



**Auditor of State
Betty Montgomery**

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

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**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Disbursements</u>
U.S. Department of Agriculture			
(Passed through the State of Ohio Department of Education)			
Nutrition Cluster:			
School Breakfast Program	05-PU	10.553	\$38,723
National School Lunch Program	04-PU	10.555	<u>53,161</u>
Total U.S. Department of Agriculture - Nutrition Cluster			91,884
U.S. Department of Housing and Urban Development			
(Passed through the State of Ohio Department of Development)			
Community Development Block Grant/State's Program	B-F-00-027-1	14.228	21,107
	B-F-01-027-1		131,977
	B-C-00-027-1		<u>83,241</u>
Total Community Development Block Grant/State's Program			236,325
HOME Investment Partnerships	B-C-00-027-2	14.239	<u>79,234</u>
Total U.S. Department of Housing and Urban Development			315,559
U.S. Department of Justice			
Federal Equitable Sharing	N/A	16.XXX	27,000
Community Prosecution and Project Safe Neighborhoods	2002-GP-CX-0111	16.609	43,075
(Passed through the State of Ohio Department of Criminal Justice Services)			
Byrne Formula Grant Program	1999-RS-SAT-123	16.579	39,729
	2001-DG-A01-7129		104,035
	2001-DG-D02-7133		<u>29,567</u>
Total Byrne Formula Grant Program			173,331
(Passed through the State of Ohio Treasurer)			
State Criminal Alien Assistance	200APVX0711	16.606	41,485
	2001APVX0711		<u>74,271</u>
Total State Criminal Alien Assistance			115,756
(Passed through the State of Ohio Attorney General)			
Crime Victim Assistance	2002VACHAE481	16.575	29,306
	2002VAGENE016		47,455
	2000VAGENE016X		13,640
	2002VAGENE528		19,554
	2003VAGENE016		17,486
	2003VAGENE528		7,210
	2003VAGENE570		<u>4,844</u>
Total Crime Victim Assistance			139,495
(Passed through the State of Ohio Department of Youth Services)			
Juvenile Accountability Incentive Block Grants	2001-JB-013-A066	16.523	27,625
	2001-JB-013-A066		57,934
	2001-JB-001-A163		<u>59,197</u>
Total Juvenile Accountability Incentive Block Grants			144,756
Total U.S. Department of Justice			643,413

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Disbursements</u>
U.S. Department of Labor			
(Passed through the State of Ohio Job and Family Services)			
Workforce Investment Act Cluster:			
Workforce Investment Act - Adult	N/A	17.258	\$221,481
Workforce Investment Act - Adult Administrative	N/A		<u>14,126</u>
Total Workforce Investment Act - Adult			235,607
Workforce Investment Act - Youth	N/A	17.259	285,183
Workforce Investment Act - Youth Administrative	N/A		<u>11,700</u>
Total Workforce Investment Act - Youth			296,883
Workforce Investment Act - Dislocated Worker	N/A	17.260	181,839
Workforce Investment Act - Dislocated Worker Administrative	N/A		<u>2,854</u>
Total Workforce Investment Act - Dislocated Worker			<u>184,693</u>
Total U.S. Department of Labor - Workforce Investment Act Cluster			717,183
U.S. Department of Transportation			
(Passed through the State of Ohio Department of Natural Resources)			
Recreational Trails Program	RT-00(64)	20.219	46,727
(Passed through State of Ohio Department of Transportation)			
Highway Planning and Construction	GRE-CR20-3.50	20.205	<u>1,158,939</u>
Total U.S. Department of Transportation			1,205,666
U.S. Department of Health and Human Services			
(Passed through the State of Ohio Department of Health)			
Injury Prevention and Control Research and State and Community Based Programs	29-1-004-2-AG-03 29-1-004-2-BS-02	93.991	4,807 <u>27,522</u>
Total Preventative Health and Health Services Block Grant			32,329
(Passed through the State of Ohio Department of Human Services)			
Family Preservation and Support Services	N/A	93.556	73,489
Low-Income Home Energy Assistance	N/A	93.568	78,609
Independent Living	N/A	93.674	30,882
(Passed through the State of Ohio Department of Mental Retardation and Developmental Disabilities)			
Social Services Block Grant Title XX	N/A	93.667	93,902
Community Alternative Funding Source	N/A	93.778	<u>815,942</u>
Total U.S. Department of Health and Human Services			1,125,153
Corporation for National and Community Services			
(Passed through the State of Ohio Department of Youth Services)			
AmeriCorps	YCP-004-98 YCP-004-02	94.006	2,882 <u>8,445</u>
Total Corporation for National and Community Services			11,327
Total Federal Assistance			<u>\$4,110,185</u>

The notes to the schedule of federal award expenditures are an integral part of this statement

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002**

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

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

NOTE C - NUTRITION CLUSTER

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

NOTE D - MATCHING REQUIREMENTS

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

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Auditor of State Betty Montgomery

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

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

We have audited the accompanying financial statements of Greene County (the "County") as of and for the year ended December 31, 2002, and have issued our report thereon dated June 18, 2003. We did not audit the financial statements of the component units, Greene, Inc. and Homecroft, Inc., which represent 74 percent and 57 percent, respectively, of the net assets and net revenues of the component unit column. Other auditors audited those financial statements. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the component units, Greene, Inc. and Homecroft, Inc., were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to those component units.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 18, 2003.

Internal Control Over Financial Reporting

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

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

However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report that we have reported to management of the County in a separate letter dated June 18, 2003.

This report is intended solely for the information and use of the fiscal report committee, management, and Board of Commissioners, and is not intended to be and should not be used by anyone other than these specified parties.

A special audit of the Greene County Adult Probation Department is being conducted by the Auditor of State, the results of which are unknown at this time.

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

Betty Montgomery
Auditor of State

June 18, 2003



Auditor of State Betty Montgomery

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

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

Compliance

We have audited the compliance of Greene County (the "County") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2002. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Greene County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002.

Internal Control Over Compliance

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

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

Schedule of Federal Awards Expenditures

We have audited the basic financial statements of the County, as of and for the year ended December 31, 2002, and have issued our report thereon dated June 18, 2003. We did not audit the financial statements of the component units, Greene, Inc. and Homecroft, Inc., which represent 74 percent and 57 percent, respectively, of the net assets and net revenues of the component unit column. Other auditors audited those financial statements. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the component units, Greene, Inc. and Homecroft, Inc., were not audited by other auditors in accordance with *Government Auditing Standards* and accordingly this report does not extend to those component units. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of federal award expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Betty Montgomery
Auditor of State

June 18, 2003

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505**

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY
FOR THE YEAR ENDED DECEMBER 31, 2002**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA # 20.205 – Highway Planning and Construction CFDA # 93.778 - Community Alternative Funding Source CFDA # 17.258 (Adult), 17.259 (Youth) & 17.260 (Dislocated Worker) – Workforce Investment Act Cluster
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

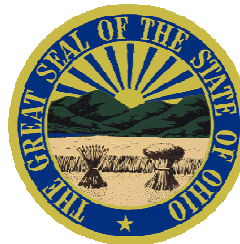
3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

**Greene County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2002**



**2002 The Year In Review
Delivering Service
Expectation of the Future
Listening to the Values of America**



**Presented by
Greene County Auditor
Luwanna Delaney**



I am the auditor and fiscal officer for Greene County. Being the County Auditor entails being the tax assessor, fiscal officer, sealer of weights and measures and other varied duties in the issuance of licenses for the County. As Auditor, I also serve as a member of the Budget Commission, Board of Revisions, Data Processing Board, Tax Incentive Review Board and Microfilm Board.

A resident of Greene County since 1939, I graduated from Xenia High School in 1957. I attended classes at Miami Jacobs Business College and Sinclair Community College focusing on real estate law, accounting and computer courses. In addition to these courses, I have attended numerous professional conferences, seminars and classes put on by the Auditor of State, Governmental Accounting Standards Board, State Department of Taxation, County Auditor's Association of Ohio and many others.

The following is a list of professional organizations and associations I belong to:

- ▶ International Association of Assessors
- ▶ County Auditor Association of Ohio (executive committee)
- ▶ Government Finance Officers Association (National and State)
- ▶ Business Professional Women Organization
- ▶ Republican Clubs of Greene County, Fairborn, Beavercreek and Xenia
- ▶ Chambers of Commerce of Beavercreek, Fairborn, Xenia, Bellbrook and Spring Valley
- ▶ Greene County Farm Bureau
- ▶ Farm Forum
- ▶ Charter Member of the Northside Christian Church
- ▶ Committee member of the Xenia Old Fashion Days for eight years
- ▶ Past Worthy Matron of the Ohio Eastern Star # 262
- ▶ State Auditor's Association Executive Committee
- ▶ Past President of the State of Ohio Council of County Officials
- ▶ Past President of the Southwest District Auditors Association

I have worked in the Greene County Auditors Office for 40 years, I was the Chief Deputy Auditor for fourteen of those years and have spent the last twelve years as the County Auditor. I was elected to my first term as County Auditor in 1990, and I pledge to continue to perform the duties of the Auditor diligently.

During my tenure as Auditor, the County has received an award for the Comprehensive Annual Financial Report each year from the Government Finance Officers Association (GFOA). In addition, the County has received an award for its Popular Annual Financial Report from GFOA every year since 1997.

As Auditor I have promoted a number of changes in the Auditor's Office. I continued to change the office to improve the manner in which the public is served. Changes have ranged from the office layout, the use of computers by staff to perform their functions and the development of a Greene County web site. The web site provides information about various County departments and forms and applications which can be accessed by the public. In addition to this, I developed and implemented the Geographic Information System (GIS) so you can access real estate information through the County web site (www.co.greene.oh.us). The GIS system includes property tax information, assessments, surveys, maps, topography and other information pertinent to valuing and maintaining tax information related to real estate. Most recently the office was honored by the International Association of Assessing Officers with the Public Information Award for its GIS web site.

My commitment is to ensure the public continues to be served in a professional and efficient manner with honesty and integrity.

Part 1 - Introduction



Delivering Service

GREENE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2002



**MAKING A DIFFERENCE
FOR GREENE COUNTY**

Prepared by

The Greene County Auditor

Luwanna A. Delaney

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

**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2002
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LUWANNA A. DELANEY

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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 18, 2003

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, 2002. Under the guidance and leadership of all of the elected officials and the county administrator, Greene County was in sound financial position in 2002.

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, 2002. This report is prepared in accordance with Generally Accepted Accounting Principles (GAAP) for governments, and includes all disclosures required by GAAP in order to insure a fair presentation of the County's financial condition. This is the third year the County has prepared its CAFR in accordance with Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. By early implementing the new reporting model, Greene County has taken a leadership position in the area of governmental accounting and accountability, not only throughout Ohio, but also throughout the United States.

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

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

Marcella Gifford, Payroll Administrator and Bookkeeping Office Manager, Linda Atley, assistant and staff,
Richard Leming, GIS Manager,
Steve Tomcisin, IT Director and staff,
Charles Dressler,
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



MAKING A DIFFERENCE
FOR GREENE COUNTY

LUWANNA A. DELANEY

Greene County Auditor
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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 18, 2003

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

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2002. The CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. This report provides the taxpayers of Greene County with comprehensive financial data in a format that enables them to gain a thorough understanding of the County's financial status. It assists County Officials in management decisions and allows visitors and the general public to compare Greene County's financial position and its results of operations with those of similar governmental entities.

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

The CAFR consists of three major segments: the introductory section, the financial section, and the statistical section. The introductory section includes the letter of transmittal, a list of Greene County's principal elected officials, and organizational charts for both the County and the Auditor's Office. The financial section includes the Report of Independent Accountants on the basic financial statements, Management's Discussion and Analysis of the results for the County's operations during 2002, the basic financial statements including all required notes to the basic financial statements, required supplementary information for the County's infrastructure and the combining and individual fund financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, the Management's Discussion and Analysis can be found on pages 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 413 square miles. The County is divided into twelve townships and has four cities and six villages within its boundaries.

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

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

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

Greene County's geographic relationship to Dayton, Cincinnati and Columbus coupled with the easy access to major interstate highways continues to be an asset. The quick commute to these cities has boosted the residential housing market in the County. Development along the I-675 corridor along with the improvements made to State Route 35 as a major highway strengthens the convenience of being located in an area with ready access to interstate highways such as I-75, I-71, and I-70.

The residential and commercial growth has coincided with growth in recreational activities within the County. Many local communities have festivals, such as the Sweet Corn Festival in Fairborn, Old Fashion Days in Xenia, Popcorn Festival in Beavercreek, Sugar Maple Festival in Bellbrook, Bean Festival in Jamestown, and Cedarfest in Cedarville. Tourist attractions included the U.S. Air Force Museum on Wright Patterson Air Force Base and the National Afro-American Museum in Wilberforce. Located just outside of Xenia, the outdoor drama "Blue Jacket" draws visitors from Western and Southern Ohio. Construction nears completion of the County's system of bicycle paths. The Nutter Center at Wright State University offers events ranging from major concerts to sporting events such as NCAA Division I Basketball and Dayton Bombers professional hockey. The County has several outdoors attractions such as John Bryan State Park in Yellow Springs, Sugarcreek Reserve in Bellbrook and the Clifton Gorge State Nature Preserve in Clifton.

It is easy to get excited about Greene County's future economic development. Greene County continues to conduct ongoing business retention and foster strong government-business relationships. With a bountiful resource of a qualified labor force, easy access to major interstate highways and the abundance of high tech institutions such as Wright Patterson Air Force Base, gives many businesses the opportunity to position themselves for the coming years. Quality commercial, residential and educational opportunities will continue to attract individuals and businesses to Greene County in the year 2003 and beyond.

MAJOR COUNTY INITIATIVES

2002 Highlights

AUDITOR: Under the guidance of the County Auditor, the Geographic Information Systems Department (GIS) continues to develop new applications to make information available 24 hours a day via the Internet. The Auditor's GIS Department received the International Association of Assessing Officers Public Information Program Award. This award was achieved for the outstanding development and implementation of an effective system for the dissemination to taxpayers of information regarding the assessment process. Also during 2002, the County Auditor completed the reappraisal of all properties in Greene County. The reappraisal, which is performed every six years in accordance with Ohio law, is a two-year undertaking that adjusts property values to reflect the current market value. The Data Processing department under the direction of the County Auditor, moved several programs from a mainframe to Unix Oracle based system. The payroll and budgetary systems will be enhanced by this change in software. In 2002, the County Auditor also developed and implemented an employee manual.

CONVENTION AND VISITORS BUREAU: During 2002, the Greene County Convention and Visitors Bureau (GCCVB) achieved double-digit increases in booked business for area hotels despite a year of economic uncertainties. More than 28,000 room-nights were realized by area hotels, which represents a 18% increase from 2001. Sporting events continue to lead as the predominant generator of group business.

DEPARTMENT OF DEVELOPMENT: The Department of Development had a busy year in 2002. The department received 36 contacts from companies either looking to relocate or expand in Greene County, of which six chose Greene County and 12 are still pending. Also during 2002, Department of Development helped the Greene County Airport Authority obtain a \$ 1.8 million grant from the FFA for Phase I of the runway extension project. The entire project is estimated to cost three to four million dollars. Phase I will break ground in March 2003.

HOMELAND SECURITY: During the year the Federal Government created this agency to combat crime and terrorism within the U.S. The County created a local division of this agency in December 2002, and hired an executive director to manage this department.

RECORDS AND INFORMATION: This department continues to identify, organize and preserve Greene County's records with the latest technology. It arranged for the professional de-acidification and encapsulation of all the local newspapers recovered in the time capsule buried in 1901 and Probate Court's Marriage Book B-1, 1843-1852. This department continues to assist and educate the members of the public and county employees in accessing county records.

RECREATION, PARKS & CULTURAL ARTS: During 2002, an application for the newly created Clean Ohio Funds was submitted to restore and improve wetlands at the Creekside Reserve, a major source for recharging our drinking water. There is a commitment by the citizens and local governments of our county to prevent future losses of wetlands. Also, the first dog park in the Miami Valley region was created to allow dog owners to let their canine friends run loose in the two-acre fenced area located on Fairgrounds Road in Xenia, Ohio. It has been a great success.

Future Projects

AUDITOR: The County Auditor awarded a contract to receive new aerial and digital topographic mapping in 2003. The last time the county contracted to have aerial photography was 1996. This information will be used to further enhance the existing Geographic Information System and provide current and more accurate information to the public. Also, the County's web site for public access will be enhanced. This enhancement will assist County employees and local political entities with mapping and other information.

COMMON PLEAS COURT: During 2002, the Common Pleas Court saw the appointment and election of two new Judges and the hiring of a court administrator, a position that has been vacated for twenty-seven (27) years. The following are future goals of the Common Pleas Court: (1) accreditation for the Adult Probation department; (2) employ a study to determine efficiency of current court actions; (3) jury duty information to be made available on the county web site. Also, the court will be applying for many grants.

RECREATION, PARKS & CULTURAL ARTS: Many park improvements will be happening in the near future. Applications will be submitted to apply for monies through the Park District's Highway Trust Fund to pave and improve park roads and parking lots at several sites. Funding from the Greene County Commissioners,

Community Development Block Grants and Natureworks will provide new tennis courts, shelter houses and other enhancements to all of the County parks. The naturalist and maintenance staff continues to develop and maintain trails in the parks. There is a commitment to keep Greene County Parks clean and safe.

FINANCIAL INFORMATION

Accounting System

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

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

Internal Accounting Controls

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

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

Budgetary Control

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

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

Cash Management

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

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

Risk Management

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

The current insurance and risk management program policy is:

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

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

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

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

Health Benefits

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

A prescription drug card is provided with the health care plan. An employee may use the card to purchase drugs as prescribed by a physician. Employees have to pay a \$7 co-payment with each prescription purchased.

The Independent Audit

Included in this report is an Auditor of State's unqualified opinion rendered on the County's basic financial statements for the year ending December 31, 2002. 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, 2001. 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 sixteen consecutive years (fiscal years ended 1986 - 2001). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

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

Sincerely,

A handwritten signature in cursive script that reads "Luwanna A. Delaney, Auditor". The signature is written in black ink on a light-colored background.

Luwanna A. Delaney
Greene County Auditor

**GREENE COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 2002**

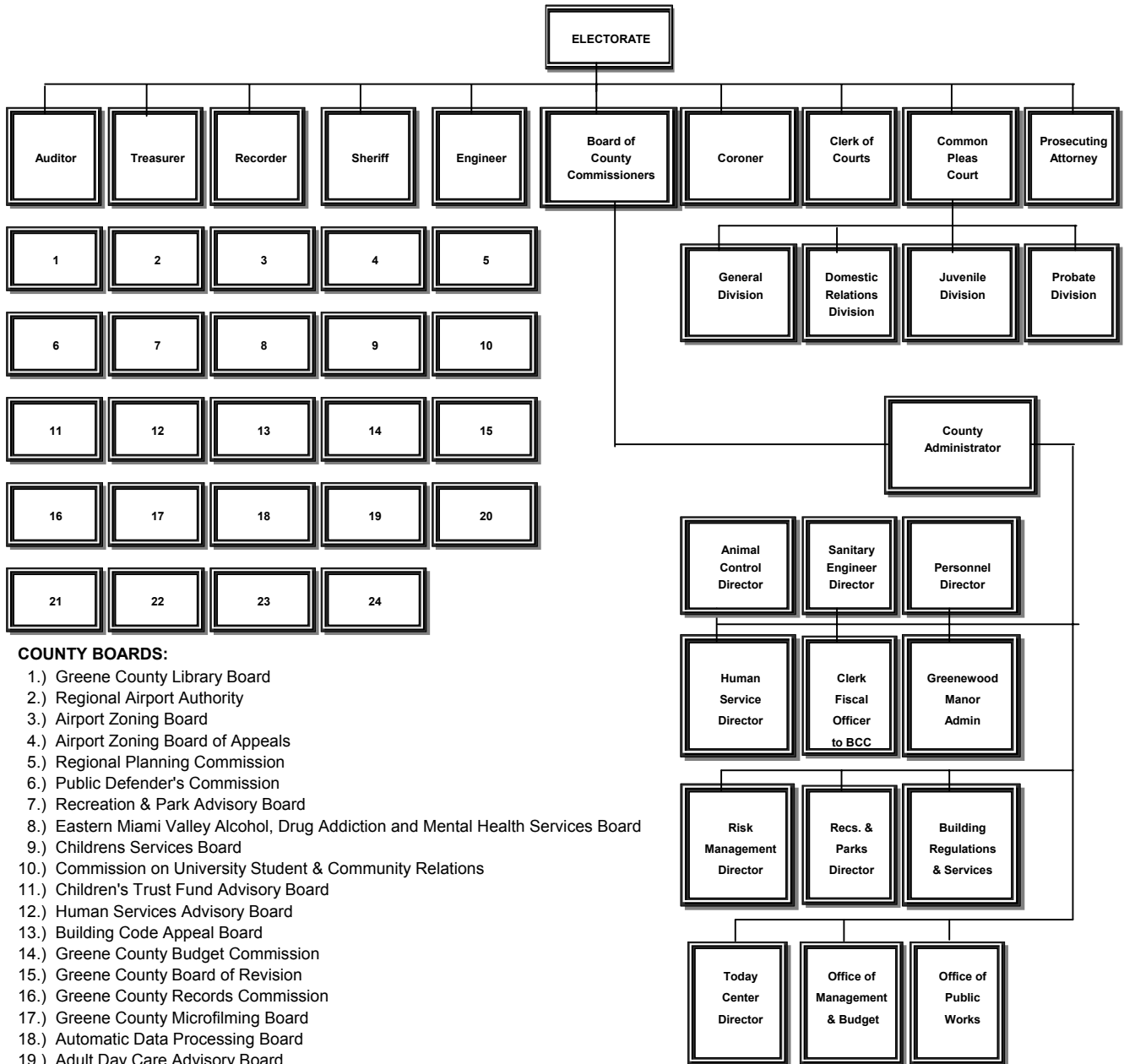
County Elected Officials:

W. Reed Madden President
Ralph C. Harper Commissioner
Kathryn K. Hagler Commissioner
Luwanna A. Delaney Auditor
James W. Schmidt Treasurer
William F. Schenck Prosecutor
Terri A. Mazur Clerk of Courts
Kevin L. Sharrett Coroner
Jerry Erwin Sheriff
Mary L. Morris Recorder
Robert N. Geyer Engineer

Common Pleas Court Judges:

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

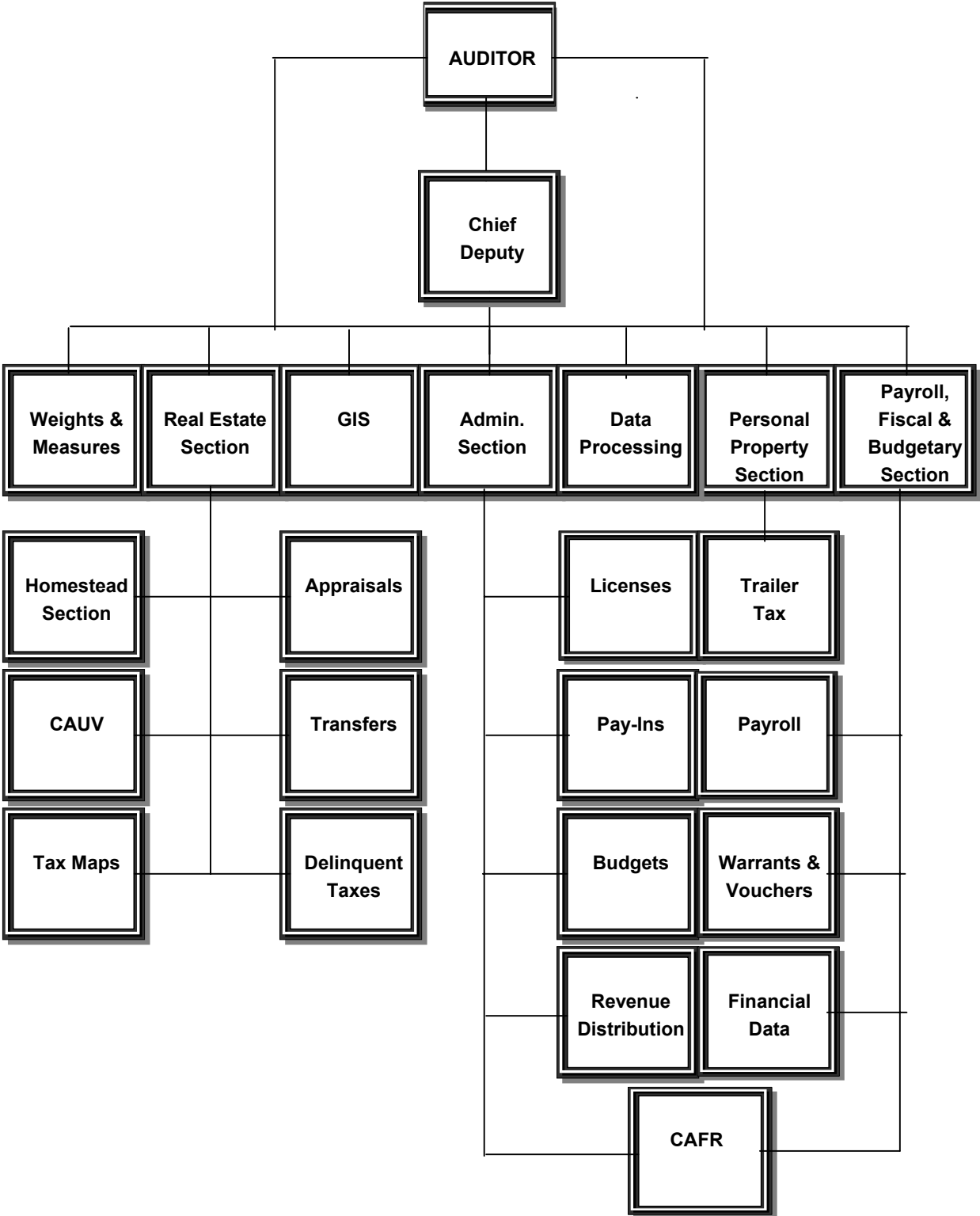
GREENE COUNTY ORGANIZATIONAL CHART



COUNTY BOARDS:

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

GREENE COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Greene County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2001

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.



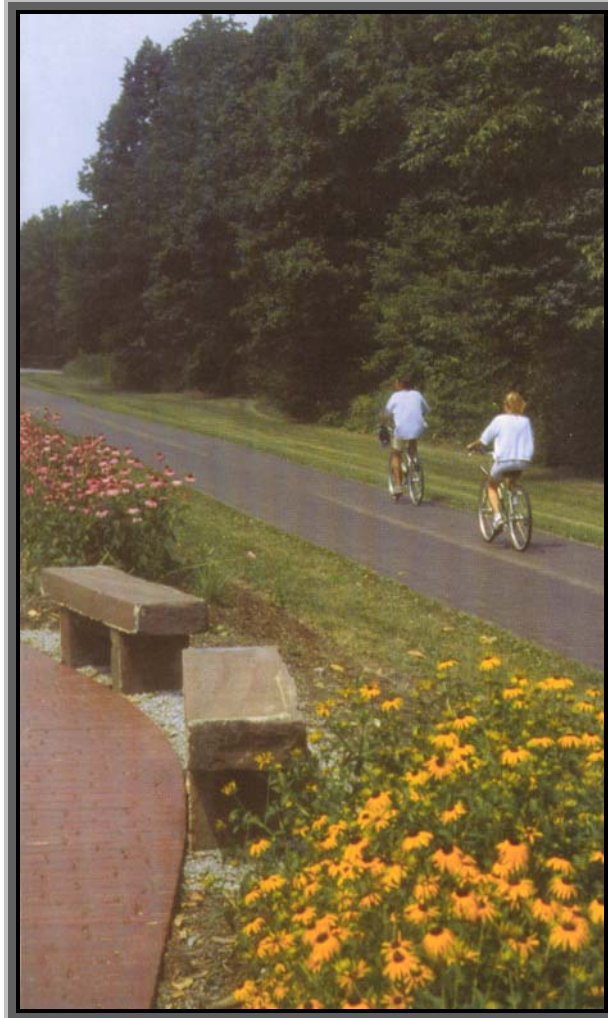
William Patrick Vasta

President

Jeffrey R. Emer

Executive Director

Part 2 - Financial



Listening to the Values of America



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Ohio (the County) as of and for the year ended December 31, 2002, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the component units, Greene, Inc. and Homecroft, Inc., which represent 74 percent and 57 percent, respectively, of the net assets and net revenues of the component unit column. Other auditors audited those financial statements. They have furnished their reports thereon to us, and we base our opinion, insofar as it relates to the amounts included for Greene, Inc. and Homecroft, Inc., on the reports of other auditors.

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

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Ohio, as of December 31, 2002, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General Fund, Department of Health and Human Services Fund, Board of Mental Retardation and Developmental Disabilities Fund, Motor Vehicle Road and Bridge Fund, and the Children Services Board Fund thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2003 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis, and information regarding the County's infrastructure assets following the Notes to the Basic Financial Statements are not required parts of the basic financial statements but are supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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



BETTY MONTGOMERY
Auditor of State

June 18, 2003

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2002**

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, 2002. 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 - 10 of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at December 31, 2002, by \$245,971,867. Of this amount, \$31,832,585 may be used to meet the County's ongoing obligations to citizens and creditors.
- The net assets of the governmental and business type activities increased .9% and 8.3% respectively.
- The revenue of the governmental activities decreased \$10.7 million from the amounts reported in 2001. Of this \$10.7 million, \$5.6 million decrease was from program revenue while \$5.1 million was from general revenues. During this same period, governmental activities expenditures increased \$1.6 million or 1.8%.
- In the business-type activities revenues increased \$1.3 million with program revenue increasing \$1.5 million and general revenues decreasing \$.2 million.
- As of December 31, 2002, the County's governmental funds reported combined ending fund balances of \$30.3 million, an increase of \$ 8.9 million in comparison with the prior year. Of the ending fund balance \$27.2 million is available for spending at the County's discretion.
- At the end of the current fiscal year, unreserved/undesignated fund balance for the general fund was \$10 million or 26.1% of total general fund expenditures.
- Revenues in the County's governmental fund financial statements decreased \$5.9 million or 6.1% less than they had been in the previous year, while expenditures increased \$5.4 million or 6.1% over what had been expended in 2001.
- The County's outstanding debt increased by \$3.1 million or 16% in governmental activities and decreased \$11.3 million or 7% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 5.2% higher than they were budgeted and expenditures were 95.1% of the amount budgeted. This resulted in a much-improved financial position for the County than had been budgeted for the year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements 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 themselves.

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

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

The statement of activities presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some 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 non-profit organizations that provide jobs and housing for

GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)

developmentally disabled adults residing in the County. The County is financially accountable for these organizations. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on page 27 - 28 of this report.

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

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

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

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

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

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

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

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

The basic proprietary fund financial statements can be found on pages 37 – 39 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 40 – 41 of this report.

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)**

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 45 – 77 of this report.

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

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

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$245,971,867 as of December 31, 2002.

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

	Governmental Activities		Business-type Activities		Total	
	2002	2001	2002	2001	2002	2001
Current and Other Assets	\$ 71,713	\$ 68,342	\$ 28,098	\$ 39,671	\$ 99,811	\$ 108,013
Capital Assets	163,375	161,385	197,598	192,881	360,973	354,266
Total Assets	235,088	229,727	225,696	232,552	460,784	462,279
Long-term Liabilities	20,519	7,605	136,600	135,933	157,119	143,538
Other Liabilities	35,254	44,398	22,440	35,046	57,694	79,444
Total Liabilities	55,773	52,003	159,040	170,979	214,813	222,982
Invested in Capital Assets, Net of Related Debt	140,531	141,284	47,547	31,163	188,078	172,447
Restricted	24,811	23,520	1,250	1,363	26,061	24,883
Unrestricted	13,973	12,920	17,859	29,047	31,832	41,967
Total Net Assets	<u>\$ 179,315</u>	<u>\$ 177,724</u>	<u>\$ 66,656</u>	<u>\$ 61,573</u>	<u>\$ 245,971</u>	<u>\$ 239,297</u>

By far the largest portion of the County's net assets, 76.5%, reflects its investment in capital assets (e.g., land, buildings, equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets are resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets includes \$1,000,000 which has been designated by the County as a Budget Stabilization Reserve these monies may be used to meet the government's ongoing obligations to citizens and creditors.

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)**

As of December 31, 2002, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

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

- Due From Other Governments increased \$1.7 million as a result of a number of factors including an increase in the amount of Unrestricted Grant Money provided to the County General Fund from the State, an increase in the amount of Homestead and Rollback monies received from the State for real property taxes paid by the state on behalf of property owners, and a large grant awarded to Recreation and Parks for the construction of a bike path. This increase was in part offset by an increase to Deferred Revenue which represents the portion of grants the County has been awarded, but has not met certain eligibility requirements.
- The \$2 million increase in capital assets is a result of construction projects the County is undertaking, the largest of which is a new materials recovery center for the garbage and refuse fund.
- The only significant changes to liabilities related to debt obligations. Bond Anticipation Notes outstanding decreased \$9.8 million in 2002. This was offset by a \$13.3 million increase in Noncurrent Liabilities which was primarily the result of a \$13.4 million various purpose general obligation bond issue.

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

- The unrestricted and restricted cash decreased by \$11.7 million as a result of the County reducing the amount of notes being issued and paying down existing notes rather than maintaining a large cash reserve.
- The increase in capital assets is the result of the completion of several construction projects within the water and sewer funds, including a water line at U.S. route 68 and Stevenson Road and the extension of existing lines to Shawnee Hills and Cedarville.
- Bond Anticipation Notes outstanding decreased \$12.3 million. This decrease was the result of the County paying down the notes with its cash balance and the issuance of Sewer Revenue Bonds for \$6.9 million.

Analysis of the County's Operations - The table below provides a summary of the County's operations for 2002. The County's financial position improved for both governmental-type and business type activities. The more significant changes were:

- General Revenues decreased approximately \$5.1 million. The majority of this decrease is due to investment earnings dropping \$4.6 million or 71%. This drop was due to lower overall interest rates and less cash available for investment. Sales taxes increased approximately \$500,000, but was offset by a \$200,000 reduction in property tax revenues due to changes in the State Law regarding valuing certain public utilities.
- Overall expenses of the County's Governmental activities increased \$1.6 million which represents 1.8% of 2001 Governmental Activities Expenditures. This increase is primarily the result of salary increases and increased health care cost during 2002. This increase in expenditures was partially offset by a \$1.3 reduction in interest expense due to lower rates on debt owed by the County.
- Program revenues saw a decrease of more than \$5.6 million during the year. This was caused by a reduction in operating and capital grants from 2002. The reduction is a result of the completion of several major construction projects that were principally funded through State and Federal grants including the Juvenile Rehabilitation Center and the Adult Detention Facility.

Business type activities also showed an increase in net assets resulting primarily from an increase in the rate charged to water and sewer customers which took effect during 2002. This resulted in charges for services increasing 11.3%, while holding operating expenses level from 2001 to 2002. The number of customers receiving county water and sewer services also increased approximately 3.2% during the year. The rates were raised so the County would generate additional money in order to pay down outstanding debt. There was an almost \$900,000 decrease in capital grants during 2002. This was due to a decrease in the water and sewer lines contributed by developers during the year and the fact that the County did not take over any village operated water or sewer systems during the year.

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)**

**GREENE COUNTY'S CHANGES IN NET ASSETS FOR 2002
(Expressed in Thousands of Dollars)**

	Governmental		Business-type		Total	
	2002	2001	2002	2001	2002	2001
REVENUES:						
Program Revenues:						
Charges for Services	\$14,810	\$14,848	\$23,249	\$20,886	\$38,059	\$35,734
Operating	29,740	30,823	0	0	29,740	30,823
Capital Grants/Contributions	153	4,673	2,032	2,909	2,185	7,582
General Revenues						
Property Taxes	19,114	19,354	0	0	19,114	19,354
Sales Tax	18,222	17,722	0	0	18,222	17,722
Other Taxes	660	570	0	0	660	570
Unrestricted Grants	5,639	5,290	0	0	5,639	5,290
Interest	1,882	6,459	108	61	1,990	6,520
Other	1,971	3,151	90	295	2,061	3,446
Total Revenues	92,191	102,890	25,479	24,151	117,670	127,041
EXPENSES:						
General Government	20,893	20,298	0	0	20,893	20,298
Public Safety	18,086	17,215	0	0	18,086	17,215
Public Works	6,905	5,951	0	0	6,905	5,951
Health	14,159	13,649	0	0	14,159	13,649
Human Services	25,446	25,443	0	0	25,446	25,443
Conservation and Recreation	2,703	2,683	0	0	2,703	2,683
Economic Development	1,581	1,646	0	0	1,581	1,646
Interest and Fiscal Charges	236	1,524	0	0	236	1,524
Water		0	6,614	6,960	6,614	6,960
Sewer		0	14,373	14,305	14,373	14,305
Total Expenses	90,009	88,409	20,987	21,265	110,996	109,674
Change in Net Assets Before Transfers	2,182	14,481	4,492	2,886	6,674	17,367
Transfers	(591)	(1,614)	591	1,614	0	0
Change in Net Assets	1,591	12,867	5,083	4,500	6,674	17,367
Net Assets January 1	177,724	164,857	61,573	57,073	239,297	221,930
Net Assets December 31	\$179,315	\$177,724	\$ 66,656	\$ 61,573	\$ 245,971	\$ 239,297

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2002
(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 \$30.3 million, an increase of \$8.9 million in comparison with the prior year. Of this, \$26.2 million, or 86.4%, constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed for other purposes. These purposes include \$2.9 million committed to liquidate encumbrances of the prior period, \$91,024 to pay debt service and \$101,588 for restricted usage in the County's permanent fund. In addition, the County has designated \$1,000,000 of the unreserved fund balance for budget stabilization.

