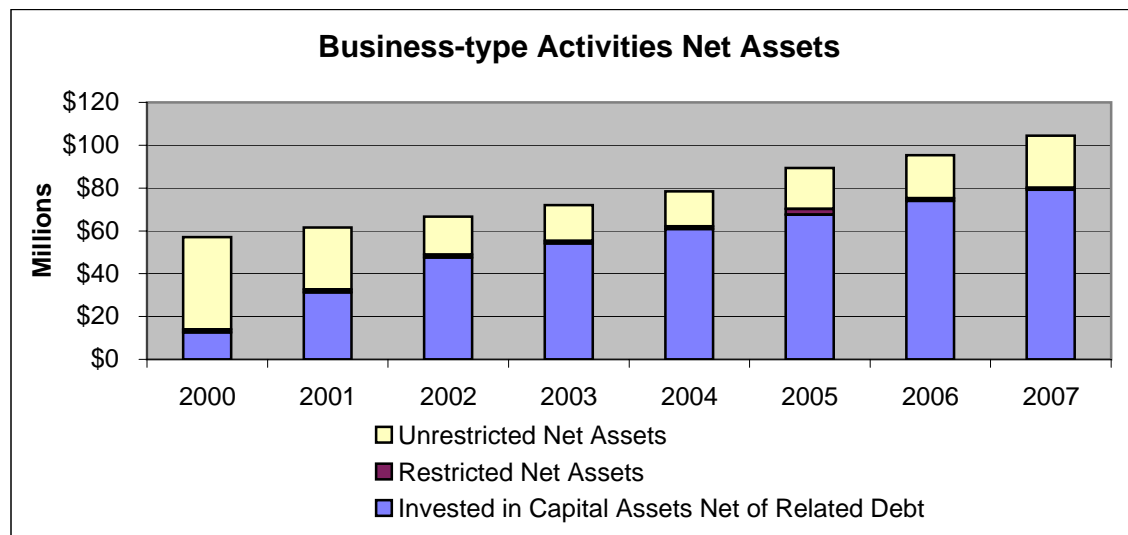
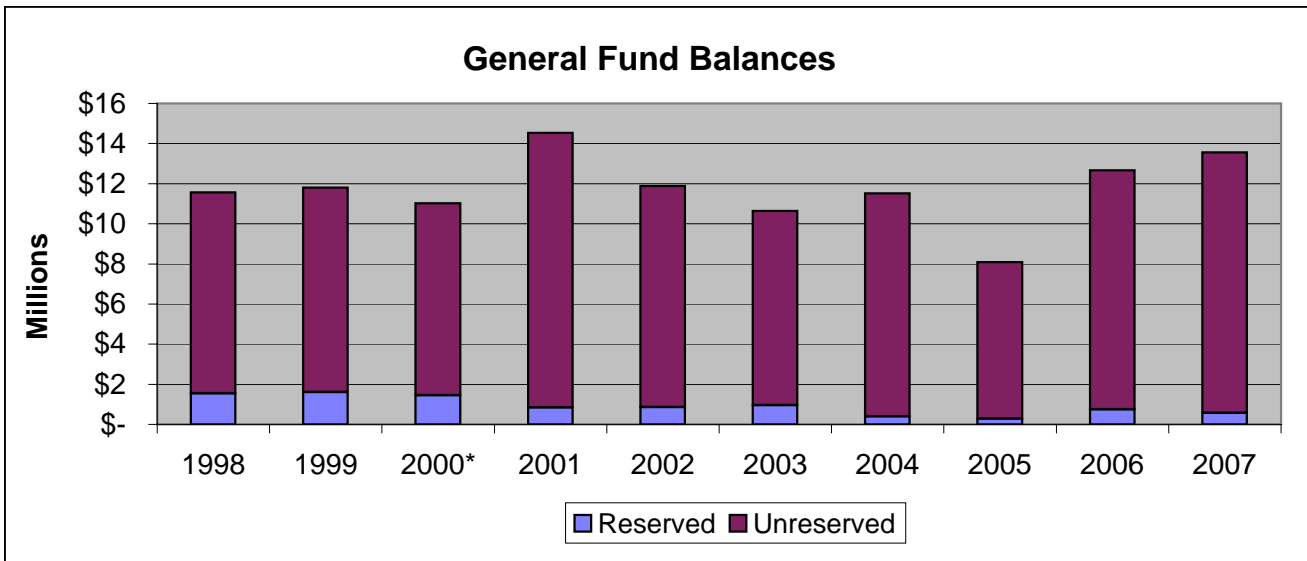


Table 2
 Greene County, Ohio
 Fund Balances, Governmental Funds
 Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	1998	1999	2000*	2001
General Fund				
Reserved.....	\$ 1,542,610	\$ 1,606,569	\$ 1,452,837	\$ 837,837
Unreserved.....	<u>10,018,035</u>	<u>10,200,743</u>	<u>9,576,692</u>	<u>13,700,851</u>
Total Governmental Activities Net Assets.....	<u>\$ 11,560,645</u>	<u>\$ 11,807,312</u>	<u>\$ 11,029,529</u>	<u>\$ 14,538,688</u>
All Other Governmental Funds				
Reserved.....	\$ 7,961,960	\$ 4,870,687	\$ 3,864,097	\$ 2,148,020
Unreserved, Reported In:				
Special Revenue Funds.....	8,746,586	8,132,405	12,895,407	16,079,816
Capital Project Funds.....	(11,444,901)	(12,179,429)	(11,391,344)	(11,405,605)
Debt Service Funds.....	<u>1,246,720</u>	<u>1,251,955</u>	<u>-</u>	<u>-</u>
Total All Other Governmental Funds.....	<u>\$ 6,510,365</u>	<u>\$ 2,075,618</u>	<u>\$ 5,368,160</u>	<u>\$ 6,822,231</u>

* Beginning with the 2000 CAFR, Greene County adopted GASB Statement 34, which changed the definition of governmental funds. There were two significant changes to the definition. Nonexpendable Trust Funds, previously reported as a fiduciary fund type, were renamed Permanent Funds and became a governmental fund type. The County has one such fund. The second change was that the presentation of Debt Service fund balances changed from Unreserved to Reserved.



2002	2003	2004	2005	2006	2007
\$ 856,042	\$ 955,386	\$ 404,343	\$ 283,089	\$ 750,556	\$ 573,926
11,022,488	9,689,772	11,107,251	7,800,924	11,909,756	12,981,409
<u>\$ 11,878,530</u>	<u>\$ 10,645,158</u>	<u>\$ 11,511,594</u>	<u>\$ 8,084,013</u>	<u>\$ 12,660,312</u>	<u>\$ 13,555,335</u>
\$ 2,205,205	\$ 2,830,960	\$ 2,890,277	\$ 4,411,321	\$ 5,440,668	\$ 4,716,987
16,807,295	17,415,732	19,082,663	26,620,499	31,390,070	37,603,770
(617,028)	497,378	445,311	370,573	595,279	220,570
-	-	-	-	(15,053,079)	(9,155,031)
<u>\$ 18,395,472</u>	<u>\$ 20,744,070</u>	<u>\$ 22,418,251</u>	<u>\$ 31,402,393</u>	<u>\$ 22,372,938</u>	<u>\$ 33,386,296</u>

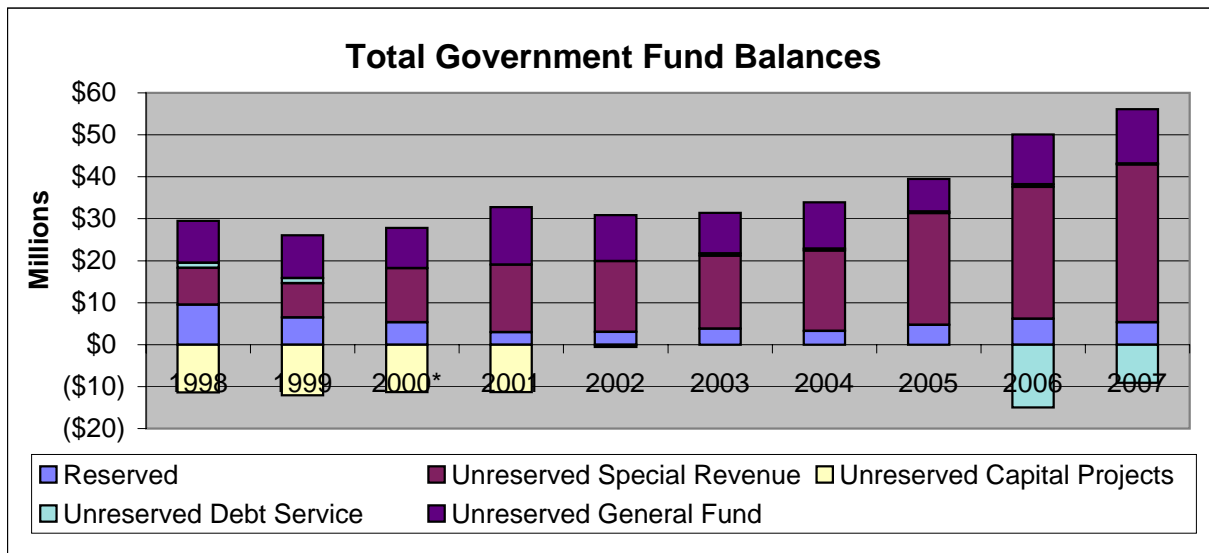


Table 3
Greene County, Ohio
Changes in Net Assets
Last Eight Fiscal Years (Accrual Basis of Accounting)

