

**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765**

ANNUAL FINANCIAL REPORT

2005

GREENE COUNTY, INDIANA



FILED

11/20/2006

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	David L. Bailey	01-01-03 to 12-31-06
Treasurer	Carolyn White	01-01-05 to 12-31-08
Clerk	Thomas H. Franklin Susan Fowler (Interim)	01-01-03 to 06-30-06 07-01-06 to 12-31-06
Sheriff	Wm. Leon Allen	01-01-03 to 12-31-06
Recorder	Rae Della Cravens	01-01-03 to 12-31-06
President of the Board of County Commissioners	Bart A. Beard	01-01-05 to 12-31-06
President of the County Council	James Oliphant W. Edward Cullison	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF GREENE COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Greene County (County), as of and for the year ended December 31, 2005, 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 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. 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.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2005, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated October 5, 2006, 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. Our report on compliance and on internal control over financial reporting should be read along with this report.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. 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.

The Schedules of Funding Progress, as listed in the table of contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. 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.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the table of contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not a required part of the basic financial statements. The Combining Schedules, as listed in the table of contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

October 5, 2006



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF GREENE COUNTY, INDIANA

We have audited the financial statements of Greene County (County), as of and for the year ended December 31, 2005, and have issued our report thereon dated October 5, 2006. The opinion to the financial statements was qualified due to the omission of the component unit of the County that results in incomplete presentation. 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.

Compliance

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

Internal Control Over Financial Reporting

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

This report is intended solely for the information and use of the County's management 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. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

October 5, 2006

GREENE COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2005

<u>Functions/Programs</u>	Program Receipts				Net (Disbursement) Receipt and Changes In Net Assets
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 6,928,932	\$ 1,249,743	\$ 1,073,097	\$ -	\$ (4,606,092)
Public safety	4,391,151	1,685,661	3,110,264	-	404,774
Highways and streets	4,015,393	-	320,720	150,011	(3,544,662)
Health and welfare	2,982,279	68,393	1,672,920	-	(1,240,966)
Culture and recreation	47,000	-	47,000	-	-
Total primary government	<u>\$ 18,364,755</u>	<u>\$ 3,003,797</u>	<u>\$ 6,224,001</u>	<u>\$ 150,011</u>	<u>(8,986,946)</u>
General receipts:					
Property taxes					8,443,820
Other local sources					3,003,035
Other					1,305,654
Unrestricted investment earnings					151,405
Total general receipts					12,903,914
Change in net assets					3,916,968
Net assets - beginning					4,608,860
Net assets - ending					<u>\$ 8,525,828</u>
 <u>Assets</u>					
Cash and investments					\$ 178,614
Restricted assets:					
Cash and investments					8,347,214
Total assets					<u>\$ 8,525,828</u>
 <u>Net Assets</u>					
Restricted for:					
Highway and streets					\$ 1,891,882
Public safety					981,303
Health and welfare					1,321,737
Culture and recreation					1,422
Other purposes					4,150,870
Unrestricted					178,614
Total net assets					<u>\$ 8,525,828</u>

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

GREENE COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005

	General	County Highway	Family and Children	Greene County Building Fund	Cumulative Bridge	Other Governmental Funds	Totals
Receipts:							
Taxes	\$ 6,158,592	\$ -	\$ 2,011,040	\$ 760,632	\$ 461,611	\$ 1,795,320	\$ 11,187,195
Intergovernmental	730,849	3,355,603	1,315,162	-	150,012	2,250,675	7,802,301
Charges for services	278,872	-	-	-	-	1,295,124	1,573,996
Fines and forfeits	-	-	-	-	-	12,095	12,095
Other	949,882	-	310,698	140,377	321	244,862	1,646,140
Total receipts	8,118,195	3,355,603	3,636,900	901,009	611,944	5,598,076	22,221,727
Disbursements:							
General government	4,498,139	-	-	1,026,554	-	1,332,610	6,857,303
Public safety	1,977,346	-	-	-	-	2,413,807	4,391,153
Highways and streets	-	3,183,110	-	-	199,530	329,224	3,711,864
Health and welfare	303,528	-	2,365,428	-	-	616,851	3,285,807
Culture and recreation	-	-	-	-	-	47,000	47,000
Total disbursements	6,779,013	3,183,110	2,365,428	1,026,554	199,530	4,739,492	18,293,127
Excess (deficiency) of receipts over disbursements	1,339,182	172,493	1,271,472	(125,545)	412,414	858,584	3,928,600
Cash and investment fund balance - beginning	(952,475)	786,655	(120,790)	1,162,014	492,283	3,432,296	4,799,983
Cash and investment fund balance - ending	<u>\$ 386,707</u>	<u>\$ 959,148</u>	<u>\$ 1,150,682</u>	<u>\$ 1,036,469</u>	<u>\$ 904,697</u>	<u>\$ 4,290,880</u>	<u>8,728,583</u>
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:							
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.							
							(202,755)
Net assets of governmental activities							<u>\$ 8,525,828</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 386,707	\$ -	\$ -	\$ -	\$ -	\$ (5,338)	\$ 381,369
Restricted assets:							
Cash and investments	-	959,148	1,150,682	1,036,469	904,697	4,296,218	8,347,214
Total cash and investment assets - December 31	<u>\$ 386,707</u>	<u>\$ 959,148</u>	<u>\$ 1,150,682</u>	<u>\$ 1,036,469</u>	<u>\$ 904,697</u>	<u>\$ 4,290,880</u>	<u>\$ 8,728,583</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highway and streets	\$ -	\$ 959,148	\$ -	\$ -	\$ 904,697	\$ 28,037	\$ 1,891,882
Public safety	-	-	-	-	-	981,303	981,303
Health and welfare	-	-	1,150,682	-	-	171,055	1,321,737
Culture and recreation	-	-	-	-	-	1,422	1,422
Other purposes	-	-	-	1,036,469	-	3,114,401	4,150,870
Unrestricted	386,707	-	-	-	-	(5,338)	381,369
Total cash and investment fund balance - December 31	<u>\$ 386,707</u>	<u>\$ 959,148</u>	<u>\$ 1,150,682</u>	<u>\$ 1,036,469</u>	<u>\$ 904,697</u>	<u>\$ 4,290,880</u>	<u>\$ 8,728,583</u>