The general fund is the chief operating fund of the County. As of December 31, 2002, the unreserved balance of the general fund was \$10 million, while the total fund balance reached \$11.9 million. Unreserved fund balance represents 26.1% of total general fund expenditures, while the total fund balance represents 30.9% of the same amount.

The fund balance of the County's general fund decreased by \$2.7 million during the current fiscal year, after having an increase of \$3.3 million in the previous year. Key factors in this \$2.7 million decrease are as follows:

- Total general fund revenue decreases \$4.6 million from the previous year. The largest component of this decrease is a \$4.7 million decrease in investment earnings.
- While revenues were decreasing, expenditures of the general fund increased by \$2.1 million, increasing only 5.6%. The majority of this increase occurred in General Government Legislative and Executive expenditures and was the result of the County providing grants to outside agencies totaling nearly one million dollars. In the prior year these types of expenditures totaled less than \$30,000. Another area of increased expenditures was wages and benefits.
- Transfers out to other departments decreased \$.3 million from the prior year. This can be attributed to the fact that interest income decreased significantly. The Ohio Revised Code requires, with some exception, that all interest income be recorded in the General Fund. The County, consistent with past practice, has determined that some of the other funds of the County should be entitled to their share of the interest. These funds generally include any fund with outstanding notes payable and the County Water and Sewer funds.

Of the major funds, the Motor Vehicle Road and Bridge fund had the largest increase in net assets of almost \$1.2 million. This was primarily due to a \$300,000 increase in grants from 2001 and reduced spending of more than \$800,000. The decrease in spending is a result of several significant projects being completed in 2001. The annual net change in assets for the Health and Human Services fund fell \$1.5 million from 2001 due mainly to a reduction in intergovernmental revenue. The remaining two major funds, the Children's Services Board and the Board of Mental Retardation & Developmental Disabilities fund balances were basically unchanged during the year, with increases in net assets of \$323,839 and \$170,401 respectively.

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. As mentioned earlier in this discussion, the water fund's fund balance increase of \$2.8 million and the sewer fund's increase of \$2.1 million can be attributed to an effort to reduce the overall debt level within these funds and rate increases for water and sewer service.

General Fund Budgetary Highlights. The County made numerous revisions to the original appropriations approved by the County Commissioners. Overall these changes resulted in an increase from the original budget of 6.1% or \$2,599,815. The majority of the increases occurred in the areas of transfers out (\$649,215), the County Commissioners department (\$369,468) and miscellaneous legislative and executive expenditures (\$786,716). The increase in transfers

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)**

out was the result of the County placing monies in debt service funds to reduce the principal of outstanding bond anticipation notes. The increase in the commissioners and miscellaneous legislative and executive departments were the result of money being appropriated for grants for local governments however, due to the economic climate the additional appropriations for grants were never awarded. The County spent 95.1% of the amount appropriated in the general fund during 2002.

The County's budgeted revenue increased 1.4% and was the result of greater than expected revenues than were forecast in the original budget. Actual revenue came in 5.2% higher than the final budgeted amount. Revenue items that came in higher than projected consisted of taxes (property and sales), charges for services, and intergovernmental revenue. These factors resulted in the County's financial position being over \$5.3 million better than projected for the year in the general fund on the budgetary basis.

Capital Assets:

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

	<u>Governmental Activities</u>		<u>Business-type</u>		<u>Total</u>	
	<u>2002</u>	<u>2001</u>	<u>2002</u>	<u>2001</u>	<u>2002</u>	<u>2001</u>
Land	\$ 2,599	\$ 2,599	\$ 2,096	\$ 2,096	\$ 4,695	\$ 4,695
Infrastructure	123,975	124,008	-	-	123,975	124,008
Construction in Progress	4,572	2,162	77,133	75,518	81,705	77,680
Buildings and Improvements	28,718	29,388	10,328	10,612	39,046	40,000
Improvement Other Than Building		-	105,390	102,534	105,390	102,534
Furniture, Fixtures and	3,511	3,227	2,651	2,121	6,162	5,348
Total	<u>\$ 163,375</u>	<u>\$ 161,384</u>	<u>\$ 197,598</u>	<u>\$ 192,881</u>	<u>\$ 360,973</u>	<u>\$ 354,265</u>

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

For 2002, the County Engineer budgeted \$2,979,487 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$2,306,236.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being excellent, to evaluate all County bridges. It is the policy of the Greene County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of five or more. The most recent assessment found that 95% of the County bridges have a General Appraisal Rating of five or better. Several of those bridges rated below five are covered bridges, which are registered historical landmarks and therefore can not be removed or improved to increase the bridge rating.

**GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)**

For 2002, the County Engineer budgeted \$65,000 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$65,068.

During the year, the County's land and infrastructure remained relatively unchanged. The projects completed in 2002 were principally replacement of existing infrastructure rather than new construction. Construction in progress saw an increase caused by the construction of a new materials recovery center for the Garbage and Refuse fund. The slight increase in furniture, fixtures and equipment is due to the continued updating of the equipment used to provide improved services to the taxpayers of the County.

In the business-type activities, the County completed the U.S. Route 68 and Brush Row Road water line, the Ludlow Creek trunk sewer line and a connector between Wilberforce and Shawnee Hills, resulting in the increase in improvement other than building. Construction in progress, however, remained relatively unchanged because the reduction caused by the completion of these projects was offset by the start of new projects in Cedarville, Beavercreek and Jamestown. For more information regarding the County's capital assets, see footnote H of the Notes to the Basic Financial Statements.

Debt:

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

	Governmental Activities		Business-type Activities		Totals	
	2002	2001	2002	2001	2002	2001
General Obligation Bonds	\$ 14,310	\$ 990	\$ 110	\$ 220	\$ 14,420	\$ 1,210
Revenue Bonds		-	124,577	120,962	124,577	120,962
OWDA Loans		-	11,654	13,143	11,654	13,143
Bond Anticipation Notes	5,082	14,870	6,705	19,000	11,787	33,870
Special Assessment	635	715	3,830	4,373	4,465	5,088
Refunding Bonds	2,677	2,999	2,193	2,669	4,870	5,668
Total	\$ 22,704	\$ 19,574	\$ 149,069	\$ 160,367	\$ 171,773	\$ 179,941

In 2002, the County saw an increase in its outstanding debt for the year in its Governmental Activities. This was the result of additional debt being issued for the Materials Recovery Center. As discussed earlier the amount of Bond Anticipation Notes Outstanding at year end were greatly reduced through the issuance of Various Purpose General Obligation Bonds.

During 2002, the County issued sewer system revenue bonds of \$6,895,000. The decrease in bond anticipation notes outstanding in the Business-type activities was the result of the issuance of the revenue bonds and the paying off of bond anticipation notes with funds made available through a rate increase. The County continues to expand its water and sewer lines to serve more of the residents of the County not being served by other governments. The repayment of the business-type activity debt will be with monies generated from the operations of the County's water and sewer facilities and through monthly charges to water and sewer customers.

For more information regarding the County's debt, see footnote I and J of the Notes to the Basic Financial Statements.

Economic Factors and Next Year's Budgets and Rates

The County's budget for the general fund in 2003 is conservative. Revenues are projected to grow less than 1% from what was actually received for 2002 and appropriations for 2003 are more than 2.5% larger than the actual expenditures for 2002. The general fund has a budgeted surplus of slightly more than \$3 million in 2003. The budget in 2003 calls for a reduction in the ending fund balance of approximately \$2.5 million or 45%.

Much of the reason for the conservative budget centers on continued slow economic growth and uncertainty of the future economic climate. The County continues to enjoy an unemployment rate that is less than the state and federal rate.

GREENE COUNTY, OHIO
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)

However, all of these rates have continued to increase annually since 1999. Again in 2003, little growth is expected to occur in sales tax revenue, since it is the most volatile and subject to decline if the economic slow down were to continue. A decrease in the amount of interest income earned by the County is also projected based on the County having a smaller cash balance upon which interest is earned. The state legislature has again reduced the amounts for state based programs including local government, local government revenue assistance and state funded grant programs which may require more local support in order to maintain the current level of service. Under Ohio law the County Auditor is required to complete a reappraisal of all real property every six years. This reappraisal was completed for tax year 2002 which should result in increased tax revenue from real property in 2003.

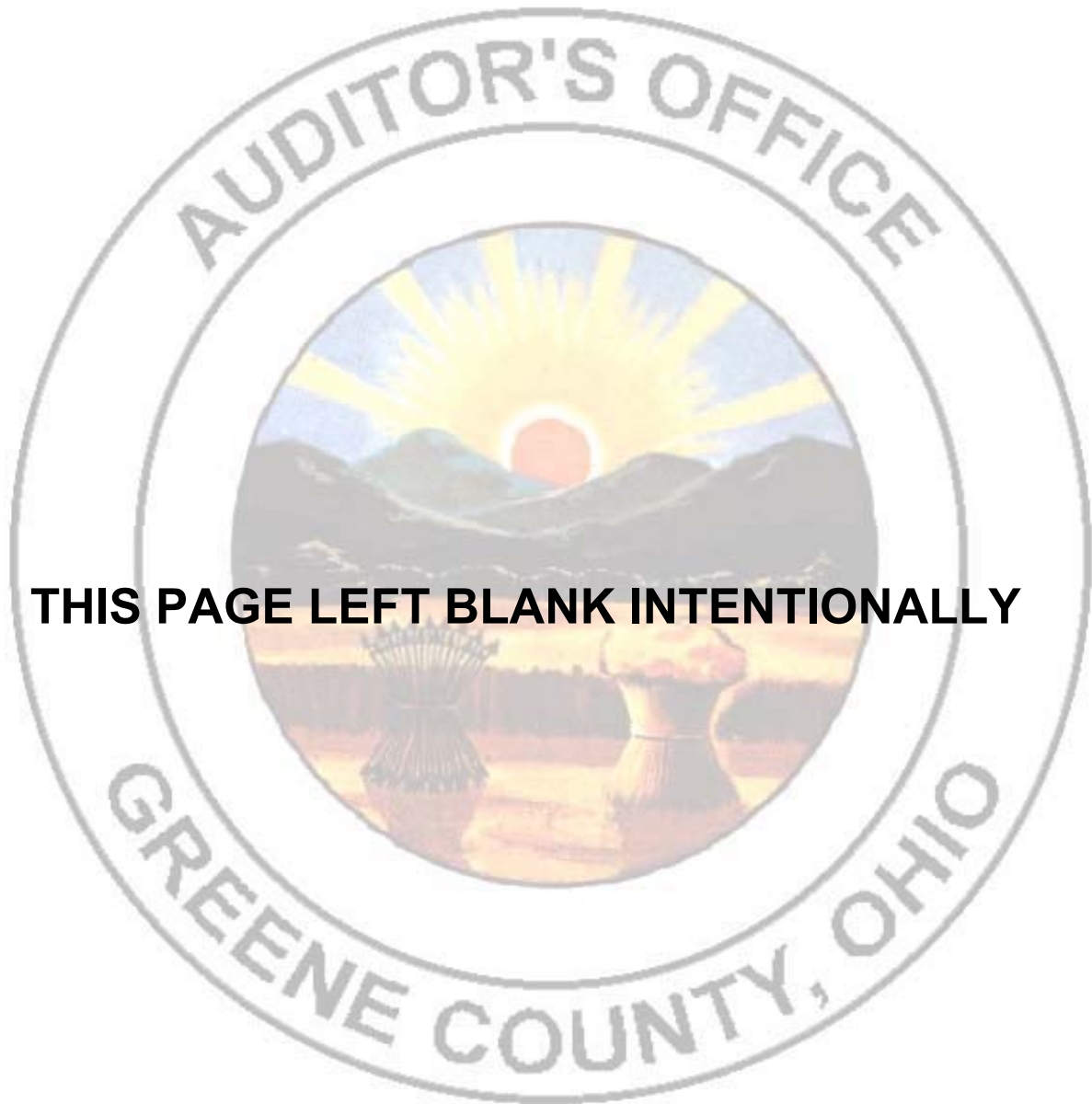
The County's business-type activities are projected to operate at a slight increase over that realized in 2003. Continued growth in the customer base will fuel this growth. However, this increase in revenues will be offset by an increase in expenditures, especially those related to debt service requirements, as the County continues to expand the operations of the water and sewer departments.

Subsequent Events

Since December 31, 2002, the County has issued additional debt. The County has issued \$4,293,000 in bond anticipation notes and issued \$4,875,000 in Water System general obligation bonds. In addition, the County issued \$11,745,000 Sewer System Revenue Refunding Bonds to refund the 1993 Sewer System Revenue Bonds. See Note L of the Notes to the Basic Financial Statements for more information.

Requests for Information

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



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
DECEMBER 31, 2002

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 36,039,228	\$ 3,237,685	\$ 39,276,913	\$ 898,847
Deposits with Segregated Accounts.....	54,629	1,763,329	1,817,958	34,859
Investments.....	-	-	-	2,054,994
Receivables (Net Allowances for Uncollectibles):				
Taxes.....	22,787,031	-	22,787,031	-
Account.....	292,554	3,650,908	3,943,462	308,037
Special Assessments.....	803,579	6,710,670	7,514,249	-
Accrued Interest.....	529,493	-	529,493	-
Due From Component Unit.....	76,306	-	76,306	-
Internal Balances.....	(116,144)	116,144	-	-
Due From Agency Funds.....	488,194	43,708	531,902	-
Due From Other Governments.....	10,758,711	-	10,758,711	2,107,475
Prepaid Expenses.....	-	133,182	133,182	6,301
Inventory:				
Materials and Supplies.....	-	733,743	733,743	-
Items Held for Resale.....	-	-	-	10,161
Other Assets.....	-	-	-	1,235
Unamortized Bond Issue Costs.....	-	2,162,442	2,162,442	-
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	-	9,546,337	9,546,337	-
Deposits with Segregated Accounts.....	-	104	104	-
Capital Assets (Net of Accumulated Depreciation).....	32,228,272	118,369,026	150,597,298	2,508,222
Capital Assets Not Being Depreciated.....	131,146,246	79,229,317	210,375,563	768,785
TOTAL ASSETS.....	235,088,099	225,696,595	460,784,694	8,698,916
LIABILITIES:				
Accounts Payable.....	1,972,684	147,159	2,119,843	14,558
Accrued Wages and Benefits.....	3,398,013	360,533	3,758,546	47,322
Due To Primary Government.....	-	-	-	76,306
Due to Other Governments.....	63,000	-	63,000	-
Deferred Revenue.....	23,493,701	6,732,484	30,226,185	2,486,388
Accrued Interest Payable.....	122,306	653,282	775,588	-
Arbitrage Rebate Liability.....	-	1,231,340	1,231,340	-
Bond Anticipation Notes.....	5,081,750	6,705,000	11,786,750	100,000
Other Liabilities.....	-	-	-	5,212
Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	-	3,615,000	3,615,000	-
Matured General Obligation Bonds.....	-	5,000	5,000	-
Matured General Obligation Bond Interest.....	-	13,988	13,988	-
Construction Contracts.....	-	224,887	224,887	-
Matured Special Assessment Bonds with Governmental Commitment.....	-	65,000	65,000	-
Matured Special Assessment Bond Interest with Governmental Commitment.....	-	20,206	20,206	-
Noncurrent Liabilities:				
Due Within One Year.....	1,122,979	2,665,925	3,788,904	42,030
Due in More Than One Year.....	20,518,612	136,599,978	157,118,590	744,971
TOTAL LIABILITIES.....	55,773,045	159,039,782	214,812,827	3,516,787
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	140,531,198	47,547,016	188,078,214	2,390,007
Restricted For:				
Health and Human Services.....	1,491,881	-	1,491,881	-
Mental Retardation and Developmental Disabilities.....	2,363,684	-	2,363,684	-
Motor, Vehicle, Road and Bridge.....	7,799,991	-	7,799,991	-
Children Services Board.....	3,290,708	-	3,290,708	-
Debt Service.....	91,024	1,250,361	1,341,385	-
Permanent Fund Nonexpendable Restricted Net Assets.....	101,588	-	101,588	-
Other Purposes.....	9,671,831	-	9,671,831	-
Unrestricted.....	13,973,149	17,859,436	31,832,585	2,792,122
TOTAL NET ASSETS.....	\$ 179,315,054	\$ 66,656,813	\$ 245,971,867	\$ 5,182,129

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, 2002**

	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets			
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
				Governmental Activities	Business-type Activities	Total	Component Units
Primary Government:							
Governmental Activities:							
Legislative and Executive.....	\$ 14,780,899	\$ 861,407	\$ 5,314	\$ (9,253,259)	\$ -	\$ (9,253,259)	\$ -
Judicial.....	6,111,622	232,366	-	(4,919,463)	-	(4,919,463)	-
Public Safety.....	18,085,795	4,039,731	-	(12,211,790)	-	(12,211,790)	-
Public Works.....	6,905,094	5,094,275	148,224	(601,310)	-	(601,310)	-
Health.....	14,159,338	2,402,236	-	(10,931,459)	-	(10,931,459)	-
Human Services.....	25,446,143	16,562,463	-	(3,834,516)	-	(3,834,516)	-
Conservation and Recreation.....	2,702,877	179,895	-	(2,104,556)	-	(2,104,556)	-
Community and Economic Development.....	1,581,188	367,599	-	(1,213,589)	-	(1,213,589)	-
Interest and Fiscal Charges.....	235,794	-	-	(235,794)	-	(235,794)	-
Total Governmental Activities.....	90,008,750	29,739,972	153,538	(45,305,736)	-	(45,305,736)	-
Business-type Activities:							
Water.....	6,613,447	-	943,501	-	2,506,429	2,506,429	-
Sewer.....	14,373,278	-	1,088,817	-	1,788,291	1,788,291	-
Total Business-type Activities.....	20,986,725	-	2,032,318	-	4,294,720	4,294,720	-
Total Primary Government.....	\$ 110,995,475	\$ 29,739,972	\$ 2,185,856	\$ (45,305,736)	\$ 4,294,720	\$ (41,011,016)	\$ -
Component Units:							
Homecroft, Inc.....	\$ 267,658	\$ 115,684	\$ -	\$ -	\$ -	\$ -	\$ 113,686
Greene, Inc.....	1,504,104	1,315,035	-	-	-	-	295,111
Airport Authority.....	179,806	87,514	259,322	-	-	-	382,785
Total Component Units.....	\$ 1,951,568	\$ 1,518,233	\$ 259,322	\$ -	\$ -	\$ -	\$ 791,582
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes.....				\$ 3,253,452	\$ -	\$ 3,253,452	\$ -
Property Taxes, Levied for Road and Bridge Maintenance.....				606,949	-	606,949	-
Property Taxes, Levied for Community Mental Health Services.....				3,395,364	-	3,395,364	-
Property Taxes, Levied for Children Services.....				2,263,575	-	2,263,575	-
Property Taxes, Levied for Mental Retardation Services.....				5,262,407	-	5,262,407	-
Property Taxes, Levied for County Hospital Services.....				1,658,602	-	1,658,602	-
Property Taxes, Levied for Debt Retirement.....				2,674,065	-	2,674,065	-
County Hotel Lodging Taxes.....				660,151	-	660,151	-
Sales Taxes.....				18,222,214	-	18,222,214	-
Gain from Sale of Assets.....				-	-	-	-
Grants and Contributions Not Restricted to Specific Programs.....				5,638,495	-	5,638,495	-
Unrestricted Investment Earnings.....				1,881,489	108,765	1,990,254	52,735
Other Revenue.....				1,970,947	89,556	2,060,503	76,610
Transfers.....				(590,774)	590,774	-	-
Total General Revenues and Transfers.....				46,896,936	789,095	47,686,031	129,345
Change in Net Assets.....				1,591,200	5,083,815	6,675,015	920,927
Net Assets - Beginning.....				177,723,854	61,572,998	239,296,852	4,261,202
Net Assets - Ending.....				\$ 179,315,054	\$ 66,656,813	\$ 245,971,867	\$ 5,182,129

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

**GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2002**

	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.....	\$ 9,715,104	\$ 3,195,810	\$ 2,284,126	\$ 5,887,927	\$ 2,887,936	\$ 10,378,033	\$ 34,348,936
Deposits in Segregated Accounts.....	-	-	-	-	-	54,629	54,629
Receivables (Net of Allowances for Uncollectibles)							
Taxes.....	9,611,883	-	5,241,256	595,464	2,265,841	5,072,587	22,787,031
Accounts.....	173,661	8,134	377	16,682	282	93,418	282,554
Special Assessments.....	-	-	-	-	-	803,579	803,579
Accrued Interest.....	529,493	-	-	-	-	-	529,493
Due from Other Funds.....	217,003	-	135,915	13,507	58,371	190,987	615,783
Due from Component Unit.....	-	-	76,306	-	-	-	76,306
Interfund Receivable.....	134,570	-	-	-	-	5,421	139,991
Due from Other Governments.....	4,284,886	-	553,801	2,337,646	1,335,951	2,246,427	10,758,711
Total Assets.....	\$ 24,666,600	\$ 3,203,944	\$ 8,291,781	\$ 8,851,226	\$ 6,548,381	\$ 18,845,081	\$ 70,407,013

LIABILITIES AND FUND BALANCES:

Liabilities:							
Accounts Payable.....	\$ 335,533	\$ 491,865	\$ 162,078	\$ 76,972	\$ 207,760	\$ 527,476	\$ 1,801,684
Accrued Wages and Benefits.....	1,685,320	252,848	358,055	157,546	243,621	521,391	3,218,781
Due to Other Funds.....	-	6,396	4,310	801	2,151	113,789	127,447
Due to Other Governments.....	-	-	-	-	-	63,000	63,000
Deferred Revenue.....	10,115,167	819,159	5,629,209	2,263,615	3,150,538	7,667,739	29,645,427
Accrued Interest Payable.....	2,050	-	-	-	-	52,881	54,931
Interfund Payable.....	-	-	-	-	-	139,991	139,991
Bond Anticipation Notes.....	650,000	-	-	-	-	4,431,750	5,081,750
Total Liabilities.....	12,788,070	1,570,268	6,153,652	2,498,934	3,604,070	13,518,017	40,133,011

Fund Balances:

Reserved for:							
Encumbrances.....	856,042	282,372	101,789	139,957	284,623	1,203,852	2,868,635
Debt Service.....	-	-	-	-	-	91,024	91,024
Permanent Fund.....	-	-	-	-	-	101,588	101,588
Unreserved/Designated for Budget Stabilization.....	1,000,000	-	-	-	-	-	1,000,000
Unreserved/Undesignated reported in:							
General Fund.....	10,022,488	-	-	-	-	-	10,022,488
Special Revenue Funds.....	-	1,351,304	2,036,340	6,212,335	2,659,688	4,547,628	16,807,295
Capital Projects Funds.....	-	-	-	-	-	(617,028)	(617,028)
Total Fund Balances.....	11,878,530	1,633,676	2,138,129	6,352,292	2,944,311	5,327,064	30,274,002
Total Liabilities and Fund Balances.....	\$ 24,666,600	\$ 3,203,944	\$ 8,291,781	\$ 8,851,226	\$ 6,548,381	\$ 18,845,081	\$ 70,407,013

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

Internal service funds are used by the County to charge the costs of providing health care insurance to County employees. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.....	1,403,007
Long-term liabilities, including bonds payable, accrued interest on bonds and accrued benefits including pension obligations, are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(21,888,199)
The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods.....	6,151,726
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.....	163,374,518
Net assets of governmental activities.....	<u>\$ 179,315,054</u>

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

**GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002**

	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.....	\$ 24,166,102	-	\$ 5,262,407	\$ 606,949	\$ 2,263,575	\$ 5,697,746	\$ 37,996,779
Charges for Services.....	4,321,065	-	210,572	120,794	80,709	8,558,534	13,291,674
Licenses and Permits.....	724,396	-	-	-	-	-	724,396
Fines and Forfeitures.....	478,209	-	-	160,140	-	155,085	793,434
Intergovernmental Revenues.....	5,133,626	10,459,158	2,111,987	5,495,918	4,559,706	6,579,806	34,340,201
Special Assessments.....	5,314	-	-	30,367	-	117,857	153,538
Investment Earnings.....	1,629,584	-	-	-	-	251,905	1,881,489
Other Revenue.....	1,323,268	5,244	5,795	120,445	27,650	285,423	1,767,825
Total Revenues.....	37,781,564	10,464,402	7,590,761	6,534,613	6,931,640	21,646,356	90,949,336
EXPENDITURES:							
Current:							
General Government:							
Legislative and Executive.....	13,657,999	-	-	-	-	1,153,044	14,811,043
Judicial.....	6,132,888	-	-	-	-	22,289	6,155,177
Public Safety.....	14,189,867	-	-	-	-	3,539,932	17,729,799
Public Works.....	778,043	-	-	5,497,163	-	1,372,805	7,648,011
Health.....	269,073	-	7,413,890	-	-	5,948,553	13,631,516
Human Services.....	378,272	11,021,575	-	-	6,412,801	8,090,945	25,903,593
Conservation and Recreation.....	2,512,047	-	-	-	-	296,845	2,808,892
Community and Economic Development.....	500,757	-	-	-	-	1,038,740	1,539,497
Capital Outlay.....	-	-	-	-	-	3,215,548	3,215,548
Debt Service:							
Principal Retirement.....	9,766	-	5,976	-	-	475,000	490,742
Interest and Fiscal Charges.....	4,108	-	935	-	-	887,001	892,044
Total Expenditures.....	38,432,820	11,021,575	7,420,801	5,497,163	6,412,801	26,040,702	94,825,862
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	(651,256)	(557,173)	169,960	1,037,450	518,839	(4,394,346)	(3,876,526)
OTHER FINANCING SOURCES (USES):							
Proceeds From Sale of Fixed Assets.....	39,374	855	-	69,838	-	5,833	115,900
Proceeds from Bonds.....	259,980	-	-	-	-	13,000,000	13,259,980
Transfers In.....	621,451	419,935	441	108,878	-	2,220,509	3,371,214
Transfers Out.....	(2,929,707)	-	-	(57,396)	(195,000)	(775,383)	(3,957,486)
Total Other Financing Sources (Uses).....	(2,008,902)	420,790	441	121,320	(195,000)	14,450,959	12,789,608
Net Change in Fund Balances.....	(2,660,158)	(136,383)	170,401	1,158,770	323,839	10,056,613	8,913,082
Fund Balance (Deficit) at the Beginning of the Year.....	14,538,688	1,770,059	1,967,728	5,193,522	2,620,472	(4,729,549)	21,360,920
Fund Balance (Deficit) at the End of the Year.....	\$ 11,878,530	\$ 1,633,676	\$ 2,138,129	\$ 6,352,292	\$ 2,944,311	\$ 5,327,064	\$ 30,274,002

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, 2002

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

Net change in fund balances - total governmental funds (page 30).....	\$ 8,913,082
The net revenue of certain activities of the internal service fund is reported with governmental activities.....	1,174,222
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.....	806,773
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to government funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of the differences in the treatment of long-term debt on the statement of activities.....	(12,296,802)
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.....	(49,670)
The difference in the change in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two accounting methods.....	1,038,266
The payment of principal on a capital lease is reflected as an expense on the fund level financial statements and as a reduction of liabilities on the entity wide statements.....	15,742
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements.....	(1,465,950)
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.....	4,284,195
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 sale is determined and reflected in the statements.....	<u>(828,658)</u>
Change in net assets of governmental activities (page 28).....	<u>\$ 1,591,200</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, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 23,111,533	\$ 23,699,773	\$ 24,325,704	\$ 625,931
Charges for Services.....	3,730,891	3,754,079	4,334,603	580,524
Licenses and Permits.....	659,500	659,500	724,075	64,575
Fines and Forfeitures.....	471,600	471,600	503,963	32,363
Intergovernmental.....	5,187,265	4,971,170	5,085,522	114,352
Special Assessments.....	10,000	10,000	5,314	(4,686)
Investment Earnings.....	2,773,220	2,887,856	2,783,541	(104,315)
Other.....	668,284	678,843	1,307,124	628,281
Total Revenues.....	36,612,293	37,132,821	39,069,846	1,937,025
Expenditures:				
General Government:				
Legislative and Executive.....	14,106,935	15,293,264	14,105,110	1,188,154
Judicial.....	6,082,538	6,279,516	6,075,959	203,557
Public Safety.....	14,338,571	14,677,589	14,527,277	150,312
Public Works.....	951,376	971,263	783,071	188,192
Health.....	336,427	336,427	269,576	66,851
Human Services.....	370,439	372,555	368,400	4,155
Conservations and Recreation.....	2,703,823	2,722,868	2,544,179	178,689
Community and Economic Development.....	514,474	554,989	487,851	67,138
Debt Service:				
Principal Retirement.....	-	150,000	150,000	-
Interest and Fiscal Charges.....	-	6,000	6,000	-
Total Expenditures.....	39,404,583	41,364,471	39,317,423	2,047,048
Excess / (Deficiency) of Revenue over Expenditures.....	(2,792,290)	(4,231,650)	(247,577)	3,984,073
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	39,374	39,374
Proceeds from Issue of Notes.....	650,000	650,000	650,000	-
Proceeds from Issue of Bonds.....	259,980	259,980	259,980	-
Transfers In.....	724,974	-	621,451	621,451
Transfers Out.....	(2,762,692)	(3,411,907)	(2,929,707)	482,200
Advances In.....	-	23,739	224,002	200,263
Advances Out.....	(55,300)	(46,012)	(46,012)	-
Total Other Financing Sources / (Uses).....	(1,183,038)	(2,524,200)	(1,180,912)	1,343,288
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,975,328)	(6,755,850)	(1,428,489)	5,327,361
Fund Balance (Deficit) at Beginning of Year.....	8,286,086	8,286,086	8,286,086	-
Prior Year Encumbrances Appropriated.....	1,220,602	1,220,602	1,220,602	-
Fund Balance (Deficit) at End of Year.....	\$ 5,531,360	\$ 2,750,838	\$ 8,078,199	\$ 5,327,361

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, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 8,728,000	\$ 10,017,179	\$ 10,204,369	\$ 187,190
Other.....	-	-	5,244	5,244
Total Revenues.....	8,728,000	10,017,179	10,209,613	192,434
Expenditures:				
Human Services.....	10,302,451	11,802,451	11,445,790	356,661
Total Expenditures.....	10,302,451	11,802,451	11,445,790	356,661
Excess / (Deficiency) of Revenue over Expenditures.....	(1,574,451)	(1,785,272)	(1,236,177)	549,095
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	855	855
Transfers In.....	-	419,935	419,935	-
Total Other Financing Sources / (Uses).....	-	419,935	420,790	855
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,574,451)	(1,365,337)	(815,387)	549,950
Fund Balance (Deficit) at Beginning of Year.....	2,852,795	2,852,795	2,852,795	-
Prior Year Encumbrances Appropriated.....	694,452	694,452	694,452	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 1,972,796</u>	<u>\$ 2,181,910</u>	<u>\$ 2,731,860</u>	<u>\$ 549,950</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, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 5,212,711	\$ 5,212,711	\$ 5,270,512	\$ 57,801
Charges for Services.....	225,397	225,397	211,292	(14,105)
Intergovernmental.....	2,390,200	2,406,200	2,172,967	(233,233)
Other.....	430,500	7,780	24,282	16,502
Total Revenues.....	8,258,808	7,852,088	7,679,053	(173,035)
Expenditures:				
Health.....	7,572,782	7,915,382	7,407,285	508,097
Total Expenditures.....	7,572,782	7,915,382	7,407,285	508,097
Excess / (Deficiency) of Revenue over Expenditures.....	686,026	(63,294)	271,768	335,062
Other Financing Sources / (Uses):				
Transfers In.....	-	410	441	31
Transfers Out.....	(113,863)	(13,863)	-	13,863
Total Other Financing Sources / (Uses).....	(113,863)	(13,453)	441	13,894
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	572,163	(76,747)	272,209	348,956
Fund Balance (Deficit) at Beginning of Year.....	1,728,106	1,728,106	1,728,106	-
Prior Year Encumbrances Appropriated.....	119,721	119,721	119,721	-
Fund Balance (Deficit) at End of Year.....	\$ 2,419,990	\$ 1,771,080	\$ 2,120,036	\$ 348,956

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, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 610,300	\$ 610,300	\$ 607,747	\$ (2,553)
Charges for Services.....	125,000	125,000	118,643	(6,357)
Fines and Forfeitures.....	175,000	175,000	165,118	(9,882)
Intergovernmental.....	5,351,685	5,640,615	5,500,173	(140,442)
Special Assessments.....	28,000	30,667	30,667	-
Other.....	5,000	75,736	126,763	51,027
Total Revenues.....	6,294,985	6,657,318	6,549,111	(108,207)
Expenditures:				
Public Works.....	6,330,803	6,599,185	5,559,053	1,040,132
Total Expenditures.....	6,330,803	6,599,185	5,559,053	1,040,132
Excess / (Deficiency) of Revenue over Expenditures.....	(35,818)	58,133	990,058	931,925
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	69,838	69,838
Transfers In.....	75,000	75,000	108,878	33,878
Transfers Out.....	(100,000)	(100,000)	(57,396)	42,604
Advances Out.....	(150,000)	(150,000)	(150,000)	-
Total Other Financing Sources / (Uses).....	(175,000)	(175,000)	(28,680)	146,320
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(210,818)	(116,867)	961,378	1,078,245
Fund Balance (Deficit) at Beginning of Year.....	4,486,296	4,486,296	4,486,296	-
Prior Year Encumbrances Appropriated.....	236,835	236,835	236,835	-
Fund Balance (Deficit) at End of Year.....	\$ 4,512,313	\$ 4,606,264	\$ 5,684,509	\$ 1,078,245

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
CHILDRENS SERVICES BOARD
FOR THE YEAR ENDED DECEMBER 31, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,216,966	\$ 2,273,003	\$ 2,267,057	\$ (5,946)
Charges for Services.....	75,000	75,000	83,351	8,351
Intergovernmental.....	3,165,075	3,999,521	4,457,526	458,005
Other.....	36,000	36,000	37,410	1,410
Total Revenues.....	5,493,041	6,383,524	6,845,344	461,820
Expenditures:				
Human Services.....	7,886,988	7,686,988	6,667,555	1,019,433
Total Expenditures.....	7,886,988	7,686,988	6,667,555	1,019,433
Excess / (Deficiency) of Revenue over Expenditures.....	(2,393,947)	(1,303,464)	177,789	1,481,253
Other Financing Sources / (Uses):				
Transfers Out.....	-	(200,000)	(195,000)	5,000
Total Other Financing Sources / (Uses).....	-	(200,000)	(195,000)	5,000
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(2,393,947)	(1,503,464)	(17,211)	1,486,253
Fund Balance (Deficit) at Beginning of Year.....	2,106,087	2,106,087	2,106,087	-
Prior Year Encumbrances Appropriated.....	342,136	342,136	342,136	-
Fund Balance (Deficit) at End of Year.....	\$ 54,276	\$ 944,759	\$ 2,431,012	\$ 1,486,253