	2000	2001	2002	2003	2004
Expenses					
Governmental Activities					
Legislative and Executive.....	\$ 16,219,409	\$ 14,275,889	\$ 14,780,899	\$ 14,383,312	\$ 18,147,358
Judicial.....	5,548,569	6,022,081	6,111,622	6,401,886	6,597,266
Public Safety.....	14,453,567	17,214,737	18,085,795	20,896,072	20,854,054
Public Works.....	5,858,267	5,951,123	6,905,094	4,565,713	7,789,351
Health.....	11,017,055	13,648,751	14,159,338	14,393,768	14,558,145
Human Services.....	24,364,635	25,443,421	25,446,143	24,871,582	27,116,807
Conservation and Recreation.....	2,568,222	2,683,431	2,702,877	2,876,940	3,991,966
Community and Economic Development.....	1,584,284	1,645,599	1,581,188	1,493,063	2,034,479
Interest and Fiscal Charges.....	1,286,427	1,523,618	235,794	899,470	1,040,533
Total Governmental Activities Expenses.....	<u>82,900,435</u>	<u>88,408,650</u>	<u>90,008,750</u>	<u>90,781,806</u>	<u>102,129,959</u>
Business-type Activities					
Water.....	6,806,805	6,960,311	6,613,447	7,159,056	8,466,927
Sewer.....	13,805,325	14,304,731	14,373,278	13,649,131	14,086,844
Total Business-type Activities Expenses.....	<u>20,612,130</u>	<u>21,265,042</u>	<u>20,986,725</u>	<u>20,808,187</u>	<u>22,553,771</u>
Total Primary Government Expenses.....	<u>\$ 103,512,565</u>	<u>\$ 109,673,692</u>	<u>\$ 110,995,475</u>	<u>\$ 111,589,993</u>	<u>\$ 124,683,730</u>
Program Revenues					
Governmental Activities					
Charges for Services					
Legislative and Executive.....	\$ 4,307,725	\$ 5,115,571	\$ 4,660,919	\$ 5,699,400	\$ 6,264,801
Judicial.....	1,031,950	960,969	959,793	1,500,382	1,438,062
Public Safety.....	1,226,016	1,266,203	1,834,274	1,823,285	2,289,208
Public Works.....	952,986	958,504	1,061,285	1,255,940	1,345,501
Health.....	1,292,976	616,882	825,643	684,164	526,181
Human Services.....	4,851,031	5,466,919	5,049,164	5,931,069	5,722,333
Conservation and Recreation.....	430,748	463,365	418,426	411,574	399,425
Community and Economic Development.....	-	-	-	-	-
Operating Grants and Contributions.....	28,705,831	30,822,581	29,739,972	30,850,229	30,798,440
Capital Grants and Contributions.....	129,885	4,673,266	153,538	150,818	140,400
Total Governmental Activities Program Revenues.....	<u>42,929,148</u>	<u>50,344,260</u>	<u>44,703,014</u>	<u>48,306,861</u>	<u>48,924,351</u>
Business-type Activities					
Charges for Services					
Water.....	6,873,186	7,251,948	8,176,375	8,249,512	8,462,868
Sewer.....	12,762,118	13,634,041	15,072,752	15,289,894	15,556,575
Capital Grants and Contributions.....	5,154,860	2,909,061	2,032,318	1,771,969	2,636,828
Total Business-type Activities Program Revenues.....	<u>24,790,164</u>	<u>23,795,050</u>	<u>25,281,445</u>	<u>25,311,375</u>	<u>26,656,271</u>
Total Primary Government Program Revenues.....	<u>\$ 67,719,312</u>	<u>\$ 74,139,310</u>	<u>\$ 69,984,459</u>	<u>\$ 73,618,236</u>	<u>\$ 75,580,622</u>
Net <Expense>/Revenue					
Governmental Activities.....	\$ (39,971,287)	\$ (38,064,390)	\$ (45,305,736)	\$ (42,474,945)	\$ (53,205,608)
Business-type Activities.....	<u>4,178,034</u>	<u>2,530,008</u>	<u>4,294,720</u>	<u>4,503,188</u>	<u>4,102,500</u>
Total Primary Government Net <Expense>/Revenue.....	<u>\$ (35,793,253)</u>	<u>\$ (35,534,382)</u>	<u>\$ (41,011,016)</u>	<u>\$ (37,971,757)</u>	<u>\$ (49,103,108)</u>
General Revenues and Other Changes in Net Assets					
Governmental Activities					
Taxes					
Real and Personal Property Taxes.....	\$ 15,881,854	\$ 19,353,887	\$ 19,114,414	\$ 20,220,447	\$ 22,075,613
County Hotel Lodging Taxes.....	575,674	570,138	660,151	694,163	721,907
Sales Taxes.....	16,663,041	17,721,787	18,222,214	18,393,495	19,554,923
Unrestricted Grants.....	4,088,975	5,290,263	5,638,495	4,197,650	4,947,710
Investment Earnings.....	6,769,196	6,459,494	1,881,489	2,067,309	1,645,789
Other Revenue.....	2,709,810	3,151,374	1,970,947	2,229,130	2,366,103
Transfers.....	(2,035,460)	(1,613,917)	(590,774)	(267,952)	(183,490)
Total Governmental Activities.....	<u>44,653,090</u>	<u>50,933,026</u>	<u>46,896,936</u>	<u>47,534,242</u>	<u>51,128,555</u>
Business-type Activities					
Investment Earnings.....	37,881	60,863	108,765	136,528	803,377
Other Revenue.....	1,636,544	295,017	89,556	410,499	1,466,110
Transfers.....	2,035,460	1,613,917	590,774	267,952	183,490
Total Business-type Activities.....	<u>3,709,885</u>	<u>1,969,797</u>	<u>789,095</u>	<u>814,979</u>	<u>2,452,977</u>
Total Primary Government.....	<u>\$ 48,362,975</u>	<u>\$ 52,902,823</u>	<u>\$ 47,686,031</u>	<u>\$ 48,349,221</u>	<u>\$ 53,581,532</u>
Change in Net Assets					
Governmental Activities.....	\$ 4,681,803	\$ 12,868,636	\$ 1,591,200	\$ 5,059,297	\$ (2,077,053)
Business-type Activities.....	<u>7,887,919</u>	<u>4,499,805</u>	<u>5,083,815</u>	<u>5,318,167</u>	<u>6,555,477</u>
Total Primary Government.....	<u>\$ 12,569,722</u>	<u>\$ 17,368,441</u>	<u>\$ 6,675,015</u>	<u>\$ 10,377,464</u>	<u>\$ 4,478,424</u>

<u>2005</u>	<u>2006</u>	<u>2007</u>
\$ 15,156,726	\$ 17,510,061	\$ 18,216,305
6,776,673	7,330,377	7,767,052
21,675,297	20,837,574	21,030,463
8,154,614	11,776,246	8,615,448
16,608,515	17,821,835	18,182,111
29,289,859	30,887,776	33,845,797
3,033,045	2,895,514	2,890,292
6,174,493	11,901,352	1,689,782
1,040,957	1,640,815	2,732,733
<u>107,910,179</u>	<u>122,601,550</u>	<u>114,969,983</u>
8,102,315	8,189,920	8,562,710
14,592,560	14,810,659	14,141,418
<u>22,694,875</u>	<u>23,000,579</u>	<u>22,704,128</u>
<u>\$ 130,605,054</u>	<u>\$ 145,602,129</u>	<u>\$ 137,674,111</u>
\$ 6,079,486	\$ 5,689,552	\$ 6,141,253
1,334,159	1,560,526	1,547,823
2,700,545	2,221,774	2,553,999
1,801,089	1,466,723	1,985,210
661,718	945,123	869,824
6,240,624	6,256,500	6,186,681
445,842	404,895	442,941
2,185	-	11,070
34,745,216	32,143,071	36,035,803
139,414	134,274	122,157
<u>54,150,278</u>	<u>50,822,438</u>	<u>55,896,761</u>
9,054,573	9,126,740	9,459,488
17,102,297	16,007,692	16,795,066
6,023,718	3,527,432	3,796,699
<u>32,180,588</u>	<u>28,661,864</u>	<u>30,051,253</u>
<u>\$ 86,330,866</u>	<u>\$ 79,484,302</u>	<u>\$ 85,948,014</u>
\$ (53,759,901)	\$ (71,779,112)	\$ (59,073,222)
9,485,713	5,661,285	7,347,125
<u>\$ (44,274,188)</u>	<u>\$ (66,117,827)</u>	<u>\$ (51,726,097)</u>
\$ 28,904,340	\$ 30,125,302	\$ 31,548,314
731,669	782,937	750,925
19,258,567	20,408,305	21,106,684
4,842,854	5,026,916	4,960,619
2,397,712	4,315,400	5,593,457
3,055,174	5,993,148	2,564,263
(314,607)	(409,585)	(545,229)
<u>58,875,709</u>	<u>66,242,423</u>	<u>65,979,033</u>
28,612	43,834	158,857
943,506	200,161	1,078,898
314,607	409,585	545,229
<u>1,286,725</u>	<u>653,580</u>	<u>1,782,984</u>
<u>\$ 60,162,434</u>	<u>\$ 66,896,003</u>	<u>\$ 67,762,017</u>
\$ 5,115,808	\$ (5,536,689)	\$ 6,905,811
10,772,438	6,314,865	9,130,109
<u>\$ 15,888,246</u>	<u>\$ 778,176</u>	<u>\$ 16,035,920</u>

Table 4

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

	1998	1999	2000*	2001
Revenues				
Taxes.....	\$ 28,204,264	\$ 29,949,838	\$ 33,120,569	\$ 37,645,812
Charges for Services.....	12,049,790	12,103,398	12,690,514	13,275,880
Licenses & Permits.....	837,294	528,591	568,104	673,148
Fines & Forfeitures.....	638,370	832,886	834,814	899,385
Intergovernmental Revenues.....	23,958,187	33,193,994	32,794,808	34,139,589
Special Assessments.....	1,234,215	2,837,201	1,179,006	119,139
Investment Earnings.....	3,160,695	4,149,224	6,769,196	6,459,494
Other Revenues.....	1,515,146	2,443,969	3,004,064	3,630,931
Total Revenues	<u>71,597,961</u>	<u>86,039,101</u>	<u>90,961,075</u>	<u>96,843,378</u>
Expenditures				
Legislative and Executive.....	19,418,282	15,423,549	15,853,833	13,846,731
Judicial.....	6,238,954	5,481,142	5,387,022	5,752,955
Public Safety.....	9,147,027	13,381,229	15,064,913	17,076,488
Public Works.....	6,609,019	6,525,909	6,980,366	7,749,735
Health.....	8,699,453	9,182,732	10,963,803	13,351,091
Human Services.....	13,389,367	19,826,823	21,948,128	24,861,100
Conservation and Recreation.....	2,226,918	2,448,164	2,508,178	2,597,609
Community and Economic Development.....	1,356,255	1,542,418	1,516,889	1,584,388
Capital Outlay.....	5,626,526	14,680,627	3,120,685	770,861
Debt Service:				
Interest.....	1,074,220	1,433,310	1,649,824	869,655
Principal.....	982,919	1,120,797	1,568,898	920,896
Total Expenditures	<u>74,768,940</u>	<u>91,046,700</u>	<u>86,562,539</u>	<u>89,381,509</u>
Excess Revenue over Expenditures	(3,170,979)	(5,007,599)	4,398,536	7,461,869
Other Financing Sources/(Uses)				
Proceeds from Sale of Assets.....	128,606	1,801,956	77,420	20
Proceeds from Borrowing.....	100,000	1,402,988	28,814	407,479
Proceeds from Refunding.....	-	4,291,519	-	-
Payments to Escrow Agent.....	-	(4,203,194)	-	-
Transfers In.....	2,796,607	3,755,063	3,050,429	2,321,864
Transfers Out.....	(2,831,873)	(6,207,804)	(5,373,076)	(3,938,791)
Total Other Financing Sources/(Uses).....	<u>193,340</u>	<u>840,528</u>	<u>(2,216,413)</u>	<u>(1,209,428)</u>
Net Change in Fund Balance.....	<u>\$ (2,977,639)</u>	<u>\$ (4,167,071)</u>	<u>\$ 2,182,123</u>	<u>\$ 6,252,441</u>
Debt Service as a percentage of noncapital expenditures.....	3.0%	3.3%	3.9%	2.0%

* Beginning with the 2000 CAFR, Greene County adopted GASB Statement 34, which changed the definition of governmental funds. Nonexpendable Trust Funds, previously reported as a fiduciary fund type, were renamed Permanent Funds and became a governmental fund type. The County has one such fund, which is included in governmental funds starting in 2000.