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

**GREENE COUNTY, OHIO
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2002**

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities</u>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	<u>Internal Service Fund</u>
ASSETS:				
Current Assets:				
Pooled Cash and Cash Equivalents	\$ 1,502,079	\$ 1,735,606	\$ 3,237,685	\$ 1,690,292
Deposits with Segregated Accounts.....	611,541	1,151,788	1,763,329	-
Accounts Receivable (Net of Allowances for Uncollectibles).....	1,363,408	2,287,500	3,650,908	-
Special Assessments Receivable.....	3,867,589	2,843,081	6,710,670	-
Due From Other Funds.....	12,814	30,894	43,708	-
Prepaid Expenses.....	33,332	99,850	133,182	-
Inventory: Materials and Supplies.....	445,127	288,616	733,743	-
Total Current Assets.....	<u>7,835,890</u>	<u>8,437,335</u>	<u>16,273,225</u>	<u>1,690,292</u>
Noncurrent Assets:				
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	5,079,359	4,466,978	9,546,337	-
Deposits with Segregated Accounts.....	29	75	104	-
Total Restricted Assets.....	<u>5,079,388</u>	<u>4,467,053</u>	<u>9,546,441</u>	<u>-</u>
Unamortized Bond Issue Costs.....	604,993	1,557,449	2,162,442	-
Capital Assets (Net of Accumulated Depreciation).....	<u>64,343,500</u>	<u>133,254,843</u>	<u>197,598,343</u>	<u>-</u>
Total Noncurrent Assets.....	<u>70,027,881</u>	<u>139,279,345</u>	<u>209,307,226</u>	<u>-</u>
Total Assets.....	<u>77,863,771</u>	<u>147,716,680</u>	<u>225,580,451</u>	<u>1,690,292</u>
LIABILITIES:				
Current Liabilities:				
Accounts Payable.....	13,722	133,437	147,159	171,000
Accrued Wages & Benefits.....	332,570	544,902	877,472	-
Due to Other Funds.....	99	42	141	-
Deferred Revenue.....	3,866,242	2,866,242	6,732,484	-
Accrued Interest Payable.....	234,899	418,383	653,282	-
Arbitrage Rebate Liability.....	580,621	650,719	1,231,340	-
Current Portion of General Obligation Bonds.....	-	110,000	110,000	-
Current Portion of Refunding Bonds.....	495,567	-	495,567	-
Current Portion of OWDA Loans.....	276,314	1,308,604	1,584,918	-
Current Portion of Special Assessment Bonds with Governmental Commitment.....	202,005	225,995	428,000	-
Bond Anticipation Notes.....	5,950,000	755,000	6,705,000	-
Total Current Liabilities.....	<u>11,952,039</u>	<u>7,013,324</u>	<u>18,965,363</u>	<u>171,000</u>
Current Liabilities Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	1,025,000	2,590,000	3,615,000	-
Matured General Obligation Bonds.....	-	5,000	5,000	-
Matured General Obligation Bond Interest.....	469	13,519	13,988	-
Matured Special Assessment Bonds with Governmental Commitment.....	40,000	25,000	65,000	-
Matured Special Assessment Bond Interest with Governmental Commitment.....	18,331	1,875	20,206	-
Construction Contracts.....	5,724	219,163	224,887	-
Total Current Liabilities Payable From Restricted Assets.....	<u>1,089,524</u>	<u>2,854,557</u>	<u>3,944,081</u>	<u>-</u>
Long-Term Liabilities: (Net of Current Portions)				
Revenue Bonds.....	31,150,000	89,811,720	120,961,720	-
Refunding Bonds.....	1,697,495	-	1,697,495	-
OWDA Loans.....	2,611,161	7,458,103	10,069,264	-
Special Assessment Bonds with Governmental Commitment.....	1,623,530	1,778,470	3,402,000	-
Total Long-Term Liabilities.....	<u>37,082,186</u>	<u>99,048,293</u>	<u>136,130,479</u>	<u>-</u>
Total Liabilities.....	<u>50,123,749</u>	<u>108,916,174</u>	<u>159,039,923</u>	<u>171,000</u>
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt.....	18,972,376	28,574,640	47,547,016	-
Restricted for Debt Service.....	796,083	454,278	1,250,361	-
Unrestricted.....	7,971,563	9,771,588	17,743,151	1,519,292
Total Net Assets.....	<u>\$ 27,740,022</u>	<u>\$ 38,800,506</u>	<u>66,540,528</u>	<u>\$ 1,519,292</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			116,285	
Total Net Assets of Business-type Activities.....			<u>\$ 66,656,813</u>	

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

**GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
OPERATING REVENUES:				
Charges for Services.....	\$ 8,113,371	\$ 14,960,411	\$ 23,073,782	\$ 6,072,525
Other Revenue.....	58,226	31,330	89,556	294,529
Total Operating Revenues.....	8,171,597	14,991,741	23,163,338	6,367,054
OPERATING EXPENSES:				
Personal Services.....	1,868,058	3,424,814	5,292,872	-
Materials and Supplies.....	305,911	1,217,940	1,523,851	-
Contractual Services.....	554,145	1,244,307	1,798,452	5,021,596
Depreciation.....	1,450,781	2,395,429	3,846,210	-
Other Expenses.....	51,349	143,268	194,617	-
Total Operating Expenses.....	4,230,244	8,425,758	12,656,002	5,021,596
Operating Income / (Loss).....	3,941,353	6,565,983	10,507,336	1,345,458
NONOPERATING REVENUES (EXPENSES):				
Investment Income.....	5,789	102,976	108,765	-
Special Assessments.....	341,207	366,328	707,535	-
Interest Expense and Fiscal Charges.....	(2,363,242)	(5,884,495)	(8,247,737)	-
Gain (Loss) from Disposal from Fixed Assets.....	(19,961)	(63,025)	(82,986)	-
Total Nonoperating Revenues (Expenses).....	(2,036,207)	(5,478,216)	(7,514,423)	-
Income (Loss) Before Contributions and Transfers.....	1,905,146	1,087,767	2,992,913	1,345,458
Capital Contributions.....	602,294	722,489	1,324,783	-
Transfers In.....	310,847	282,315	593,162	4,109
Transfers Out.....	(81)	(2,306)	(2,387)	-
Changes in Net Assets.....	2,818,206	2,090,265	4,908,471	1,349,567
Total Net Assets at the Beginning of the Year Restated	24,921,816	36,710,241	61,632,057	169,725
Total Net Assets at the End of the Year.....	\$ 27,740,022	\$ 38,800,506	\$ 66,434,528	\$ 1,519,292
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			175,344	
Change in Net Assets of Business-type Activities.....			5,083,815	

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, 2002**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
Cash flows from operating activities:				
Cash received from charges for services.....	\$ 7,838,283	\$ 14,746,870	\$ 22,585,153	\$ 6,073,092
Cash received from other operating revenue.....	64,966	40,245	105,211	294,529
Cash payments for personal services.....	(1,856,601)	(3,416,462)	(5,273,063)	-
Cash payments for materials and supplies.....	(770,569)	(1,721,355)	(2,491,924)	-
Cash payments for contract services.....	(578,876)	(1,268,718)	(1,847,594)	(5,425,596)
Cash payments for other expenses.....	(76,939)	(136,666)	(213,605)	-
Net cash provided by operating activities.....	4,620,264	8,243,914	12,864,178	942,025
Cash flows from noncapital financing activities:				
Transfers in from other funds.....	310,847	282,315	593,162	4,109
Transfers out to other funds.....	(81)	(2,307)	(2,388)	-
Net cash provided by noncapital financing activities.....	310,766	280,008	590,774	4,109
Cash flows from capital and related financing activities:				
Proceeds of debt issuance.....	5,950,000	14,271,167	20,221,167	-
Proceeds of sale of fixed assets.....	3,497	6,494	9,991	-
Special assessments received.....	345,708	376,266	721,974	-
Payment of bond issue costs.....	-	(60,261)	(60,261)	-
Interest payments on capital financing.....	(2,320,166)	(5,558,937)	(7,879,103)	-
Acquisition of capital assets.....	(5,188,001)	(1,334,666)	(6,522,667)	-
Note and bond retirement.....	(13,411,650)	(18,166,458)	(31,578,108)	-
Net cash used for capital and related financing activities.....	(14,620,612)	(10,466,395)	(25,087,007)	-
Cash flows from investing activities:				
Interest on cash equivalents.....	4	1,801	1,805	-
Net cash provided by investing activities.....	4	1,801	1,805	-
Net increase (decrease) in cash and cash equivalents.....	(9,689,578)	(1,940,672)	(11,630,250)	946,134
Cash and cash equivalents at beginning of year restated.....	16,882,586	9,295,119	26,177,705	744,158
Cash and cash equivalents at end of year.....	<u>\$ 7,193,008</u>	<u>\$ 7,354,447</u>	<u>\$ 14,547,455</u>	<u>\$ 1,690,292</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss).....	\$ 3,941,353	\$ 6,565,983	\$ 10,507,336	\$ 1,345,458
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation.....	1,450,781	2,395,429	3,846,210	-
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	(268,348)	(204,626)	(472,974)	567
(Increase) decrease in due from other funds.....	-	-	-	-
(Increase) decrease in prepayments.....	(2,865)	(9,786)	(12,651)	-
(Increase) decrease in inventory.....	(2,760)	(16,855)	(19,615)	-
(Increase) decrease in construction in progress.....	(482,433)	(499,468)	(981,901)	-
Increase (decrease) in accounts payable.....	(25,697)	7,930	(17,767)	(404,000)
Increase (decrease) in accrued wages and benefits.....	11,457	8,352	19,809	-
Increase (decrease) in due to other funds	(1,224)	(3,045)	(4,269)	-
Net cash provided by operating activities.....	<u>\$ 4,620,264</u>	<u>\$ 8,243,914</u>	<u>\$ 12,864,178</u>	<u>\$ 942,025</u>
Reconciliation of cash and cash equivalents:				
Pooled Cash and Cash Equivalents.....	\$ 1,502,079	\$ 1,735,606	\$ 3,237,685	\$ 1,690,292
Deposits with Segregated Accounts.....	611,541	1,151,788	1,763,329	-
Restricted Pooled Cash and Cash Equivalents.....	5,079,359	4,466,978	9,546,337	-
Restricted Deposits with Segregated Accounts.....	29	75	104	-
Total Cash and Cash Equivalents.....	<u>\$ 7,193,008</u>	<u>\$ 7,354,447</u>	<u>\$ 14,547,455</u>	<u>\$ 1,690,292</u>
Non-Cash Transactions:				
Contributions from Developers.....	\$ 602,294	\$ 722,489	\$ 1,324,783	\$ -

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, 2002**

	PRIVATE PURPOSE TRUST Unclaimed Money	AGENCY FUNDS
Assets:		
Pooled Cash and Cash Equivalents.....	\$ 154,127	\$ 7,570,469
Deposits with Segregated Accounts.....	-	2,538,605
Taxes Levied for Other Governments.....	-	112,136,055
Total Assets.....	154,127	122,245,129
Liabilities:		
Due to Other Funds.....	-	531,903
Due to Other Governments.....	-	115,554,652
Payroll Withholding.....	-	4,689
Other Liabilities.....	-	6,153,885
Total Liabilities.....	-	122,245,129
Net Assets:		
Held in Trust.....	\$ 154,127	\$ -

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, 2002

	PRIVATE PURPOSE <u>TRUST</u> Unclaimed <u>Money</u>
Additions:	
Additional Unclaimed Monies.....	\$ 29,485
Total Additions	<u>29,485</u>
 Deductions:	
Transfers Out.....	<u>8,612</u>
Total Deductions	<u>8,612</u>
Changes in Net Assets	20,873
Net Assets at the Beginning of the Year	<u>133,254</u>
Net Assets at the End of the Year	<u>\$ 154,127</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, 2002**

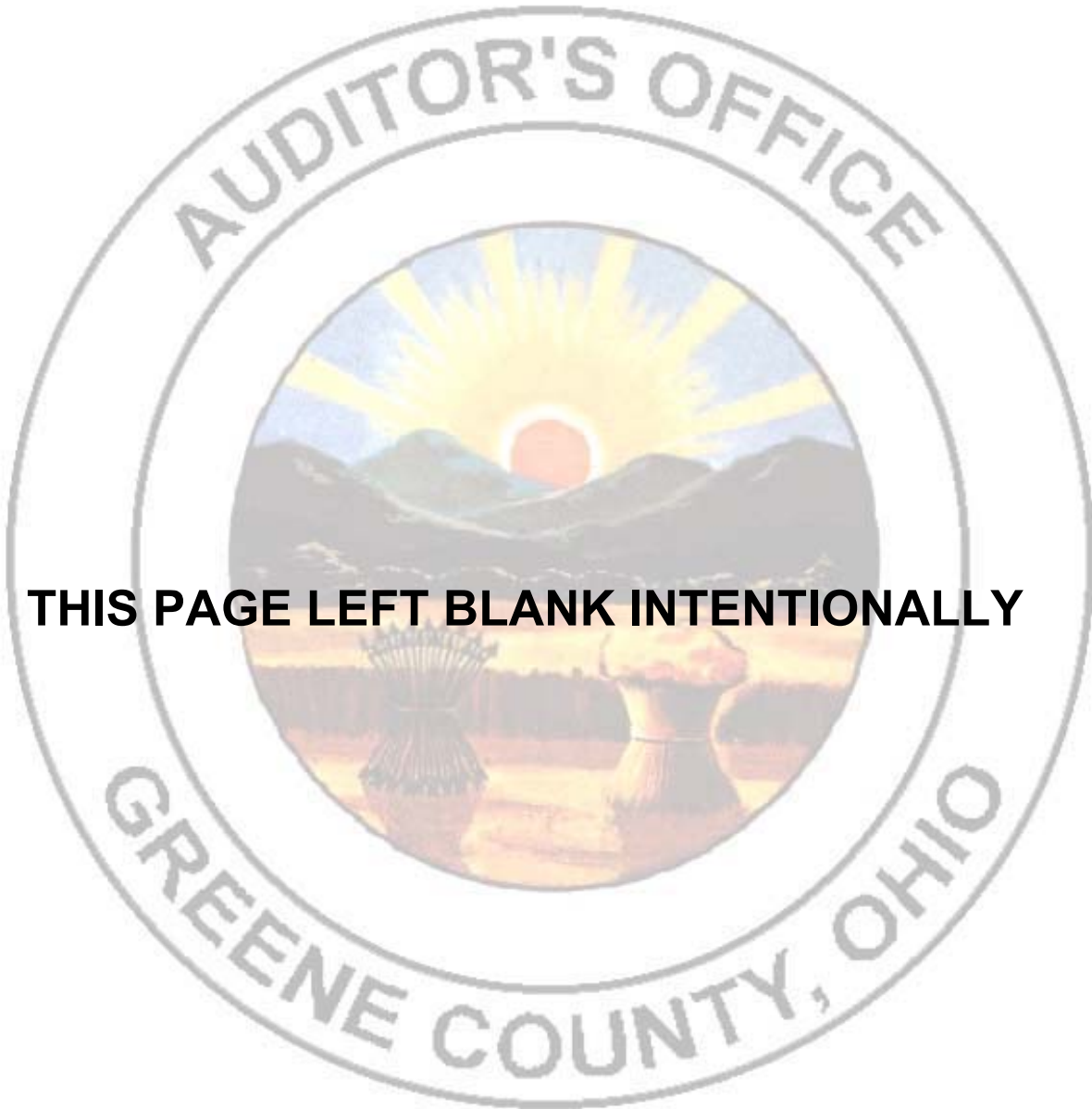
	Homecroft Inc.	Greene Inc.	Regional Airport Authority	Total
Assets:				
Cash and Cash Equivalents.....	\$ 127,250	\$ 396,789	\$ 374,808	\$ 898,847
Deposits with Segregated Accounts.....	34,859	-	-	34,859
Investments.....	-	2,054,994	-	2,054,994
Accounts Receivable.....	-	304,061	3,976	308,037
Inventory Held for Resale.....	-	10,161	-	10,161
Prepaid Expenses.....	1,237	5,064	-	6,301
Due From Other Governments.....	-	-	2,107,475	2,107,475
Capital Assets (Net of Accumulated Depreciation).....	1,450,865	396,837	660,520	2,508,222
Capital Assets Not Being Depreciated....	326,852	-	441,933	768,785
Other Assets.....	235	1,000	-	1,235
Total Assets.....	1,941,298	3,168,906	3,588,712	8,698,916
Liabilities:				
Accounts Payable.....	186	11,490	2,882	14,558
Accrued Wages and Benefits.....	16,875	30,447	-	47,322
Due to Primary Government.....	40,000	36,306	-	76,306
Bond Anticipation Notes.....	-	-	100,000	100,000
Mortgage Notes Payable - Current.....	33,562	-	8,468	42,030
Mortgage Notes Payable - Net of Current Portion.....	686,507	-	58,464	744,971
Deferred Revenue.....	392,849	-	2,093,539	2,486,388
Other Liabilities.....	5,212	-	-	5,212
Total Liabilities.....	1,175,191	78,243	2,263,353	3,516,787
Net Assets:				
Invested in Capital Assets Net of Related Debt.....	1,057,648	396,837	935,522	2,390,007
Unrestricted.....	(291,541)	2,693,826	389,837	2,792,122
Total Net Assets.....	\$ 766,107	\$ 3,090,663	\$ 1,325,359	\$ 5,182,129

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, 2002

	Program Revenues			Net <Expense> Revenue and Changes in Net Assets				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Homecroft Inc.	Greene Inc.	Regional Airport Authority	Total
Homecroft, Inc.....	\$ 267,658	\$ 115,684	\$ 265,660	\$ -	\$ 113,686	\$ -	\$ -	\$ 113,686
Greene, Inc.....	1,504,104	1,315,035	484,180	-	-	295,111	-	295,111
Regional Airport Authority.....	179,806	87,514	215,755	259,322	-	-	382,785	382,785
Total Component Units.....	<u>\$ 1,951,568</u>	<u>\$ 1,518,233</u>	<u>\$ 965,595</u>	<u>\$ 259,322</u>	113,686	295,111	382,785	791,582
General Revenues:								
Investment Earnings.....					626		2,164	52,735
Other Revenue.....					58,899		9,742	76,610
Total General Revenues.....					59,525		11,906	129,345
Change in Net Assets.....					173,211		394,691	920,927
Net assets - beginning.....					592,896		930,668	4,261,202
Net assets - ending.....					<u>\$ 766,107</u>		<u>\$ 1,325,359</u>	<u>\$ 5,182,129</u>

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



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE A -- THE FINANCIAL REPORTING ENTITY

Greene County is a political subdivision of the State of Ohio formed by an action of the Ohio General Assembly in 1803. The Board of County Commissioners consists of three members and is the legal and executive body of the County. The County Auditor is the chief fiscal officer. In addition, there are seven other elected administrative officials, each of whom is independent as set forth in Ohio law. These officials are Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, and Treasurer. There are also two Common Pleas Court Judges, one Domestic Relations Court Judge, one Juvenile Court Judge, 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 R. The component units are presented in a separate column on the County's government wide financial statements to emphasize that they are legally separate from the County. They are listed below:

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

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

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

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

NOTE B -- RELATED ORGANIZATIONS

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

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2002
(CONTINUED)

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

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

NOTE C -- BASIS OF PRESENTATION

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

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

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

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

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

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

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

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2002
(CONTINUED)

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

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

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

Additionally, the government reports the following fund types:

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

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

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

NOTE D -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the County considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. Revenues accrued at the end of the year include charges for services, licenses and permits, fines and forfeitures, intergovernmental revenues, investment earnings, property taxes, sales taxes and special assessments. All other revenue items are considered to be measurable and available only when 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.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2002
(CONTINUED)

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

Budgetary Accounting and Control: Under Ohio Law, the Board of County Commissioners must adopt an appropriations budget by January 1 of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1, for all funds except Fiduciary Fund types. Budgets are legally required for each organizational unit by major expenditure/expense object. Each County department prepares an original budget that is approved by the Board of County Commissioners. All modifications to the original budget must be requested by departmental management and approved by the Board of County Commissioners throughout the year. The original budget and all budgetary amendments and supplemental appropriations necessary during 2002 are included in the final budget amounts presented in the budget-to-actual comparisons.

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

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

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

The actual results of operations compared to the original and revised appropriation as approved by the Board of County Commissioners for the General Fund and all major Special Revenue Funds by expenditure function and revenue source are presented in the Combined Schedule of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual All Governmental Fund Types (Non-GAAP Budgetary Basis).

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

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2002. 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, 2002.

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

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

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

Greene, Inc. reports inventory held for resale. Inventory is reported at the lower of cost or market using the first-in-first-out method.

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

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

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

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

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

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

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

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

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

Capitalization of Interest: The County's policy is to capitalize net interest cost on Enterprise Fund construction projects until substantial completion of the project. For 2002, net interest cost capitalized on construction projects for Enterprise Funds was \$656,115.

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

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

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

Special Assessments: The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the government-wide financial statements as Matured Special Assessment with Governmental Commitment Bonds and Current and Noncurrent Liabilities in the appropriate column for governmental and business-type activities based on the purpose of the assessment. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds for governmental activities and in the water and sewer funds as appropriate. Capital improvements financed by special assessments are accounted for and reported in the governmental or business-type activities column based on the purpose of the assessments. Service type special assessments are accounted for and reported in the fund that best reflects the nature of the transactions and are treated like user fees. The amount of delinquent special assessments receivable as of December 31, 2002 is \$200,373.

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

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

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

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

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

GREENE COUNTY, OHIO
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(CONTINUED)

by employees. The long term portion of compensated absences will be paid from the fund from which the employee is paid.

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

Self Insurance: As of September 1, 1994, the County is self-insured for employee health care benefits. See Note S 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 funds in the governmental fund financial statements. These encumbrances are carried forward to the next fiscal year. If the actual expenditures are less than the amount encumbered, the excess reserve is closed to the unreserved fund balance.

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

NOTE E -- PRIOR PERIOD ADJUSTMENTS

In previous years a capital project was incorrectly allocated to the Sewer Fund, the project actually related to the Water Fund. As a result of this error the following restatements are necessary on the fund level statements for proprietary funds.

	Water	Sewer
Net Assets, December 31, 2001	\$ 23,074,285	\$ 38,557,772
Effect of Reclassification	1,847,531	(1,847,531)
Net Assets, January 1, 2002	\$ 24,921,816	\$ 36,710,241

This restatement had the following effect on beginning cash reported on the Statement of Cash Flows:

	Water	Sewer
Cash and Cash Equivalents, December 31, 2001	\$15,059,372	\$11,118,333
Effect of Reclassification	1,823,214	(1,823,214)
Cash and Cash Equivalents January 1, 2002	\$16,882,586	\$9,295,119

The fund reclassification resulted in Changes in Net Assets on the Statement of Revenues, Expenses and Changes in Fund Net Assets reported for the year ended December 31, 2001, in the Water and Sewer Funds to change from \$2,799,269 to \$2,871,320 and \$1,787,977 to \$1,715,926, respectively. Since both of the effected funds are Business-type Activities, no adjustment to the government-wide statements is necessary.

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

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

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

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

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

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

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

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

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

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

GASB has established the following credit risk categories for deposits and investments:

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

Per the ORC, the County has specified the funds to receive an allocation of interest earnings. In 2002, interest revenue credited to the General Fund amounted to \$1,629,584, including \$1,344,448 assigned from other County funds. Other non-major governmental funds earned \$251,905 in investment earnings.

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

Pooled Cash and Cash Equivalents:	
Unrestricted:	
Governmental Activities	\$ 36,039,228
Business-type Activities	3,237,685
Private Purpose Trust	154,127
Agency Funds	7,570,469
Restricted:	
Business-type Activities	9,546,337
Deposits in Segregated Accounts	
Unrestricted	
Governmental Activities	54,629
Business-type Activities	1,763,329
Agency Funds	2,538,605
Restricted:	
Business-type Activities	104
Book Balance of Deposits and Investments	60,904,513
Net Reconciling Items to arrive at Amount Available for Deposit	2,596,303
Bank Balance Deposits and Investments	\$ 63,500,816

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

Deposits at December 31, 2002 (carried at cost) consisted of the following:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category 1 - Insured (FDIC)	\$ (1,335,347)	\$ 1,120,006
Category 3 - Covered by collateral held in the pledging financial institution's trust department	9,942,687	10,083,637
Total Deposits	<u>\$ 8,607,340</u>	<u>\$ 11,203,643</u>

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

Investments at December 31, 2002 were made up of:

	<u>Category 2</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Federal Agency Instruments	\$ 44,324,912	\$ 0	\$ 44,324,912	\$ 44,324,912
Repurchase Agreement	0	3,404,129	3,404,129	3,404,129
Total Categorized Investments	<u>\$ 44,324,912</u>	<u>\$ 3,404,129</u>	47,729,041	47,729,041
Star Ohio			3,566,423	3,566,423
Money Market Funds			1,001,709	1,001,709
Total Investments			<u>\$ 52,297,173</u>	<u>\$ 52,297,173</u>

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

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

	<u>Cash and Cash Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement No. 9	\$ 60,904,513	\$ 0
Investments		
Federal Agency Instruments	(44,324,912)	44,324,912
Money Market Funds	(1,001,709)	1,001,709
STAR Ohio	(3,566,423)	3,566,423
Sweep Account	(3,404,129)	3,404,129
GASB Statement No. 3	<u>\$ 8,607,340</u>	<u>\$ 52,297,173</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2002
(CONTINUED)

DISCRETELY PRESENTED COMPONENT UNITS:

The amount available for pooled deposits and investments follows:

Cash and Cash Equivalents	\$ 898,847
Deposits with Segregated Accounts	34,859
Investments	2,054,994
Net reconciling items to arrive at amount available for deposit and investment	12,774
Available for pooled deposits and investments	<u>\$ 3,001,474</u>

Deposits at December 31, 2002 (carried at cost) consisted of the following:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category 1 - Insured (FDIC)	\$ 720,715	\$ 720,715
Category 3 - Covered by collateral held in pledging financial institutions trust department	955,607	968,381
Total Deposits	<u>\$ 1,676,322</u>	<u>\$ 1,689,096</u>

Investments at December 31, 2002 (carried at cost) were made up of:

	<u>Category 2</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
U.S. Government Securities	\$ 429,284	\$ 0	\$ 429,284	\$ 429,284
Common Stock	9,260	0	9,260	9,260
Repurchase Agreement	0	354,808	354,808	354,808
Total Categorized Investments	<u>\$ 438,544</u>	<u>\$354,808</u>	793,352	793,352
Mutual Funds			443,950	443,950
Annuities			75,076	75,076
Total Investments			<u>\$ 1,312,378</u>	<u>\$ 1,312,378</u>

On the Statement of Net Assets, Investments in repurchase agreements and money market mutual funds are categorized as cash and cash equivalents since they have original maturities of three months or less. At December 31, the component units had certificates of deposit totaling \$1,273,381. On the Statement of Net Assets these certificates of deposit are reported as an investment since they have an original maturity of more than three months. For the purpose of this note the certificates of deposit are categorized as deposits.

GREENE COUNTY, OHIO
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(CONTINUED)

NOTE G -- INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables balances on the fund financial statements as of December 31, 2002 follow:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental Funds		
General	\$ 217,003	\$ 0
Department of Health and Human Services	0	6,396
Board of Mental Retardation and Developmental Disabilities	135,915	4,310
Motor Vehicle, Road and Bridge	13,507	801
Children Services Board	58,371	2,151
Other Governmental Funds	190,987	113,789
Total Governmental Activities	<u>615,783</u>	<u>127,447</u>
Proprietary Funds		
Water	12,814	99
Sewer	30,894	42
Total Proprietary Funds	<u>43,708</u>	<u>141</u>
Agency Funds	0	531,903
Total Due To/From Other Funds - All Funds	<u>\$ 659,491</u>	<u>\$ 659,491</u>
	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Governmental Funds		
General	\$ 134,570	\$ 0
Other Governmental Funds	5,421	139,991
Total Governmental Funds	<u>139,991</u>	<u>139,991</u>
Total Interfund Receivable/Payable	<u>\$ 139,991</u>	<u>\$ 139,991</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2002
(CONTINUED)

NOTE H -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2002 was as follows:

Governmental Activities:

	Balance Jan. 1, 2002	Additions	Deductions	Balance Dec. 31, 2002
Capital Assets, Not Being Depreciated:				
Land	\$ 2,599,207	\$ 0	\$ 0	\$ 2,599,207
Construction in progress	2,162,329	2,409,906	0	4,572,235
Infrastructure	124,008,143	532,584	(565,923)	123,974,804
Total capital assets, not being depreciated	128,769,679	2,942,490	(565,923)	131,146,246
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	35,036,945	45,721	0	35,082,666
Capitalized leases	57,723	0	0	57,723
Equipment, furniture and fixtures	8,538,766	1,295,984	(1,135,789)	8,698,961
Total capital assets being depreciated	43,633,434	1,341,705	(1,135,789)	43,839,350
Accumulated Depreciation:				
Buildings, structures and improvements	(5,648,573)	(716,284)	0	(6,364,857)
Capitalized leases	(22,839)	(17,654)	0	(40,493)
Equipment, furniture and fixtures	(5,346,772)	(732,012)	873,056	(5,205,728)
Total accumulated depreciation	(11,018,184)	(1,465,950)	873,056	(11,611,078)
Total Capital Assets, Being Depreciated, Net	32,615,250	(124,245)	(262,733)	32,228,272
Governmental Activities Capital Assets, Net	<u>\$ 161,384,929</u>	<u>\$ 2,818,245</u>	<u>\$ (828,656)</u>	<u>\$ 163,374,518</u>

Business-type Activities:

	Balance Jan. 1, 2002	Additions	Deductions	Balance Dec. 31, 2002
Capital Assets, Not Being Depreciated:				
Land	\$ 2,096,412	\$ 0	\$ 0	\$ 2,096,412
Construction in progress	75,518,321	6,365,588	(4,751,004)	77,132,905
Total capital assets, not being depreciated	77,614,733	6,365,588	(4,751,004)	79,229,317

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

	Balance Jan. 1, 2002	Additions	Deductions	Balance Dec. 31, 2002
Capital Assets, Being Depreciated:				
Buildings, structures and improvements	14,218,410	0	0	14,218,410
Improvements other than buildings	136,287,998	6,075,784	(71,308)	142,292,474
Equipment, furniture and fixtures	11,522,139	965,592	(176,380)	12,311,351
Total capital assets being depreciated	162,028,547	7,041,376	(247,688)	168,822,235
Accumulated Depreciation:				
Buildings, structures and improvements	(3,606,699)	(284,368)	0	(3,891,067)
Improvements other than buildings	(33,753,539)	(3,148,445)	0	(36,901,984)
Equipment, furniture and fixtures	(9,401,471)	(413,397)	154,710	(9,660,158)
Total accumulated depreciation	(46,761,709)	(3,846,210)	154,710	(50,453,209)
Total Capital Assets, being Depreciated, Net	115,266,838	3,195,166	(92,978)	118,369,026
Business-type Activities Capital Assets, Net	<u>\$ 192,881,571</u>	<u>\$ 9,560,754</u>	<u>\$ (4,843,982)</u>	<u>\$ 197,598,343</u>

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

Governmental Activities:

Legislative and Executive	\$ 332,532
Judicial	157,323
Public Safety	499,584
Public Works	259,021
Health	67,509
Human Services	63,121
Conservation and Recreation	30,649
Community and Economic Development	56,211
Total Depreciation Expense - Governmental Activities	<u>\$ 1,465,950</u>

Business-type Activities:

Water	\$ 1,450,781
Sewer	2,395,429
Total Depreciation Expense - Business-type Activities	<u>\$ 3,846,210</u>

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

Construction in progress, at year end, for the Business-type Activities consisted of plant construction and expansion of water and sewer lines. These projects are expected to be completed during 2003 and 2004. These projects are expected to cost \$17.1 million and \$65.3 million in the Water and Sewer funds respectively.

DISCRETELY PRESENTED COMPONENT UNITS:

Summaries of the Component Units' fixed assets as of December 31, 2002 follow:

Homecroft, Inc.:	Balance Jan. 1, 2002	Additions	Deductions	Balance Dec. 31, 2002
Capital Assets, Not Being Depreciated:				
Land	\$ 295,202	\$ 31,650	\$ 0	\$ 326,852
Capital Assets, Being Depreciated:				
Houses	901,847	141,080	0	1,042,927
Equipment, furniture and fixtures	7,348	3,576	0	10,924
Buildings - Commercial	604,661	1,601	0	606,262
Total Capital Assets, Being Depreciated	1,513,856	146,257	0	1,660,113
Accumulated Depreciation	(153,631)	(55,617)	0	(209,248)
Total Capital Assets, Being Depreciated, Net	1,360,225	90,640	0	1,450,865
Total Capital Assets, Net	<u>\$ 1,655,427</u>	<u>\$ 122,290</u>	<u>\$ 0</u>	<u>\$ 1,777,717</u>
	Balance Jan. 1, 2002	Additions	Deductions	Balance Dec. 31, 2002
Greene, Inc.:				
Capital Assets, Being Depreciated				
Equipment, furniture and fixtures	\$ 983,741	\$ 103,069	\$ 0	\$ 1,086,810
Accumulated depreciation	(575,577)	(114,396)	0	(689,973)
Total Capital Assets	<u>\$ 408,164</u>	<u>\$ (11,327)</u>	<u>\$ 0</u>	<u>\$ 396,837</u>
	Balance Jan. 1, 2002	Additions	Deductions	Balance Dec. 31, 2002
Airport Authority:				
Capital Assets, Not Being Depreciated				
Land	\$ 151,884	\$ 0	\$ 0	\$ 151,884
Construction in Progress	0	290,049	0	290,049
Total Capital Assets, Not Being Depreciated	151,884	290,049	0	441,933
Capital Assets, Being Depreciated				
Buildings, structures and improvements	756,688	0	0	756,688
Improvements other than buildings	596,259	10,233	0	606,492

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Airport Authority:	Balance Jan. 1, 2002	Additions	Deductions	Balance Dec. 31, 2002
Equipment, furniture and fixtures	309,693	0	0	309,693
Total capital assets, being depreciated	1,662,640	10,233	0	1,672,873
Accumulated Depreciation	(947,515)	(64,838)	0	(1,012,353)
Total Capital Assets, Being Depreciated, Net	715,125	(54,605)	0	660,520
Total Capital Assets, Net	<u>\$ 867,009</u>	<u>\$ 235,444</u>	<u>\$ 0</u>	<u>\$ 1,102,453</u>

NOTE I -- BOND ANTICIPATION NOTES

During the year, the County issued bonds anticipation notes to finance various construction projects throughout the County. Bond anticipation notes in governmental funds were used primarily to finance the construction of buildings and roads, improvements to the County airport and to purchase new equipment. Bond anticipation notes in business type funds were used primarily to finance the construction of water and sewer infrastructure. All notes in both governmental and business type funds are due within one year. These notes will be paid off when long term bonds are issued at the completion of the project. Short term activity for the year ended December 31, 2002, follows:

	Interest Rate	Outstanding January 1	Issued	Retired	Outstanding December 31
Governmental Funds:					
Adult Detention Center	4.000%	\$ 2,000,000	\$ 0	\$ (2,000,000)	\$ 0
Master Plan	4.000%	3,000,000	0	(3,000,000)	0
Juvenile Justice Center	4.000%	7,300,000	0	(7,300,000)	0
Juvenile Justice Center	4.000%	700,000	0	(700,000)	0
Materials Recovery Center	2.000%	0	2,358,000	0	2,358,000
General Capital Improvements	2.000%	400,000	200,000	(400,000)	200,000
Communication Equipment #1	2.000%	430,000	345,000	(430,000)	345,000
Communication Equipment #2	2.085%	680,000	545,000	(680,000)	545,000
Garbage & Refuse Equipment	2.085%	210,000	183,750	(210,000)	183,750
Highway Equipment	2.000%	0	750,000	0	750,000
Dog & Kennel Equipment	2.100%	0	50,000	0	50,000
Airport Improvement	2.000%	150,000	100,000	(150,000)	100,000
Ice Arena Renovations	2.000%	0	550,000	0	550,000
Governmental Funds Subtotal		<u>14,870,000</u>	<u>5,081,750</u>	<u>(14,870,000)</u>	<u>5,081,750</u>
Business Type Funds:					
Darst Road Tank	2.10%	2,300,000	1,000,000	(2,300,000)	1,000,000

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(CONTINUED)

	Interest Rate	Outstanding January 1	Issued	Retired	Outstanding December 31
NW Elevated Storage Tank	2.39%	800,000	0	(800,000)	0
SR 235 & US 68 Water Line #2	2.10%	5,250,000	4,550,000	(5,250,000)	4,550,000
Shawnee Hill Water Line	3.20%	3,000,000		(3,000,000)	0
W. Enon Rd/Dayton Yllw Sprgs	4.55%	0	400,000	0	400,000
WWTP Contract #1	4.00%	2,300,000	2,300,000	(4,600,000)	0
Beavercreek Trunk Sewer, #1	3.00%	1,350,000	500,000	(1,850,000)	0
Extension S94-2, Phase 4	3.20%	4,000,000	3,800,000	(7,800,000)	0
Shawnee Hill Sewer Line	4.61%	0	280,000	0	280,000
Cedarville WWTP Imp.	4.61%	0	475,000	0	475,000
Business Type Funds Subtotal		19,000,000	13,305,000	(25,600,000)	6,705,000
Grand Totals		<u>\$ 33,870,000</u>	<u>\$ 18,386,750</u>	<u>\$ (40,470,000)</u>	<u>\$ 11,786,750</u>

DISCRETELY PRESENTED COMPONENT UNITS:

Regional Airport Authority: At December 31, 2002, 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. The Authority has not, however, issued long term obligations subsequent to year end for the purpose of refinancing these short term obligations, nor has it entered into a financing agreement for refinancing these short term obligations on a long term basis.