2002	2003	2004	2005	2006	2007
\$ 37,996,779	\$ 39,308,105	\$ 42,352,443	\$ 48,894,576	\$ 51,316,544	\$ 53,405,966
13,291,674	15,598,852	15,925,356	17,265,256	16,795,754	17,732,324
724,396	999,644	1,150,530	1,432,937	1,050,009	1,056,626
793,434	591,033	884,483	585,102	743,611	868,644
34,340,201	34,038,143	37,037,846	40,208,332	37,199,680	40,597,449
153,538	150,818	140,400	139,414	134,274	122,157
1,881,489	2,067,310	1,645,789	2,397,712	4,315,400	5,593,457
1,767,825	2,200,821	2,573,047	3,202,155	6,183,211	3,654,600
<u>90,949,336</u>	<u>94,954,726</u>	<u>101,709,894</u>	<u>114,125,484</u>	<u>117,738,483</u>	<u>123,031,223</u>
14,811,043	14,254,333	15,421,204	15,066,352	17,464,660	17,670,479
6,155,177	6,538,988	6,427,722	6,513,033	7,382,233	7,711,239
17,729,799	19,778,182	20,323,055	21,221,779	20,913,405	20,820,751
7,648,011	8,578,513	8,908,011	8,242,122	9,620,896	9,849,589
13,631,516	14,011,329	14,478,759	16,301,344	18,072,358	18,293,085
25,903,593	25,000,966	27,071,136	28,996,623	30,639,488	33,726,969
2,808,892	2,787,712	4,050,328	2,849,492	2,930,039	2,945,338
1,539,497	1,555,931	1,948,540	6,100,614	11,841,192	1,636,908
3,215,548	1,768,697	230,512	104,252	266,682	500,356
892,044	914,602	1,010,334	1,013,544	2,155,000	2,245,000
490,742	803,926	1,083,194	3,030,000	1,612,099	2,634,100
<u>94,825,862</u>	<u>95,993,179</u>	<u>100,952,795</u>	<u>109,439,155</u>	<u>122,898,052</u>	<u>118,033,814</u>
(3,876,526)	(1,038,453)	757,099	4,686,329	(5,159,569)	4,997,409
115,900	-	64,790	165,427	34,908	191,632
13,259,980	2,360,000	1,905,000	990,000	1,050,000	17,625,000
3,371,214	3,828,892	3,389,177	3,093,675	2,481,604	(10,377,898)
(3,957,486)	(4,081,940)	(3,575,449)	(3,378,870)	(2,859,177)	2,665,057
<u>12,789,608</u>	<u>2,106,952</u>	<u>1,783,518</u>	<u>870,232</u>	<u>707,335</u>	<u>(3,192,819)</u>
<u>\$ 8,913,082</u>	<u>\$ 1,068,499</u>	<u>\$ 2,540,617</u>	<u>\$ 5,556,561</u>	<u>\$ (4,452,234)</u>	<u>\$ 11,908,381</u>
1.5%	1.8%	2.1%	3.7%	3.1%	4.2%

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

Year	General Property Tax	Tangible Personal Property Tax	Sales Tax	County Hotel Lodging Tax	Total
1998	\$ 11,871,815	\$ 1,477,659	\$ 14,311,747	\$ 543,043	\$ 28,204,264
1999	12,164,120	1,471,426	15,771,384	542,908	29,949,838
2000	14,423,588	1,458,266	16,663,041	575,674	33,120,569
2001	17,805,576	1,548,311	17,721,787	570,138	37,645,812
2002	17,634,385	1,480,029	18,222,214	660,151	37,996,779
2003	18,706,449	1,513,998	18,393,495	694,163	39,308,105
2004	20,447,296	1,628,317	19,554,923	721,907	42,352,443
2005	27,242,357	1,661,983	19,258,567	731,669	48,894,576
2006	28,673,713	1,451,589	20,408,305	782,937	51,316,544
2007	30,601,865	946,449	21,106,684	750,925	53,405,923
% Change 1998 to 2007	157.8%	-35.9%	47.5%	38.3%	89.4%

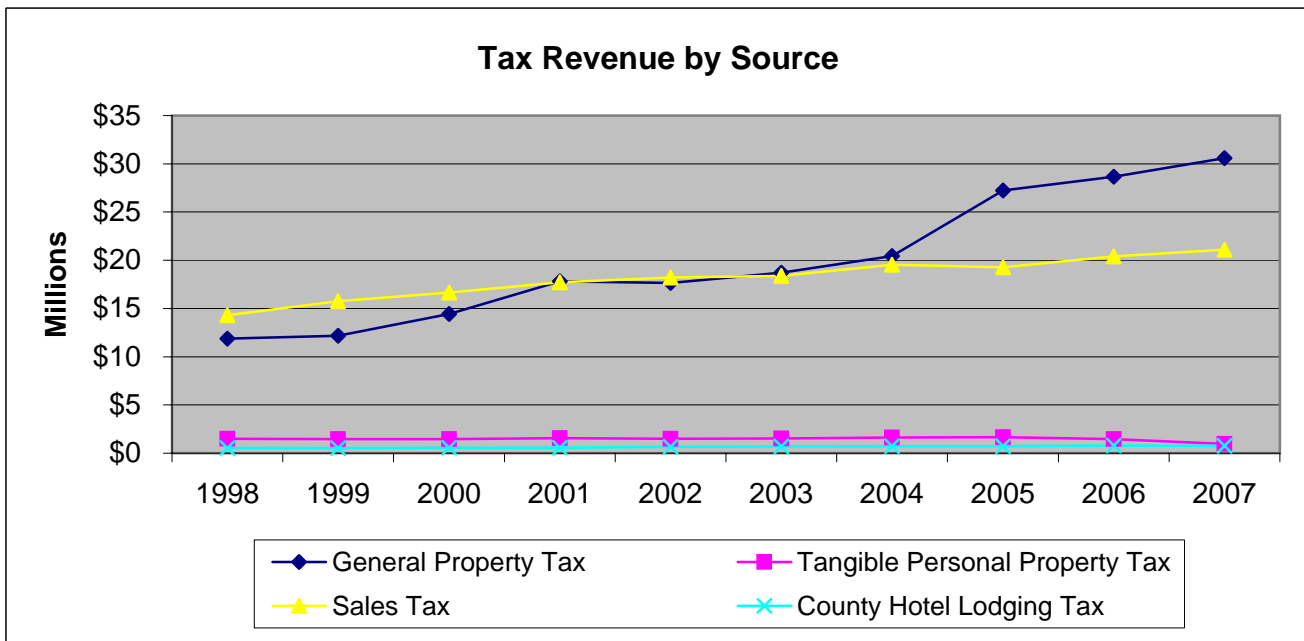


Table 6
Greene County, Ohio
Real and Personal Property Tax Revenues by Program, Governmental Funds
Last Eight Fiscal Years (Accrual Basis of Accounting)

Year	General Purposes	Road & Bridge Maintenance	Community Mental Health	Children's Services	Mental Retardation	County Hospital	Senior Citizen Services	Debt Retirement	Total
2000	\$ 4,110,051	\$ 620,160	\$ 3,357,758	\$ 2,221,314	\$ 3,440,318	\$ 496,131	\$ 2,002,607	\$ 1,636,122	\$ 17,884,461
2001	4,549,587	631,908	3,417,258	2,278,171	5,350,030	1,746,354	2,052,311	1,380,579	21,406,198
2002	3,253,452	606,949	3,395,364	2,263,575	5,262,407	1,658,602	2,069,537	2,674,065	21,183,951
2003	6,128,186	620,348	3,464,669	2,309,778	5,367,781	1,693,267	2,092,429	636,418	22,312,876
2004	6,181,372	630,110	3,543,493	2,362,637	4,993,989	1,732,148	2,153,136	733,365	22,330,250
2005	6,713,315	630,511	3,588,513	2,808,235	9,906,813	2,661,297	2,292,652	303,004	28,904,340
2006	5,796,631	632,395	3,690,870	2,883,918	10,093,718	2,890,778	2,307,398	1,829,594	30,125,302
2007	5,821,148	815,213	3,724,976	2,882,471	10,266,939	2,992,041	3,084,539	1,960,987	31,548,314

% Change 2000 to 2007	41.6%	31.5%	10.9%	29.8%	198.4%	503.1%	54.0%	19.9%	76.4%
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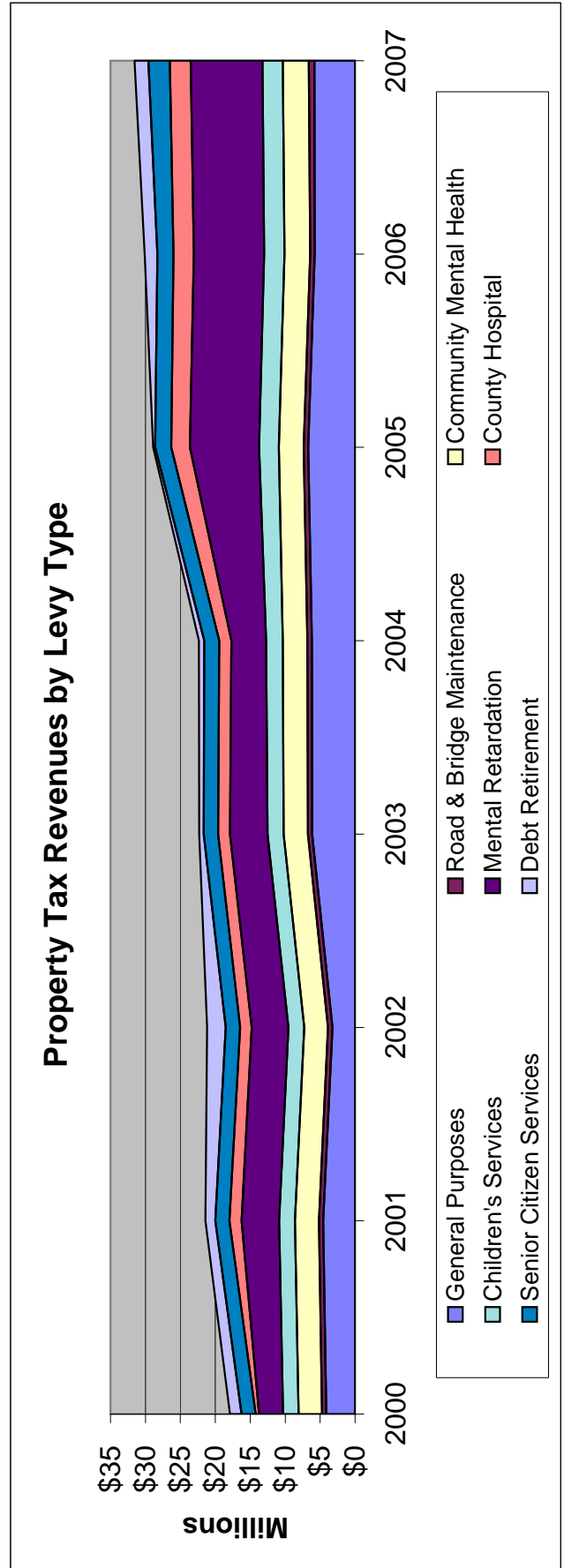


Table 7
Greene County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Tax Year	Collection Year	REAL PROPERTY			PERSONAL PROPERTY		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual
		Agricultural & Residential	Commercial & Industrial	Public Utility	Tangible Personal	Personal				
1998	1999	\$ 1,725,085,610	\$ 397,199,610	\$ 166,430	\$ 172,100,347	\$ 151,000,600	\$ 2,445,552,597	8.43	\$ 7,183,979,245	34.04%
1999	2000 (T)	1,849,459,750	420,550,940	189,890	173,812,961	157,894,810	2,601,898,351	8.73	7,632,638,672	34.09%
2000	2001	1,890,291,400	445,380,330	195,150	186,438,395	141,948,790	2,664,254,065	9.98	7,825,226,922	34.05%
2001	2002	1,934,650,400	480,011,000	152,610	174,545,442	104,310,670	2,693,670,122	9.98	7,895,680,854	34.12%
2002	2003 (R)	2,250,255,640	533,275,260	147,920	168,163,491	111,695,670	3,063,537,981	9.98	8,945,152,507	34.25%
2003	2004	2,310,063,120	540,324,770	154,540	166,370,014	107,535,290	3,124,447,734	9.72	9,117,130,685	34.27%
2004	2005	2,373,705,460	551,384,750	153,950	165,190,986	107,872,130	3,198,307,276	10.95	9,326,810,487	34.29%
2005	2006 (T)	2,604,089,520	584,253,720	148,520	164,331,898	100,987,550	3,453,791,208	10.95	10,055,782,763	34.35%
2006	2007	2,684,548,530	589,213,980	109,540	123,370,153	96,011,820	3,493,254,023	10.55	10,615,200,795	32.91%
2007	2008	2,757,908,740	633,187,460	143,960	96,902,560	83,179,950	3,571,322,670	10.55	11,513,919,646	31.02%

Source: Greene County Auditor's Office

(R) - Real property is reappraised every six years

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent for machinery and equipment and 23 percent for inventories. The general business tangible personal property tax is being phased out beginning in 2006. The listing percentage is 2.5% prior to 2006, 18.75% for 2006, and 12.5% for 2007. The value derived from the listing percentage multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

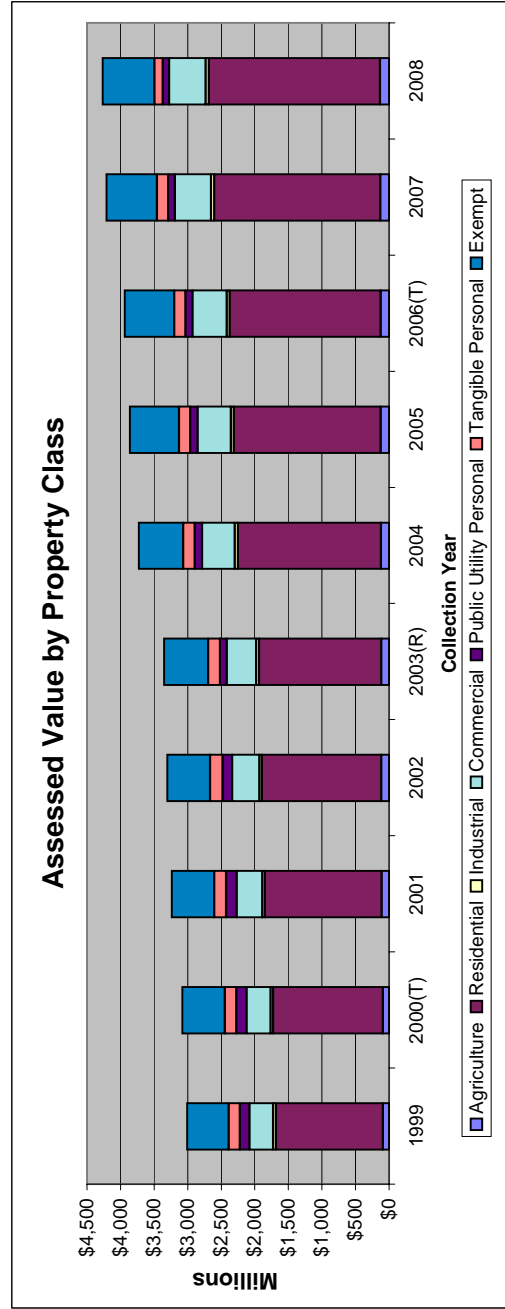


Table 8
Greene County, Ohio
Property Tax Levies and Collections - Real, Utility and Tangible Taxes
Last Ten Fiscal years

Tax Year	Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Taxes Levied	Delinquent Taxes Collected	Total Taxes Collected	Delinquent Taxes collected as a Percent of Total Taxes Collected	Total Collection as a Percentage of Current Taxes Levied	Accumulated Delinquencies
1997	1998	\$ 14,973,975	\$ 14,581,409	97.38%	\$ 343,065	\$ 14,924,474	2.30%	99.67%	\$ 759,446
1998	1999	15,417,492	14,958,192	97.02%	374,377	15,332,569	2.44%	99.45%	800,138
1999	2000	20,683,724	20,094,909	97.15%	541,432	20,636,341	2.62%	99.77%	1,280,623
2000	2001	24,704,712	23,901,731	96.75%	795,512	24,697,243	3.22%	99.97%	1,434,732
2001	2002	24,613,733	23,930,743	97.23%	776,657	24,707,400	3.14%	100.38%	1,326,033
2002	2003	27,097,390	25,039,292	92.40%	723,328	25,762,620	2.81%	95.07%	1,449,326
2003	2004	27,500,805	25,296,030	91.98%	801,349	26,097,379	3.07%	94.90%	1,697,354
2004	2005	31,691,770	30,805,633	97.20%	878,177	31,683,810	2.77%	99.97%	1,570,268
2005	2006	36,088,079	35,140,965	97.38%	886,378	36,027,343	2.46%	99.83%	1,755,180
2006	2007	37,755,126	37,280,941	98.74%	1,157,898	38,438,839	3.01%	101.81%	2,469,611

Source: Greene County Auditor's Office

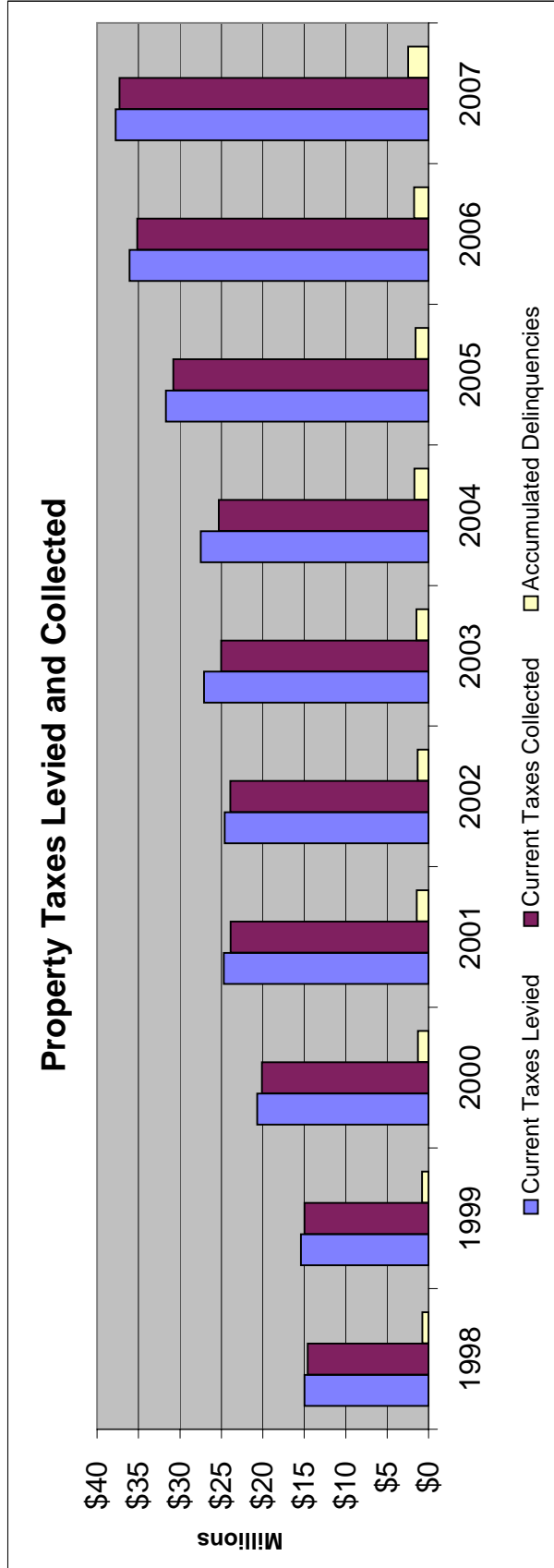


Table 9

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

County Units:	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Bridge.....	0.650	0.650	0.650	0.650	0.650	0.650	0.650	0.650	0.250	0.250
Children Services.....	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Community Mental Health.....	2.000	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
General.....	1.950	1.790	1.870	1.370	2.250	2.240	2.390	1.910	1.870	2.020
Hospital Operating.....	0.520	0.520	1.020	1.020	1.020	1.020	1.000	1.000	1.000	1.000
Mental Retardation.....	1.760	1.760	2.510	2.510	2.510	2.250	3.500	3.500	3.500	3.500
Note Retirement.....	0.550	0.710	0.630	1.130	0.250	0.260	0.110	0.590	0.630	0.480
Senior Council on Aging.....	-	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800
Total Rates.....	8.430	8.730	9.980	9.980	9.980	9.720	10.950	10.950	10.550	10.550
School Districts:										
Beavercreek City.....	42.000	42.600	42.120	45.400	43.500	49.000	48.400	47.100	47.100	46.400
Cedar Cliff Local.....	33.600	33.500	32.100	32.100	32.100	32.100	32.100	35.900	35.900	35.800
Fairborn City.....	41.800	44.700	44.640	44.700	44.700	44.400	44.400	44.200	44.200	52.500
Greene County Career Center.....	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
Greeneview Local.....	36.050	36.050	35.450	35.450	34.350	34.550	34.450	34.150	34.450	34.450
Sugarcreek Local.....	64.700	64.240	63.580	63.500	62.800	69.800	69.800	69.300	69.300	68.700
Xenia Community.....	39.100	38.700	38.500	38.600	37.700	37.600	45.000	44.100	44.000	43.900
Yellow Springs Exempted.....	69.000	71.500	74.900	69.600	67.000	66.100	65.800	64.600	64.700	64.700
Out-of-County School Districts:										
Clark County JVS.....	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Clinton Massie Local.....	31.800	30.200	30.000	38.210	37.910	37.110	37.110	36.910	36.810	36.810
Great Oaks Vocational.....	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Southeastern Local.....	36.800	36.800	36.800	36.800	42.680	43.100	42.400	42.300	42.350	41.955
Warren County JVS.....	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500
Wayne Local.....	50.750	50.400	48.850	48.750	47.950	53.400	53.400	50.400	47.150	46.680
Wilmington City.....	35.350	31.630	32.050	31.990	31.100	30.890	30.890	28.300	27.900	27.900
Corporations:										
Beavercreek City.....	12.000	12.000	12.000	12.500	12.950	13.100	13.100	13.040	13.100	13.100
Bellbrook City.....	17.500	17.500	17.500	17.500	17.500	17.500	17.500	17.500	17.500	17.500
Bowersville Village.....	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400
Cedarville Village.....	5.050	5.050	5.050	5.050	5.050	2.900	5.050	5.050	5.050	5.050
Centerville City.....	-	-	-	-	-	-	-	-	-	1.500
Clifton Village.....	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000
Fairborn City.....	9.900	9.710	9.730	9.600	9.400	9.500	9.500	9.500	9.500	9.480
Huber Height City.....	-	-	-	-	-	-	-	-	10.920	10.920
Jamestown Village.....	15.400	15.400	15.400	15.400	15.400	15.400	15.400	15.400	15.400	15.400
Kettering City.....	6.980	6.920	6.920	6.810	6.750	6.750	6.750	6.800	6.800	6.800
Spring Valley Village.....	12.700	12.700	12.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700
Xenia City.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Yellow Spring Village.....	2.600	2.600	2.600	2.600	2.600	2.600	2.600	2.600	11.000	11.000
Townships:										
Bath.....	10.600	10.600	10.600	10.600	10.600	8.600	10.600	10.600	10.600	13.600
Beavercreek.....	19.350	19.350	19.050	19.050	16.050	16.050	16.050	16.050	16.050	16.550
Caesarcreek.....	5.100	5.100	5.100	5.100	4.100	4.100	4.600	4.600	4.600	4.600
Cedarville.....	9.900	9.900	8.450	9.350	9.350	9.900	9.900	9.350	9.900	9.900
Jefferson.....	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600
Miami.....	6.700	6.700	5.900	5.900	5.900	5.900	5.900	5.900	6.800	6.800
New Jasper.....	7.300	7.300	6.800	6.200	6.200	6.200	6.200	6.200	7.700	7.700
Ross.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Silvercreek.....	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400
Spring Valley.....	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500
Sugarcreek.....	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000	21.100	20.000
Xenia.....	9.000	9.000	9.000	8.000	9.000	9.000	9.000	12.000	12.000	12.000
Other Units:										
Bellbrook-Sugarcreek Park District.....	0.900	0.900	0.900	0.900	0.900	0.900	0.900	1.100	1.100	1.100
District Health Fund.....	0.300	0.300	0.300	0.300	0.500	0.500	0.500	0.500	0.500	0.500
Greene County Library.....	0.350	0.350	0.350	0.350	0.350	0.350	0.350	1.350	1.000	1.000