NOTE J -- LONG TERM DEBT AND OTHER OBLIGATIONS

General Obligation Bonds: The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation proprietary bonds are retired from the related Enterprise Fund. General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. General obligation bonds are direct obligations and pledge the full faith and credit of the County. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years is \$3,617,000, with \$1,025,000 issued for governmental activities and \$2,592,000 issued for business-type activities. During 2002, \$13,360,000 such bonds were issued for governmental 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
Business-type Activities:			
Sugarcreek Sewer	1977	5.25%	2,592,000

GREENE COUNTY, OHIO
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(CONTINUED)

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

Year	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2003	\$ 340,000	\$ 659,049	\$ 110,000	\$ 5,775
2004	340,000	648,509	0	0
2005	360,000	637,949	0	0
2006	370,000	625,949	0	0
2007	375,000	612,729	0	0
2008 - 2012	2,145,000	2,826,016	0	0
2013 - 2017	2,655,000	2,312,773	0	0
2018 & After	7,725,000	2,464,250	0	0
Total	<u>\$ 14,310,000</u>	<u>\$ 10,787,224</u>	<u>\$ 110,000</u>	<u>\$ 5,775</u>

Special Assessment Bonds: The County issues special assessment bonds to provide funds for the construction of major capital facilities. Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. The bonds are also backed by the full faith and credit of the County as additional security. Special assessment bonds have been issued for both governmental and business-type activities. The original amount of special assessment bonds issued in prior years is \$11,460,985, with \$855,000 issued for governmental activities and \$10,605,985 issued for business-type activities. During 2002, no such bonds were issued. These bonds will be repaid from amounts levied against the property owners benefitted by the related construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide resources to cover the deficiency until other resources are received. Special assessment bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue
Governmental Activities			
Ditch Improvement	1996	5.900%	\$ 105,000
Road Improvement	1997	5.300%	105,000
Road Improvement	1998	5.150%	100,000
Ditch Improvement	1999	5.200%	155,000
Road & Ditch Improvement	2001	4.400%	390,000
Business-type Activities			
North Beaver creek Water	1981	13.000%	465,000
Grange Hall Sewer	1981	13.000%	150,000
Wilberforce/Amlin Heights	1982	12.250%	860,000
North Beaver creek Water	1982	12.250%	511,000
North Beaver creek Water	1983	9.375%	500,000
Water and Sewer Improvement	1983	9.625%	512,000

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(CONTINUED)

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue</u>
Water and Sewer Improvement	1984	10.250%	65,985
North Beaver Creek Water	1985	9.125%	83,000
Water and Sewer Improvement	1986	7.250%	307,000
Water and Sewer Improvement	1987	7.500%	354,000
Water and Sewer Improvement	1988	7.580%	338,000
Water and Sewer Improvement	1989	7.000%	1,745,000
Water Improvements	1990	7.200%	185,000
Water and Sewer Improvements	1991	6.500%	275,000
Water and Sewer Improvements	1992	7.000%	1,480,000
Water and Sewer Improvements	1993	5.000%	950,000
Water and Sewer Improvements	1994	5.625% - 5.75%	500,000
Water and Sewer Improvements	1995	5.800%	295,000
Water and Sewer Improvements	1996	5.625% - 5.7%	250,000
Water and Sewer Improvements	1997	5.25% - 5.5%	570,000
Water and Sewer Improvements	1999	5.700%	210,000

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>
2003	\$ 85,000	\$ 30,520	\$ 428,000	\$ 233,265
2004	80,000	26,345	383,000	204,807
2005	85,000	22,390	379,000	175,317
2006	90,000	18,215	380,000	156,593
2007	85,000	13,745	375,000	132,736
2008 - 2012	210,000	21,235	1,445,000	353,848
2013 - 2017	0	0	415,000	60,643
2018 & After	0	0	25,000	2,280
Total	<u>\$ 635,000</u>	<u>\$ 132,450</u>	<u>\$ 3,830,000</u>	<u>\$ 1,319,489</u>

Revenue Bonds: The County issues revenue bonds where the County pledges income derived from the constructed asset to pay debt service. Revenue bonds have been issued for business-type activities. The original amount of business-type activity revenue bonds issued in prior years is \$127,901,720. During 2002, \$6,895,000 of revenue bonds were issued to finance construction projects to expand sewer lines. Revenue bonds currently outstanding are as follows:

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(CONTINUED)

	Year Issued	Interest Rate	Original Issue Amount
Sewer System	1993	3.20% - 5.50%	\$ 17,191,720
Water System	1996	4.40% - 6.125%	23,535,000
Sewer System	1998	4.25% - 5.375%	38,670,000
Sewer System	2000	5.125% - 5.625%	36,730,000
Water System	2001	4.00% - 5.25%	11,775,000
Sewer System	2002	1.50% - 5.0%	6,895,000

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

Year	Principal	Interest
2003	\$ 3,615,000	\$ 6,564,341
2004	3,785,000	6,395,061
2005	3,975,000	6,215,153
2006	3,732,064	6,436,471
2007	3,869,016	6,299,113
2008 - 2012	23,595,640	27,281,053
2013 - 2017	31,750,000	19,203,591
2018 & After	50,255,000	11,871,494
Total	<u>\$ 124,576,720</u>	<u>\$ 90,266,277</u>

Ohio Water Development Authority (OWDA) Loans: The County has borrowed funds from the Ohio Water Development Authority (OWDA) for the acquisition and construction of water and sewer facilities related to business-type activities. The original amount of OWDA loans obtained in prior years is \$25,535,729, all of which relates to business-type activities. During 2002, no such loans were obtained. OWDA loans currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Cedarville Station	1983	9.880%	\$ 83,848
Wastewater Treatment	1984	5.250%	2,073,921
Wastewater Treatment	1986	7.650%	21,702,992
Wastewater Treatment Plant	1989	7.510%	1,421,849
Wastewater Treatment	1997	4.800%	253,119

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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(CONTINUED)

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

Year	Principal	Interest
2003	\$ 1,584,918	\$ 848,424
2004	1,703,900	729,442
2005	1,831,858	601,483
2006	1,969,473	463,869
2007	2,117,391	315,868
2008 - 2012	1,825,832	445,769
2013 - 2017	620,810	95,904
Total	<u>\$ 11,654,182</u>	<u>\$ 3,500,759</u>

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

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

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

	Year Issued	Interest Rate	Original Issue Amount
Governmental Activities: Various Purpose	1999	3.150 - 5.000%	\$ 4,285,000
Business-type Activities: Water System	1999	3.150 - 5.000%	4,500,000

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

Year	Governmental Activities			Business-type Activities		
	Principal	Interest	Loss	Principal	Interest	Loss
2003	\$ 365,000	\$ 118,918	\$ 32,819	\$ 530,000	\$ 103,405	\$ 34,433
2004	380,000	104,865	32,819	215,000	83,000	34,433

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Year	Governmental Activities			Business-type Activities		
	Principal	Interest	Loss	Principal	Interest	Loss
2005	395,000	90,045	32,819	220,000	74,615	34,433
2006	415,000	74,245	32,819	225,000	65,815	34,433
2007	425,000	57,230	32,819	240,000	56,590	34,433
2008 - 2011	905,000	59,840	43,762	1,050,000	119,980	114,773
Total	<u>\$ 2,885,000</u>	<u>\$ 505,143</u>	<u>\$ 207,857</u>	<u>\$ 2,480,000</u>	<u>\$ 503,405</u>	<u>\$ 286,938</u>

Long term debt and other obligations of the county at December 31, 2002 consist of the following:

Governmental Activities:		Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
General Obligation Bond:						
1999	Various Purpose	\$ 990,000	\$ 0	\$ (40,000)	\$ 950,000	\$ 40,000
2002	Various Purpose	0	13,360,000	0	13,360,000	300,000
Total General Obligation Bonds		990,000	13,360,000	(40,000)	14,310,000	340,000
Refunding Bond:						
1999	Various Purpose	3,240,000	0	(355,000)	2,885,000	365,000
	Deferred Loss	(240,676)	0	32,819	(207,857)	(32,819)
Net Refunding Bond		2,999,324	0	(322,181)	2,677,143	332,181
Special Assessment Bonds with Governmental Commitment:						
1996	Ditch Improvement	55,000	0	(10,000)	45,000	10,000
1997	Road Improvement	65,000	0	(10,000)	55,000	10,000
1998	Road Improvement	70,000	0	(10,000)	60,000	10,000
1999	Ditch Improvement	135,000	0	(15,000)	120,000	15,000
2001	Ditch Improvement	390,000	0	(35,000)	355,000	40,000
Total Special Assessment Bonds		715,000	0	(80,000)	635,000	85,000
Total Bonds Payable		4,704,324	13,360,000	(442,181)	17,622,143	757,181
Capital Leases		32,862	0	(15,741)	17,121	14,682
Compensated Absences		3,623,105	727,824	(348,602)	4,002,327	351,116
Total Long-term Liabilities		<u>\$ 8,360,291</u>	<u>\$14,087,824</u>	<u>\$ (806,524)</u>	<u>\$21,641,591</u>	<u>\$1,122,979</u>

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(CONTINUED)

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
General Obligation Bonds:					
1977 Sugarcreek Sewer	\$ 220,000	\$ 0	\$ (110,000)	\$ 110,000	\$ 110,000
Total General Obligation Bonds	220,000	0	(110,000)	110,000	110,000
Refunding Bond:					
1999 Various Purpose	2,990,000	0	(510,000)	2,480,000	530,000
Deferred Loss	(321,371)	0	34,433	(286,938)	(34,433)
Net Refunding Bond	2,668,629	0	(475,567)	2,193,062	495,567
O.W.D.A. Loans:					
1983 Cedarville Station	14,896	0	(14,896)	0	0
1984 Wastewater Treatment	1,458,245	0	(60,322)	1,397,923	63,489
1986 Wastewater Treatment	8,324,985	0	(1,144,895)	7,180,090	1,232,479
1989 Water Treatment Plant	3,144,487	0	(257,012)	2,887,475	276,315
1997 Wastewater Treatment	200,744	0	(12,050)	188,694	12,635
Total O.W.D.A. Loans	13,143,357	0	(1,489,175)	11,654,182	1,584,918
Special Assessment Bonds with Governmental Commitment:					
1981 N Beaver creek Water	25,000	0	(25,000)	0	0
1981 Grange Hall Sewer	10,000	0	(10,000)	0	0
1982 Wilberforce/Amlin Hts	45,000	0	(45,000)	0	0
1982 N Beaver creek Water	30,000	0	(30,000)	0	0
1983 N Beaver creek Water	50,000	0	(25,000)	25,000	25,000
1983 Water & Sewer Improv.	50,000	0	(25,000)	25,000	25,000
1984 Water & Sewer Improv.	12,000	0	(4,000)	8,000	4,000
1985 N Beaver creek Water	16,000	0	(4,000)	12,000	4,000
1986 Water & Sewer Improv.	75,000	0	(15,000)	60,000	15,000
1987 Water & Sewer Improv.	120,000	0	(20,000)	100,000	20,000
1988 Water & Sewer Improv.	120,000	0	(20,000)	100,000	15,000
1989 Water & Sewer Improv.	700,000	0	(85,000)	615,000	90,000
1990 Water Improvements	115,000	0	(10,000)	105,000	10,000
1991 Water & Sewer Improv.	140,000	0	(15,000)	125,000	15,000
1992 Water & Sewer Improv.	815,000	0	(75,000)	740,000	75,000
1993 Water & Sewer Improv.	675,000	0	(40,000)	635,000	45,000
1994 Sewer Improvements	325,000	0	(25,000)	300,000	25,000

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(CONTINUED)

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
1995 Water & Sewer Improv.	210,000	0	(15,000)	195,000	15,000
1996 Water & Sewer Improv.	190,000	0	(15,000)	175,000	10,000
1997 Water & Sewer Improv.	460,000	0	(30,000)	430,000	25,000
1999 Water & Sewer Improv.	190,000	0	(10,000)	180,000	10,000
Special Assessment Bonds	4,373,000	0	(543,000)	3,830,000	428,000
Compensated Absences	507,118	73,660	(63,839)	516,939	47,441
Subtotal for Non-Current Liabilities Due Within One Year					2,665,926
Revenue Bonds:					
1993 Sewer System	13,526,720	0	(665,000)	12,861,720	700,000
1996 Water System	21,380,000	0	(605,000)	20,775,000	635,000
1998 Sewer System	37,550,000	0	(845,000)	36,705,000	880,000
2000 Sewer System	36,730,000	0	(790,000)	35,940,000	830,000
2001 Water System	11,775,000		(375,000)	11,400,000	390,000
2002 Sewer System	0	6,895,000	0	6,895,000	180,000
Total Revenue Bonds	120,961,720	6,895,000	(3,280,000)	124,576,720	3,615,000
Total Long-term Liabilities	<u>\$ 141,873,824</u>	<u>\$ 6,968,660</u>	<u>\$ (5,961,581)</u>	<u>\$ 142,880,903</u>	<u>\$ 6,280,926</u>

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

At December 31, 2002, liabilities totaling \$5,250,060 for Governmental activities and \$691,386 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 \$1,247,733 was recorded as accrued wages and benefits with the remaining \$4,002,327 recorded as a noncurrent liability, with \$351,116 being due with one year and the balance of \$3,651,211 being due in more than one year. For Business-type activities, a liability for accrued pension obligation of \$174,447 was recorded as accrued wages and benefits with the remaining \$516,939 recorded as a noncurrent liability, with \$47,441 being due with one year and the balance of \$469,498 being due in more than one year. The total liability as of December 31, 2002, stated as both a dollar amount and in hours, follows:

	Governmental Activities		Business-type Activities	
	Dollars	Hours	Dollars	Hours
Vacation	\$ 2,507,127	123,891	\$ 260,338	13,501
Sick	1,145,800	58,954	221,400	17,981
PERS Obligation	1,597,133	N/A	209,648	N/A
Total	<u>\$ 5,250,060</u>		<u>\$ 691,386</u>	

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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, 2002, the County had three capital leases and fourteen operating leases, all of which were payable from governmental activities. The capital lease agreements range in length from one year to three years. The operating lease agreements range in length from one year to five years. Operating lease payments are recorded as an expense in the period they are paid. The cost for operating leases for 2002 was \$87,426 for governmental activities.

The County's future minimum lease payments under lease obligations which have been capitalized and operating leases as of December 31, 2002, are as follows:

Year	Capital Leases	Governmental Operating Leases
2003	\$ 14,682	\$ 75,436
2004	3,265	20,287
2005	0	11,684
Total Minimum Lease Payments	17,947	\$ 107,407
Less: Interest	826	
Present Value of Net Minimum Lease	\$ 17,121	

The County's Governmental Activities reported equipment, furniture and fixtures of \$57,723 with accumulated depreciation of \$40,493.

Legal Debt Limit: The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$75,088,450. With total exempt debt of \$138,336,720, the County is has an unvoted legal debt margin of \$52,811,700.

Defeased Debt: In 1982, \$3,208,000 of then outstanding sewer revenue bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2002, the amount of defeased debt outstanding but removed from the Sewer Fund amounted to \$226,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

In 1991, \$1,950,000 of then outstanding water general obligation bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2002, the amount of defeased debt outstanding but removed from the Water Fund amounted to \$150,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

In 1999, \$4,680,000 of then outstanding water revenue bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2002, the amount of defeased debt outstanding but removed from the Water Fund amounted to \$2,860,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2002
(CONTINUED)

In 1999, \$3,875,000 of then outstanding various purpose general obligation bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2002, the amount of defeased debt outstanding but removed from the governmental activities financial statements amounted to \$2,735,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

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

As of December 31, 2002, there were twenty-eight series of industrial development bonds outstanding. The aggregate principal amount payable as of December 31, 2002 for the six series issued after July 1, 1995, was \$40,495,000. These six issues had an original issue amount of \$44,650,000. The aggregate principal amount payable for the twenty-two series issued prior to July 1, 1995, could not be determined; however, their original issue amount totaled \$37.6 million.

In 1979, \$9,010,000 of then outstanding hospital revenue bonds were defeased by Greene County and fully funded through the purchases of U.S. Treasury obligations having amounts and maturities to generate a cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. The investments and the uninvested cash are being held in an irrevocable trust. As of December 31, 2002, the amount of defeased conduit debt outstanding amounted to \$1,350,000. Accordingly, the trust account and the extinguished debt are not included in the financial statements.

DISCRETELY PRESENTED COMPONENT UNITS:

Homecroft, Inc.: The long-term debt of Homecroft consists of mortgages on the properties occupied by program participants. The interest rates on these mortgages range from 7.5% to 9.5%. The due date of the final installments of the mortgages range from May, 2007 to June, 2022. A summary of Homecroft, Inc.'s future long-term debt funding requirements as of December 31, 2002 follows:

Year	Principal	Interest
2003	\$ 33,562	\$ 52,461
2004	36,233	38,920
2005	40,308	40,901
2006	43,377	41,693
2007	42,518	42,552
2008 & After	524,071	431,633
Total	\$ 720,069	\$ 648,160

Regional Airport Authority: The long-term debt of the Authority consists of the Authority's portion of a County bond issue. The Authority makes a monthly payment to the County for its portion of the bond. The interest rate on the bond varies from 3.00% to 6.25%. The due date of the final monthly payment is in 2009. A summary of the Authority's future long-term debt funding requirements, including interest, as of December 31, 2002 follows:

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2002
(CONTINUED)

Year	Amount	Interest
2003	8,468	2,759
2004	8,816	2,433
2005	9,164	2,089
2006	9,628	1,722
2007	9,860	1,328
2008 - 2009	20,996	1,388
Total	<u>\$ 66,932</u>	<u>\$ 11,719</u>

NOTE K -- PENSION OBLIGATIONS

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

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates are 8.5% for employees other than law enforcement and public safety. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. Public safety division members contribute at 9%.

The 2002 employer contribution rate for local government employer units was 13.55% of covered payroll. The 2002 employer contribution rate for both law enforcement and public safety divisions 16.70% of covered payroll. Required employer contributions are equal to 100% of the dollar amount billed to each employer and must be extracted from the employer's records.

The County's contributions for pension obligations to OPERS for the years ended December 31, 2002, 2001, and 2000 were \$6,323,497, \$5,517,524, and \$4,949,793, respectively; 77.0% has been contributed for 2002 and 100% for 2001 and 2000. Of the unpaid contributions for 2002, \$1,247,733 is recorded as a liability within governmental activities and \$174,447 is recorded as a liability within business-type activities.

POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS: In addition to pension benefits, OPERS provides postretirement health care coverage to age and service retirees with ten (10) or more years qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The OPERS law enforcement program was separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The 2002 employer contribution rate for local government employer units was 13.55% of covered payroll and 5.00% was the portion used to fund health care for the year. For both the public safety and law enforcement divisions the 2002 employer rate was 16.70% and 5.00% was used to fund health care. The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to OPERS.

The following is a summary of OPERS' accounting and actuarial assumptions. The assumptions and calculations below were based on the System's latest actuarial review performed as of December 31, 2001. An entry age normal actuarial

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2002
(CONTINUED)

cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2001 was 8.00%. An annual increase of 4.00%, compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from 0.54% to 5.1%. Health care costs were assumed to increase 4.75% annually.

OPEB are advanced-funded on an actuarially determined basis. The number of active contributing participants was 411,076. The rates stated above are the actuarially determined contribution requirements for PERS. The County's employer contributions actually made to fund postemployment benefits were \$1,417,555 for non-law enforcement employees and \$270,367 for law enforcement employees. The actuarial value of the retirement system's net assets available for OPEB at December 31, 2000 is \$11,735.9 million. The actuarial accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$14,364.6 million and \$2,628.7 million, respectively.

In January 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. All other members of the PERS law enforcement program were placed in a newly named public safety division and continued to contribute at 9%. The employer contribution rate for both the law enforcement and public safety divisions is 16.70%. Law enforcement officer benefits permit age and service retirement at an earlier age with a different formula that for PERS members not covered under this division.

NOTE L -- SUBSEQUENT EVENT

Subsequent to December 31, 2002, the County issued several sets of bond anticipation notes. Details of these issues, by group of notes, follows:

<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Amount</u>
2/27/2003	2/26/2004	1.46%	\$ 1,385,000
5/29/2003	5/28/2004	1.38%	550,000
5/29/2003	8/22/2003	1.86%	2,358,000

The County also issued water system limited tax general obligation bonds on May 1, 2003. The bonds are for a total of \$4,875,000 and has varying interest rate ranging from 2.25% to 5.00%, and will mature in 2029. In addition to this, the County issued Sewer System Revenue Refunding Bonds dated February 15, 2003, for \$11,745,000. These bonds were issued to refund the 1993 Sewer System Revenue Bonds and will mature in 2018. The bonds have a varying interest rate ranging from 2.0% to 4.5%.

NOTE M -- PROPERTY TAX REVENUES

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value, by property classification, upon which taxes were levied in 2001 are as follows:

	<u>Assessed Values</u>
Real Property	\$ 2,783,678,820
Tangible Personal Property	168,163,491

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2002
(CONTINUED)

	<u>Assessed Values</u>
Public Utility Personal	111,695,670
Total Assessed Value	\$ 3,063,537,981

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

Purpose	Rate Levied for Current Year Collection (b)			Final Levy Year	Final Collection Year
	Effective Tax Rate				
	Voter Authorized Rate (a)	Agricultural/ Residential	Other		
Mental Retardation	1.50	1.221212	1.363112	2004	2005
Mental Retardation	0.26	0.192311	0.214574	2002	2003
Mental Retardation	0.75	0.742511	0.750000	2004	2005
Hospital Operating	0.52	0.155525	0.200372	2003	2004
Hospital Operating	0.50	0.495007	0.500000	2004	2005
Community Mental Health	1.50	1.418544	1.469861	2008	2009
Road and Bridges	0.65	0.194408	0.250463	2005	2006
Children Services	1.00	0.945696	0.979907	2003	2004
Council on Aging	0.80	0.756557	0.783926	2003	2004

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

(b) Ohio law provides for a reduction of certain voted levies to offset inflation in the reappraisal value of real

For taxes collected in 2002, real property taxes were levied in October 2001 on the assessed values as of January 1, 2001, the lien date. In accordance with the State of Ohio constitution, assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2002 which affects tax collections in 2003. Real estate taxes were due and payable February and July personal property April and September respectively. Collections and distribution were done in a timely fashion and in accordance with the Ohio Revised Code. Tangible personal property tax is assessed on equipment and inventory held by businesses. Tangible property is assessed at 25% of true value. In 2002, each business was eligible to receive a \$10,000 exemption in assessed value which was reimbursed by the State.

The County Auditor remits portions of the taxes collected to all taxing districts with periodic settlements of real and public utility property taxes in February and August and tangible taxes in June and October for the first and second halves of the year, respectively. The County accrues billed but uncollected property taxes as receivables at their estimated net realizable value. The delinquent taxes outstanding expected to be available to finance 2002 operations (collected within 60 days after the fiscal year end) were recorded as 2002 revenue, with the remaining taxes receivable being offset by deferred revenue in the governmental funds financial statements.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2002
(CONTINUED)

NOTE N -- RECONCILIATION OF GAAP BASIS TO BUDGET BASIS

A reconciliation of the results of operations for the year ended December 31, 2002 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	\$ (2,660,158)	\$ (136,383)	\$ 170,401	\$ 1,158,770	\$ 323,839
Net Adjustment For:					
Revenue Accruals	1,288,282	(254,789)	88,292	14,498	(86,296)
Expenditure Accruals	(1,740,645)	(706,587)	(88,273)	(201,847)	(539,377)
Encumbrances	856,042	282,372	101,789	139,957	284,623
Other Financing Sources/Uses	<u>827,990</u>	<u>0</u>	<u>0</u>	<u>(150,000)</u>	<u>0</u>
Budget Basis	<u>\$ (1,428,489)</u>	<u>\$ (815,387)</u>	<u>\$ 272,209</u>	<u>\$ 961,378</u>	<u>\$ (17,211)</u>

NOTE O -- INTERFUND TRANSFERS

The following is a schedule of transfers made during 2002:

Transfers In To:	Transfer Out Of:								Total
	General	Motor Vehicle Road and Bridge	Children Services	Water	Sewer	Private Purpose Trust	Non-major Funds		
General	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,612	\$ 612,839	\$ 621,451	
Department of Health and Human Services	419,935	0	0	0	0	0	0	419,935	
Mental Retardation and Developmental Disabilities	441	0	0	0	0	0	0	441	
Motor Vehicle Road and Bridge	108,878	0	0	0	0	0	0	108,878	
Water	308,541	0	0	0	2,306	0	0	310,847	
Sewer	282,234	0	0	81	0	0	0	282,315	
Internal Service	4,109	0	0	0	0	0	0	4,109	
Non-major Funds	1,805,569	57,396	195,000	0	0	0	162,544	2,220,509	
Total - All Funds	<u>\$ 2,929,707</u>	<u>\$ 57,396</u>	<u>\$ 195,000</u>	<u>\$ 81</u>	<u>\$ 2,306</u>	<u>\$ 8,612</u>	<u>\$ 775,383</u>	<u>\$ 3,968,485</u>	

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2002
(CONTINUED)

Transfers are used to move revenues 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 placing monies that are unclaimed in the Private Purpose Trust Fund.

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

NOTE P -- DEFICIT FUND BALANCES

At December 31, 2002, the following funds had a fund balance deficit:

	Deficit
Special Revenue:	
County Home	\$ (285,719)
Equipment Acquisition	(1,301,011)
Capital Projects:	
Building and Road Construction	(275,644)

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

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

NOTE Q -- CONTINGENCIES

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of any potential ultimate settlements. Amounts paid by the County in 2002 for litigation settled were not material.

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

As of December 31, 2002, the County estimates that its arbitrage rebate liability on bond anticipation notes to be \$1,231,340 in the business-type activities an increase of \$437,839 from the amount reported in the prior year. This liability is based upon an estimate and the actual liability could vary from this estimate. Any required arbitrage payments will be made from the fund which received the proceeds from the related debt issue.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2002
(CONTINUED)

NOTE R -- RELATED PARTY TRANSACTIONS

Homecroft, Inc.: During 2002, the County furnished Homecroft with office space and equipment and also donated salaries and the related benefits. Homecroft reported \$101,043 of donated salaries and benefits as both an income and an expense on its Statement of Activities. As of December 31, Homecroft owes MRDD \$40,000, which is presented on Homecroft's balance sheet as Due To Primary Government and as Due From Component Unit on MRDD's balance sheet.

Greene, Inc.: During 2002, the County furnished Greene Inc. with staffing, office space, some equipment and paid the expenses relating to upkeep of the facilities. Greene Inc. reported \$484,180 of contributed salary and benefits as an In Kind Contribution and an In Kind Service on its Statement of Support, Revenue, Expenses and Changes in Fund Balances. As of December 31, 2002, Greene Inc. owes MRDD \$36,306, which is presented on Greene's balance sheet as a Due To Primary Government and as a Due From Component Unit on MRDD's balance sheet.

Greene County Regional Airport Authority: . The County serves as guarantor of debt issued by the Regional Airport Authority through the County. Additional revenue in the form of operating grants was provided to the Authority by the County in the amount of \$215,755.

NOTE S - RISK MANAGEMENT

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

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

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

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

The County is also exposed to a risk of loss related to employee health care costs. 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 Assure Care. The County has purchased stop-loss insurance coverage of \$100,000 per insured individual to limit the County's liability. A summary of the liability for unpaid health care claims over the past five years follows:

Year	January 1 Liability	Current Accruals	Current Payments	December 31 Liability
1998	706,429	1,998,948	(2,253,377)	452,000
1999	452,000	3,958,582	(3,948,582)	462,000

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2002
(CONTINUED)

Year	January 1 Liability	Current Accruals	Current Payments	December 31 Liability
2000	462,000	4,360,252	(4,512,252)	310,000
2001	310,000	5,807,623	(5,542,623)	575,000
2002	575,000	5,021,596	(5,425,596)	171,000

NOTE T - JOINT VENTURE

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

Greene County has an ongoing financial responsibility to the Board. This responsibility arises from the fact that the Board's existence depends on the continued funding by the County 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 U - JOINTLY GOVERNED ORGANIZATIONS

Fairways Regional Council of Governments: The County is a participant in the Fairways Regional Council of Governments (the Council), a jointly governed organization with Champaign and Madison Counties. The purpose of the Council is to provide supported living services and family support services for mentally retarded and disabled individuals and their families. The Council started providing these services in September, 1998 and is established under section 167 of the Ohio Revised Code. The Council is governed by a three member board of directors, consisting of the superintendents of the participating Counties MRDD Boards. Greene County has no ongoing financial responsibility to the Board. During 2002, Greene County made \$46,000 in grants to the Council.

Montgomery Greene County Local Response Committee (MGCLERC): The MGCLERC is the Local Emergency Planning Committee (LEPC) for Montgomery and Greene Counties. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the Montgomery Greene County Emergency Response Commission (MGCERC). The MGCERC appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such numbers of members as the MGCERC considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, firefighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. All revenues are generated from State and Federal funding. Montgomery County is acting as fiscal agent for the LEPC. The County did not pay any monies to the LEPC during 2002. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.

**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, 2002**

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

County Roads

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

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

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

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

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

The following summarizes the Physical Condition Ranking of County roads as of December 31, 2002, 2001 and 2000:

Condition Assessment	2002		2001		2000	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	325	100%	327	100%	306	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, 2002
(Continued)**

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

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

County Bridges

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

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

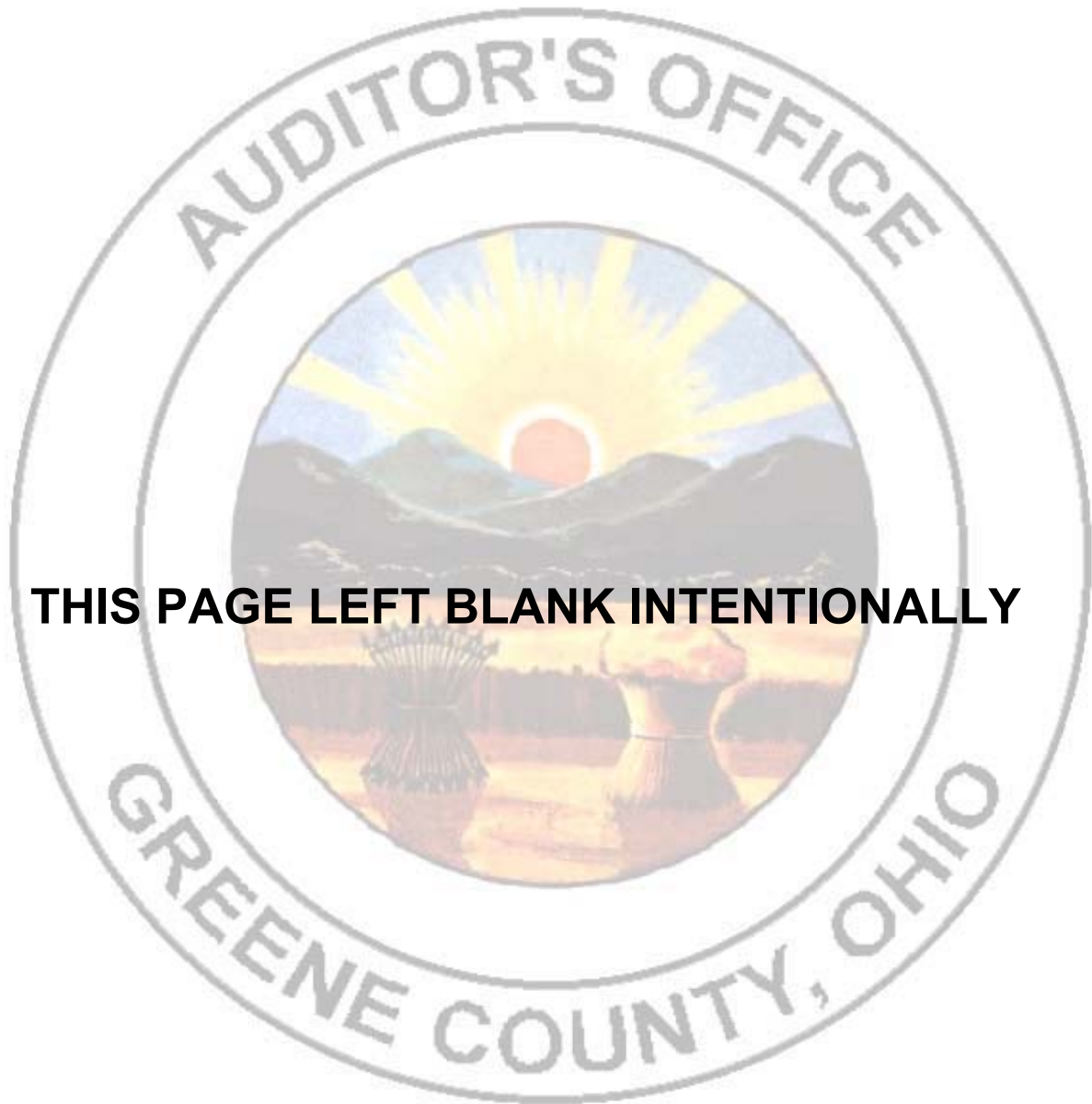
It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The following is a summary of the condition assessment performed as of December 31, 2002, 2001 and 2000:

Condition Assessment	2002		2001		2000	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	260	95%	260	95%	260	95%
Less than Fair	15	5%	13	5%	13	5%

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

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

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



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

**COMBINING FINANCIAL
STATEMENTS
AND SCHEDULES**

GREENE COUNTY, OHIO NONMAJOR FUNDS

The following are the County's nonmajor funds, for the year ending December 31, 2002:

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

Residential Treatment Center - This is a State grant providing medical and clothing money for children under eighteen years of age in a detention program.

Additional Special Revenue Funds presented in this report include:

Adult Day Care	Drug Law Enforcement
Home Arrest	Garbage and Refuse Disposal
Indigent Drivers	Indigent Guardianship
Victim Witness Grants	Drug Consortium
Spring Lakes Park	Recreation & Parks Donations
Equipment Acquisition	D.A.R.E. Donations
Greene Tree Trust	Inmate Fees - Medical
Common Pleas Grants	Court Security Grants

DEBT SERVICE FUNDS

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

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

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

CAPITAL PROJECTS FUNDS

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

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

FIDUCIARY FUNDS

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

PERMANENT FUND

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

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

PRIVATE PURPOSE TRUST

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

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

AGENCY FUNDS

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

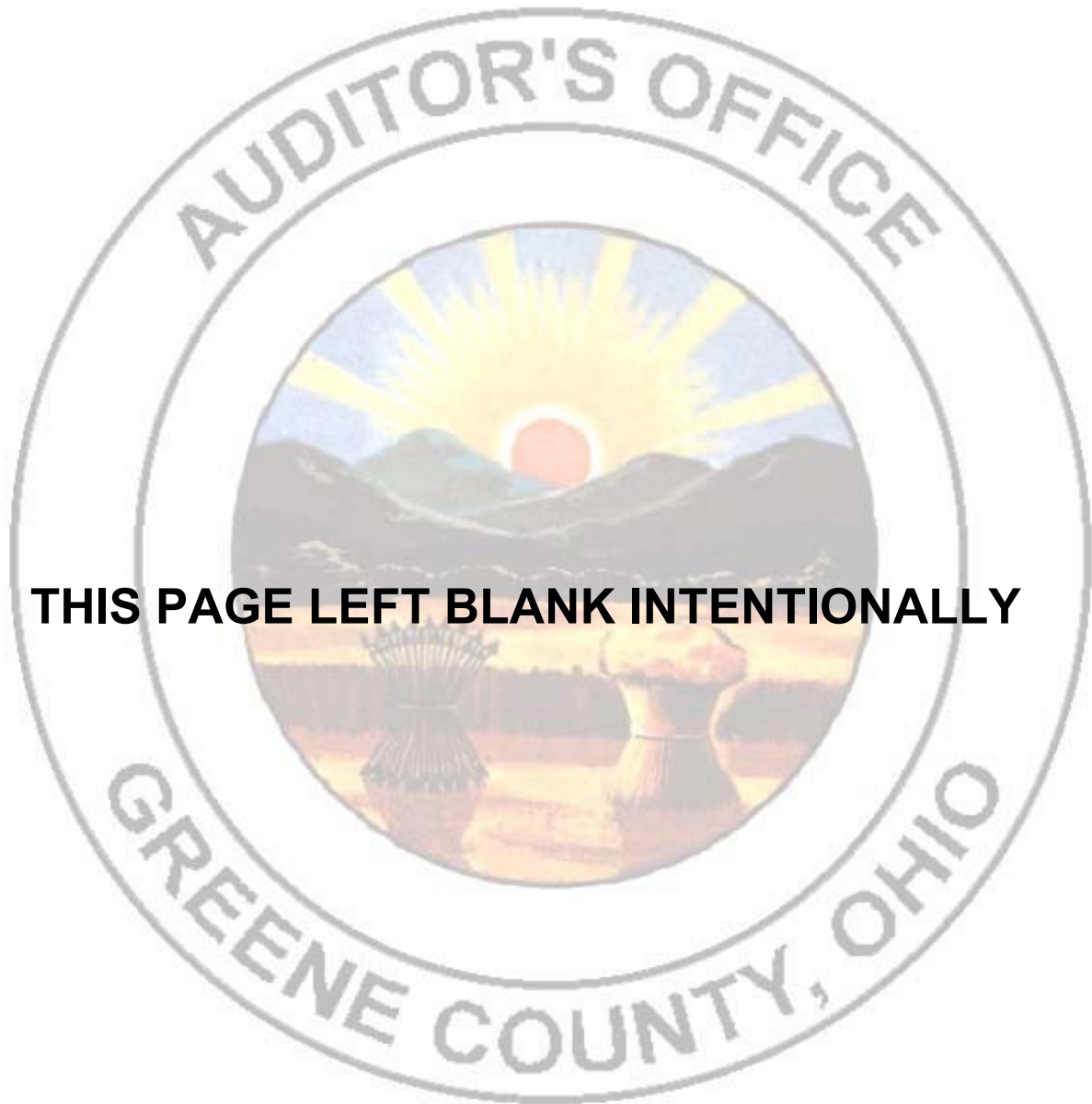
Payroll Agency Fund - To account for the net payroll, payroll taxes, and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to employees, other governmental units, and private organizations.