Source: Greene County Auditor's Office

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

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

Taxpayer	2007			1998		
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Rank	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Rank
Dayton Power & Light	\$ 68,895,350	1.97%	1	\$ 103,618,886	4.34%	1
MFC Beavercreek LLC	36,328,550	1.04%	2	2,695,030	0.11%	3
Greene Town Center LLC	28,347,380	0.81%	3			
Cemex (formerly Southdown)	11,910,570	0.34%	4	14,849,640	0.62%	4
MV-RG II	8,460,170	0.24%	5			
Ohio Bell Telephone Co.	8,017,820	0.23%	6	34,192,383	1.43%	2
George Kontogiannis	7,934,480	0.23%	7			
Acropolis 29 LLC	7,587,100	0.22%	8			
Super Value Stores, Inc.	6,817,400	0.20%	9			
Vectren Energy Delivery	6,589,000	0.19%	10			
Unison Industries, LLC (formerly Elano)				12,822,780	0.54%	5
NBL Development Group LP				8,723,770	0.37%	6
Plastic Trim, Inc				6,447,750	0.27%	7
Walmart Stores East, Inc				6,360,050	0.27%	8
Continental 44 Fund				6,006,870	0.25%	9
				5,861,070	0.25%	10
Total	\$ 190,887,820	5.47%		\$ 201,578,229	8.45%	

Source: Greene County Auditor's Office

Table 11

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

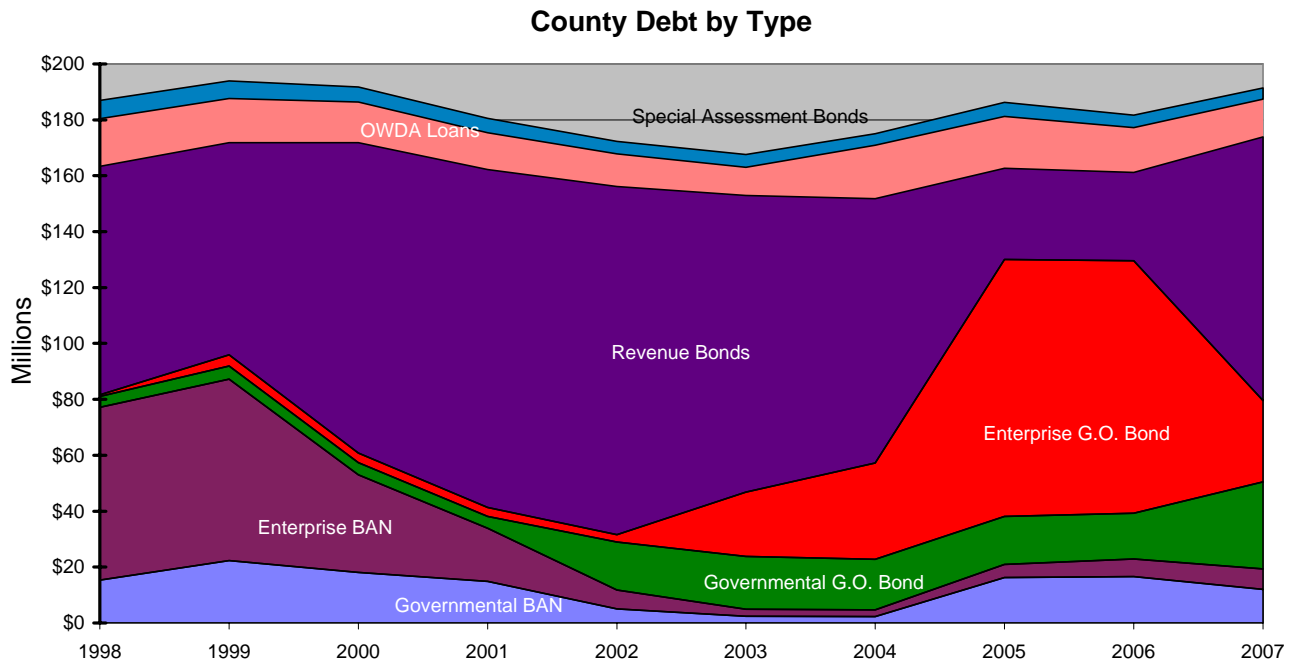
Fiscal Year	Water		Sewer	
	(First 1,000 gallons) Monthly Minimum	(Usage > 1,000 Gals.) Rate per 1,000 Gals.	(First 3,000 gallons) Monthly Minimum	(Usage > 3,000 Gals.) Rate per 1,000 Gals.
1998	10.78	3.68	13.82	4.31
1999	11.21	3.83	15.48	4.83
2000	11.43	3.91	16.87	5.26
2001	11.54	3.95	18.05	5.63
2002	11.66	3.99	18.60	5.80
2003	11.66	3.99	18.97	5.92
2004	11.66	3.99	18.97	5.92
2005	11.66	3.99	18.97	5.92
2006	11.66	3.99	18.97	5.92
2007	11.66	3.99	18.97	5.92

Source: Greene County Sanitary Engineer

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

Fiscal Year	General Bonded Debt		Various Purpose Long Term Bonds Debt Service Fund Balance	Net Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt Per Capita	Other Governmental Activities Debt	
	General Obligation Bonds	Gross Refunding Bonds					Special Assessment Bonds	Capital Leases
1998	\$ 3,875,000	\$ -	\$ 7,842	\$ 3,867,158	0.16%	\$ 26.44	\$ 325,000	\$ 15,728
1999	1,025,000	3,905,000	23,694	4,906,306	0.20%	33.27	430,000	8,359
2000	1,025,000	3,580,000	45,146	4,559,854	0.18%	30.83	365,000	31,277
2001	990,000	3,240,000	51,280	4,178,720	0.16%	28.07	715,000	32,862
2002	14,310,000	2,885,000	50,955	17,144,045	0.64%	114.13	635,000	17,121
2003	16,330,000	2,520,000	371,530	18,478,470	0.60%	122.07	550,000	3,194
2004	15,925,000	2,140,000	302,501	17,762,499	0.57%	116.11	470,000	-
2005	15,500,000	1,745,000	107,996	17,137,004	0.54%	111.93	385,000	-
2006	15,065,000	1,330,000	46,219	16,348,781	0.47%	106.16	295,000	-
2007	10,720,000	10,515,000	41,477	21,193,523	0.61%	137.04	210,000	-

Source: Personal Income from the Ohio Bureau of Employment Statistics



Business-type Activities					Personal Income			
General Obligation Bonds	Gross Refunding Bonds	OWDA Loans	Special Assessment Bonds	Revenue Bonds	Total Primary Government	Total (in thousands)	Percentage	Total Debt Per Capita
\$ 580,000	\$ -	\$ 17,014,368	\$ 6,226,000	\$ 81,765,720	\$ 109,801,816	\$ 4,050,634	2.71%	\$ 750.70
460,000	3,950,000	15,816,375	5,764,000	75,963,720	107,322,454	4,074,296	2.63%	727.71
340,000	3,480,000	14,528,310	5,061,000	111,021,720	139,432,307	4,272,286	3.26%	942.84
220,000	2,990,000	13,143,355	4,373,000	120,961,720	146,665,937	4,352,395	3.37%	985.30
110,000	2,480,000	11,654,182	3,830,000	124,576,720	160,498,023	4,519,917	3.55%	1,068.42
4,875,000	18,095,000	10,069,265	4,042,000	106,146,720	162,631,179	4,693,132	3.47%	1,074.40
7,005,000	38,450,000	8,365,363	3,629,000	83,626,720	159,611,083	4,812,637	3.32%	1,043.36
6,785,000	95,375,000	6,533,506	4,650,000	22,401,720	153,375,226	4,976,768	3.08%	1,001.79
6,540,000	93,915,000	4,564,033	4,170,000	21,384,656	147,263,689	Unavailable	Unavailable	956.22
6,290,000	104,460,000	13,548,561	3,710,000	12,705,640	162,159,201	Unavailable	Unavailable	1,048.52

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

	1998	1999	2000	2001
Total of All County Bonded Debt (A)	\$ 92,771,720	\$ 91,497,720	\$ 124,872,720	\$ 133,489,720
Total of All County Bond Anticipation Notes.....	77,141,000	87,268,600	53,028,000	33,870,000
Total of All County Debt Outstanding.....	169,912,720	178,766,320	177,900,720	167,359,720
Debt Exempt From Computation:				
Governmental Activities:				
Special Assessment Bonds.....	325,000	430,000	365,000	715,000
Business-type Activities:				
Special Assessment Bonds.....	6,226,000	5,764,000	5,061,000	4,373,000
Advanced Refunding Bonds.....	-	3,950,000	3,480,000	2,990,000
Revenue Bonds.....	81,765,720	75,963,720	111,021,720	120,961,720
General Obligation Bonds.....	580,000	460,000	340,000	220,000
Bond Anticipation Notes.....	61,769,600	64,918,600	34,915,000	19,000,000
Total Exempt Debt.....	150,666,320	151,486,320	155,182,720	148,259,720
Net Debt.....	19,246,400	27,280,000	22,718,000	19,100,000
County Valuation.....	2,388,015,610	2,445,552,597	2,601,898,351	2,664,254,065
Direct Debt Limitation (Per O.R.C. Sections 133.02 & 133.05)				
	<u>Range</u>	<u>Rate</u>		
	\$0 - \$100,000,000	3.00%	3,000,000	3,000,000
	\$100,000,000 - \$300,000,000	1.50%	3,000,000	3,000,000
	More than \$300,000,000	2.50%	52,200,390	57,547,459
Total Direct Debt Limitation.....			58,200,390	63,547,459
Net Debt.....			19,246,400	22,718,000
Unvoted Legal Debt Margin.....	\$ 38,953,990	\$ 32,358,815	\$ 40,829,459	\$ 46,006,352
Net Debt as a Percentage of the Direct Debt Limit.....	33.07%	45.74%	35.75%	29.34%

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

2002	2003	2004	2005	2006	2007
\$ 148,826,720	\$ 152,558,720	\$ 151,245,720	\$ 146,841,720	\$ 142,699,656	\$ 148,610,640
11,786,750	4,960,000	4,695,000	20,899,000	22,910,000	19,302,000
<u>160,613,470</u>	<u>157,518,720</u>	<u>155,940,720</u>	<u>167,740,720</u>	<u>165,609,656</u>	<u>167,912,640</u>
635,000	550,000	470,000	385,000	295,000	210,000
3,830,000	4,042,000	3,629,000	4,650,000	4,170,000	3,710,000
2,480,000	18,095,000	38,450,000	95,375,000	93,915,000	104,460,000
124,576,720	106,146,720	83,626,720	22,401,720	21,384,656	12,705,640
110,000	4,875,000	7,005,000	6,785,000	6,540,000	6,290,000
6,705,000	2,560,000	2,450,000	4,655,000	6,360,000	7,287,000
<u>138,336,720</u>	<u>136,268,720</u>	<u>135,630,720</u>	<u>134,251,720</u>	<u>132,664,656</u>	<u>134,662,640</u>
22,276,750	21,250,000	20,310,000	33,489,000	32,945,000	33,250,000
2,693,670,122	3,063,537,981	3,124,447,734	3,453,791,208	3,493,254,023	3,571,322,670
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
59,841,753	69,088,450	70,611,193	78,844,780	79,831,351	81,783,067
<u>65,841,753</u>	<u>75,088,450</u>	<u>76,611,193</u>	<u>84,844,780</u>	<u>85,831,351</u>	<u>87,783,067</u>
22,276,750	21,250,000	20,310,000	33,489,000	32,945,000	33,250,000
<u>\$ 43,565,003</u>	<u>\$ 53,838,450</u>	<u>\$ 56,301,193</u>	<u>\$ 51,355,780</u>	<u>\$ 52,886,351</u>	<u>\$ 54,533,067</u>
33.83%	28.30%	26.51%	39.47%	38.38%	37.88%

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

Water Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service (1)		Coverage
				Principal	Interest	
1998	\$ 6,380,297	\$ 4,535,222	\$ 1,845,075	\$ 912,000	\$ 1,693,859	0.71
1999	7,813,951	3,993,671	3,820,280	542,000	1,339,859	2.03
2000	6,942,477	4,679,471	2,263,006	567,000	1,314,859	1.20
2001	7,390,260	4,539,877	2,850,383	575,000	1,287,884	1.53
2002	8,171,597	4,230,244	3,941,353	1,490,000	1,947,444	1.15
2003	8,321,188	5,729,867	2,591,321	1,555,000	1,883,069	0.75
2004	9,174,656	5,792,630	3,382,026	1,575,000	2,096,012	0.92
2005	9,143,719	5,918,410	3,225,309	1,600,000	1,453,938	1.06
2006	9,216,392	6,215,498	3,000,894	445,000	497,155	3.19
2007	9,596,158	6,668,884	2,927,274	465,000	479,355	3.10