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

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

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

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



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2002

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Fund	Permanent Fund Chase Stewart	Total Nonmajor Governmental Funds
ASSETS:					
Pooled Cash and Cash Equivalents.....	\$ 7,510,610	\$ 88,913	\$ 2,676,922	\$ 101,588	\$ 10,378,033
Deposits in Segregated Accounts.....	54,629	-	-	-	54,629
Receivables (Net of Allowances for Uncollectibles)					
Taxes.....	5,072,587	-	-	-	5,072,587
Accounts.....	91,878	-	1,540	-	93,418
Special Assessments.....	-	803,579	-	-	803,579
Accrued Interest.....	-	-	-	-	-
Due from Other Funds.....	190,655	332	-	-	190,987
Interfund Receivable.....	5,421	-	-	-	5,421
Due from Other Governments.....	2,134,959	-	111,468	-	2,246,427
Total Assets.....	\$ 15,060,739	\$ 892,824	\$ 2,789,930	\$ 101,588	\$ 18,845,081
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable.....	\$ 351,730	\$ -	\$ 175,746	\$ -	\$ 527,476
Accrued Wages and Benefits.....	521,391	-	-	-	521,391
Due to Other Funds.....	113,789	-	-	-	113,789
Due to Other Governments.....	63,000	-	-	-	63,000
Deferred Revenue.....	6,754,471	801,800	111,468	-	7,667,739
Accrued Interest Payable.....	24,493	-	28,388	-	52,881
Interfund Payable.....	139,860	-	131	-	139,991
Bond Anticipation Notes.....	1,873,750	-	2,558,000	-	4,431,750
Total Liabilities.....	9,842,484	801,800	2,873,733	-	13,518,017
Fund Balances:					
Reserved for:					
Encumbrances.....	670,627	-	533,225	-	1,203,852
Debt Service.....	-	91,024	-	-	91,024
Permanent Fund.....	-	-	-	101,588	101,588
Unreserved/Undesignated reported in:					
Special Revenue Funds.....	4,547,628	-	-	-	4,547,628
Capital Projects Funds.....	-	-	(617,028)	-	(617,028)
Total Fund Balances.....	5,218,255	91,024	(83,803)	101,588	5,327,064
Total Liabilities and Fund Balances.....	\$ 15,060,739	\$ 892,824	\$ 2,789,930	\$ 101,588	\$ 18,845,081

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2002

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 102,224	\$ 2,336,364	\$ 837,924	\$ 15,343
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	700	-	-	-
Due from Other Funds.....	-	-	-	-
Interfund Receivable.....	-	-	-	-
Due from Other Governments.....	-	-	31,879	65,815
	Total Assets.....	Total Assets.....	Total Assets.....	Total Assets.....
	\$ 102,924	\$ 2,336,364	\$ 869,803	\$ 81,158
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ 28	\$ 91,098	\$ 144	\$ -
Accrued Wages and Benefits.....	45,952	17,718	57,991	-
Due to Other Funds.....	-	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	332	41,321
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	5,421
Bond Anticipation Notes.....	-	-	-	-
	Total Liabilities.....	Total Liabilities.....	Total Liabilities.....	Total Liabilities.....
	45,980	108,816	58,467	46,742
 Fund Balances:				
Reserved for:				
Encumbrances.....	6,908	257,711	4,540	100
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	50,036	1,969,837	806,796	34,316
Total Fund Balances.....	56,944	2,227,548	811,336	34,416
	Total Liabilities and Fund Balances.....	Total Liabilities and Fund Balances.....	Total Liabilities and Fund Balances.....	Total Liabilities and Fund Balances.....
	\$ 102,924	\$ 2,336,364	\$ 869,803	\$ 81,158

<u>Community Mental Health</u>	<u>Community Development Block Grant</u>	<u>Child Support Enforcement Agency</u>	<u>County Home</u>	<u>Hospital Levy</u>	<u>County Hotel Lodging</u>	<u>Residential Treatment Center</u>
\$ -	\$ 304,826	\$ 1,180,230	\$ 78,266	\$ -	\$ 422,856	\$ 276,245
-	-	-	-	-	-	-
3,398,764	-	-	-	1,620,278	53,545	-
-	1,650	-	9,575	-	-	9,252
87,555	-	-	900	40,950	-	-
-	-	-	-	-	-	-
-	396,605	-	-	94,748	-	544,789
<u>\$ 3,486,319</u>	<u>\$ 703,081</u>	<u>\$ 1,180,230</u>	<u>\$ 88,741</u>	<u>\$ 1,755,976</u>	<u>\$ 476,401</u>	<u>\$ 830,286</u>
\$ -	\$ 19,095	\$ 6,950	\$ 159,449	\$ -	\$ 2,881	\$ 9,693
-	3,716	80,451	165,011	-	18,099	54,427
-	-	49,358	-	-	-	1,740
-	-	-	-	-	-	-
3,407,381	380,506	77,773	-	1,719,055	-	267,786
-	-	-	-	-	-	-
-	-	-	50,000	-	-	-
-	-	-	-	-	-	-
3,407,381	403,317	214,532	374,460	1,719,055	20,980	333,646
-	29,125	225,211	-	-	18,975	19,297
78,938	270,639	740,487	(285,719)	36,921	436,446	477,343
78,938	299,764	965,698	(285,719)	36,921	455,421	496,640
<u>\$ 3,486,319</u>	<u>\$ 703,081</u>	<u>\$ 1,180,230</u>	<u>\$ 88,741</u>	<u>\$ 1,755,976</u>	<u>\$ 476,401</u>	<u>\$ 830,286</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2002

	Adult Day Care	Drug Law Enforcement	Home Arrest	Garbage & Refuse Disposal
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 33,599	\$ 21,436	\$ 14,159	\$ 345,013
Deposits in Segregated Accounts.....	-	-	-	54,629
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	9,073	-	-	-
Due from Other Funds.....	-	-	-	61,250
Interfund Receivable.....	-	-	-	5,421
Due from Other Governments.....	3,693	-	-	-
	Total Assets.....	\$ 21,436	\$ 14,159	\$ 466,313
	\$ 46,365	\$ 21,436	\$ 14,159	\$ 466,313
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ 2,940	\$ -	\$ -	\$ 2,231
Accrued Wages and Benefits.....	13,971	-	-	25,055
Due to Other Funds.....	980	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	-	-	-	-
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	-
Bond Anticipation Notes.....	-	-	-	-
	Total Liabilities.....	-	-	27,286
	17,891	-	-	27,286
 Fund Balances:				
Reserved for:				
Encumbrances.....	3,493	-	12	33,152
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	24,981	21,436	14,147	405,875
	Total Fund Balances.....	21,436	14,159	439,027
	28,474	21,436	14,159	439,027
	Total Liabilities and Fund Balances.....	\$ 21,436	\$ 14,159	\$ 466,313
	\$ 46,365	\$ 21,436	\$ 14,159	\$ 466,313

Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Drug Consortium	Spring Lakes Park	Recreation & Parks Donations	Equipment Acquisition
\$ 11,308	\$ 2,292	\$ 153,828	\$ 43,179	\$ 1,439	\$ 322,134	\$ 664,575
-	-	-	-	-	-	-
-	-	-	-	-	-	-
113	1,330	2,489	880	-	-	48,582
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	192,595	11,226	-	625,359	-
<u>\$ 11,421</u>	<u>\$ 3,622</u>	<u>\$ 348,912</u>	<u>\$ 55,285</u>	<u>\$ 1,439</u>	<u>\$ 947,493</u>	<u>\$ 713,157</u>
\$ -	\$ -	\$ -	\$ 179	\$ -	\$ -	\$ 54,675
-	-	19,343	4,556	-	-	-
-	-	-	461	-	-	61,250
-	-	-	-	-	63,000	-
-	-	149,023	1,798	-	625,359	-
-	-	-	-	-	-	24,493
-	-	50,430	15,000	-	18,909	-
-	-	-	-	-	-	1,873,750
-	-	218,796	21,994	-	707,268	2,014,168
-	-	-	195	-	15,916	50,951
11,421	3,622	130,116	33,096	1,439	224,309	(1,351,962)
<u>11,421</u>	<u>3,622</u>	<u>130,116</u>	<u>33,291</u>	<u>1,439</u>	<u>240,225</u>	<u>(1,301,011)</u>
<u>\$ 11,421</u>	<u>\$ 3,622</u>	<u>\$ 348,912</u>	<u>\$ 55,285</u>	<u>\$ 1,439</u>	<u>\$ 947,493</u>	<u>\$ 713,157</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2002

	D.A.R.E Donations	Green Tree Trust	Inmate Fees Medical	Common Pleas Grants
ASSETS:				
Pooled Cash and Cash Equivalents.....	\$ 26,973	\$ 1,117	\$ 187,383	\$ 125,811
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowances for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	-	-	4,929	3,305
Due from Other Funds.....	-	-	-	-
Interfund Receivable.....	-	-	-	-
Due from Other Governments.....	16,308	-	-	151,942
	Total Assets.....	\$ 1,117	\$ 192,312	\$ 281,058
	\$ 43,281	\$ 1,117	\$ 192,312	\$ 281,058
 LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable.....	\$ -	\$ -	\$ 131	\$ 150
Accrued Wages and Benefits.....	1,170	-	-	13,931
Due to Other Funds.....	-	-	-	-
Due to Other Governments.....	-	-	-	-
Deferred Revenue.....	16,308	-	-	67,829
Accrued Interest Payable.....	-	-	-	-
Interfund Payable.....	-	-	-	100
Bond Anticipation Notes.....	-	-	-	-
	Total Liabilities.....	-	131	82,010
	17,478	-	131	82,010
 Fund Balances:				
Reserved for:				
Encumbrances.....	4,009	-	63	969
Unreserved/Undesignated reported in:				
Special Revenue Funds.....	21,794	1,117	192,118	198,079
Total Fund Balances.....	25,803	1,117	192,181	199,048
	\$ 43,281	\$ 1,117	\$ 192,312	\$ 281,058
	\$ 43,281	\$ 1,117	\$ 192,312	\$ 281,058

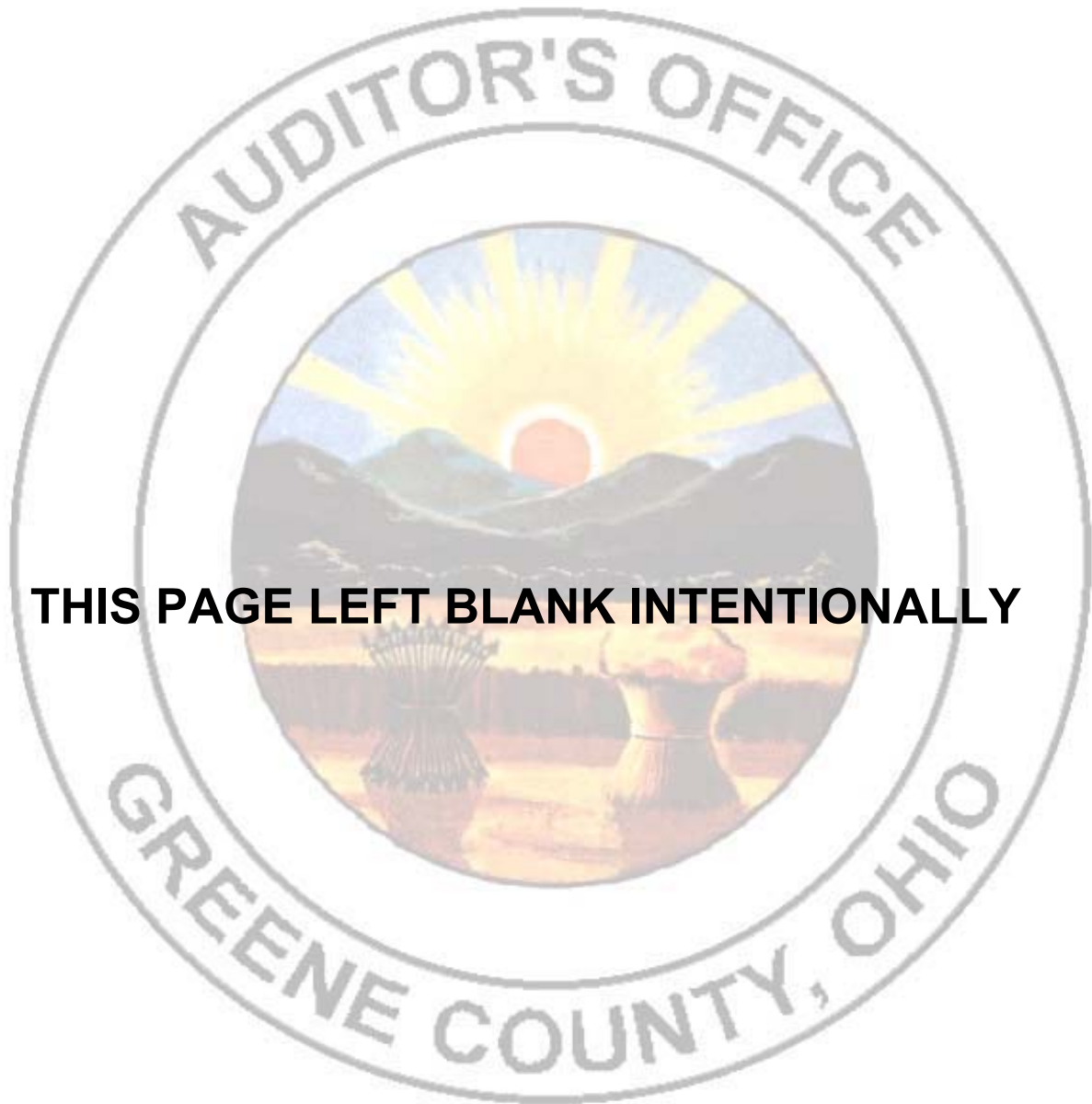
Court Security Grants		Total
\$	2,086	\$ 7,510,610
	-	54,629
	-	5,072,587
	-	91,878
	-	190,655
	-	5,421
	-	2,134,959
<u>\$</u>	<u>2,086</u>	<u>\$ 15,060,739</u>
\$	2,086	\$ 351,730
	-	521,391
	-	113,789
	-	63,000
	-	6,754,471
	-	24,493
	-	139,860
	-	1,873,750
	2,086	9,842,484
	-	670,627
	-	4,547,628
	-	5,218,255
<u>\$</u>	<u>2,086</u>	<u>\$ 15,060,739</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 DECEMBER 31, 2002

	<u>Road Assessment Debt Service</u>	<u>Various Purpose Long-Term Obligation Bonds</u>	<u>Total</u>
ASSETS:			
Pooled Cash and Cash Equivalents.....	\$ 38,320	\$ 50,593	\$ 88,913
Receivables (Net of Allowances for Uncollectibles)			
Special Assessments.....	458,723	344,856	803,579
Due from Other Funds.....	<u>95</u>	<u>237</u>	<u>332</u>
Total Assets.....	<u>\$ 497,138</u>	<u>\$ 395,686</u>	<u>\$ 892,824</u>
 LIABILITIES AND FUND BALANCES:			
Liabilities:			
Deferred Revenue.....	<u>\$ 457,069</u>	<u>\$ 344,731</u>	<u>\$ 801,800</u>
Total Liabilities.....	457,069	344,731	801,800
 Fund Balances:			
Reserved for:			
Debt Service.....	<u>40,069</u>	<u>50,955</u>	<u>91,024</u>
Total Fund Balances.....	40,069	50,955	91,024
Total Liabilities and Fund Balances.....	<u>\$ 497,138</u>	<u>\$ 395,686</u>	<u>\$ 892,824</u>

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2002

	<u>Building and Road Construction</u>	<u>Mental Retardation Construction</u>	<u>Total</u>
ASSETS:			
Pooled Cash and Cash Equivalents.....	\$ 2,385,078	\$ 291,844	\$ 2,676,922
Receivables (Net of Allowances for Uncollectibles)			
Accounts.....	1,540	-	1,540
Due from Other Governments.....	-	111,468	111,468
Total Assets	<u>\$ 2,386,618</u>	<u>\$ 403,312</u>	<u>\$ 2,789,930</u>
 LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable.....	\$ 75,743	\$ 100,003	\$ 175,746
Deferred Revenue.....	-	111,468	111,468
Accrued Interest Payable.....	28,388	-	28,388
Interfund Payable.....	131	-	131
Bond Anticipation Notes.....	2,558,000	-	2,558,000
Total Liabilities	<u>2,662,262</u>	<u>211,471</u>	<u>2,873,733</u>
 Fund Balances:			
Reserved for:			
Encumbrances.....	516,703	16,522	533,225
Unreserved/Undesignated reported in:			
Capital Projects Funds.....	(792,347)	175,319	(617,028)
Total Fund Balances	<u>(275,644)</u>	<u>191,841</u>	<u>(83,803)</u>
 Total Liabilities and Fund Balances	 <u>\$ 2,386,618</u>	 <u>\$ 403,312</u>	 <u>\$ 2,789,930</u>



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2002

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund Chase Stewart	Total Nonmajor Governmental Funds
REVENUES:					
Taxes.....	\$ 5,697,746	\$ -	\$ -	\$ -	\$ 5,697,746
Charges for Services.....	8,551,828	-	6,706	-	8,558,534
Fines and Forfeitures.....	155,085	-	-	-	155,085
Intergovernmental Revenues.....	5,553,274	-	1,026,532	-	6,579,806
Special Assessments.....	-	117,857	-	-	117,857
Investment Earnings.....	25,970	-	225,935	-	251,905
Other Revenue.....	267,743	-	17,680	-	285,423
Total Revenues.....	20,251,646	117,857	1,276,853	-	21,646,356
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive.....	1,152,813	-	-	231	1,153,044
Judicial.....	22,289	-	-	-	22,289
Public Safety.....	3,539,932	-	-	-	3,539,932
Public Works.....	1,372,805	-	-	-	1,372,805
Health.....	5,948,553	-	-	-	5,948,553
Human Services.....	8,090,945	-	-	-	8,090,945
Conservation and Recreation.....	296,845	-	-	-	296,845
Community and Economic Development.....	1,038,740	-	-	-	1,038,740
Capital Outlay.....	-	-	3,215,548	-	3,215,548
Debt Service:					
Principal Retirement.....	-	475,000	-	-	475,000
Interest and Fiscal Charges.....	44,492	724,788	117,721	-	887,001
Total Expenditures.....	21,507,414	1,199,788	3,333,269	231	26,040,702
Excess (Deficiency) of Revenues Over (Under)					
Expenditures.....	(1,255,768)	(1,081,931)	(2,056,416)	(231)	(4,394,346)
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Fixed Assets.....	5,833	-	-	-	5,833
Proceeds from Bonds.....	-	-	13,000,000	-	13,000,000
Transfers In.....	717,904	1,085,314	417,291	-	2,220,509
Transfers Out.....	(615,219)	-	(160,164)	-	(775,383)
Total Other Financing Sources (Uses).....	108,518	1,085,314	13,257,127	-	14,450,959
Net Change in Fund Balances.....	(1,147,250)	3,383	11,200,711	(231)	10,056,613
Fund Balance (Deficit) at the Beginning of the Year.....	6,365,505	87,641	(11,284,514)	101,819	(4,729,549)
Fund Balance (Deficit) at the End of the Year.....	\$ 5,218,255	\$ 91,024	\$ (83,803)	\$ 101,588	\$ 5,327,064

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2002

	Dog & Kennel	Real Estate Assessment	Youth Service Subsidy	Litter Control & Recycling
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	620,316	1,233,689	-	-
Fines and Forfeitures.....	34,091	-	-	-
Intergovernmental Revenues.....	-	-	689,072	57,596
Investment Earnings.....	-	-	-	-
Other Revenue.....	28,808	4,231	1,476	100
Total Revenues.....	683,215	1,237,920	690,548	57,696
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	102,785	896,554	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	-	701,547	-
Public Works.....	-	-	-	-
Health.....	650,033	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	-	30,145
Community and Economic Development.....	-	-	-	-
Debt Service:				
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	752,818	896,554	701,547	30,145
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	(69,603)	341,366	(10,999)	27,551
OTHER FINANCING SOURCES (USES):				
Proceeds From Sale of Fixed Assets.....	5,000	-	-	-
Transfers In.....	53	-	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	5,053	-	-	-
Net Change in Fund Balances.....	(64,550)	341,366	(10,999)	27,551
Fund Balance (Deficit) at the Beginning of the Year.....	121,494	1,886,182	822,335	6,865
Fund Balance (Deficit) at the End of the Year.....	\$ 56,944	\$ 2,227,548	\$ 811,336	\$ 34,416

Community Mental Health	Community Development Block Grant	Child Support Enforcement Agency	County Home	Hospital Levy	County Hotel Lodging	Residential Treatment Center
\$ 3,395,364	\$ -	\$ -	\$ -	\$ 1,658,602	\$ 643,780	\$ -
-	-	393,190	4,286,542	-	-	32,029
-	-	-	-	-	-	-
-	425,498	1,779,054	-	186,904	-	1,366,855
-	-	-	-	-	-	-
-	30,290	57,556	45,985	-	3,196	12,734
3,395,364	455,788	2,229,800	4,332,527	1,845,506	646,976	1,411,618
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,653,504
-	-	-	-	-	-	-
3,400,587	-	-	-	1,847,952	-	-
-	-	2,518,869	5,160,882	-	-	-
-	-	-	-	-	-	-
-	400,293	-	-	-	638,447	-
-	-	-	-	-	-	-
3,400,587	400,293	2,518,869	5,160,882	1,847,952	638,447	1,653,504
(5,223)	55,495	(289,069)	(828,355)	(2,446)	8,529	(241,886)
-	-	-	833	-	-	-
-	-	-	467,500	-	-	-
-	-	-	-	-	-	-
-	-	-	468,333	-	-	-
(5,223)	55,495	(289,069)	(360,022)	(2,446)	8,529	(241,886)
84,161	244,269	1,254,767	74,303	39,367	446,892	738,526
\$ 78,938	\$ 299,764	\$ 965,698	\$ (285,719)	\$ 36,921	\$ 455,421	\$ 496,640

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2002

	Adult Day Care	Drug Law Enforcement	Home Arrest	Garbage & Refuse Disposal
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	288,723	-	-	684,223
Fines and Forfeitures.....	-	5,077	-	-
Intergovernmental Revenues.....	102,385	-	-	-
Investment Earnings.....	-	-	-	-
Other Revenue.....	17,047	-	245	8,047
Total Revenues.....	408,155	5,077	245	692,270
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	-	-	26,684	-
Public Works.....	-	-	-	622,505
Health.....	-	-	-	-
Human Services.....	411,194	-	-	-
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Interest and Fiscal Charges.....	-	-	-	6,300
Total Expenditures.....	411,194	-	26,684	628,805
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	(3,039)	5,077	(26,439)	63,465
OTHER FINANCING SOURCES (USES):				
Proceeds From Sale of Fixed Assets.....	-	-	-	-
Transfers In.....	-	-	-	8,337
Transfers Out.....	-	(2,381)	-	-
Total Other Financing Sources (Uses).....	-	(2,381)	-	8,337
Net Change in Fund Balances.....	(3,039)	2,696	(26,439)	71,802
Fund Balance (Deficit) at the Beginning of the Year.....	31,513	18,740	40,598	367,225
Fund Balance (Deficit) at the End of the Year.....	\$ 28,474	\$ 21,436	\$ 14,159	\$ 439,027

Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Drug Consortium	Spring Lakes Park	Recreation & Parks Donations	Equipment Acquisition
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	19,760	37,309	-	-	57,947	785,091
1,667	-	-	29,771	-	-	84,479
375	-	375,736	151,314	-	34,251	51,840
-	-	-	-	-	25,314	656
-	107	896	224	-	34,681	3,122
2,042	19,867	413,941	181,309	-	152,193	925,188
-	-	-	-	-	-	153,474
-	-	-	-	-	-	20,203
-	41,918	423,525	176,294	-	-	72,400
-	-	-	-	-	-	750,300
-	-	-	-	-	-	49,981
-	-	-	-	-	264,156	-
-	-	-	-	-	-	-
-	-	-	-	-	-	38,192
-	41,918	423,525	176,294	-	264,156	1,084,550
2,042	(22,051)	(9,584)	5,015	-	(111,963)	(159,362)
-	-	-	-	-	-	-
-	-	102,213	6,818	-	5,136	127,847
-	-	-	-	-	-	(580,480)
-	-	102,213	6,818	-	5,136	(452,633)
2,042	(22,051)	92,629	11,833	-	(106,827)	(611,995)
9,379	25,673	37,487	21,458	1,439	347,052	(689,016)
<u>\$ 11,421</u>	<u>\$ 3,622</u>	<u>\$ 130,116</u>	<u>\$ 33,291</u>	<u>\$ 1,439</u>	<u>\$ 240,225</u>	<u>\$ (1,301,011)</u>

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2002

	D.A.R.E. Donations	Green Tree Trust	Inmate Fees Medical	Common Pleas Grants
REVENUES:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	-	-	71,398	41,611
Fines and Forfeitures.....	-	-	-	-
Intergovernmental Revenues.....	24,465	-	-	307,929
Investment Earnings.....	-	-	-	-
Other Revenue.....	18,429	55	-	514
Total Revenues.....	42,894	55	71,398	350,054
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Judicial.....	-	-	-	-
Public Safety.....	26,217	-	20,264	397,579
Public Works.....	-	-	-	-
Health.....	-	-	-	-
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	2,544	-	-
Community and Economic Development.....	-	-	-	-
Debt Service:				
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	26,217	2,544	20,264	397,579
Excess (Deficiency) of Revenues Over (Under)				
Expenditures.....	16,677	(2,489)	51,134	(47,525)
OTHER FINANCING SOURCES (USES):				
Proceeds From Sale of Fixed Assets.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	(32,358)
Total Other Financing Sources (Uses).....	-	-	-	(32,358)
Net Change in Fund Balances.....	16,677	(2,489)	51,134	(79,883)
Fund Balance (Deficit) at the Beginning of the Year.....	9,126	3,606	141,047	278,931
Fund Balance (Deficit) at the End of the Year.....	\$ 25,803	\$ 1,117	\$ 192,181	\$ 199,048

Court Security Grants	Total
\$ -	\$ 5,697,746
-	8,551,828
-	155,085
-	5,553,274
-	25,970
-	267,743
-	20,251,646
-	1,152,813
2,086	22,289
-	3,539,932
-	1,372,805
-	5,948,553
-	8,090,945
-	296,845
-	1,038,740
-	44,492
2,086	21,507,414
(2,086)	(1,255,768)
-	5,833
-	717,904
-	(615,219)
-	108,518
(2,086)	(1,147,250)
2,086	6,365,505
\$ -	\$ 5,218,255

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2002

	Road Improvement Debt Service	Greene County Various Purpose Long Term Obligation Bond	Total
REVENUES:			
Special Assessments.....	\$ 65,974	\$ 51,883	\$ 117,857
Total Revenues.....	65,974	51,883	117,857
EXPENDITURES:			
Current:			
Debt Service:			
Principal Retirement.....	42,760	432,240	475,000
Interest and Fiscal Charges.....	19,506	705,282	724,788
Total Expenditures.....	62,266	1,137,522	1,199,788
Excess (Deficiency) of Revenues Over (Under)			
Expenditures.....	3,708	(1,085,639)	(1,081,931)
OTHER FINANCING SOURCES (USES):			
Transfers In.....	-	1,085,314	1,085,314
Total Other Financing Sources (Uses).....	-	1,085,314	1,085,314
Net Change in Fund Balances.....	3,708	(325)	3,383
Fund Balance (Deficit) at the Beginning of the Year.....	36,361	51,280	87,641
Fund Balance (Deficit) at the End of the Year.....	\$ 40,069	\$ 50,955	\$ 91,024

GREENE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Building and Road Construction</u>	<u>Mental Retardation Construction</u>	<u>Total</u>
REVENUES:			
Charges for Services.....	\$ 6,706	\$ -	\$ 6,706
Intergovernmental Revenues.....	-	1,026,532	1,026,532
Investment Earnings.....	225,935	-	225,935
Other Revenue.....	16,305	1,375	17,680
Total Revenues.....	<u>248,946</u>	<u>1,027,907</u>	<u>1,276,853</u>
EXPENDITURES:			
Capital Outlay.....	2,379,482	836,066	3,215,548
Debt Service:		-	
Interest and Fiscal Charges.....	117,721	-	117,721
Total Expenditures.....	<u>2,497,203</u>	<u>836,066</u>	<u>3,333,269</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures.....	(2,248,257)	191,841	(2,056,416)
OTHER FINANCING SOURCES (USES):			
Proceeds from Bonds.....	13,000,000	-	13,000,000
Transfers In.....	417,291	-	417,291
Transfers Out.....	(160,164)	-	(160,164)
Total Other Financing Sources (Uses).....	<u>13,257,127</u>	<u>-</u>	<u>13,257,127</u>
Net Change in Fund Balances.....	11,008,870	191,841	11,200,711
Fund Balance (Deficit) at the Beginning of the Year.....	(11,284,514)	-	(11,284,514)
Fund Balance (Deficit) at the End of the Year.....	<u>\$ (275,644)</u>	<u>\$ 191,841</u>	<u>\$ (83,803)</u>

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 23,111,533	\$ 23,699,773	\$ 24,325,704	\$ 625,931
Charges for Services.....	3,730,891	3,754,079	4,334,603	580,524
Licenses and Permits.....	659,500	659,500	724,075	64,575
Fines and Forfeitures.....	471,600	471,600	503,963	32,363
Intergovernmental.....	5,187,265	4,971,170	5,085,522	114,352
Special Assessments.....	10,000	10,000	5,314	(4,686)
Investment Earnings.....	2,773,220	2,887,856	2,783,541	(104,315)
Other.....	668,284	678,843	1,307,124	628,281
Total Revenues.....	36,612,293	37,132,821	39,069,846	1,937,025
Expenditures:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services.....	649,769	649,692	633,192	16,500
Materials and Supplies.....	20,665	16,580	12,621	3,959
Contractual Services.....	504,847	594,853	593,008	1,845
Other.....	455,965	732,127	512,788	219,339
Capital Outlay.....	3,636	11,098	7,620	3,478
Total Commissioners.....	1,634,882	2,004,350	1,759,229	245,121
Auditor:				
Personal Services.....	1,032,771	1,032,160	1,021,331	10,829
Materials and Supplies.....	27,163	16,463	14,912	1,551
Contractual Services.....	37,780	39,280	37,247	2,033
Other.....	29,859	40,201	33,937	6,264
Capital Outlay.....	11,529	12,498	11,466	1,032
Total Auditor.....	1,139,102	1,140,602	1,118,893	21,709
Treasurer:				
Personal Services.....	457,966	465,866	453,556	12,310
Materials and Supplies.....	17,049	13,408	12,845	563
Contractual Services.....	74,896	75,936	49,617	26,319
Other.....	22,549	18,409	13,479	4,930
Capital Outlay.....	13,946	13,046	11,182	1,864
Total Treasurer.....	586,406	586,665	540,679	45,986
Prosecuting Attorney:				
Personal Services.....	1,819,880	1,786,446	1,746,048	40,398
Materials and Supplies.....	31,403	28,610	28,609	1
Contractual Services.....	185,200	191,525	93,605	97,920
Other.....	182,103	225,031	206,964	18,067
Capital Outlay.....	65,516	57,293	18,196	39,097
Total Prosecuting Attorney.....	2,284,102	2,288,905	2,093,422	195,483
Budget Commission:				
Other.....	2,565	2,565	2,565	-
Total Budget Commission.....	2,565	2,565	2,565	-
Bureau of Inspection:				
Contractual Services.....	57,725	66,162	61,464	4,698
Total Bureau of Inspection.....	57,725	66,162	61,464	4,698
Data Processing:				
Personal Services.....	630,954	630,971	597,223	33,748
Materials and Supplies.....	9,950	11,853	11,853	-
Contractual Services.....	324,928	241,568	241,232	336
Other.....	2,058	1,215	1,214	1
Capital Outlay.....	67,090	149,374	149,374	-
Total Data Processing.....	1,034,980	1,034,981	1,000,896	34,085

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Personnel:				
Personal Services.....	315,274	315,936	314,288	1,648
Materials and Supplies.....	1,900	1,425	1,329	96
Contractual Services.....	41,721	57,197	56,932	265
Other.....	15,477	11,994	11,990	4
Capital Outlay.....	-	320	320	-
Total Personnel.....	374,372	386,872	384,859	2,013
Risk Management:				
Personal Services.....	178,477	180,158	177,718	2,440
Materials and Supplies.....	4,795	4,795	3,874	921
Contractual Services.....	21,796	20,116	15,164	4,952
Other.....	3,819	3,818	3,088	730
Capital Outlay.....	500	500	-	500
Total Risk Management.....	209,387	209,387	199,844	9,543
Office of Management and Budget:				
Personal Services.....	5,028	1,133	1,133	-
Total Office of Management and Budget.....	5,028	1,133	1,133	-
Microfilming:				
Personal Services.....	126,187	124,696	122,926	1,770
Materials and Supplies.....	13	1,505	13	1,492
Contractual Services.....	-	17	17	-
Other.....	17	-	-	-
Total Microfilming.....	126,217	126,218	122,956	3,262
Service Garage:				
Personal Services.....	189,169	186,995	186,117	878
Materials and Supplies.....	319,160	312,347	308,903	3,444
Contractual Services.....	18,592	13,315	11,913	1,402
Other.....	1,000	-	-	-
Capital Outlay.....	12,439	4,003	3,997	6
Total Service Garage.....	540,360	516,660	510,930	5,730
Board of Elections:				
Personal Services.....	379,057	361,072	358,961	2,111
Materials and Supplies.....	40,328	23,363	23,235	128
Contractual Services.....	111,078	140,063	139,899	164
Other.....	47,998	57,194	52,172	5,022
Capital Outlay.....	10,976	7,745	7,720	25
Total Board of Elections.....	589,437	589,437	581,987	7,450
Maintenance and Operations:				
Personal Services.....	1,521,181	1,464,751	1,444,899	19,852
Materials and Supplies.....	1,335,663	1,424,199	1,414,776	9,423
Contractual Services.....	644,318	661,474	659,973	1,501
Other.....	10,698	2,803	2,709	94
Capital Outlay.....	318,556	297,889	297,751	138
Total Maintenance and Operations.....	3,830,416	3,851,116	3,820,108	31,008
Recorder:				
Personal Services.....	355,187	351,685	350,492	1,193
Materials and Supplies.....	3,652	3,652	3,652	-
Contractual Services.....	4,123	13,662	13,662	-
Other.....	5,591	5,591	5,591	-
Capital Outlay.....	2,456	5,958	5,922	36
Total Recorder.....	371,009	380,548	379,319	1,229
Insurance:				
Contractual Services.....	414,707	414,707	374,432	40,275
Total Insurance.....	414,707	414,707	374,432	40,275