Sewer Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service (1)		Coverage
				Principal	Interest	
1998	\$ 11,340,113	\$ 7,789,632	\$ 3,550,481	\$ 560,000	\$ 2,165,937	1.30
1999	13,470,864	7,699,937	5,770,927	580,000	2,717,153	1.75
2000	14,270,991	7,783,789	6,487,202	1,105,000	4,037,754	1.26
2001	13,790,746	8,415,813	5,374,933	1,260,000	4,661,238	0.91
2002	14,991,741	8,425,758	6,565,983	2,300,000	4,689,232	0.94
2003	15,641,280	8,901,692	6,739,588	2,705,000	4,833,231	0.89
2004	16,655,096	8,585,670	8,069,426	2,610,000	4,662,767	1.11
2005	17,956,657	10,071,876	7,884,781	4,925,000	6,675,033	0.68
2006	16,118,201	9,290,362	6,827,839	677,064	1,333,451	3.40
2007	17,737,294	9,422,374	8,314,920	814,016	4,285,983	1.63

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

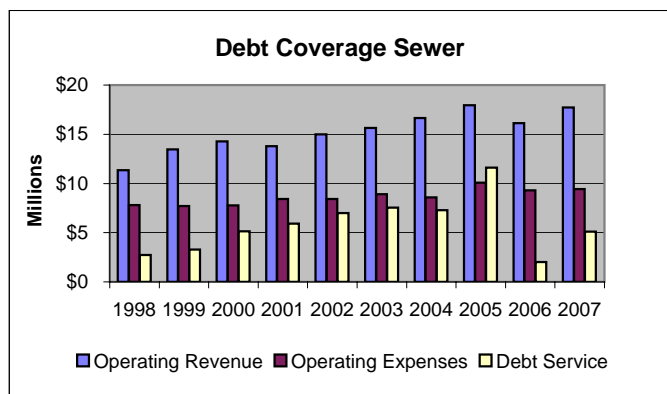
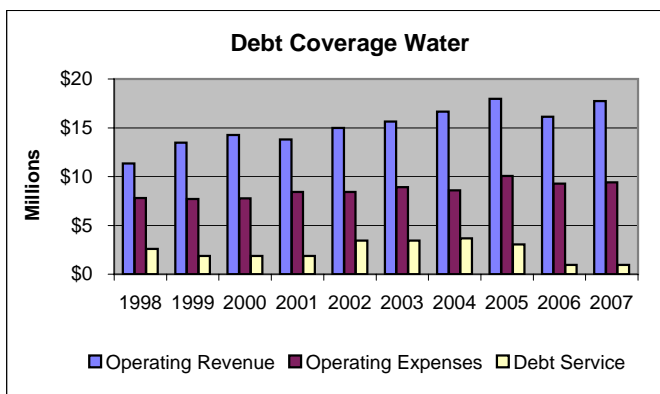
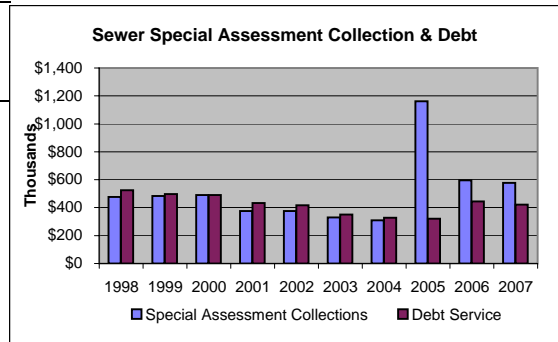


Table 15
 Greene County, Ohio
 Pledged Revenue Coverage - Special Assessment Bonds
 Last Ten Fiscal Years

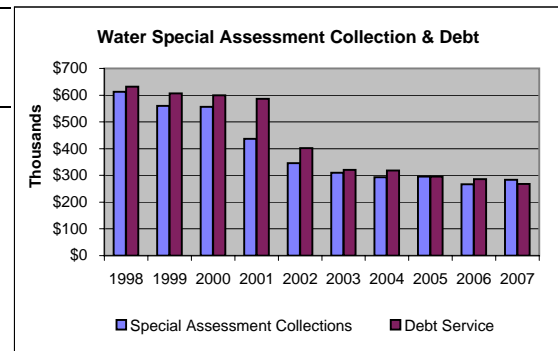
Sewer Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
1998	\$ 477,705	\$ 284,351	\$ 239,349	0.91
1999	483,453	279,440	217,738	0.97
2000	491,436	293,884	196,686	1.00
2001	375,049	270,988	161,897	0.87
2002	376,266	275,849	141,389	0.90
2003	330,585	225,990	123,447	0.95
2004	309,134	211,744	115,981	0.94
2005	1,162,506	216,988	103,141	3.63
2006	595,579	285,406	159,786	1.34
2007	576,990	291,708	130,584	1.37



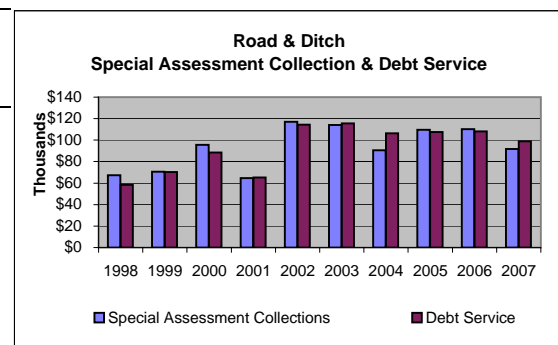
Water Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
1998	\$ 613,052	\$ 387,649	\$ 244,207	0.97
1999	560,404	392,560	214,656	0.92
2000	556,112	409,116	190,629	0.93
2001	437,341	417,012	169,204	0.75
2002	345,705	267,151	134,891	0.86
2003	310,066	202,010	119,106	0.97
2004	293,476	201,256	116,691	0.92
2005	295,917	197,012	98,811	1.00
2006	266,864	194,594	91,757	0.93
2007	284,184	188,292	79,647	1.06



Road & Ditch Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
1998	\$ 67,254	\$ 40,000	\$ 18,290	1.15
1999	70,546	50,000	20,231	1.00
2000	95,685	65,000	23,388	1.08
2001	64,708	40,000	25,190	0.99
2002	117,083	80,000	34,475	1.02
2003	114,206	85,000	30,520	0.99
2004	90,670	80,000	26,345	0.85
2005	109,645	85,000	22,390	1.02
2006	110,280	90,000	18,215	1.02
2007	91,803	85,000	13,745	0.93



(1) - Cash collections per Budget versus Actual Schedules. Does not include tap fees and equalization charges.
 (2) - Debt service per special assessment bond amortization schedules

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

Year	Population	Total Personal Income	Per Capita Income	Median Household Income	Annual Unemployment Rate
1998	146,266	\$ 4,050,634,000	\$ 27,694	\$ 48,664	3.3%
1999	147,479	4,074,296,000	27,626	35,116	3.4%
2000	147,886	4,272,286,000	28,832	50,200	3.7%
2001	148,854	4,352,395,000	29,284	49,667	3.9%
2002	150,220	4,519,917,000	30,183	49,842	5.0%
2003	151,370	4,693,132,000	31,145	50,088	5.5%
2004	152,978	4,812,637,000	31,685	51,173	5.5%
2005	153,101	4,976,768,000	32,780	55,451	5.5%
2006	154,006	Not Available	Not Available	Not Available	5.1%
2007	154,656	Not Available	Not Available	Not Available	5.2%

Source: Ohio Bureau of Labor Statistics

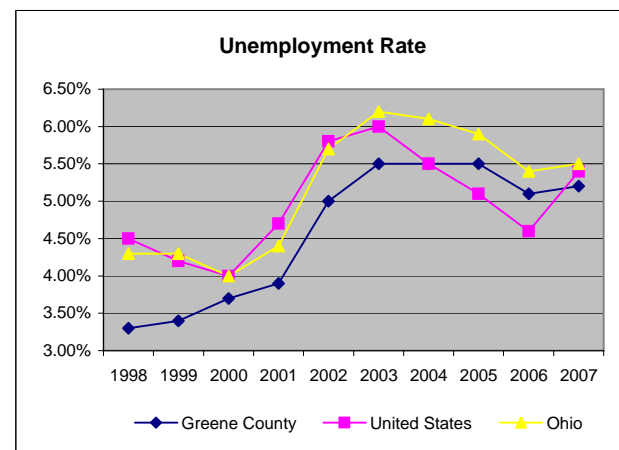
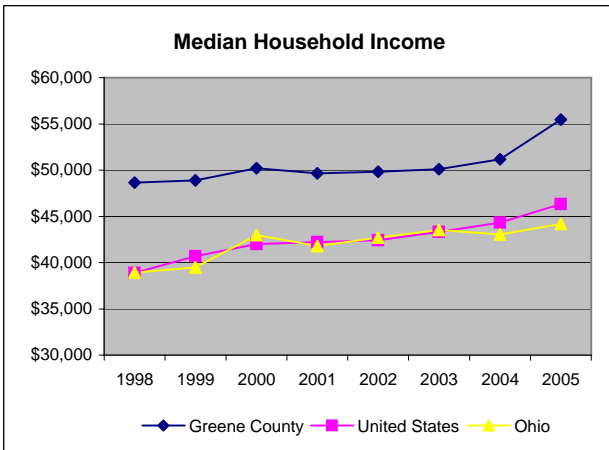
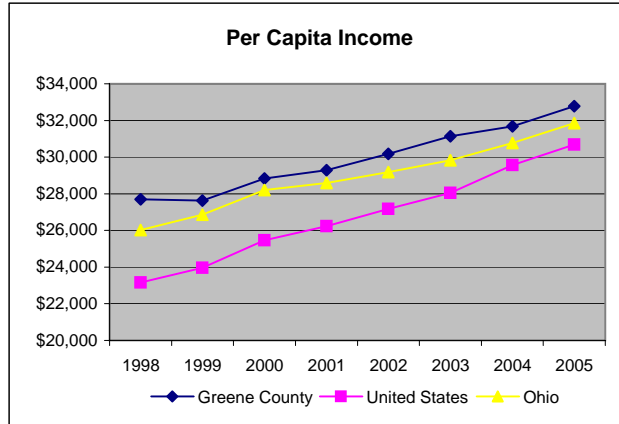
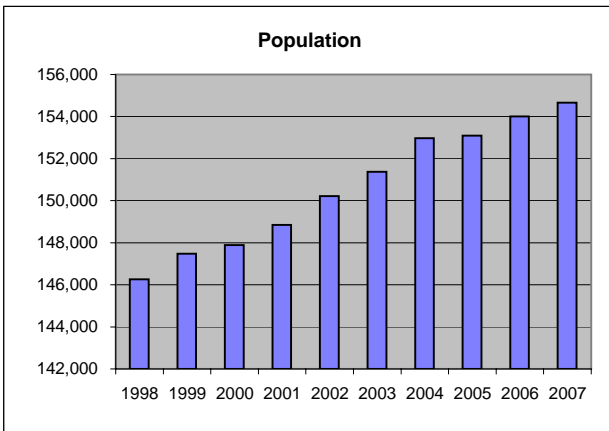