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Office of Finance:				
Personal Services.....	190,004	194,685	193,167	1,518
Materials and Supplies.....	3,295	2,114	963	1,151
Contractual Services.....	1,550	550	316	234
Other.....	5,500	3,000	1,008	1,992
Capital Outlay.....	1,850	1,850	1,284	566
Total Office of Finance.....	202,199	202,199	196,738	5,461
Miscellaneous:				
Materials and Supplies.....	-	167,953	167,953	-
Contractual Services.....	-	68,223	68,223	-
Other.....	704,041	1,254,581	719,480	535,101
Total Miscellaneous.....	704,041	1,490,757	955,656	535,101
Total Legislative and Executive.....	14,106,935	15,293,264	14,105,110	1,188,154
Judicial:				
Public Defender:				
Personal Services.....	127,366	267,078	264,619	2,459
Materials and Supplies.....	677	1,050	405	645
Contractual Services.....	33,075	79,572	75,506	4,066
Other.....	2,440	5,834	4,112	1,722
Capital Outlay.....	187	1,500	188	1,312
Total Public Defender.....	163,745	355,034	344,830	10,204
Court of Appeals:				
Other.....	33,315	29,985	29,985	-
Total Court of Appeals.....	33,315	29,985	29,985	-
Common Pleas Court:				
Personal Services.....	1,235,948	1,192,515	1,184,698	7,817
Materials and Supplies.....	15,245	20,291	19,054	1,237
Contractual Services.....	85,203	75,811	64,914	10,897
Other.....	83,894	93,228	85,827	7,401
Capital Outlay.....	-	60,473	51,367	9,106
Total Common Pleas Court.....	1,420,290	1,442,318	1,405,860	36,458
Juvenile Court:				
Personal Services.....	1,692,816	1,695,224	1,693,391	1,833
Materials and Supplies.....	40,477	36,477	36,477	-
Contractual Services.....	198,353	184,115	184,065	50
Other.....	47,493	57,230	57,127	103
Capital Outlay.....	24,031	30,124	30,030	94
Total Juvenile Court.....	2,003,170	2,003,170	2,001,090	2,080
Probate Court:				
Personal Services.....	222,518	232,469	232,295	174
Materials and Supplies.....	6,085	3,585	2,964	621
Contractual Services.....	3,352	2,042	1,836	206
Other.....	25,258	18,303	14,058	4,245
Capital Outlay.....	2,186	3,000	1,320	1,680
Total Probate Court.....	259,399	259,399	252,473	6,926
Clerk of Courts:				
Personal Services.....	932,553	932,758	864,560	68,198
Materials and Supplies.....	25,771	25,771	21,857	3,914
Contractual Services.....	46,851	46,646	44,925	1,721
Other.....	18,065	18,065	11,746	6,319
Capital Outlay.....	21,474	21,474	15,870	5,604
Total Clerk of Courts.....	1,044,714	1,044,714	958,958	85,756

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Xenia Municipal Court:				
Personal Services.....	105,034	105,490	100,677	4,813
Contractual Services.....	91,905	71,244	70,342	902
Other.....	10,300	13,859	12,959	900
Total Xenia Municipal Court.....	207,239	190,593	183,978	6,615
Fairborn Municipal Court:				
Personal Services.....	121,145	128,556	128,556	-
Contractual Services.....	37,000	36,135	35,553	582
Other.....	15,601	12,692	12,027	665
Total Fairborn Municipal Court.....	173,746	177,383	176,136	1,247
Domestic Relations Court:				
Personal Services.....	711,804	711,804	675,829	35,975
Materials and Supplies.....	12,065	12,065	5,369	6,696
Contractual Services.....	29,100	29,640	20,742	8,898
Other.....	23,434	22,833	20,160	2,673
Capital Outlay.....	517	578	549	29
Total Domestic Relations Court.....	776,920	776,920	722,649	54,271
Total Judicial.....	6,082,538	6,279,516	6,075,959	203,557
Total General Government.....	20,189,473	21,572,780	20,181,069	1,391,711
Public Safety:				
Coroner:				
Personal Services.....	259,027	256,622	256,610	12
Materials and Supplies.....	3,361	4,061	4,051	10
Contractual Services.....	74,310	76,155	75,853	302
Other.....	6,200	6,560	6,554	6
Capital Outlay.....	500	-	-	-
Total Coroner.....	343,398	343,398	343,068	330
Sheriff:				
Personal Services.....	9,275,256	9,995,030	9,887,213	107,817
Materials and Supplies.....	1,161,611	1,064,016	1,055,317	8,699
Contractual Services.....	1,336,738	1,281,902	1,273,654	8,248
Other.....	239,535	151,726	147,730	3,996
Capital Outlay.....	371,175	270,381	268,719	1,662
Total Sheriff.....	12,384,315	12,763,055	12,632,633	130,422
Building Regulations:				
Personal Services.....	535,871	526,203	510,552	15,651
Materials and Supplies.....	3,361	4,261	4,225	36
Contractual Services.....	34,045	31,595	30,386	1,209
Other.....	5,207	5,897	5,573	324
Capital Outlay.....	155	355	274	81
Total Building Regulations.....	578,639	568,311	551,010	17,301
Juvenile Detention:				
Personal Services.....	975,314	934,772	934,184	588
Materials and Supplies.....	23,730	20,648	20,548	100
Contractual Services.....	30,480	29,208	28,247	961
Other.....	2,695	2,462	2,462	-
Capital Outlay.....	-	15,735	15,125	610
Total Juvenile Detention.....	1,032,219	1,002,825	1,000,566	2,259
Total Public Safety.....	14,338,571	14,677,589	14,527,277	150,312

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Works:				
County Engineer - Tax Maps:				
Personal Services.....	106,924	106,949	98,151	8,798
Other.....	3,854	3,799	3,799	-
Capital Outlay.....	3,508	3,538	2,916	622
Total County Engineer - Tax Maps.....	114,286	114,286	104,866	9,420
Department of Public Works:				
Personal Services.....	408,660	405,459	403,218	2,241
Materials and Supplies.....	2,201	1,659	1,370	289
Contractual Services.....	355,030	400,726	224,842	175,884
Other.....	18,000	24,186	24,185	1
Capital Outlay.....	53,199	24,947	24,590	357
Total Department of Public Works.....	837,090	856,977	678,205	178,772
Total Public Works.....	951,376	971,263	783,071	188,192
Health:				
Tuberculosis:				
Personal Services.....	48,664	51,514	41,566	9,948
Materials and Supplies.....	9,290	8,940	2,346	6,594
Contractual Services.....	9,832	7,332	3,245	4,087
Other.....	6,368	6,368	1,896	4,472
Capital Outlay.....	1,500	1,500	657	843
Total Tuberculosis.....	75,654	75,654	49,710	25,944
Vital Statistics:				
Other.....	2,700	2,700	1,518	1,182
Total Vital Statistics.....	2,700	2,700	1,518	1,182
Miscellaneous:				
Other.....	258,073	258,073	218,348	39,725
Total Miscellaneous.....	258,073	258,073	218,348	39,725
Total Health.....	336,427	336,427	269,576	66,851
Human Services:				
Veteran's Service Commission:				
Personal Services.....	280,843	253,652	252,847	805
Materials and Supplies.....	3,223	2,457	2,457	-
Contractual Services.....	61,081	100,498	97,148	3,350
Other.....	22,648	14,820	14,820	-
Capital Outlay.....	2,644	1,128	1,128	-
Total Veteran's Service Commission.....	370,439	372,555	368,400	4,155
Total Human Services.....	370,439	372,555	368,400	4,155
Conservations and Recreation:				
Agriculture:				
Personal Services.....	-	3	3	-
Contractual Services.....	37,697	75,217	74,869	348
Other.....	543,235	507,166	505,592	1,574
Total Agriculture.....	580,932	582,386	580,464	1,922
Parks and Recreation:				
Personal Services.....	1,770,659	1,770,684	1,654,760	115,924
Materials and Supplies.....	167,188	174,388	135,062	39,326
Contractual Services.....	73,467	77,944	72,295	5,649
Other.....	48,867	44,615	29,695	14,920
Capital Outlay.....	62,710	72,851	71,903	948
Total Parks and Recreation.....	2,122,891	2,140,482	1,963,715	176,767
Total Conservation and Recreation.....	2,703,823	2,722,868	2,544,179	178,689

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Community and Economic Development:				
Department of Development:				
Personal Services.....	413,333	415,509	379,742	35,767
Materials and Supplies.....	3,355	3,355	2,146	1,209
Contractual Services.....	12,755	12,255	7,469	4,786
Other.....	69,433	66,343	54,380	11,963
Capital Outlay.....	500	1,915	1,915	-
Total Department of Development.....	499,376	499,377	445,652	53,725
Airport Authority:				
Personal Services.....	15,098	3,548	3,548	-
Contractual Services.....	-	51,764	38,351	13,413
Other.....	-	300	300	-
Principal Retirement.....	-	150,000	150,000	-
Interest and Fiscal Charges.....	-	6,000	6,000	-
Total Airport Authority.....	15,098	211,612	198,199	13,413
Total Community and Economic Development.....	514,474	710,989	643,851	67,138
Total Expenditures.....	39,404,583	41,364,471	39,317,423	2,047,048
Excess / (Deficiency) of Revenue over Expenditures.....	(2,792,290)	(4,231,650)	(247,577)	3,984,073
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	39,374	39,374
Proceeds from Issue of Notes.....	650,000	650,000	650,000	-
Proceeds from Issue of Bonds.....	259,980	259,980	259,980	-
Transfers In.....	724,974	-	621,451	621,451
Transfers Out.....	(2,762,692)	(3,411,907)	(2,929,707)	482,200
Advances In.....	-	23,739	224,002	200,263
Advances Out.....	(55,300)	(46,012)	(46,012)	-
Total Other Financing Sources / (Uses).....	(1,183,038)	(2,524,200)	(1,180,912)	1,343,288
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,975,328)	(6,755,850)	(1,428,489)	5,327,361
Fund Balance (Deficit) at Beginning of Year.....	8,286,086	8,286,086	8,286,086	-
Prior Year Encumbrances Appropriated.....	1,220,602	1,220,602	1,220,602	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 5,531,360</u>	<u>\$ 2,750,838</u>	<u>\$ 8,078,199</u>	<u>\$ 5,327,361</u>

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

DEPARTMENT OF HEALTH AND HUMAN SERVICES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 8,728,000	\$ 10,017,179	\$ 10,204,369	\$ 187,190
Other.....	-	-	5,244	5,244
Total Revenues.....	8,728,000	10,017,179	10,209,613	192,434
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services.....	3,839,500	3,824,450	3,740,448	84,002
Materials and Supplies.....	263,015	177,865	160,943	16,922
Contractual Services.....	5,317,940	6,763,140	6,674,904	88,236
Other.....	55,110	55,110	42,245	12,865
Capital Outlay.....	89,470	69,470	61,307	8,163
Total Public Assistance.....	9,565,035	10,890,035	10,679,847	210,188
Work Force Investment:				
Materials and Supplies.....	52,000	52,000	5,680	46,320
Contractual Services.....	662,698	837,698	745,564	92,134
Other.....	7,500	7,500	85	7,415
Capital Outlay.....	15,218	15,218	14,614	604
Total Work Force Investment.....	737,416	912,416	765,943	146,473
Total Expenditures.....	10,302,451	11,802,451	11,445,790	356,661
Excess / (Deficiency) of Revenue over Expenditures.....	(1,574,451)	(1,785,272)	(1,236,177)	549,095
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	855	855
Transfers In.....	-	419,935	419,935	-
Total Other Financing Sources / (Uses).....	-	419,935	420,790	855
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(1,574,451)	(1,365,337)	(815,387)	549,950
Fund Balance (Deficit) at Beginning of Year.....	2,852,795	2,852,795	2,852,795	-
Prior Year Encumbrances Appropriated.....	694,452	694,452	694,452	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 1,972,796</u>	<u>\$ 2,181,910</u>	<u>\$ 2,731,860</u>	<u>\$ 549,950</u>

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 5,212,711	\$ 5,212,711	\$ 5,270,512	\$ 57,801
Charges for Services.....	225,397	225,397	211,292	(14,105)
Intergovernmental.....	2,390,200	2,406,200	2,172,967	(233,233)
Other.....	430,500	7,780	24,282	16,502
Total Revenues.....	8,258,808	7,852,088	7,679,053	(173,035)
Expenditures:				
Health:				
Mental Retardation Services:				
Personal Services.....	4,975,161	4,974,461	4,828,373	146,088
Materials and Supplies.....	382,296	331,996	291,483	40,513
Contractual Services.....	1,925,437	2,288,037	2,031,029	257,008
Other.....	126,262	141,262	114,647	26,615
Capital Outlay.....	163,626	179,626	141,753	37,873
Total Mental Retardation Services.....	7,572,782	7,915,382	7,407,285	508,097
Total Expenditures.....	7,572,782	7,915,382	7,407,285	508,097
Excess / (Deficiency) of Revenue over Expenditures.....	686,026	(63,294)	271,768	335,062
Other Financing Sources / (Uses):				
Transfers In.....	-	410	441	31
Transfers Out.....	(113,863)	(13,863)	-	13,863
Total Other Financing Sources / (Uses).....	(113,863)	(13,453)	441	13,894
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	572,163	(76,747)	272,209	348,956
Fund Balance (Deficit) at Beginning of Year.....	1,728,106	1,728,106	1,728,106	-
Prior Year Encumbrances Appropriated.....	119,721	119,721	119,721	-
Fund Balance (Deficit) at End of Year.....	\$ 2,419,990	\$ 1,771,080	\$ 2,120,036	\$ 348,956

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

MOTOR VEHICLE, ROAD AND BRIDGE

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 610,300	\$ 610,300	\$ 607,747	\$ (2,553)
Charges for Services.....	125,000	125,000	118,643	(6,357)
Fines and Forfeitures.....	175,000	175,000	165,118	(9,882)
Intergovernmental.....	5,351,685	5,640,615	5,500,173	(140,442)
Special Assessments.....	28,000	30,667	30,667	-
Other.....	5,000	75,736	126,763	51,027
Total Revenues.....	6,294,985	6,657,318	6,549,111	(108,207)
Expenditures:				
Public Works:				
County Engineer - MVGT:				
Personal Services.....	2,161,069	2,213,814	2,114,946	98,868
Materials and Supplies.....	1,203,993	1,192,851	1,038,864	153,987
Contractual Services.....	475,246	533,961	448,224	85,737
Other.....	234,075	485,495	365,976	119,519
Capital Outlay.....	1,468,445	1,375,701	1,134,345	241,356
Total County Engineer - MVGT.....	5,542,828	5,801,822	5,102,355	699,467
County Engineer - Bridge:				
Personal Services.....	213,601	217,851	209,891	7,960
Materials and Supplies.....	316,672	306,422	120,845	185,577
Contractual Services.....	102,850	102,850	78,489	24,361
Other.....	1,500	11,500	3,956	7,544
Capital Outlay.....	95,542	91,542	3,920	87,622
Total County Engineer - Bridge.....	730,165	730,165	417,101	313,064
County Engineer - Ditches:				
Materials and Supplies.....	7,500	19,077	10,932	8,145
Contractual Services.....	7,810	15,990	8,860	7,130
Other.....	41,500	31,131	19,453	11,678
Capital Outlay.....	1,000	1,000	352	648
Total County Engineer - Ditches.....	57,810	67,198	39,597	27,601
Total Expenditures.....	6,330,803	6,599,185	5,559,053	1,040,132
Excess / (Deficiency) of Revenue over Expenditures.....	(35,818)	58,133	990,058	931,925
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	69,838	69,838
Transfers In.....	75,000	75,000	108,878	33,878
Transfers Out.....	(100,000)	(100,000)	(57,396)	42,604
Advances Out.....	(150,000)	(150,000)	(150,000)	-
Total Other Financing Sources / (Uses).....	(175,000)	(175,000)	(28,680)	146,320
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(210,818)	(116,867)	961,378	1,078,245
Fund Balance (Deficit) at Beginning of Year.....	4,486,296	4,486,296	4,486,296	-
Prior Year Encumbrances Appropriated.....	236,835	236,835	236,835	-
Fund Balance (Deficit) at End of Year.....	\$ 4,512,313	\$ 4,606,264	\$ 5,684,509	\$ 1,078,245

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

CHILDRENS SERVICES BOARD				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 2,216,966	\$ 2,273,003	\$ 2,267,057	\$ (5,946)
Charges for Services.....	75,000	75,000	83,351	8,351
Intergovernmental.....	3,165,075	3,999,521	4,457,526	458,005
Other.....	36,000	36,000	37,410	1,410
Total Revenues.....	5,493,041	6,383,524	6,845,344	461,820
Expenditures:				
Human Services:				
Childrens' Home:				
Materials and Supplies.....	189,315	181,315	113,652	67,663
Contractual Services.....	153,575	153,575	79,859	73,716
Other.....	80,018	88,018	33,471	54,547
Capital Outlay.....	9,518	9,518	5,390	4,128
Total Childrens' Home.....	432,426	432,426	232,372	200,054
Childrens Services Board:				
Personal Services.....	3,491,075	3,540,575	3,459,149	81,426
Materials and Supplies.....	123,200	93,200	62,852	30,348
Contractual Services.....	2,890,528	2,859,028	2,498,329	360,699
Other.....	438,933	450,933	296,467	154,466
Capital Outlay.....	510,826	310,826	118,386	192,440
Total Childrens Services Board.....	7,454,562	7,254,562	6,435,183	819,379
Total Expenditures.....	7,886,988	7,686,988	6,667,555	1,019,433
Excess / (Deficiency) of Revenue over Expenditures.....	(2,393,947)	(1,303,464)	177,789	1,481,253
Other Financing Sources / (Uses):				
Transfers Out.....	-	(200,000)	(195,000)	5,000
Total Other Financing Sources / (Uses).....	-	(200,000)	(195,000)	5,000
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(2,393,947)	(1,503,464)	(17,211)	1,486,253
Fund Balance (Deficit) at Beginning of Year.....	2,106,087	2,106,087	2,106,087	-
Prior Year Encumbrances Appropriated.....	342,136	342,136	342,136	-
Fund Balance (Deficit) at End of Year.....	\$ 54,276	\$ 944,759	\$ 2,431,012	\$ 1,486,253

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

DOG AND KENNEL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 553,000	\$ 553,000	\$ 620,277	\$ 67,277
Fines and Forfeitures.....	38,000	38,000	35,422	(2,578)
Intergovernmental.....	200	-	-	-
Other.....	26,525	26,525	30,297	3,772
Total Revenues.....	617,725	617,525	685,996	68,471
Expenditures:				
Health:				
Animal Control:				
Personal Services.....	574,811	572,145	571,335	810
Materials and Supplies.....	11,533	17,003	16,223	780
Contractual Services.....	23,255	28,281	25,937	2,344
Other.....	12,700	14,904	13,594	1,310
Capital Outlay.....	12,361	10,327	9,645	682
Total Animal Control.....	634,660	642,660	636,734	5,926
Legislative and Executive:				
Auditor:				
Personal Services.....	32,159	36,251	28,702	7,549
Materials and Supplies.....	9,302	7,970	6,111	1,859
Other.....	64,226	64,256	63,585	671
Capital Outlay.....	3,200	506	506	-
Total Auditor.....	108,887	108,983	98,904	10,079
Total Expenditures.....	743,547	751,643	735,638	16,005
Excess / (Deficiency) of Revenue over Expenditures.....	(125,822)	(134,118)	(49,642)	84,476
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	5,000	5,000
Transfers In.....	-	53	53	-
Transfers Out.....	(3,000)	-	-	-
Total Other Financing Sources / (Uses).....	(3,000)	53	5,053	5,000
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(128,822)	(134,065)	(44,589)	89,476
Fund Balance (Deficit) at Beginning of Year.....	125,923	125,923	125,923	-
Prior Year Encumbrances Appropriated.....	13,954	13,954	13,954	-
Fund Balance (Deficit) at End of Year.....	\$ 11,055	\$ 5,812	\$ 95,288	\$ 89,476

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	REAL ESTATE ASSESSMENT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,100,000	\$ 1,220,411	\$ 1,232,254	\$ 11,843
Licenses and Permits.....	-	-	35	35
Fines and Forfeitures.....	-	-	1,400	1,400
Other.....	-	3,218	5,096	1,878
Total Revenues.....	1,100,000	1,223,629	1,238,785	15,156
Expenditures:				
Legislative and Executive:				
Auditor:				
Personal Services.....	55,529	55,723	54,413	1,310
Materials and Supplies.....	500	28,060	27,249	811
Contractual Services.....	836,479	1,009,779	771,222	238,557
Other.....	3,042	3,748	2,187	1,561
Capital Outlay.....	374	374	-	374
Total Auditor.....	895,924	1,097,684	855,071	242,613
Board of Revisions:				
Contractual Services.....	1,000	-	-	-
Other.....	1,500	2,500	1,054	1,446
Total Board of Revisions.....	2,500	2,500	1,054	1,446
Geographic Information Systems:				
Personal Services.....	233,529	233,532	208,386	25,146
Materials and Supplies.....	1,000	4,200	3,436	764
Contractual Services.....	77,525	48,325	46,591	1,734
Other.....	3,200	3,700	2,264	1,436
Capital Outlay.....	8,500	33,997	32,200	1,797
Total Geographic Information Systems.....	323,754	323,754	292,877	30,877
Total Expenditures.....	1,222,178	1,423,938	1,149,002	274,936
Excess / (Deficiency) of Revenue over Expenditures.....	(122,178)	(200,309)	89,783	290,092
Fund Balance (Deficit) at Beginning of Year.....	1,490,543	1,490,543	1,490,543	-
Prior Year Encumbrances Appropriated.....	407,229	407,229	407,229	-
Fund Balance (Deficit) at End of Year.....	\$ 1,775,594	\$ 1,697,463	\$ 1,987,555	\$ 290,092

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

YOUTH SERVICE SUBSIDY				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 454,622	\$ 678,293	\$ 708,785	\$ 30,492
Other.....	-	1,217	2,738	1,521
Total Revenues.....	454,622	679,510	711,523	32,013
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	448,820	627,682	608,787	18,895
Materials and Supplies.....	42,585	42,578	14,737	27,841
Contractual Services.....	84,525	84,525	2,860	81,665
Other.....	637,458	458,766	23,184	435,582
Capital Outlay.....	15,780	15,780	14,999	781
Total Juvenile Court.....	1,229,168	1,229,331	664,567	564,764
Legislative and Executive:				
Prosecutor:				
Personal Services.....	527	527	101	426
Total Prosecutor.....	527	527	101	426
Total Expenditures.....	1,229,695	1,229,858	664,668	565,190
Excess / (Deficiency) of Revenue over Expenditures.....	(775,073)	(550,348)	46,855	597,203
Fund Balance (Deficit) at Beginning of Year.....	780,217	780,217	780,217	-
Prior Year Encumbrances Appropriated.....	6,167	6,167	6,167	-
Fund Balance (Deficit) at End of Year.....	\$ 11,311	\$ 236,036	\$ 833,239	\$ 597,203

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

LITTER CONTROL AND RECYCLING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 38,058	\$ 33,102	\$ 33,102	\$ -
Other.....	-	100	100	-
Total Revenues.....	38,058	33,202	33,202	-
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Materials and Supplies.....	3,335	3,335	3,179	156
Contractual Services.....	6,270	1,870	-	1,870
Other.....	23,451	21,252	20,943	309
Capital Outlay.....	7,137	6,123	6,123	-
Total Sanitary Engineer.....	40,193	32,580	30,245	2,335
Total Expenditures.....	40,193	32,580	30,245	2,335
Excess / (Deficiency) of Revenue over Expenditures.....	(2,135)	622	2,957	2,335
Other Financing Sources / (Uses):				
Transfers Out.....	(10,151)	(10,151)	-	10,151
Total Other Financing Sources / (Uses).....	(10,151)	(10,151)	-	10,151
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(12,286)	(9,529)	2,957	12,486
Fund Balance (Deficit) at Beginning of Year.....	12,286	12,286	12,286	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 2,757	\$ 15,243	\$ 12,486

GREENE COUNTY, OHIO
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2002

COMMUNITY MENTAL HEALTH				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,328,000	\$ 3,328,000	\$ 3,400,587	\$ 72,587
Intergovernmental.....	395,000	395,000	-	(395,000)
Total Revenues.....	3,723,000	3,723,000	3,400,587	(322,413)
Expenditures:				
Health:				
Community Mental Health:				
Other.....	3,723,000	3,723,000	3,400,587	322,413
Total Community Mental Health.....	3,723,000	3,723,000	3,400,587	322,413
Total Expenditures.....	3,723,000	3,723,000	3,400,587	322,413
Excess / (Deficiency) of Revenue over Expenditures.....	-	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ -	\$ -

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

COMMUNITY BLOCK GRANT DEVELOPMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 803,350	\$ 459,632	\$ 451,222	\$ (8,410)
Other.....	4,000	26,927	30,290	3,363
Total Revenues.....	807,350	486,559	481,512	(5,047)
Expenditures:				
Community and Economic Development:				
Department of Development:				
Personal Services.....	53,750	63,002	60,093	2,909
Materials and Supplies.....	17,092	13,157	4,052	9,105
Contractual Services.....	729,924	423,077	329,020	94,057
Other.....	88,263	95,046	23,988	71,058
Capital Outlay.....	21,155	5,217	5,057	160
Total Department of Development.....	910,184	599,499	422,210	177,289
Total Expenditures.....	910,184	599,499	422,210	177,289
Excess / (Deficiency) of Revenue over Expenditures.....	(102,834)	(112,940)	59,302	172,242
Other Financing Sources / (Uses):				
Advances Out.....	(41,800)	(4,400)	-	4,400
Total Other Financing Sources / (Uses).....	(41,800)	(4,400)	-	4,400
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(144,634)	(117,340)	59,302	176,642
Fund Balance (Deficit) at Beginning of Year.....	202,991	202,991	202,991	-
Prior Year Encumbrances Appropriated.....	11,892	11,892	11,892	-
Fund Balance (Deficit) at End of Year.....	\$ 70,249	\$ 97,543	\$ 274,185	\$ 176,642

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

CHILD SUPPORT ENFORCEMENT AGENCY

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 498,750	\$ 498,750	\$ 393,190	\$ (105,560)
Intergovernmental.....	1,680,250	1,778,808	1,879,245	100,437
Other.....	1,000	1,000	60,926	59,926
Total Revenues.....	2,180,000	2,278,558	2,333,361	54,803
Expenditures:				
Human Services:				
Bureau of Support:				
Personal Services.....	1,307,000	1,307,050	1,178,867	128,183
Materials and Supplies.....	2,000	2,000	916	1,084
Contractual Services.....	1,390,431	1,890,381	1,562,699	327,682
Other.....	36,100	36,100	17,195	18,905
Capital Outlay.....	35,000	35,000	-	35,000
Total Bureau of Support.....	2,770,531	3,270,531	2,759,677	510,854
Total Expenditures.....	2,770,531	3,270,531	2,759,677	510,854
Excess / (Deficiency) of Revenue over Expenditures.....	(590,531)	(991,973)	(426,316)	565,657
Fund Balance (Deficit) at Beginning of Year.....	934,566	934,566	934,566	-
Prior Year Encumbrances Appropriated.....	390,531	390,531	390,531	-
Fund Balance (Deficit) at End of Year.....	\$ 734,566	\$ 333,124	\$ 898,781	\$ 565,657

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

COUNTY HOME				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 4,543,000	\$ 4,851,509	\$ 4,653,966	\$ (197,543)
Other.....	21,100	20,428	56,337	35,909
Total Revenues.....	4,564,100	4,871,937	4,710,303	(161,634)
Expenditures:				
Human Services:				
County Home:				
Personal Services.....	3,792,134	3,910,485	3,910,427	58
Materials and Supplies.....	457,313	577,129	576,999	130
Contractual Services.....	343,401	646,215	646,190	25
Other.....	16,042	17,759	13,286	4,473
Capital Outlay.....	4,909	4,909	4,909	-
Total County Home.....	4,613,799	5,156,497	5,151,811	4,686
Total Expenditures.....	4,613,799	5,156,497	5,151,811	4,686
Excess / (Deficiency) of Revenue over Expenditures.....	(49,699)	(284,560)	(441,508)	(156,948)
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	833	833
Transfers In.....	-	302,500	467,500	165,000
Total Other Financing Sources / (Uses).....	-	302,500	468,333	165,833
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(49,699)	17,940	26,825	8,885
Fund Balance (Deficit) at Beginning of Year.....	14,789	14,789	14,789	-
Prior Year Encumbrances Appropriated.....	36,652	36,652	36,652	-
Fund Balance (Deficit) at End of Year.....	\$ 1,742	\$ 69,381	\$ 78,266	\$ 8,885

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

HOSPITAL LEVY				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 1,625,104	\$ 1,661,084	\$ 1,661,048	\$ (36)
Intergovernmental.....	185,050	186,868	186,904	36
Total Revenues.....	1,810,154	1,847,952	1,847,952	-
Expenditures:				
Health:				
Commissioners - Hospital Operating:				
Other.....	1,810,154	1,847,952	1,847,952	-
Total Commissioners - Hospital Operating.....	1,810,154	1,847,952	1,847,952	-
Total Expenditures.....	1,810,154	1,847,952	1,847,952	-
Excess / (Deficiency) of Revenue over Expenditures.....	-	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ -	\$ -

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

COUNTY HOTEL LODGING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 675,000	\$ 675,000	\$ 613,580	\$ (61,420)
Other.....	3,200	3,200	4,708	1,508
Total Revenues.....	678,200	678,200	618,288	(59,912)
Expenditures:				
Community and Economic Development:				
Convention and Visitor's Bureau:				
Personal Services.....	110,992	272,584	230,470	42,114
Materials and Supplies.....	15,630	30,871	28,808	2,063
Contractual Services.....	76,397	133,544	118,847	14,697
Other.....	103,227	265,011	258,872	6,139
Capital Outlay.....	19,570	19,570	17,191	2,379
Total Convention and Visitor's Bureau.....	325,816	721,580	654,188	67,392
Total Expenditures.....	325,816	721,580	654,188	67,392
Excess / (Deficiency) of Revenue over Expenditures.....	352,384	(43,380)	(35,900)	7,480
Fund Balance (Deficit) at Beginning of Year.....	419,585	419,585	419,585	-
Prior Year Encumbrances Appropriated.....	17,316	17,316	17,316	-
Fund Balance (Deficit) at End of Year.....	\$ 789,285	\$ 393,521	\$ 401,001	\$ 7,480

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

RESIDENTIAL TREATMENT CENTER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ -	\$ -	\$ 32,029	\$ 32,029
Intergovernmental.....	1,704,996	1,892,420	1,466,125	(426,295)
Other.....	-	1,719	12,734	11,015
Total Revenues.....	1,704,996	1,894,139	1,510,888	(383,251)
Expenditures:				
Public Safety:				
Juvenile Court:				
Personal Services.....	1,466,602	1,545,856	1,377,356	168,500
Materials and Supplies.....	178,702	217,539	190,730	26,809
Contractual Services.....	107,871	83,877	57,336	26,541
Other.....	41,804	53,230	42,645	10,585
Capital Outlay.....	22,500	1,794	1,794	-
Total Juvenile Court.....	1,817,479	1,902,296	1,669,861	232,435
Total Expenditures.....	1,817,479	1,902,296	1,669,861	232,435
Excess / (Deficiency) of Revenue over Expenditures.....	(112,483)	(8,157)	(158,973)	(150,816)
Other Financing Sources / (Uses):				
Advances In.....	-	28,808	29,394	586
Advances Out.....	-	(29,394)	(29,394)	-
Total Other Financing Sources / (Uses).....	-	(586)	-	586
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(112,483)	(8,743)	(158,973)	(150,230)
Fund Balance (Deficit) at Beginning of Year.....	391,751	391,751	391,751	-
Prior Year Encumbrances Appropriated.....	22,131	22,131	22,131	-
Fund Balance (Deficit) at End of Year.....	\$ 301,399	\$ 405,139	\$ 254,909	\$ (150,230)

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

ADULT DAY CARE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 265,000	\$ 283,428	\$ 288,984	\$ 5,556
Intergovernmental.....	82,500	104,717	105,695	978
Other.....	8,250	23,323	18,216	(5,107)
Total Revenues.....	355,750	411,468	412,895	1,427
Expenditures:				
Human Services:				
County Home Adult Day Care:				
Personal Services.....	314,938	367,857	360,829	7,028
Materials and Supplies.....	22,554	23,706	19,225	4,481
Contractual Services.....	35,405	33,140	30,653	2,487
Other.....	11,093	10,987	3,012	7,975
Total County Home Adult Day Care.....	383,990	435,690	413,719	21,971
Total Expenditures.....	383,990	435,690	413,719	21,971
Excess / (Deficiency) of Revenue over Expenditures.....	(28,240)	(24,222)	(824)	23,398
Fund Balance (Deficit) at Beginning of Year.....	27,085	27,085	27,085	-
Prior Year Encumbrances Appropriated.....	1,655	1,655	1,655	-
Fund Balance (Deficit) at End of Year.....	\$ 500	\$ 4,518	\$ 27,916	\$ 23,398

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	DRUG LAW ENFORCEMENT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures.....	\$ 2,000	\$ 5,124	\$ 5,124	\$ -
Total Revenues.....	2,000	5,124	5,124	-
Expenditures:				
Public Safety:				
Prosecutor:				
Materials and Supplies.....	613	613	-	613
Other.....	2,226	2,226	-	2,226
Capital Outlay.....	13,473	16,166	-	16,166
Total Prosecutor.....	16,312	19,005	-	19,005
Total Expenditures.....	16,312	19,005	-	19,005
Excess / (Deficiency) of Revenue over Expenditures.....	(14,312)	(13,881)	5,124	19,005
Other Financing Sources / (Uses):				
Transfers Out.....	-	(2,381)	(2,381)	-
Total Other Financing Sources / (Uses).....	-	(2,381)	(2,381)	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(14,312)	(16,262)	2,743	19,005
Fund Balance (Deficit) at Beginning of Year.....	18,693	18,693	18,693	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 4,381</u>	<u>\$ 2,431</u>	<u>\$ 21,436</u>	<u>\$ 19,005</u>

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

HOME ARREST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,200	\$ 1,200	\$ -	\$ (1,200)
Intergovernmental.....	-	346	-	(346)
Other.....	-	-	588	588
Total Revenues.....	1,200	1,546	588	(958)
Expenditures:				
Public Safety:				
Common Pleas Court:				
Personal Services.....	-	242	242	-
Contractual Services.....	3,742	3,741	540	3,201
Other.....	36,572	36,331	25,973	10,358
Total Common Pleas Court.....	40,314	40,314	26,755	13,559
Total Expenditures.....	40,314	40,314	26,755	13,559
Excess / (Deficiency) of Revenue over Expenditures.....	(39,114)	(38,768)	(26,167)	12,601
Fund Balance (Deficit) at Beginning of Year.....	40,302	40,302	40,302	-
Prior Year Encumbrances Appropriated.....	12	12	12	-
Fund Balance (Deficit) at End of Year.....	\$ 1,200	\$ 1,546	\$ 14,147	\$ 12,601

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

GARBAGE AND REFUSE DISPOSAL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 726,500	\$ 726,500	\$ 751,108	\$ 24,608
Other.....	5,000	5,000	9,641	4,641
Total Revenues.....	731,500	731,500	760,749	29,249
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	180,920	438,867	403,624	35,243
Materials and Supplies.....	23,531	48,401	37,875	10,526
Contractual Services.....	113,043	186,302	175,980	10,322
Other.....	5,869	10,225	3,599	6,626
Capital Outlay.....	-	29,000	28,579	421
Debt Service:				
Principal retirement.....	-	218,750	210,000	8,750
Interest and Fiscal Charges.....	-	6,300	6,300	-
Total Sanitary Engineer.....	323,363	937,845	865,957	71,888
Total Expenditures.....	323,363	937,845	865,957	71,888
Excess / (Deficiency) of Revenue over Expenditures.....	408,137	(206,345)	(105,208)	101,137
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	-	183,750	183,750	-
Transfers In.....	18,000	18,000	8,337	(9,663)
Advances In.....	-	117,081	164,500	47,419
Advances Out.....	-	(169,500)	(164,500)	5,000
Total Other Financing Sources / (Uses).....	18,000	149,331	192,087	42,756
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	426,137	(57,014)	86,879	143,893
Fund Balance (Deficit) at Beginning of Year.....	205,318	205,318	205,318	-
Prior Year Encumbrances Appropriated.....	17,703	17,703	17,703	-
Fund Balance (Deficit) at End of Year.....	\$ 649,158	\$ 166,007	\$ 309,900	\$ 143,893

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

INDIGENT DRIVERS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures.....	\$ 1,500	\$ 1,609	\$ 1,748	\$ 139
Intergovernmental.....	400	400	262	(138)
Total Revenues.....	1,900	2,009	2,010	1
Expenditures:				
Public Safety:				
Xenia Municipal Court:				
Capital Outlay.....	5,692	5,692	-	5,692
Total Xenia Municipal Court.....	5,692	5,692	-	5,692
Fairborn Municipal Court:				
Capital Outlay.....	768	768	-	768
Total Fairborn Municipal Court.....	768	768	-	768
Juvenile Court:				
Other.....	3,238	3,238	-	3,238
Total Juvenile Court.....	3,238	3,238	-	3,238
Total Expenditures.....	9,698	9,698	-	9,698
Excess / (Deficiency) of Revenue over Expenditures.....	(7,798)	(7,689)	2,010	9,699
Fund Balance (Deficit) at Beginning of Year.....	9,298	9,298	9,298	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 1,500</u>	<u>\$ 1,609</u>	<u>\$ 11,308</u>	<u>\$ 9,699</u>