Table 17
Greene County, Ohio
Principal Employers
Current Year and Nine Years Ago

	2007			1998		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
<u>Private Employers</u>						
Cedarville University	661	0.89%	1	630	0.91%	1
Unison Industries (formerly Elano)	660	0.89%	2			
Krogers	645	0.87%	3			
Teleperformance USA	640	0.87%	4			
Super Value Stores, Inc	414	0.56%	5	575	0.83%	2
Target	320	0.43%	6			
Kohl's	280	0.38%	7			
Logtec	275	0.37%	8			
Twist	268	0.36%	9			
Home Depot	210	0.28%	10			
Computer Science Corporation				532	0.77%	3
EDS				475	0.68%	4
Elder Beerman				404	0.58%	5
Vernay Labs				323	0.46%	6
Roberds				248	0.36%	7
Yellow Springs Instrument				232	0.33%	8
Morris Bean & Co.				151	0.22%	9
Southdown Corporation				119	0.17%	10
Total Private Employers	4,373	5.92%		3,689	5.31%	
<u>Public Employers</u>						
Wright-Patterson Air Force Base	19,471	26.35%	1	11,508	16.56%	1
Wright State University	2,482	3.36%	2	2,100	3.02%	2
Greene County	1,431	1.94%	3	1,145	1.65%	3
Greene Memorial Hospital	900	1.22%	4	888	1.28%	4
Beavercreek City Schools	761	1.03%	5	853	1.23%	5
Xenia Community Schools	760	1.03%	6	589	0.85%	7
Fairborn City Schools	605	0.82%	7	748	1.08%	6
Central State University	417	0.56%	8	320	0.46%	9
Sugarcreek Local Schools	350	0.47%	9			
City of Fairborn	251	0.34%	10	283	0.41%	10
Cedarville College				443	0.64%	8
Total Public Employers	27,428	37.12%		18,877	27.16%	

Source: Greene County Auditor's Office

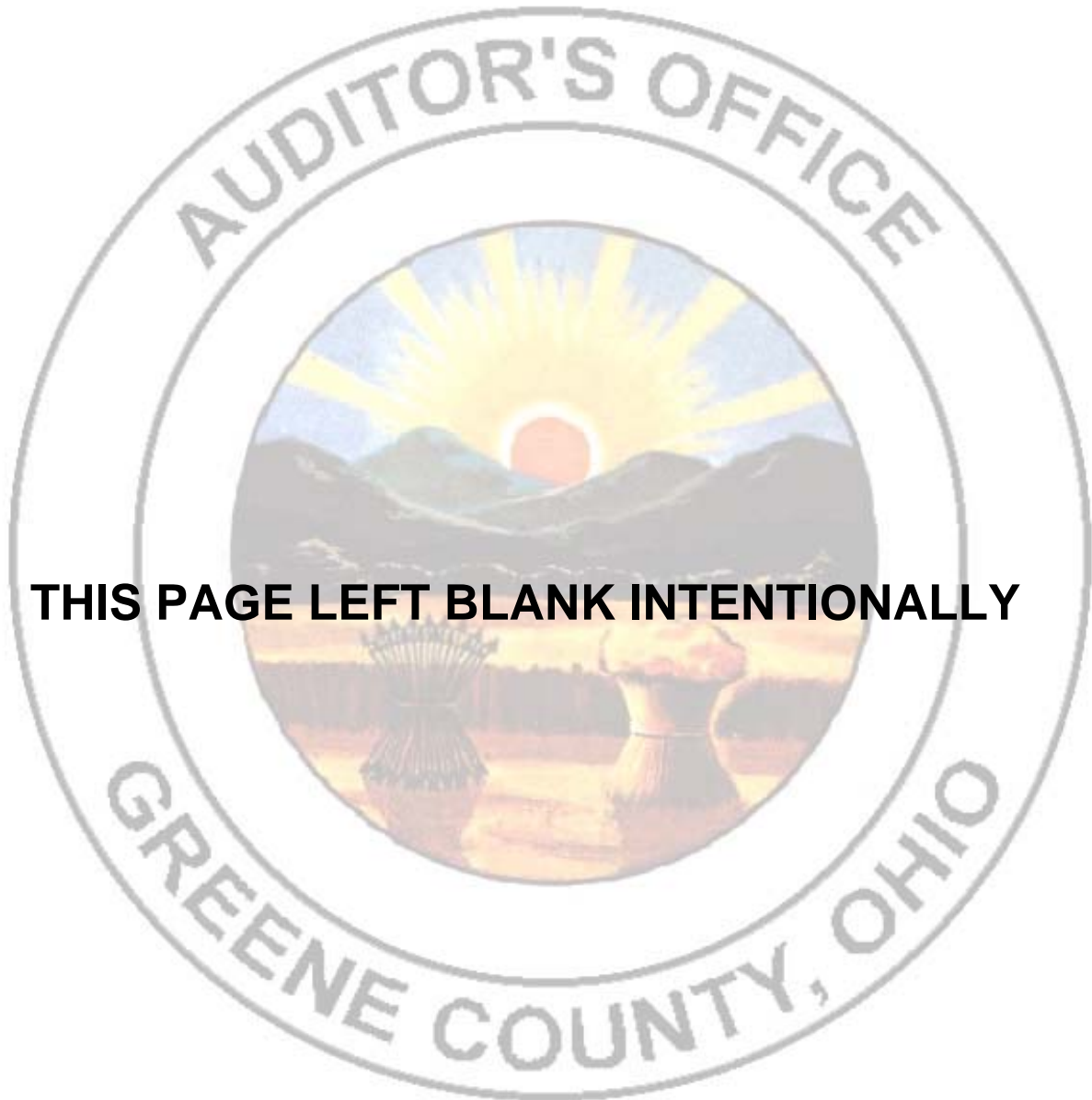
Table 18

Greene County, Ohio
 Full Time County Government Employees by Function
 Last Seven Fiscal Years

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Governmental Activities:							
Legislative & Executive:							
Commissioners.....	11	15	14	14	13	14	14
Auditor.....	26	27	24	24	24	24	24
Treasurer.....	8	9	9	9	8	10	10
Personnel.....	6	6	5	5	5	5	5
Risk Management.....	4	4	4	4	4	4	4
Data Processing.....	10	9	10	10	9	10	10
Board of Elections.....	7	8	6	6	7	8	9
Prosecutor.....	36	38	37	36	33	29	35
Recorder.....	10	11	11	10	10	10	10
County Services.....	37	37	37	36	36	36	37
Service Garage.....	4	4	4	4	4	4	4
Records & Information.....	2	2	2	2	2	2	2
Judicial:							
Common Pleas Court.....	27	33	35	33	35	36	37
Probate Court.....	6	7	7	8	7	7	7
Juvenile Court.....	46	57	58	57	58	58	59
Xenia Municipal Court.....	2	3	3	3	3	3	3
Fairborn Municipal Court.....	5	6	6	6	4	4	4
Domestic Relations Court.....	13	12	13	14	14	14	14
Public Defender.....	4	4	4	5	4	4	4
Clerk of Courts.....	23	24	24	24	23	25	22
Public Safety:							
Sheriff.....	160	152	161	166	159	163	162
Juvenile Detention.....	44	43	41	43	43	44	43
Building Regulations.....	11	12	11	12	11	12	11
Coroner.....	4	5	5	5	5	5	5
Public Works:							
Engineer & Highway.....	43	43	44	43	43	45	43
Department of Public Works.....	7	8	4	4	4	5	5
Garbage & Refuse.....	7	12	14	11	8	10	6
Health:							
Animal Control.....	14	14	13	13	11	11	11
Mental Retardation.....	97	100	99	103	99	104	105
Human Services:							
County Home.....	88	86	80	85	77	77	76
Today Center for Adults.....	12	11	11	12	11	9	9
Children's Services.....	85	85	84	83	91	86	91
Human Services.....	123	123	122	124	125	125	121
Veterans' Services.....	5	5	5	5	6	7	8
Conservation & Recreation:							
Recreation & Parks.....	33	32	31	30	30	30	30
Community and Economic Development:							
Convention & Visitor's Bureau.....	4	5	5	4	6	5	5
Department of Development.....	7	9	8	8	8	7	8
Water.....	40	35	35	40	42	42	43
Sewer.....	75	66	69	73	58	57	57
Total.....	1,146	1,162	1,155	1,174	1,140	1,151	1,153

Source: Greene County Auditor's Office

Note: Information for 1998 through 2000 was not readily available



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

Table 19

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

	1998	1999	2000	2001
Elected Officials				
Commissioners (3).....	\$ 47,342	\$ 49,714	\$ 51,205	\$ 54,382
Auditor.....	57,623	59,702	57,951	59,690
Clerk of Courts.....	45,847	47,334	48,640	58,770
Coroner.....	37,618	38,747	39,909	43,676
Engineer.....	72,736	75,629	77,166	81,193
Prosecutor.....	90,314	93,023	95,815	98,689
Recorder.....	42,321	43,590	44,899	48,815
Sheriff.....	58,997	60,767	62,590	72,092
Treasurer.....	45,848	47,223	48,640	49,804
Appointed Officials				
County Administrator.....	101,705	101,426	104,972	108,644
Sanitary Engineer / Director of Public Works.....	93,189	93,261	96,199	100,263
MRDD Superintendent.....	81,334	83,142	87,532	93,217
Asst County Administrator.....	74,068	75,307	77,124	79,830
Children's Services Executive Secretary.....	73,444	75,790	78,465	81,936
Health and Human Services Director.....	69,435	70,753	72,901	75,453
Director of Greenwood Manor.....	68,689	68,557	66,189	69,156
Maintenance Director.....	62,482	64,246	66,361	71,328
Court Administrator.....	N/A	N/A	N/A	N/A
Director of Personnel.....	72,087	71,623	75,013	77,018
Director of Emergency Management.....	N/A	N/A	N/A	N/A
Director of Information Technology.....	N/A	N/A	N/A	N/A

N/A - Position either did not exist or was unfilled for the year.

* - Active director retired and was replaced in 2003

Source: Greene County Auditor's Office

Table 20

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

	1998	1999	2000	2001
Elected Officials				
Commissioners (3).....	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Auditor.....	20,000	50,000	50,000	50,000
Clerk of Courts.....	10,000	10,000	10,000	40,000
Coroner.....	5,000	5,000	5,000	5,000
Engineer.....	10,000	10,000	10,000	10,000
Prosecutor.....	97,683	97,683	97,683	108,689
Recorder.....	10,000	10,000	10,000	10,000
Sheriff.....	67,279	67,279	67,279	82,092
Treasurer.....	50,000	50,000	50,000	50,000

	2002	2003	2004	2005	2006	2007
\$	55,352	\$ 58,172	\$ 59,510	\$ 60,822	\$ 62,766	\$ 63,833
	61,481	66,979	72,606	71,277	73,415	74,663
	53,598	54,295	62,487	56,877	58,583	59,579
	44,811	45,395	49,439	47,554	48,981	49,814
	83,304	84,387	86,328	88,400	91,052	92,600
	101,255	102,571	104,930	107,448	110,671	112,552
	50,084	50,735	51,902	53,148	54,742	55,673
	73,967	74,928	76,652	78,491	80,846	73,085
	53,598	54,295	55,544	56,877	58,583	59,579
	111,937	68,250	95,860	100,876	107,881	115,003
	102,574	72,426	83,240	85,295	87,794	89,586
	100,940	106,023	108,270	112,577	116,455	116,542
	82,252	88,524	N/A	N/A	N/A	N/A
	86,892	90,795	94,259	96,637	100,475	105,144
	77,742	80,067 *	64,878	69,580	70,934	88,567
	70,580	72,700	73,872	75,694	77,907	79,498
	74,335	77,018	77,568	79,482	81,810	75,712
	44,836	50,680	51,954	53,274	54,226	55,973
	79,355	83,647	87,212	89,350	91,971	93,850
	N/A	54,723	52,434	58,613	58,198	64,896
	N/A	N/A	78,830	81,091	83,288	85,821

	2002	2003	2004	2005	2006	2007
\$	5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	50,000	50,000	50,000	50,000	50,000	50,000
	40,000	40,000	40,000	40,000	40,000	40,000
	5,000	5,000	5,000	5,000	5,000	5,000
	10,000	10,000	10,000	10,000	10,000	10,000
	108,689	108,689	108,689	122,000	122,000	122,000
	10,000	10,000	10,000	10,000	10,000	10,000
	82,092	90,000	90,000	90,000	90,000	90,000
	50,000	50,000	50,000	50,000	50,000	50,000

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

		1998	1999	2000	2001	2002	2003
Adult Probation	Average yearly case load	NA	NA	NA	NA	NA	NA
Auditor	Vendor's licenses sold	NA	NA	NA	370	419	536
	Vouchers processed	NA	NA	NA	33,170	32,809	32,338
	Real estate transfers	NA	NA	NA	5,994	6,366	6,911
	Homestead applications	NA	NA	NA	1,602	1,607	1,602
	Payroll checks, excluding direct deposit	NA	NA	NA	18,136	16,300	14,887
Board of Elections	Number of registered voters	92,994	94,855	98,261	91,292	93,742	88,696
	Number of voters in last general election	46,084	30,283	66,524	31,163	44,119	38,605
	Percentage of registered voters who voted	49.56%	31.93%	67.70%	34.14%	47.06%	43.53%
Building Regulations	Number of permits issued	NA	NA	5,068	5,917	5,821	5,846
	Number of inspections performed	NA	NA	24,859	30,223	27,034	24,962
Children's Services	Total referrals	NA	1,036	1,350	1,348	1,457	1,427
	Total children in placement	NA	212	233	192	193	205
	Children terminated from custody	NA	101	120	87	79	93
	Adoptions finalized	NA	7	15	13	12	12
Clerk of Courts	Titles Issued	NA	223,643	306,252	322,291	366,704	369,502
	Passports Processed	NA	NA	NA	NA	583	1,229
	New Cases Filed	2,667	3,183	3,368	3,627	3,927	4,110
Commissioners	Number of resolutions	NA	NA	NA	1,015	947	1,011
	Number of meetings	NA	NA	NA	92	85	93
Common Pleas Court	Number of civil cases filed	NA	NA	NA	930	1,028	1,105
	Number of criminal cases filed	NA	NA	NA	735	873	911
	Number of domestic cases filed	NA	NA	NA	NA	NA	NA
Convention & Visitor's Bureau	Room nights generated	19,670	23,000	22,817	24,035	28,379	16,618
Coroner	Cases investigated	330	325	328	331	320	338
	Autopsies conducted	75	51	72	73	76	68
County Engineer & Bridge	Bridges inspected	282	281	285	288	275	278
	Centerline Miles Painted	205	165	170	260	275	265
	Edge line miles	280	100	90	158	185	365
Domestic Relations Court	Divorces	NA	NA	NA	NA	402	412
	Dissolutions	NA	NA	NA	NA	276	242
	Domestic Violence orders	NA	NA	NA	NA	236	249
Fairborn Municipal Court	Traffic/Criminal Cases	19,836	20,726	20,951	18,026	192,247	16,163
	Civil Cases	988	978	1,035	1,074	1,203	1,542
	Small Claims Cases	622	596	578	390	340	614
Greenwood Manor	Inpatient Days	35,457	32,515	32,003	32,015	29,889	30,321
Juvenile Court	Diversion cases	755	691	627	647	862	702
	Delinquency cases	1,596	1,640	1,497	1,172	946	936
	Unruly child cases	311	279	209	187	134	122
MRDD	Client services provided	1,125	1,237	1,379	1,746	1,998	2,100
Prosecutor	Number of cases - criminal	524	683	779	814	915	916
	Number of cases - civil	NA	NA	145	147	79	100
	Requests for opinion	NA	NA	10	16	15	53
Recorder	Number of deeds recorded	5,366	5,401	5,090	5,434	5,877	6,234
	Number of mortgages recorded	13,806	10,830	8,466	12,811	15,757	19,058
	Number of military discharges recorded	119	130	147	120	41	24
Records & Information	Information requests processed	672	1,010	1,063	1,308	1,395	1,133
	Boxes transferred in	1,660	410	283	547	199	117
	Boxes transferred out	-	22	99	308	99	79
Sanitary Engineer	Water connections	NA	NA	NA	13,244	14,092	14,516
	Water consumption (Million gallons)	NA	NA	NA	NA	1,610	1,561
	Sewer connections	NA	NA	NA	18,906	19,361	19,797
	Wastewater treated (Million gallons)	NA	NA	NA	4,225	4,928	5,144
Treasurer	Number of parcels	NA	NA	NA	NA	67,780	68,992
	Real estate tax collections	NA	101,888,574	111,279,560	117,675,229	120,664,010	130,327,129
Xenia Municipal Court	Traffic/Criminal Cases	14,723	15,061	15,972	16,885	16,440	15,522
	Civil Cases	1,117	1,229	1,095	1,092	1,140	1,356
	Small Claims Cases	338	360	336	234	241	290

N/A - Information was not readily available.

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

Source: Indicated County Department

2004	2005	2006	2007
NA	NA	830	875
432	445	330	340
32,547	32,551	33,134	33,350
6,824	7,001	6,250	5,669
1,664	1,624	1,596	10,085 *
13,455	8,588	7,877	7,566
105,079	103,505	107,484	105,421
80,602	42,275	59,657	53,641
76.71%	40.84%	55.50%	50.80%
6,205	5,804	5,985	5,340
27,346	26,189	25,987	22,576
1,405	1,384	1,157	1,209
224	219	242	230
98	100	105	108
14	12	9	15
346,205	309,710	300,402	313,933
951	847	937	1,298
4,285	4,340	4,280	3,826
970	1,018	973	996
80	84	73	72
1,137	1,041	1,200	1,250
943	1,008	879	849
NA	NA	790	808
20,346	24,450	25,819	39,934
344	380	314	355
68	92	64	85
278	278	279	281
235	260	275	275
230	180	330	300
444	403	392	281
258	231	208	275
253	207	173	300
13,666	16,072	19,043	19,634
1,419	1,440	1,662	1,805
391	543	410	341
31,791	30,815	27,727	27,079
736	637	670	668
911	842	845	900
118	102	89	83
2,284	2,364	2,449	2,586
959	1,010	963	
91	111	102	852
19	20	21	
6,298	6,347	5,638	5,306
12,839	11,583	9,860	8,245
24	23	29	10
1,070	1,409	1,504	1,158
260	236	579	259
104	283	611	254
15,002	15,434	15,923	15,923
1,631	1,768	1,430	2,019
20,387	21,660	21,951	21,951
4,813	5,051	5,652	5,535
69,349	70,625	71,642	72,549
141,859,873	154,403,861	172,993,200	179,714,104
14,815	15,665	13,774	12,961
1,443	1,516	1,400	1,710
293	251	290	305

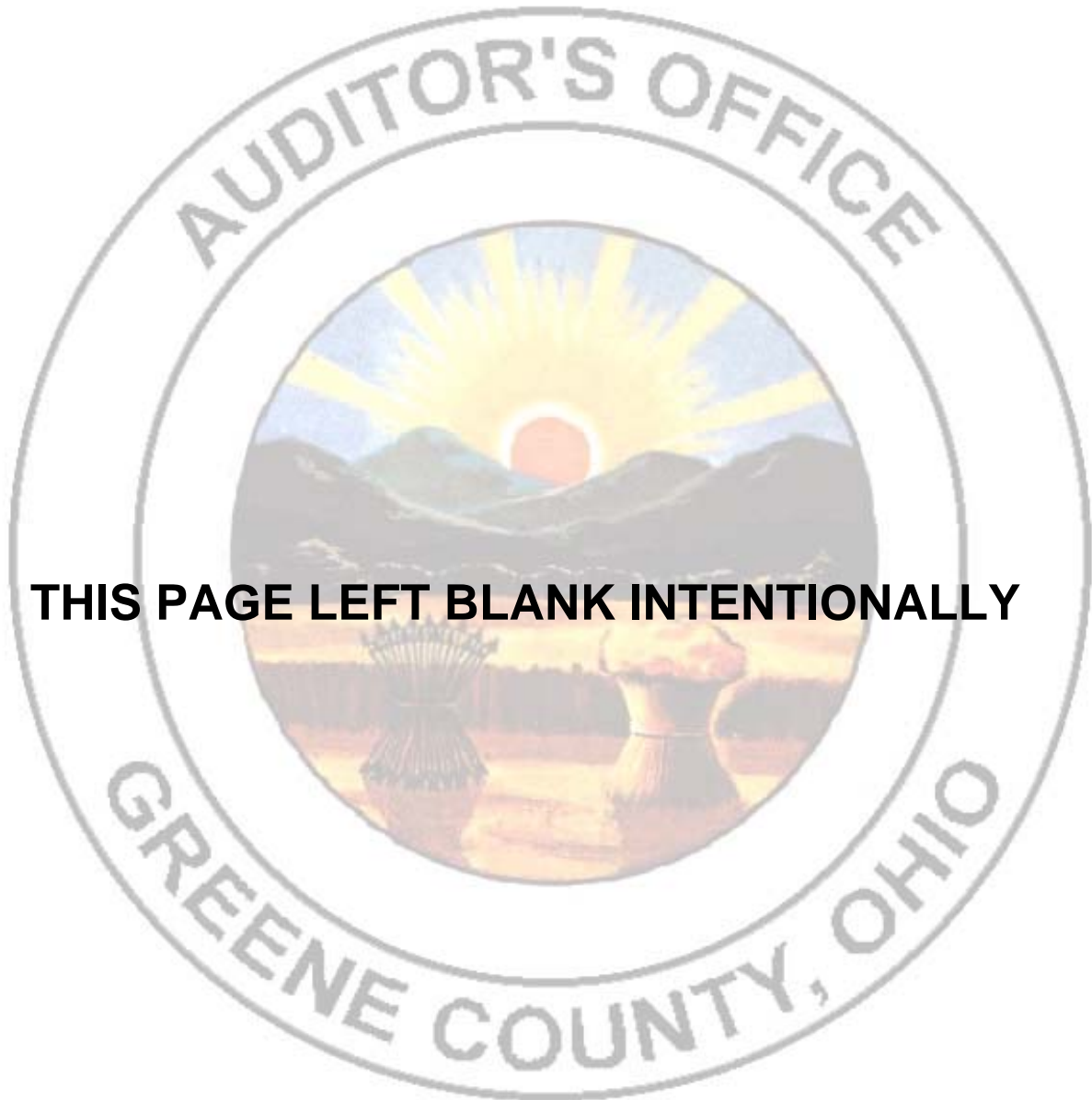
Table 22
 Greene County, Ohio
 Capital Assets Statistics by Function
 Last Ten Fiscal Years

	1998	1999	2000	2001
County Engineer				
Roads (Miles).....	-	-	306	327
Bridges.....	-	-	275	273
Parks & Recreation				
Parks/Reserves.....	127	127	127	28 a
Public Pools.....	3	3	3	2 a
Bike Path (Miles).....	50	50	50	46 a
Water System				
Water Lines (Miles).....	271	280	290	297
Water Customers.....	12,265	12,836	13,244	13,658
Elevated Storage Tanks.....	15	15	15	15
Sewer System				
Sewer Lines (Miles).....	341	348	358	363
Sewer Customers.....	17,852	18,330	18,703	18,906

a In 2001, the County started reporting only those facilities managed and operated by the County, rather than total facilities within the County.

Source: Indicated county department

2002	2003	2004	2005	2006	2007
325	325	331	331	326	326
275	277	265	268	269	282
28	28	30	38	39	44
2	2	2	2	2	2
46	46	52	60	60	60
302	303	310	310	318	318
14,160	14,543	15,052	15,513	16,017	16,260
15	15	15	15	15	15
366	367	373	373	379	379
19,444	19,827	20,644	21,746	22,054	22,295



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**



Mary Taylor, CPA
Auditor of State

GREENE COUNTY FINANCIAL CONDITION

GREENE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 28, 2008**