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

INDIGENT GUARDIANSHIP				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 19,000	\$ 19,000	\$ 18,430	\$ (570)
Other.....	-	-	141	141
Total Revenues.....	19,000	19,000	18,571	(429)
Expenditures:				
Public Safety:				
Probate Court:				
Personal Services.....	32,000	32,700	32,601	99
Contractual Services.....	8,789	8,239	7,525	714
Other.....	4,000	3,850	1,942	1,908
Total Probate Court.....	44,789	44,789	42,068	2,721
Total Expenditures.....	44,789	44,789	42,068	2,721
Excess / (Deficiency) of Revenue over Expenditures.....	(25,789)	(25,789)	(23,497)	2,292
Fund Balance (Deficit) at Beginning of Year.....	25,789	25,789	25,789	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ 2,292	\$ 2,292

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

VICTIM WITNESS GRANTS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 38,000	\$ 38,000	\$ 36,004	\$ (1,996)
Intergovernmental.....	461,096	365,144	363,996	(1,148)
Other.....	-	646	1,531	885
Total Revenues.....	499,096	403,790	401,531	(2,259)
Expenditures:				
Public Safety:				
Prosecutor:				
Personal Services.....	370,868	374,978	328,132	46,846
Materials and Supplies.....	6	6	-	6
Other.....	66,376	118,831	91,735	27,096
Capital Outlay.....	14,083	14,083	11,993	2,090
Total Prosecutor.....	451,333	507,898	431,860	76,038
Total Expenditures.....	451,333	507,898	431,860	76,038
Excess / (Deficiency) of Revenue over Expenditures.....	47,763	(104,108)	(30,329)	73,779
Other Financing Sources / (Uses):				
Transfers In.....	82,109	84,934	102,213	17,279
Advances Out.....	(2,000)	(2,000)	(2,000)	-
Total Other Financing Sources / (Uses).....	80,109	82,934	100,213	17,279
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	127,872	(21,174)	69,884	91,058
Fund Balance (Deficit) at Beginning of Year.....	64,584	64,584	64,584	-
Prior Year Encumbrances Appropriated.....	19,360	19,360	19,360	-
Fund Balance (Deficit) at End of Year.....	\$ 211,816	\$ 62,770	\$ 153,828	\$ 91,058

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

DRUG CONSORTIUM

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures.....	\$ 40,000	\$ 40,000	\$ 29,546	\$ (10,454)
Intergovernmental.....	163,168	165,923	141,886	(24,037)
Other.....	-	38	262	224
Total Revenues.....	203,168	205,961	171,694	(34,267)
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	48,945	91,647	91,647	-
Materials and Supplies.....	299	4,195	4,016	179
Contractual Services.....	-	14,003	13,179	824
Other.....	59,545	89,397	25,503	63,894
Capital Outlay.....	-	22,074	22,072	2
Total Commissioners.....	108,789	221,316	156,417	64,899
Sheriff:				
Materials and Supplies.....	478	1,264	974	290
Contractual Services.....	8,343	9,328	7,784	1,544
Other.....	616	5,000	4,375	625
Capital Outlay.....	12,228	10,000	8,568	1,432
Total Sheriff.....	21,665	25,592	21,701	3,891
Total Expenditures.....	130,454	246,908	178,118	68,790
Excess / (Deficiency) of Revenue over Expenditures.....	72,714	(40,947)	(6,424)	34,523
Other Financing Sources / (Uses):				
Transfers In.....	5,099	-	6,818	6,818
Advances Out.....	-	(1,172)	-	1,172
Total Other Financing Sources / (Uses).....	5,099	(1,172)	6,818	7,990
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	77,813	(42,119)	394	42,513
Fund Balance (Deficit) at Beginning of Year.....	36,379	36,379	36,379	-
Prior Year Encumbrances Appropriated.....	6,210	6,210	6,210	-
Fund Balance (Deficit) at End of Year.....	\$ 120,402	\$ 470	\$ 42,983	\$ 42,513

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

RECREATION AND PARKS DONATIONS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 46,500	\$ 56,696	\$ 57,842	\$ 1,146
Licenses and Permits.....	-	105	105	-
Intergovernmental.....	20,000	33,074	34,251	1,177
Investment Earnings.....	30,000	31,527	25,314	(6,213)
Other.....	16,753	35,055	34,681	(374)
Total Revenues.....	113,253	156,457	152,193	(4,264)
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Materials and Supplies.....	26,090	19,056	12,172	6,884
Contractual Services.....	238,288	248,204	179,250	68,954
Other.....	13,725	11,864	6,154	5,710
Capital Outlay.....	52,396	96,825	85,309	11,516
Total Parks and Recreation.....	330,499	375,949	282,885	93,064
Total Expenditures.....	330,499	375,949	282,885	93,064
Excess / (Deficiency) of Revenue over Expenditures.....	(217,246)	(219,492)	(130,692)	88,800
Other Financing Sources / (Uses):				
Transfers In.....	4,636	5,136	5,136	-
Transfers Out.....	(12,126)	-	-	-
Advances In.....	13,909	15,988	16,618	630
Advances Out.....	(5,000)	(22,709)	(22,709)	-
Loans from Other Governments.....	-	33,000	33,000	-
Total Other Financing Sources / (Uses).....	1,419	31,415	32,045	630
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(215,827)	(188,077)	(98,647)	89,430
Fund Balance (Deficit) at Beginning of Year.....	399,478	399,478	399,478	-
Prior Year Encumbrances Appropriated.....	5,387	5,387	5,387	-
Fund Balance (Deficit) at End of Year.....	\$ 189,038	\$ 216,788	\$ 306,218	\$ 89,430

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

EQUIPMENT ACQUISITION				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 635,000	\$ 763,021	\$ 780,782	\$ 17,761
Fines and Forfeitures.....	18,500	82,198	83,427	1,229
Intergovernmental.....	51,840	51,840	51,840	-
Investment Earnings.....	1,107	656	656	-
Other.....	18,020	3,122	3,122	-
Total Revenues.....	724,467	900,837	919,827	18,990
Expenditures:				
Legislative and Executive:				
Commissioners:				
Contractual Services.....	-	2,704	2,704	-
Other.....	-	1,035	1,035	-
Capital Outlay.....	31,180	34,236	34,236	-
Total Commissioners.....	31,180	37,975	37,975	-
Recorder:				
Materials and Supplies.....	16,752	16,752	16,752	-
Contractual Services.....	29,332	78,309	22,309	56,000
Other.....	-	937	937	-
Capital Outlay.....	18,700	104,031	104,031	-
Total Recorder.....	64,784	200,029	144,029	56,000
Geographic Information Systems:				
Materials and Supplies.....	7,500	7,500	7,409	91
Contractual Services.....	1,000	1,000	147	853
Other.....	9,300	9,300	7,000	2,300
Capital Outlay.....	7,000	7,000	6,434	566
Total Geographic Information Systems.....	24,800	24,800	20,990	3,810
Total Legislative and Executive.....	120,764	262,804	202,994	59,810
Judicial:				
Clerk of Courts:				
Capital Outlay.....	119,015	119,015	-	119,015
Total Clerk of Courts.....	119,015	119,015	-	119,015
Domestic Relations Court:				
Other.....	-	900	575	325
Capital Outlay.....	10,548	9,648	5,812	3,836
Total Domestic Relations Court.....	10,548	10,548	6,387	4,161
Juvenile Court:				
Capital Outlay.....	46,388	46,388	4,353	42,035
Total Juvenile Court.....	46,388	46,388	4,353	42,035
Probate Court:				
Materials and Supplies.....	373	2,372	641	1,731
Contractual Services.....	2,000	2,000	1,100	900
Capital Outlay.....	68,235	66,235	8,918	57,317
Total Probate Court.....	70,608	70,607	10,659	59,948
Total Judicial.....	246,559	246,558	21,399	225,159
Public Safety:				
Sheriff:				
Contractual Services.....	310	310	-	310
Other.....	2,309	2,309	-	2,309
Capital Outlay.....	88,916	152,615	75,052	77,563
Total Sheriff.....	91,535	155,234	75,052	80,182
Total Public Safety.....	91,535	155,234	75,052	80,182

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

EQUIPMENT ACQUISITION (Continued)				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Works:				
County Engineer:				
Other.....	-	-	2,130	(2,130)
Capital Outlay.....	750,000	750,000	748,170	1,830
Total Public Works.....	<u>750,000</u>	<u>750,000</u>	<u>750,300</u>	<u>(300)</u>
Total Public Works.....	<u>750,000</u>	<u>750,000</u>	<u>750,300</u>	<u>(300)</u>
Health:				
Dog & Kennel:				
Contractual Services.....	-	579	579	-
Capital Outlay.....	50,000	49,421	49,402	19
Total Dog & Kennel.....	<u>50,000</u>	<u>50,000</u>	<u>49,981</u>	<u>19</u>
Total Health.....	<u>50,000</u>	<u>50,000</u>	<u>49,981</u>	<u>19</u>
Debt Service:				
Principal Retirement.....	-	1,110,000	1,110,000	-
Interest and Fiscal Charges.....	-	37,600	37,600	-
Total Debt Service.....	<u>-</u>	<u>1,147,600</u>	<u>1,147,600</u>	<u>-</u>
Total Expenditures.....	<u>1,258,858</u>	<u>2,612,196</u>	<u>2,247,326</u>	<u>364,870</u>
Excess / (Deficiency) of Revenue over Expenditures.....	(534,391)	(1,711,359)	(1,327,499)	383,860
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	1,895,000	1,690,000	1,690,000	-
Transfers In.....	85,000	127,847	127,847	-
Transfers Out.....	(548,912)	(624,827)	(580,480)	44,347
Total Other Financing Sources / (Uses).....	<u>1,431,088</u>	<u>1,193,020</u>	<u>1,237,367</u>	<u>44,347</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	896,697	(518,339)	(90,132)	428,207
Fund Balance (Deficit) at Beginning of Year.....	599,175	599,175	599,175	-
Prior Year Encumbrances Appropriated.....	50,035	50,035	50,035	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 1,545,907</u>	<u>\$ 130,871</u>	<u>\$ 559,078</u>	<u>\$ 428,207</u>

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

D.A.R.E. DONATIONS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ -	\$ 12,092	\$ 24,465	\$ 12,373
Other.....	15,000	18,429	18,429	-
Total Revenues.....	15,000	30,521	42,894	12,373
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	-	12,092	11,089	1,003
Materials and Supplies.....	7,290	5,532	4,117	1,415
Other.....	16,059	24,018	16,529	7,489
Total Sheriff.....	23,349	41,642	31,735	9,907
Total Expenditures.....	23,349	41,642	31,735	9,907
Excess / (Deficiency) of Revenue over Expenditures.....	(8,349)	(11,121)	11,159	22,280
Fund Balance (Deficit) at Beginning of Year.....	5,915	5,915	5,915	-
Prior Year Encumbrances Appropriated.....	5,890	5,890	5,890	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 3,456</u>	<u>\$ 684</u>	<u>\$ 22,964</u>	<u>\$ 22,280</u>

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

GREEN TREE TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ 500	\$ 55	\$ 55	\$ -
Total Revenues.....	500	55	55	-
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Materials and Supplies.....	3,606	3,606	2,543	1,063
Total Sanitary Engineer.....	3,606	3,606	2,543	1,063
Total Expenditures.....	3,606	3,606	2,543	1,063
Excess / (Deficiency) of Revenue over Expenditures.....	(3,106)	(3,551)	(2,488)	1,063
Fund Balance (Deficit) at Beginning of Year.....	3,606	3,606	3,606	-
Fund Balance (Deficit) at End of Year.....	\$ 500	\$ 55	\$ 1,118	\$ 1,063

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

INMATE FEES / MEDICAL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 70,000	\$ 73,452	\$ 79,417	\$ 5,965
Total Revenues.....	70,000	73,452	79,417	5,965
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	23,213	31,865	12,464	19,401
Contractual Services.....	10,875	11,675	1,263	10,412
Capital Outlay.....	94,088	157,072	6,677	150,395
Total Sheriff.....	128,176	200,612	20,404	180,208
Total Expenditures.....	128,176	200,612	20,404	180,208
Excess / (Deficiency) of Revenue over Expenditures.....	(58,176)	(127,160)	59,013	186,173
Fund Balance (Deficit) at Beginning of Year.....	108,558	108,558	108,558	-
Prior Year Encumbrances Appropriated.....	19,618	19,618	19,618	-
Fund Balance (Deficit) at End of Year.....	\$ 70,000	\$ 1,016	\$ 187,189	\$ 186,173

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

COMMON PLEAS COURT GRANTS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 8,765	\$ 46,041	\$ 41,386	\$ (4,655)
Intergovernmental.....	319,689	422,878	425,171	2,293
Other.....	-	116	622	506
Total Revenues.....	328,454	469,035	467,179	(1,856)
Expenditures:				
Public Safety:				
Common Pleas Court:				
Personal Services.....	213,933	270,744	216,932	53,812
Materials and Supplies.....	5,454	7,354	6,393	961
Contractual Services.....	25,143	31,872	5,417	26,455
Other.....	34,673	74,401	62,226	12,175
Capital Outlay.....	5,437	24,362	11,527	12,835
Total Common Pleas Court.....	284,640	408,733	302,495	106,238
Probate Court:				
Capital Outlay.....	898	898	898	-
Total Probate Court.....	898	898	898	-
Commissioners:				
Contractual Services.....	9,127	9,127	9,127	-
Other.....	32,358	74,271	74,271	-
Total Commissioners.....	41,485	83,398	83,398	-
Sheriff:				
Capital Outlay.....	5,375	5,375	5,186	189
Total Sheriff.....	5,375	5,375	5,186	189
Total Expenditures.....	332,398	498,404	391,977	106,427
Excess / (Deficiency) of Revenue over Expenditures.....	(3,944)	(29,369)	75,202	104,571
Other Financing Sources / (Uses):				
Transfers Out.....	-	(32,358)	(32,358)	-
Advances Out.....	-	(25,500)	(19,900)	5,600
Total Other Financing Sources / (Uses).....	-	(57,858)	(52,258)	5,600
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,944)	(87,227)	22,944	110,171
Fund Balance (Deficit) at Beginning of Year.....	101,383	101,383	101,383	-
Prior Year Encumbrances Appropriated.....	365	365	365	-
Fund Balance (Deficit) at End of Year.....	\$ 97,804	\$ 14,521	\$ 124,692	\$ 110,171

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

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

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

ROAD ASSESSMENT DEBT SERVICE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 61,905	\$ 64,292	\$ 64,226	\$ (66)
Total Revenues.....	61,905	64,292	64,226	(66)
Expenditures:				
Debt Service:				
Principal Retirement.....	10,000	42,760	42,760	-
Interest and Fiscal Charges.....	3,445	20,836	19,507	1,329
Total Expenditures.....	13,445	63,596	62,267	1,329
Excess / (Deficiency) of Revenue over Expenditures.....	48,460	696	1,959	1,263
Other Financing Sources / (Uses):				
Transfers Out.....	(27,204)	(27,204)	-	27,204
Total Other Financing Sources / (Uses).....	(27,204)	(27,204)	-	27,204
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	21,256	(26,508)	1,959	28,467
Fund Balance (Deficit) at Beginning of Year.....	36,361	36,361	36,361	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 57,617</u>	<u>\$ 9,853</u>	<u>\$ 38,320</u>	<u>\$ 28,467</u>

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

GREENE COUNTY VARIOUS PURPOSE LONG TERM OBLIGATION BONDS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ 51,896	\$ 52,857	\$ 52,857	\$ -
Other.....	70,000	632,530	632,530	-
Total Revenues.....	121,896	685,387	685,387	-
Expenditures:				
Debt Service:				
Principal Retirement.....	965,000	942,240	942,240	-
Interest and Fiscal Charges.....	539,392	841,553	827,812	13,741
Total Expenditures.....	1,504,392	1,783,793	1,770,052	13,741
Excess / (Deficiency) of Revenue over Expenditures.....	(1,382,496)	(1,098,406)	(1,084,665)	13,741
Other Financing Sources / (Uses):				
Transfers In.....	1,374,330	1,085,314	1,085,314	-
Transfers Out.....	(3,255)	(3,255)		3,255
Total Other Financing Sources / (Uses).....	1,371,075	1,082,059	1,085,314	3,255
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(11,421)	(16,347)	649	16,996
Fund Balance (Deficit) at Beginning of Year.....	49,944	49,944	49,944	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 38,523</u>	<u>\$ 33,597</u>	<u>\$ 50,593</u>	<u>\$ 16,996</u>

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

BUILDING AND ROAD CONSTRUCTION				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 10,000	\$ 6,706	\$ 6,706	\$ -
Intergovernmental.....	700,000	0	0	0
Investment Earnings.....	226,299	226,935	224,395	(2,540)
Other.....	29,999	36,305	16,305	(20,000)
Total Revenues.....	966,298	269,946	247,406	(22,540)
Expenditures:				
County Engineer:				
Capital Outlay.....	4,619	-	-	-
Total County Engineer Miscellaneous Improvements.....	4,619	-	-	-
Commissioners Equipment:				
Capital Outlay.....	82,196	52,796	23,550	29,246
Total Commissioners Equipment.....	82,196	52,796	23,550	29,246
Commoners Land and Buildings:				
Capital Outlay.....	764,840	786,683	446,870	339,813
Total Commoners Land and Buildings.....	764,840	786,683	446,870	339,813
Parks and Recreation:				
Capital Outlay.....	168,885	190,730	28,240	162,490
Total Parks and Recreation.....	168,885	190,730	28,240	162,490
Juvenile Court:				
Capital Outlay.....	20,000	81,550	61,550	20,000
Total Juvenile Court Youth Service.....	20,000	81,550	61,550	20,000
Sheriff:				
Capital Outlay.....	839,955	856,493	100,821	755,672
Total Sheriff Adult Detention.....	839,955	856,493	100,821	755,672
Garbage and Refuse:				
Capital Outlay.....	164,500	2,271,003	2,232,396	38,607
Total Garbage and Refuse.....	164,500	2,271,003	2,232,396	38,607
Childrens Services Board:				
Capital Outlay.....	50,000	-	-	-
Total Childrens Services Board.....	50,000	-	-	-
Debt Service:				
Principal Retirement.....	-	13,400,000	13,400,000	-
Interest and Fiscal Charges.....	520,000	622,997	536,000	86,997
Total Debt Service.....	520,000	14,022,997	13,936,000	86,997
Total Expenditures.....	2,614,995	18,262,252	16,829,427	1,432,825
Excess / (Deficiency) of Revenue over Expenditures.....	(1,648,697)	(17,992,306)	(16,582,021)	1,410,285
Other Financing Sources / (Uses):				
Proceeds from Issue of Notes.....	200,000	2,558,000	2,558,000	-
Proceeds from Issue of Bonds.....	13,000,000	13,000,000	13,000,000	-
Transfers In.....	266,000	416,249	417,291	1,042
Transfers Out.....	(160,781)	(235,183)	(160,164)	75,019
Advances In.....	280,500	164,500	164,500	-
Advances Out.....	-	(164,500)	(164,500)	-
Total Other Financing Sources / (Uses).....	13,585,719	15,739,066	15,815,127	76,061
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	11,937,022	(2,253,240)	(766,894)	1,486,346
Fund Balance (Deficit) at Beginning of Year.....	2,451,425	2,451,425	2,451,425	-
Prior Year Encumbrances Appropriated.....	124,033	124,033	124,033	-
Fund Balance (Deficit) at End of Year.....	\$ 14,512,480	\$ 322,218	\$ 1,808,564	\$ 1,486,346

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES
CONSTRUCTION

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 1,234,000	\$ 1,027,907	\$ 1,026,532	\$ (1,375)
Other.....	-	-	1,375	1,375
Total Revenues.....	1,234,000	1,027,907	1,027,907	-
Expenditures:				
Capital Outlay.....	1,234,000	1,027,907	757,207	270,700
Total Expenditures.....	1,234,000	1,027,907	757,207	270,700
Excess / (Deficiency) of Revenue over Expenditures.....	-	-	270,700	270,700
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 270,700</u>	<u>\$ 270,700</u>

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

CHASE STEWART TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Total Revenues.....	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Other.....	-	230	230	-
Total Expenditures.....	-	230	230	-
Excess / (Deficiency) of Revenue over Expenditures.....	-	(230)	(230)	-
Fund Balance (Deficit) at Beginning of Year.....	101,818	101,818	101,818	-
Fund Balance (Deficit) at End of Year.....	\$ 101,818	\$ 101,588	\$ 101,588	\$ -

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PRIVATE PURPOSE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	UNCLAIMED FUNDS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ 15,000	\$ -	\$ 29,485	\$ 29,485
Total Revenues.....	15,000	-	29,485	29,485
Expenditures:				
Other.....	7,046	7,833	-	7,833
Total Expenditures.....	7,046	7,833	-	7,833
Excess / (Deficiency) of Revenue over Expenditures.....	7,954	(7,833)	29,485	37,318
Other Financing Sources / (Uses):				
Transfers Out.....	(8,612)	(8,612)	(8,612)	-
Total Other Financing Sources / (Uses).....	(8,612)	(8,612)	(8,612)	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(658)	(16,445)	20,873	37,318
Fund Balance (Deficit) at Beginning of Year.....	133,254	133,254	133,254	-
Fund Balance (Deficit) at End of Year.....	\$ 132,596	\$ 116,809	\$ 154,127	\$ 37,318

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

WATER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 7,463,855	\$ 7,491,827	\$ 7,896,823	\$ 404,996
Special Assessments.....	323,165	351,079	345,708	(5,371)
Investment Earnings.....	535,304	283	4	(279)
Other.....	58,000	71,994	86,781	14,787
Total Revenues.....	8,380,324	7,915,183	8,329,316	414,133
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	952,230	1,931,247	1,856,601	74,646
Materials and Supplies.....	710,328	1,239,917	922,373	317,544
Contractual Services.....	1,823,615	2,018,090	1,038,796	979,294
Other.....	143,811	173,322	63,025	110,297
Capital Outlay.....	5,666,758	6,196,149	4,233,378	1,962,771
Debt Service:				
Principal Retirement.....	2,326,968	13,414,054	13,411,650	2,404
Interest and Fiscal Charges.....	1,913,044	3,019,367	2,676,979	342,388
Total Sanitary Engineer.....	13,536,754	27,992,146	24,202,802	3,789,344
Total Expenditures.....	13,536,754	27,992,146	24,202,802	3,789,344
Excess / (Deficiency) of Revenue over Expenditures.....	(5,156,430)	(20,076,963)	(15,873,486)	4,203,477
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	3,497	3,497
Proceeds from Issue of Notes.....	400,000	5,950,000	5,950,000	-
Proceeds from Issue of Bonds.....	305,000	-	-	-
Transfers In.....	-	1,643,419	310,847	(1,332,572)
Transfers Out.....	(1,873,764)	(10,128)	(81)	10,047
Total Other Financing Sources / (Uses).....	(1,168,764)	7,583,291	6,264,263	(1,319,028)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(6,325,194)	(12,493,672)	(9,609,223)	2,884,449
Fund Balance (Deficit) at Beginning of Year.....	12,695,031	12,695,031	12,695,031	-
Prior Year Encumbrances Appropriated.....	3,495,631	3,495,631	3,495,631	-
Fund Balance (Deficit) at End of Year.....	\$ 9,865,468	\$ 3,696,990	\$ 6,581,439	\$ 2,884,449

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

SEWER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 14,583,180	\$ 14,609,139	\$ 14,569,758	\$ (39,381)
Special Assessments.....	458,844	448,387	376,266	(72,121)
Investment Earnings.....	560,801	10,441	1,801	(8,640)
Other.....	128,650	159,261	68,276	(90,985)
Total Revenues.....	15,731,475	15,227,228	15,016,101	(211,127)
Expenditures:				
Public Works:				
Sanitary Engineer:				
Personal Services.....	1,652,502	3,453,828	3,416,462	37,366
Materials and Supplies.....	1,058,740	1,963,474	1,757,410	206,064
Contractual Services.....	2,701,735	4,018,998	2,172,878	1,846,120
Other.....	158,544	288,539	192,637	95,902
Capital Outlay.....	1,421,221	1,377,115	114,670	1,262,445
Debt Service:				
Principal Retirement.....	2,608,643	18,172,773	18,166,458	6,315
Interest and Fiscal Charges.....	3,250,555	5,935,633	5,859,320	76,313
Total Sanitary Engineer.....	12,851,940	35,210,360	31,679,835	3,530,525
Total Expenditures.....	12,851,940	35,210,360	31,679,835	3,530,525
Excess / (Deficiency) of Revenue over Expenditures.....	2,879,535	(19,983,132)	(16,663,734)	3,319,398
Other Financing Sources / (Uses):				
Proceeds from Sale of Fixed Assets.....	-	-	6,495	6,495
Proceeds from Issue of Notes.....	3,055,000	6,916,167	6,916,167	-
Proceeds from Issue of Bonds.....	-	7,355,000	7,355,000	-
Transfers In.....	161,550	279,815	282,315	2,500
Transfers Out.....	(2,751,867)	(2,315,637)	(2,306)	2,313,331
Total Other Financing Sources / (Uses).....	464,683	12,235,345	14,557,671	2,322,326
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	3,344,218	(7,747,787)	(2,106,063)	5,641,724
Fund Balance (Deficit) at Beginning of Year.....	8,968,629	8,968,629	8,968,629	-
Prior Year Encumbrances Appropriated.....	1,147,202	1,147,202	1,147,202	-
Fund Balance (Deficit) at End of Year.....	\$ 13,460,049	\$ 2,368,044	\$ 8,009,768	\$ 5,641,724

GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	COUNTY HEALTH CARE			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 4,918,100	\$ 5,409,310	\$ 6,073,092	\$ 663,782
Other.....	3,300	294,529	294,529	-
Total Revenues.....	4,921,400	5,703,839	6,367,621	663,782
Expenditures:				
Contractual Services.....	5,665,558	5,665,558	5,425,596	239,962
Total Expenditures.....	5,665,558	5,665,558	5,425,596	239,962
Excess / (Deficiency) of Revenue over Expenditures.....	(744,158)	38,281	942,025	903,744
Other Financing Sources / (Uses):				
Transfers In.....	-	-	4,109	4,109
Total Other Financing Sources / (Uses).....	-	-	4,109	4,109
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(744,158)	38,281	946,134	907,853
Fund Balance (Deficit) at Beginning of Year.....	744,158	744,158	744,158	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ 782,439	\$ 1,690,292	\$ 907,853

GREENE COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Balance January 1, 2002	Additions	Deductions	Balance December 31, 2002
PAYROLL AGENCY				
Assets				
Pooled Cash and Cash Equivalents	\$ 4,670	\$ 48,057,846	\$ 48,057,827	\$ 4,689
Liabilities				
Payroll Withholding.....	\$ 4,670	\$ 48,057,846	\$ 48,057,827	\$ 4,689
UNDIVIDED TAX AGENCY				
Assets				
Pooled Cash and Cash Equivalents	\$ 12,539,897	\$ 152,954,061	\$ 159,730,135	\$ 5,763,823
Due From Other Funds.....	29,166	-	29,166	-
Taxes Levied for Other Governments.....	103,657,164	112,136,055	103,657,164	\$ 112,136,055
Total Assets.....	<u>\$ 116,226,227</u>	<u>\$ 265,090,116</u>	<u>\$ 263,416,465</u>	<u>\$ 117,899,878</u>
Liabilities				
Due to Other Funds.....	\$ 530,059	\$ 28,573,109	\$ 28,571,265	\$ 531,903
Due to Other Governments.....	112,625,052	232,893,393	231,765,750	113,752,695
Other Liabilities.....	3,071,116	3,623,614	3,079,450	3,615,280
Total Liabilities.....	<u>\$ 116,226,227</u>	<u>\$ 265,090,116</u>	<u>\$ 263,416,465</u>	<u>\$ 117,899,878</u>
POLITICAL SUBDIVISION AGENCY				
Assets				
Pooled Cash and Cash Equivalents	\$ 1,930,587	\$ 135,191,153	\$ 135,319,783	\$ 1,801,957
Liabilities				
Due to Other Governments.....	\$ 1,930,587	\$ 135,191,153	\$ 135,319,783	\$ 1,801,957
OTHER AGENCY				
Assets				
Deposits with Segregated Accounts.....	\$ 2,431,350	\$ 39,563,770	\$ 39,456,515	\$ 2,538,605
Liabilities				
Other Liabilities.....	\$ 2,431,350	\$ 39,563,770	\$ 39,456,515	\$ 2,538,605
TOTALS				
Assets				
Pooled Cash and Cash Equivalents	\$ 14,475,154	\$ 336,203,060	\$ 343,107,745	\$ 7,570,469
Deposits with Segregated Accounts.....	2,431,350	39,563,770	39,456,515	2,538,605
Due From Other Funds.....	29,166	-	29,166	-
Taxes Levied for Other Governments.....	103,657,164	112,136,055	103,657,164	112,136,055
Total Assets.....	<u>\$ 120,592,834</u>	<u>\$ 487,902,885</u>	<u>\$ 486,250,590</u>	<u>\$ 122,245,129</u>
Liabilities				
Payroll Withholding.....	\$ 4,670	\$ 48,057,846	\$ 48,057,827	\$ 4,689
Due to Other Funds.....	530,059	28,573,109	28,571,265	531,903
Due to Other Governments.....	114,555,639	368,084,546	367,085,533	115,554,652
Other Liabilities.....	5,502,466	43,187,384	42,535,965	6,153,885
Total Liabilities.....	<u>\$ 120,592,834</u>	<u>\$ 487,902,885</u>	<u>\$ 486,250,590</u>	<u>\$ 122,245,129</u>

GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2002

Governmental funds capital assets:	
Land.....	\$ 2,599,207
Buildings.....	35,082,666
Equipment, Furniture and Fixtures.....	8,698,961
Capitalized Leases.....	57,723
Infrastructure.....	123,974,804
Construction in Progress.....	<u>4,572,235</u>
 Total governmental funds capital assets.....	 <u><u>\$ 174,985,596</u></u>
 Investment in governmental funds capital assets by source:	
General Fund.....	\$ 36,617,797
Special Revenue Funds.....	9,763,038
Capital Project Funds.....	<u>128,604,761</u>
 Total governmental funds capital assets.....	 <u><u>\$ 174,985,596</u></u>

GREENE COUNTY, OHIO
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function and Activity
December 31, 2002

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Equipment under Capitalized Leases	Infrastructure	Construction in Progress	Total
Legislative and Executive							
Commissioners.....	\$ -	\$ -	\$ 71,662	\$ -	\$ -	\$ -	\$ 71,662
Auditor.....	-	-	264,774	-	-	-	264,774
Data Processing.....	-	-	897,294	-	-	-	897,294
Building Maintenance	-	-	379,886	-	-	-	379,886
Other Legislative and Executive.....	-	-	476,697	28,814	-	-	505,511
Land & Buildings.....	1,138,492	8,060,206	-	-	-	2,275,926	11,474,624
Judicial							
Common Pleas Court.....	-	-	10,880	-	-	-	10,880
Probate Court.....	-	-	66,389	-	-	-	66,389
Clerk of Courts.....	-	-	119,275	-	-	-	119,275
Juvenile Court.....	-	-	194,653	-	-	-	194,653
Domestic Relations Court.....	-	-	15,648	-	-	-	15,648
Land & Buildings.....	31,210	852,949	-	-	-	-	884,159
Total General Government.....	1,169,702	8,913,155	2,497,158	28,814	-	2,275,926	14,884,755
Public Safety							
Coroner.....	-	-	47,192	-	-	-	47,192
Sheriff.....	-	-	1,004,996	-	-	-	1,004,996
Adult Probation.....	-	-	73,660	-	-	-	73,660
Building Inspection.....	-	-	79,699	-	-	-	79,699
Land & Buildings.....	5,910	20,901,397	-	-	-	-	20,907,307
Total Public Safety.....	5,910	20,901,397	1,205,547	-	-	-	22,112,854
Public Works							
Engineer and Highways.....	-	-	3,255,291	-	-	-	3,255,291
Department of Public Works.....	-	-	49,968	-	123,974,804	-	124,024,772
Land & Buildings.....	23,868	46,257	-	-	-	1,946,420	2,016,545
Total Public Works.....	23,868	46,257	3,305,259	-	123,974,804	1,946,420	129,296,608
Health							
Animal Control.....	-	-	168,545	-	-	-	168,545
Mental Retardation.....	-	-	320,506	28,909	-	-	349,415
Land & Buildings.....	51,270	1,457,261	-	-	-	-	1,508,531
Total Health.....	51,270	1,457,261	489,051	28,909	-	-	2,026,491
Human Services							
County Home.....	-	-	147,636	-	-	-	147,636
Children Services.....	-	-	241,279	-	-	-	241,279
Public Assistance.....	-	-	98,317	-	-	-	98,317
Veterans Service Commission.....	-	-	21,167	-	-	-	21,167
Land & Buildings.....	473,760	2,290,660	-	-	-	132,317	2,896,737
Total Human Services.....	473,760	2,290,660	508,399	-	-	132,317	3,405,136
Community and Economic Development							
Convention & Visitors Bureau.....	-	-	46,261	-	-	-	46,261
Department of Development.....	-	-	26,637	-	-	-	26,637
Land & Buildings.....	121,030	1,109,146	-	-	-	170,845	1,401,021
Total Community & Economic Development.....	121,030	1,109,146	72,898	-	-	170,845	1,473,919
Conservation & Recreation							
Recreation & Parks.....	-	-	620,649	-	-	-	620,649
Land & Buildings.....	753,667	364,790	-	-	-	46,727	1,165,184
Total Conservation & Recreation.....	753,667	364,790	620,649	-	-	46,727	1,785,833
Total General Capital Assets.....	\$ 2,599,207	\$ 35,082,666	\$ 8,698,961	\$ 57,723	\$ 123,974,804	\$ 4,572,235	\$ 174,985,596

GREENE COUNTY, OHIO
SCHEDULE OF CHANGES IN CAPITAL ASSETS USED IN THE OPERATIONS OF GOVERNMENTAL FUNDS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2002

Function and Activity	Governmental Fund Capital Assets January 1, 2002	Additions	Deductions	Governmental Fund Capital Assets December 31, 2002
General Government				
Legislative and Executive				
Commissioners.....	\$ 85,452	\$ -	\$ 13,790	\$ 71,662
Auditor.....	264,774	-	-	264,774
Data Processing.....	833,655	63,639	-	897,294
Building Maintenance.....	485,839	42,507	148,460	379,886
Other Legislative and Executive.....	489,426	42,055	25,970	505,511
Land & Buildings.....	11,190,182	284,442	-	11,474,624
Judicial				
Common Pleas Court.....	10,880	-	-	10,880
Probate Court.....	66,389	-	-	66,389
Clerk of Courts.....	137,198	-	17,923	119,275
Juvenile Court.....	176,789	30,064	12,200	194,653
Domestic Relations Court.....	9,955	5,693	-	15,648
Land & Buildings.....	884,159	-	-	884,159
Total General Government.....	14,634,698	468,400	218,343	14,884,755
Public Safety				
Coroner.....	47,192	-	-	47,192
Sheriff.....	1,140,305	59,204	194,513	1,004,996
Adult Probation.....	50,051	23,609	-	73,660
Building Inspection.....	91,175	-	11,476	79,699
Land & Buildings.....	20,907,307	-	-	20,907,307
Total Public Safety.....	22,236,030	82,813	205,989	22,112,854
Public Works				
Engineer and Highways.....	3,072,806	818,969	636,484	3,255,291
Department of Public Works.....	124,044,516	546,179	565,923	124,024,772
Land & Buildings.....	70,125	1,946,420	-	2,016,545
Total Public Works.....	127,187,447	3,311,568	1,202,407	129,296,608
Health				
Animal Control.....	110,259	100,738	42,452	168,545
Mental Retardation.....	302,590	46,825	-	349,415
Land & Buildings.....	1,462,810	45,721	-	1,508,531
Total Health.....	1,875,659	193,284	42,452	2,026,491
Human Services				
County Home.....	171,478	-	23,842	147,636
Children Services.....	235,236	6,043	-	241,279
Public Assistance.....	106,996	-	8,679	98,317
Veterans Service Commission.....	21,167	-	-	21,167
Land & Buildings.....	2,764,420	132,317	-	2,896,737
Total Human Services.....	3,299,297	138,360	32,521	3,405,136
Community and Economic Development				
Convention & Visitor's Bureau.....	46,261	-	-	46,261
Department of Development.....	26,637	-	-	26,637
Land & Buildings.....	1,401,021	-	-	1,401,021
Total Community & Economic Development.....	1,473,919	-	-	1,473,919
Conservation & Recreation				
Recreation & Parks.....	577,606	43,043	-	620,649
Land & Buildings.....	1,118,457	46,727	-	1,165,184
Total Conservation & Recreation.....	1,696,063	89,770	-	1,785,833
Total General Capital Assets.....	\$ 172,403,113	\$ 4,284,195	\$ 1,701,712	\$ 174,985,596

Part 3 - Statistical



Expectation of the Future

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

Fiscal Year	Legislative & Executive	Judicial	Public Safety	Public Works	Health	Human Services	Conservation and Recreation	Community and Economic Development	Interest and Fiscal Charges	Water	Sewer	Total
2000	\$ 16,219,409	\$ 5,548,569	\$ 14,453,566	\$ 5,858,267	\$ 11,017,055	\$ 22,012,092	\$ 2,568,222	\$ 1,584,284	\$ 1,286,426	\$ 6,806,805	\$ 13,805,325	\$ 101,160,020
2001	14,275,889	6,022,081	17,214,737	5,951,123	13,648,751	25,443,421	2,683,431	1,645,599	1,523,618	6,960,311	14,304,731	109,673,692
2002	14,780,899	6,111,622	18,085,795	6,905,094	14,159,338	25,446,143	2,702,877	1,581,188	235,794	6,613,447	14,373,278	110,995,475

Source: Greene County Auditor's Office

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

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

Fiscal Year	PROGRAM REVENUES				GENERAL REVENUES				Total
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		Contributions Not Restricted to Specific Programs	Unrestricted Investment Earnings	Miscellaneous		
2000	\$ 33,728,736	\$ 31,544,769	\$ 5,284,745	\$ 33,120,569	\$ 4,432,771	\$ 6,807,077	\$ 4,346,354	\$ 119,265,021	
2001	35,734,402	30,822,581	7,582,327	37,645,812	5,290,263	6,520,357	3,446,391	127,042,133	
2002	38,058,631	29,739,972	2,185,856	37,996,779	5,638,495	1,990,254	2,060,503	117,670,490	

Source: Greene County Auditor's Office

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

TABLE 3
GREENE COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
LAST TEN FISCAL YEARS

Fiscal Year	General Government	Public Safety	Public Works	Health	Human Services	Conservation and Recreation	Community and Economic Development	Capital Outlay	Debt Service	Total
1993	14,325,108	5,143,082	5,263,916	9,051,471	13,107,929	2,242,817	99,829	2,225,276	1,968,163	53,427,591
1994	15,201,079	5,848,937	5,789,747	10,373,141	13,516,203	1,777,430	483,719	3,216,350	2,056,907	58,263,513
1995	16,852,435	6,222,659	6,114,446	13,373,875	15,399,195	1,804,071	984,576	1,859,714	2,082,183	64,693,154
1996	17,974,996	6,720,183	6,050,927	8,095,420	16,977,953	1,902,564	923,281	1,688,253	1,950,742	62,284,319
1997	21,981,389	8,227,181	7,311,395	8,765,302	17,903,040	2,256,798	1,717,236	2,940,628	1,929,716	73,032,685
1998	25,660,126	9,147,027	6,609,019	8,709,612	13,399,158	2,226,918	1,356,255	5,626,526	2,057,139	74,791,780
1999	20,908,878	13,381,229	6,525,909	9,253,203	19,833,181	2,448,164	1,542,418	14,680,627	2,554,107	91,127,716
2000	21,240,855	15,064,913	6,980,366	10,963,803	21,948,128	2,508,178	1,516,889	3,120,351	2,120,765	85,464,248
2001	19,599,686	17,076,488	7,749,735	13,351,091	24,861,100	2,597,609	1,584,388	770,861	1,790,551	89,381,509
2002	20,966,220	17,729,799	7,648,011	13,631,516	25,903,593	2,808,892	1,539,497	3,215,548	1,382,786	94,825,862

Source: Greene County Auditor's Office

(1) Includes general fund, all special revenue funds, all debt services funds, capital projects funds and permanent fund

TABLE 4
GREENE COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS

Fiscal Year	Taxes	Charges for Services	Licenses and Permits	Fines and Forfeitures	Intergovernmental	Special Assessments	Investment Earnings	Other	Total
1993	17,618,803	9,745,175	18,844	353,159	20,796,860	1,582,072	1,817,083	3,820,602	55,752,598
1994	21,326,474	11,190,436	16,032	394,819	19,513,055	1,468,581	1,933,512	3,942,207	59,785,116
1995	24,016,305	11,079,628	16,156	390,848	21,019,255	1,477,445	2,292,775	3,824,657	64,117,069
1996	24,554,490	11,766,513	15,671	466,081	21,824,870	1,968,540	3,021,869	2,946,741	66,564,775
1997	26,984,916	12,281,159	15,579	465,732	23,251,244	1,718,579	3,686,219	4,778,536	73,181,964
1998	28,204,264	12,052,529	837,294	638,370	23,958,871	1,234,215	3,161,143	1,562,652	71,649,338
1999	29,949,838	12,106,237	528,591	832,886	33,194,888	2,837,201	4,149,224	2,499,534	86,098,399
2000	33,120,569	12,690,514	568,104	834,814	32,826,112	129,885	6,769,196	2,975,495	89,914,689
2001	37,645,812	13,275,880	673,148	899,385	34,139,589	119,139	6,459,494	3,630,931	96,843,378
2002	37,996,779	13,291,674	724,396	793,434	34,340,201	153,538	1,881,489	1,767,825	90,949,336

Source: Greene County Auditor's Office

(1) Includes general fund, all special revenue funds, all debt services funds, capital projects funds and permanent fund

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

Tax Year	REAL PROPERTY		PERSONAL PROPERTY		PUBLIC UTILITY		TOTALS		Assessed Value as a Percent of Estimated Actual Value
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
1993	1,564,277,280	4,469,363,657	95,902,624	383,610,496	143,864,690	411,041,971	1,804,044,594	5,264,016,124	34.27%
1994	1,666,584,810	4,761,670,886	113,139,486	452,557,944	148,865,220	425,329,200	1,928,589,516	5,639,558,030	34.20%
1995	1,733,673,340	4,953,352,400	138,404,969	553,619,876	128,825,360	368,072,457	2,000,903,669	5,875,044,733	34.06%
1996	2,041,054,140	5,831,583,257	151,617,240	606,468,960	138,943,610	396,981,743	2,331,614,990	6,835,033,960	34.11%
1997	2,077,591,490	5,935,975,686	166,747,670	666,990,680	143,676,450	410,504,143	2,388,015,610	7,013,470,509	34.05%
1998	2,122,451,650	6,064,147,571	172,100,347	688,401,388	151,000,600	431,430,286	2,445,552,597	7,183,979,245	34.04%
1999	2,270,200,580	6,486,287,371	173,812,961	695,251,844	157,884,810	451,099,457	2,601,898,351	7,632,638,672	34.09%
2000	2,335,866,880	6,673,905,371	186,438,395	745,753,580	141,948,790	405,567,971	2,664,254,065	7,825,226,922	34.05%
2001	2,414,814,010	6,899,468,600	174,545,442	698,181,768	104,310,670	298,030,486	2,693,670,122	7,895,680,854	34.12%
2002	2,783,678,820	7,953,368,057	168,163,491	672,653,964	111,695,670	319,130,486	3,063,537,981	8,945,152,507	34.25%

Source: Greene County Auditor's Office

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

Tax Year	Current Taxes Levied		Current Taxes Collected		Delinquent Taxes Collected		Total Taxes Collected		Current Taxes Collected as a Percent of Taxes Levied		Delinquent Taxes Collected as a Percent of Total Taxes Collected		Total Collections as a % of Current Taxes Levied		Accumulated Delinquencies	
	Levied	Collected	Levied	Collected	Levied	Collected	Levied	Collected	Percent	Percent	Percent	Percent	Percent	Percent	Accumulated	Delinquencies
1992	10,689,677	10,449,991	273,574	10,723,565	2.55%	100.32%	536,765	536,765	2.55%	100.32%	100.32%	2.55%	100.32%	536,765	536,765	
1993	11,644,759	11,319,158	324,852	11,644,010	2.79%	99.99%	521,172	521,172	2.79%	99.99%	99.99%	2.79%	99.99%	521,172	521,172	
1994	12,953,926	12,691,700	302,209	12,993,909	2.33%	100.31%	575,146	575,146	2.33%	100.31%	100.31%	2.33%	100.31%	575,146	575,146	
1995	13,094,263	12,614,035	309,069	12,923,104	2.39%	98.69%	630,210	630,210	2.39%	98.69%	98.69%	2.39%	98.69%	630,210	630,210	
1996	14,742,157	14,387,592	391,438	14,779,030	2.65%	100.25%	698,826	698,826	2.65%	100.25%	100.25%	2.65%	100.25%	698,826	698,826	
1997	14,973,975	14,581,409	343,065	14,924,474	2.30%	99.67%	759,446	759,446	2.30%	99.67%	99.67%	2.30%	99.67%	759,446	759,446	
1998	15,417,492	14,958,192	374,377	15,332,569	2.44%	99.45%	800,138	800,138	2.44%	99.45%	99.45%	2.44%	99.45%	800,138	800,138	
1999	20,683,724	20,094,909	541,432	20,636,341	2.62%	99.77%	1,280,623	1,280,623	2.62%	99.77%	99.77%	2.62%	99.77%	1,280,623	1,280,623	
2000	24,704,712	23,901,731	795,512	24,697,243	3.22%	99.97%	1,434,732	1,434,732	3.22%	99.97%	99.97%	3.22%	99.97%	1,434,732	1,434,732	
2001	24,613,733	23,930,743	776,657	24,707,400	3.14%	100.38%	1,326,033	1,326,033	3.14%	100.38%	100.38%	3.14%	100.38%	1,326,033	1,326,033	

Source: Greene County Auditor's Office

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

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

Source: Greene County Auditor's Office

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

<u>Fiscal Year</u>	<u>Total Assessments Levied</u>	<u>Current Assessments Receivable</u>	<u>Current Assessments Collected</u>	<u>Outstanding Assessments Receivable</u>
1993	1,443,917	1,220,614	1,201,902	137,803
1994	1,460,728	1,318,283	1,267,170	94,674
1995	1,389,597	1,324,317	1,274,806	73,740
1996	1,333,726	1,251,433	1,217,479	90,250
1997	1,404,822	1,305,383	1,215,362	111,764
1998	1,373,909	1,250,296	1,171,348	117,108
1999	1,306,370	1,520,832	1,326,291	80,427
2000	1,365,801	1,224,754	1,137,329	144,941
2001	1,100,443	941,194	936,978	140,583
2002	1,085,711	930,594	887,711	181,905

Source: Greene County Auditor's Office

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

Fiscal Year	(1) Population	(2) Assessed Value	(3) Gross General Bonded Debt	Various Purpose		Net Bonded Debt to Assessed Value (%)	Net Bonded Debt Per Capita
				Long-term Obligation Bonds Fund Balance	Net Bonded Debt		
1993	136,731	1,669,957,679	5,025,000	4,001,518	1,023,482	0.06%	7.49
1994	136,731	1,804,344,594	4,815,000	3,751,867	1,063,133	0.06%	7.78
1995	136,731	1,928,589,516	4,595,000	3,468,008	1,126,992	0.06%	8.24
1996	139,936	2,000,903,669	4,365,000	3,205,693	1,159,307	0.06%	8.28
1997	144,129	2,331,614,990	4,125,000	2,840,251	1,284,749	0.06%	8.91
1998	145,187	2,388,015,610	3,875,000	2,628,280	1,246,720	0.05%	8.59
1999	146,935	2,445,552,597	1,025,000	(226,955)	1,251,955	0.05%	8.52
2000	147,886	2,601,898,351	1,025,000	45,146	979,854	0.04%	6.63
2001	148,151	2,664,254,065	4,230,000	51,280	4,178,720	0.16%	28.21
2002	148,426	2,693,670,122	17,195,000	50,955	17,144,045	0.64%	115.51

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

TABLE 10
GREENE COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2002

Total of All County Debt Outstanding.....		\$160,613,470	(1)
Debt Exempt From Computation:			
Special Assessment Bonds.....		4,465,000	
Advanced Refunding Bonds From Water Fund.....		2,480,000	
Revenue Bonds Payable From Water Fund.....		32,175,000	
Revenue Bonds Payable From Sewer Fund.....		92,401,720	
General Obligation Bonds Paid From Sewer Revenue.....		110,000	
Bond Anticipation Notes Paid From Water Revenue.....		5,950,000	
Bond Anticipation Notes Paid From Sewer Revenue.....		<u>755,000</u>	
Total Exempt Debt.....		<u>138,336,720</u>	
Net Debt.....		22,276,750	
Direct Debt Limitation (Per O.R.C. sections 133.02 & 133.05)			
Range (Per Assessed Value)	Rate		
\$0 - \$100,000,000.....	3.00%	3,000,000	
\$100,000,000 - \$300,000,000.....	1.50%	3,000,000	
Over \$300,000,000.....	2.50%	<u>69,088,450</u>	
Total Direct Debt Limitation.....		75,088,450	
Net Debt.....		<u>22,276,750</u>	
Unvoted Legal Debt Margin.....		<u><u>\$52,811,700</u></u>	

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

	<u>Water</u>	<u>Sewer</u>
Current Portion of O.W.D.A. Loans.....	\$ 276,314	\$ 1,308,603
O.W.D.A. Loans (Net of Current Portion).....	<u>2,611,161</u>	<u>7,458,104</u>
Total O.W.D.A. Debt.....	<u><u>\$ 2,887,475</u></u>	<u><u>\$ 8,766,707</u></u>

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

County Units:	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Bridge.....	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65
Children Services.....	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Mental Health.....	2.00	2.00	2.00	2.00	2.00	2.00	1.50	1.50	1.50	1.50
General.....	2.43	2.30	2.40	2.43	2.43	1.95	1.79	1.87	1.37	2.25
Hospital Operating.....	0.52	0.52	0.52	0.52	0.52	0.52	0.52	1.02	1.02	1.02
Mental Retardation.....	1.76	1.76	1.76	1.76	1.76	1.76	1.76	2.51	2.51	2.51
Note Retirement.....	0.07	0.20	0.10	0.07	0.07	0.55	0.71	0.63	1.13	0.25
Senior Council on Aging.....	-	-	-	-	-	-	0.80	0.80	0.80	0.80
Total Rates.....	8.43	8.43	8.43	8.43	8.43	8.43	8.73	9.98	9.98	9.98
School Districts:										
Beavercreek City.....	40.10	39.00	42.50	43.00	42.90	42.00	42.60	42.12	45.40	43.50
Cedar Cliff Local.....	34.50	34.40	34.00	33.90	33.70	33.60	33.50	32.10	32.10	32.10
Fairborn City.....	41.80	41.80	41.80	41.80	41.80	41.80	44.70	44.64	44.70	44.70
Greene County Career Center.....	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45
Greeneview Local.....	32.30	32.40	31.80	31.95	31.95	36.05	36.05	35.45	35.45	34.35
Sugarcreek Local.....	63.20	63.50	64.30	63.35	63.35	64.70	64.24	63.58	63.50	62.80
Xenia Community.....	41.10	40.80	40.40	39.50	39.30	39.10	38.70	38.50	38.60	37.70
Yellow Springs Exempted.....	68.20	74.10	73.70	71.50	71.00	69.00	71.50	74.90	69.60	67.00
Out-of-County School Districts:										
Clark County JVS.....	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Clinton Massie Local.....	32.70	32.55	32.50	31.80	31.80	31.80	30.20	30.00	38.21	37.91
Great Oaks Vocational.....	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Southeastern Local.....	37.80	37.60	37.60	36.80	36.80	36.80	36.80	36.80	36.80	42.68
Warren County JVS.....	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Wayne Local.....	44.15	47.90	53.50	52.46	51.00	50.75	50.40	48.85	48.75	47.95
Wilmington City.....	34.25	33.70	33.60	33.20	35.70	35.35	31.63	32.05	31.99	31.10
Corporations:										
Beavercreek City.....	12.70	12.70	12.70	12.00	12.00	12.00	12.00	12.00	12.50	12.95
Bellbrook City.....	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50
Bowersville Village.....	8.40	8.40	7.10	7.10	8.40	8.40	8.40	8.40	8.40	8.40
Cedarville Village.....	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05
Clifton Village.....	11.40	11.40	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Fairborn City.....	10.20	10.10	10.10	10.00	10.00	9.90	9.71	9.73	9.60	9.40
Jamestown Village.....	15.40	15.40	13.90	13.90	15.40	15.40	15.40	15.40	15.40	15.40
Kettering City.....	7.17	7.17	7.17	7.00	7.00	6.98	6.92	6.92	6.81	6.75
Spring Valley Village.....	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	13.70	13.70
Xenia City.....	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Yellow Spring Village.....	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Townships:										
Bath.....	10.60	10.60	10.40	10.60	10.60	10.60	10.60	10.60	10.60	10.60
Beavercreek.....	16.35	16.35	16.35	16.35	16.35	19.35	19.35	19.05	19.05	16.05
Caesarcreek.....	3.80	4.80	4.80	4.80	5.80	5.10	5.10	5.10	5.10	4.10
Cedarville.....	9.35	9.35	9.35	9.35	9.35	9.90	9.90	8.45	9.35	9.35
Jefferson.....	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Miami.....	6.70	6.70	6.70	6.70	6.70	6.70	6.70	5.90	5.90	5.90
New Jasper.....	6.70	6.70	6.70	8.20	8.20	7.30	7.30	6.80	6.20	6.20
Ross.....	5.20	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Silvercreek.....	6.40	6.40	6.10	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Spring Valley.....	11.60	11.60	11.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50
Sugarcreek.....	18.40	18.40	18.40	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Xenia.....	8.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00	8.00	9.00
Other Units:										
Bellbrook-Sugarcreek Park District.....	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
District Health Fund.....	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.50
Greene County Library.....	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35

Source: Greene County Auditor's Office

TABLE 12

GREENE COUNTY, OHIO
 COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT
 DECEMBER 31, 2002

	<u>Gross Debt</u>	(1) <u>Self Supporting Debt</u>	(2) <u>Debt Service Fund</u>	<u>Net Debt</u>	<u>Percent Applicable</u>	<u>County Share</u>
Greene County.....	\$ 172,267,651	\$ 149,990,901	\$ 50,955	\$ 22,225,795	100%	\$ 22,225,795
Cities, Villages, Township.....	41,003,941	27,943,941	215,835	12,844,165	100%	12,844,165
School Districts.....	88,190,106	-	1,228,940	86,961,166	98%	<u>85,221,943</u>
						<u>\$ 120,291,903</u>

(1) Self supporting debt consists of revenue bonds, special assessment bonds and general obligation bonds paid from Enterprise Fund revenue.

(2) Information gathered on calendar year.

Source: Greene County Auditor's Office

TABLE 13

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service Expenditures</u>	<u>Total Governmental Fund's Expenditures</u>	<u>Ratio of Debt Service Expenditures to Governmental Fund's Expenditures</u>
1993	205,000	288,515	1,794,405	53,427,591	3.36%
1994	210,000	282,365	1,814,654	58,263,513	3.11%
1995	220,000	274,175	1,813,224	64,693,154	2.80%
1996	230,000	264,825	1,771,528	63,750,659	2.78%
1997	240,000	254,245	1,771,288	73,181,964	2.42%
1998	250,000	242,725	1,716,157	74,791,780	2.29%
1999	-	33,438	1,751,344	91,127,716	1.92%
2000	-	47,023	2,347,655	85,464,248	2.75%
2001	35,000	47,023	1,121,683	89,381,509	1.25%
2002	40,000	45,762	1,199,788	94,825,862	1.27%

Source: Greene County Auditor's Office

TABLE 14

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

<u>Fiscal Year</u>	<u>Operating Revenue</u>	<u>Operating Expenses</u>	<u>Net Revenue Available For Debt Service</u>	<u>Debt Service Requirements Revenue Bonds</u>		<u>Total</u>	<u>Coverage</u>
				<u>Principal</u>	<u>Interest</u>		
1993	10,598,544	10,278,180	320,364	311,000	805,444	1,116,444	0.29
1994	13,226,475	11,813,084	1,413,391	332,000	1,228,463	1,560,463	0.91
1995	12,821,422	13,369,228	(547,806)	566,000	1,210,603	1,776,603	(0.31)
1996	13,895,813	11,539,278	2,356,535	882,000	1,864,472	2,746,472	0.86
1997	16,318,951	11,881,178	4,437,773	927,000	2,505,254	3,432,254	1.29
1998	17,720,410	12,324,854	5,395,556	1,472,000	3,859,769	5,331,769	1.01
1999	21,284,815	11,693,608	9,591,207	1,122,000	4,057,011	5,179,011	1.85
2000	21,242,037	12,463,260	8,778,777	1,672,000	4,005,621	5,677,621	1.55
2001	21,181,006	12,955,690	8,225,316	1,835,000	5,949,121	7,784,121	1.06
2002	23,163,338	12,656,002	10,507,336	3,280,000	6,514,145	9,794,145	1.07

Source: Greene County Auditor's Office

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

Fiscal Year	(1) <u>Population</u>	(2) <u>Per Capita Income</u>	(3) <u>K - 12 School Enrollment</u>
1993	136,731	20,637	24,172
1994	136,731	21,536	24,061
1995	136,731	23,123	24,060
1996	139,936	24,014	24,197
1997	144,129	25,423	24,197
1998	145,187	26,749	24,197
1999	146,935	27,036	23,067
2000	147,886	28,197	23,431
2001	148,426	28,713	23,493
2002	149,964	Not Available	23,443

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

Average Unemployment Rates (4)

Fiscal Year	Greene County	State of Ohio	United States
1993	4.70%	6.50%	6.80%
1994	4.10%	4.90%	5.90%
1995	3.50%	4.20%	5.20%
1996	3.80%	5.00%	5.30%
1997	3.50%	4.30%	4.40%
1998	3.00%	3.80%	4.00%
1999	3.10%	3.70%	3.80%
2000	4.50%	4.80%	4.70%
2001	3.60%	4.50%	5.40%
2002	3.90%	5.00%	5.70%

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

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

<u>Year</u>	(1) <u>Assessed Values of Real, Personal and Utility Property</u>	(2) <u>Certified Bank Deposits</u>	(1) <u>Valuation of Construction</u>	(3) <u># Bldg. Permits Ag/Res/Com/Ind</u>
1993	1,804,344,594	257,906,000	39,963,400	3,440
1994	1,928,589,516	247,816,000	68,740,800	4,335
1995	2,000,903,669	277,545,000	66,259,180	3,985
1996	2,331,614,990	268,999,000	64,407,740	2,554
1997	2,388,015,610	166,034,000	47,173,330	3,740
1998	2,445,552,597	Not Available	47,421,370	6,513
1999	2,601,898,351	Not Available	57,987,970	4,763
2000	2,664,254,065	Not Available	67,845,100	4,819
2001	2,693,670,122	Not Available	69,872,090	5,932
2002	3,063,537,981	Not Available	59,120,270	3,111

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

TABLE 17
 GREENE COUNTY, OHIO
 PRINCIPAL PROPERTY TAXPAYERS
 DECEMBER 31, 2002

<u>Taxpayers</u>	<u>Real Estate Assessed Valuation</u>	<u>Public Utilities Personal Property Assessed Valuation</u>	<u>Personal Property Assessed Valuation</u>	<u>2001 Total Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Dayton Power & Light..... \$	1,660,550	\$ 57,691,050	\$ -	\$ 59,351,600	1.94%
Glimcher Properties LTD.....	32,920,060			32,920,060	1.07%
Ohio Bell Telephone Co.....	984,590	19,698,970		20,683,560	0.68%
Cemex (formally Southdown).....	8,800,030		9,681,380	18,481,410	0.60%
Super Value Stores, Inc.....	3,303,770		6,927,820	10,231,590	0.33%
Elano.....	1,149,800		7,249,300	8,399,100	0.27%
MV-RG II.....	8,166,840			8,166,840	0.27%
Home Depot USA, Inc.....	6,726,520			6,726,520	0.22%
Vectren Energy Supply.....	-	6,569,410		6,569,410	0.21%
Wal Mart Stores Inc.....	1,297,250		5,238,590	6,535,840	0.21%
Subtotal..... \$	\$ 65,009,410	\$ 83,959,430	\$ 29,097,090	\$ 178,065,930	5.80%

Source: Greene County Auditor

TABLE 18
GREENE COUNTY, OHIO
TEN LARGEST EMPLOYERS
DECEMBER 31, 2002

<u>Private Employers</u>	Number of Employees in 2002
Cedarville University.....	641
Elano Corporation.....	620
Super Value Stores, Inc.....	465
Lowes.....	400
Electronic Data Systems.....	350
Computer Science Corporation.....	300
Elder-Beerman Distribution & Stores.....	282
K-Mart.....	226
Yellow Springs Instrument Co.....	199
Vernay Labs, Inc.....	180
<u>Public Employers</u>	Number of Employees in 2002
Wright-Patterson Air Force Base.....	10,174
Wright State University.....	6,799
Greene County.....	1,448
Beavercreek City Schools.....	1,205
Fairborn City Schools.....	942
Greene Memorial Hospital.....	776
Xenia City Schools.....	738
Central State University.....	410
City of Fairborn.....	251
City of Xenia.....	236

Source: Greene County Auditor's Office

TABLE 19
 GREENE COUNTY, OHIO
 SALARIES OF PRINCIPAL OFFICIALS
 DECEMBER 31, 2002

<u>ELECTED OFFICIALS:</u>	<u>2002</u> <u>Salary</u>
Board of Commissioners (3).....	\$ 166,055
Auditor.....	61,481
Clerk of Courts.....	53,598
Coroner.....	44,811
Engineer.....	83,304
Prosecuting Attorney.....	101,255
Recorder.....	50,084
Sheriff.....	73,967
Treasurer.....	53,598
<u>APPOINTED OFFICIALS:</u>	
County Administrator.....	\$ 111,937
Director of Public Works.....	102,574
Superintendent of Greene County Board of Mental Retardation.....	100,940
Executive Secretary of Greene County Children's Services Board.....	86,892
Assistant County Administrator.....	82,252
Welfare Director.....	77,742
Maintenance Director.....	76,502
Administrator of Greenwood Manor.....	70,580

Source: Greene County Auditor's Office

TABLE 20
 GREENE COUNTY, OHIO
 SURETY BOND COVERAGE-VARIOUS OFFICIALS
 DECEMBER 31, 2002

<u>OFFICE</u>	<u>2002</u> <u>Bond Coverage</u>
Board of Commissioners (3).....	\$ 5,000
Auditor.....	50,000
Clerk of Courts.....	10,000
Coroner.....	5,000
Engineer.....	10,000
Prosecuting Attorney.....	73,538
Recorder.....	10,000
Sheriff.....	67,279
Treasurer.....	50,000

Source: Greene County Auditor's Office

TABLE 21
GREENE COUNTY, OHIO
SYNOPSIS OF INSURANCE
DECEMBER 31, 2002

<u>Coverage</u>	<u>Carrier</u>	<u>Policy Number</u>	<u>Policy Period</u>	<u>Limit</u>	<u>Deductible</u>	<u>Premium</u>
Property:						
Buildings/Contents	Indiana Insurance Co.	CBP9269678	10/10/02 - 10/10/03	\$ 136,678,469	\$ 5,000	\$ 134,559
Valuable Papers	Indiana Insurance Co.	CBP9269678	10/10/02 - 10/10/03	75,000	250	Included In Property
Crime	Indiana Insurance Co.	CBP9269678	10/10/02 - 10/10/03	100,000	5,000	1,674
Mobile Property	Indiana Insurance Co.	CBP9269678	10/10/02 - 10/10/03	6,144,814	500	31,748
EDP Equipment	Indiana Insurance Co.	CBP9269678	10/10/02 - 10/10/03	1,074,441	100	Included In Property
Earthquake	Indiana Insurance Co.	CBP9269678	10/10/02 - 10/10/03	10,000,000	500,000	Included In Property
Honesty Blanket	CAN Surety	69210780	10/10/02 - 10/10/03	50,000	-	1,419
Auto Policy:						
Liability	Public Entities Pool of Ohio	001	10/10/02 - 10/10/03	1,000,000	-	86,735
Uninsured/Underinsure Motorist	Public Entities Pool of Ohio	001	10/10/02 - 10/10/03	1,000,000	-	Included Above
Physical Damage	Public Entities Pool of Ohio	001	10/10/02 - 10/10/03	above \$25,000	1,000	57,222
Sewer Lines:						
10" or greater Storm & Sewer Lines	Public Entities Pool of Ohio	001	2/26/02 - 2/26/03	25,000,000	1,000,000	67,500
Liability:						
General Liability	Pub Entities Pool of Ohio	001	12/17/02 - 12/17/03	2,000,000	5,000	143,192
Public Officials Liability	Pub Entities Pool of Ohio	001	12/17/02 - 12/17/03	2,000,000	2,500	47,085
Police Professional Liability	Pub Entities Pool of Ohio	001	12/17/02 - 12/17/03	2,000,000	5,000	92,401
					Subtotal	663,535
GREENWOOD MANOR						
Property:						
Buildings/Contents	Cincinnati Insurance	CPP 072 44 59	10/10/02 - 10/10/03	5,499,250	5,000	11,239
Boiler & Machinery	Cincinnati Insurance	CPP 072 44 59	10/10/02 - 10/10/03	5,499,250	5,000	1,155
Extra Expense	Cincinnati Insurance	CPP 072 44 59	10/10/02 - 10/10/03	100,000	5,000	334
Valuable Papers	Cincinnati Insurance	CPP 072 44 59	10/10/02 - 10/10/03	25,000	5,000	Included in Property
Mobile Property	Cincinnati Insurance	CPP 072 44 59	10/10/02 - 10/10/03	10,000	5,000	Included in Property
Earthquake	Cincinnati Insurance	CPP 072 44 59	10/10/02 - 10/10/03	5,499,250	105,760	Included in Property
Liability:						
General Liability	Cincinnati Insurance	CPP 072 44 59	10/10/02 - 10/10/03	1,000,000	-	7,260
Products-Comp. Operations	Cincinnati Insurance	CPP 072 44 59	10/10/02 - 10/10/03	2,000,000	-	Included in Gen. Liab.
Personal & Advertising Injury	Cincinnati Insurance	CPP 072 44 59	10/10/02 - 10/10/03	1,000,000	-	Included in Gen. Liab.
Professional Liability	Cincinnati Insurance	CPP 072 44 59	10/10/02 - 10/10/03	1,000,000	-	42,724
Sexual Abuse/Molestation	Cincinnati Insurance	CPP 072 44 59	10/10/02 - 10/10/03	1,000,000	-	169
Excess Umbrella	Cincinnati Insurance	EXL-442-65-11	10/10/02 - 10/10/03	1,000,000	-	7,523
Fidelity (Administrator)	Cincinnati Insurance	CPP 072 44 59	10/10/02 - 10/10/03	20,000	-	90
					Subtotal	70,494
TODAY CENTER FOR ADULTS						
Property:						
Buildings/Contents	Cincinnati Insurance	CPP068-25-63	6/9/00 - 6/9/03	1,450,000	5,000	1,861
Boiler & Machinery	Cincinnati Insurance	CPP068-25-63	6/9/00 - 6/9/03	500,000	500	524
Earthquake	Cincinnati Insurance	CPP068-25-63	6/9/00 - 6/9/03	1,450,000	29,000	Included in Property
Liability:						
General Liability	Cincinnati Insurance	CPP068-25-63	6/9/00 - 6/9/03	1,000,000	-	534
Personal & Advertising Injury	Cincinnati Insurance	CPP068-25-63	6/9/00 - 6/9/03	1,000,000	-	Included in Gen. Liab.
Sexual Misconduct	Cincinnati Insurance	CPP068-25-63	6/9/00 - 6/9/03	1,000,000	-	Included in Gen. Liab.
Professional Liability	Cincinnati Insurance	CPP068-25-63	6/9/00 - 6/9/03	1,000,000	-	312
					Subtotal	3,231
Source: Greene County Risk Management Department					Grand Total	\$ 737,260

TABLE 22
GREENE COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2002

GENERAL INFORMATION:

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

EDUCATIONAL FACILITIES:

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

HIGHER EDUCATIONAL FACILITIES: (Enrollment Fall 2002)

Air Force Institute of Technology School of Engineering and Management.....	426
Antioch College.....	727
Cedarville College.....	2,986
Central State University.....	1,440
Wilberforce University.....	811
Wright State University.....	15,446

RECREATIONAL FACILITIES:

Parks/Reserves.....	28
Public Swimming Pools.....	2
Soccer Complexes.....	10
Canoe Launches.....	6
Horse Trails/Show Rings.....	1
Outdoor Drama.....	1
United States Air Force Museum.....	1
National Afro-American Museum & Cultural Center.....	1
Community Centers.....	2
Bike Path (# of miles).....	46

NOVEMBER 2002 ELECTIONS:

Total Number of Registered Voters	93,742
Voters in 2002 gubernatorial Election.....	44,119
Total Number of Voters Voting in 2002 November Elections.....	44,119
Percentage of Registered Voters Voting.....	47.06%

Source: Greene County Board of Elections

SANITARY ENGINEERING:

No. Miles of Sewer Lines.....	366
No. Miles of Water Lines.....	302
No. Sewer Customers.....	19,444
No. Water Customers.....	14,160

Source: Greene County Sanitary Engineering Department



Auditor's Office
69 Greene Street



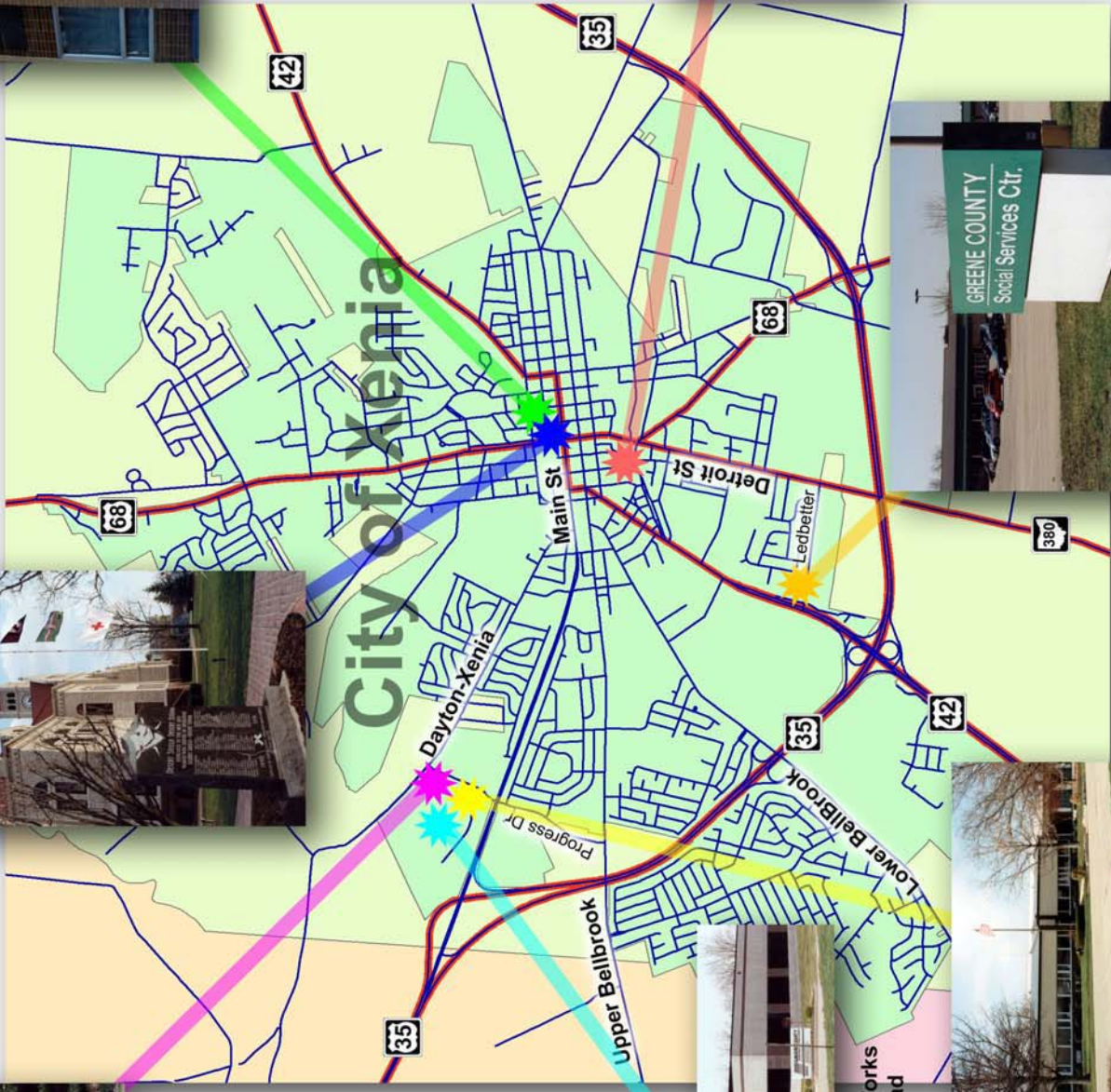
Xenia Station
South Miami Avenue



Greene County Court House
45 North Detroit Street



Greene County Social Services
601 Ledbetter Road



Greene County Engineer's Office
615 Dayton-Xenia Road



**Board of Elections
Regional Planning
Recreation & Parks**
651 Dayton-Xenia Road



Greene County Public Works
667 Dayton-Xenia Road



**Auditor of State
Betty Montgomery**

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800-282-0370
Facsimile 614-466-4490

FINANCIAL CONDITION

GREENE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 7, 2003**