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

GREENE COUNTY
 STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 PROPRIETARY FUND
 As of and for the Year Ended December 31, 2005

	Internal Service Fund
Operating receipts:	
Other	<u>\$ 258,406</u>
Operating disbursements:	
General government	<u>270,035</u>
Deficiency of operating receipts over operating disbursements	<u>(11,629)</u>
Cash and investment fund balance - beginning	<u>(191,126)</u>
Cash and investment fund balance - ending	<u>\$ (202,755)</u>
 <u>Cash and Investment Assets - December 31</u>	
Cash and investments	<u>\$ (202,755)</u>
 <u>Cash and Investment Fund Balance - December 31</u>	
Unrestricted	<u>\$ (202,755)</u>

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

GREENE COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2005

	Pension Trust Fund	Private-Purpose Trust Fund	Agency Funds
Additions:			
Contributions:			
Employer	\$ 61,199	\$ -	\$ -
Plan members	<u>12,848</u>	<u>-</u>	<u>-</u>
Total contributions	<u>74,047</u>	<u>-</u>	<u>-</u>
Investment earnings:			
Net increase in fair value of investments	13,623	-	-
Interest	<u>27,866</u>	<u>-</u>	<u>-</u>
Total investment earnings	<u>41,489</u>	<u>-</u>	<u>-</u>
Agency fund additions	<u>-</u>	<u>-</u>	<u>50,762,211</u>
Total additions	<u>115,536</u>	<u>-</u>	<u>50,762,211</u>
Deductions:			
Benefits	25,598	-	-
Administrative and general	21,113	-	-
Agency fund deductions	<u>-</u>	<u>-</u>	<u>60,651,110</u>
Total deductions	<u>46,711</u>	<u>-</u>	<u>60,651,110</u>
Excess (deficiency) of total additions over total deductions	68,825	-	(9,888,899)
Cash and investment fund balance - beginning	<u>1,012,252</u>	<u>18,556</u>	<u>12,204,740</u>
Cash and investment fund balance - ending	<u>\$ 1,081,077</u>	<u>\$ 18,556</u>	<u>\$ 2,315,841</u>

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

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, and general administrative services.

The County's financial reporting entity is composed of the following:

Primary Government:	Greene County
Discretely Presented Component Unit:	Greene County General Hospital Greene County Solid Waste District

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Greene County General Hospital and Greene County Solid Waste District, discretely presented component units have been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

Joint Venture

The County is a participant with Clay County Drainage Board, Greene County Drainage Board and Owen County Drainage Board in a joint venture to operate Howesville Ditch Maintenance which was created to maintain the Howesville Ditch, which is a regulated drain serving parts of Clay, Owen and Greene Counties. The Ditch Maintenance's continued existence depends on continued funding by the County.

Related Organizations

The County's officials are also 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. The County appoints the board members of the Greene County Hospital Board, Greene County Drainage Board, Southern Indiana Development Commission Board, Greene County Health Board, Wabash Valley Human Services Board, Four-Rivers Board, Greene County Economic Development Board and Greene County Redevelopment Commission Board.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis display information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

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

The county highway fund accounts for the construction, reconstruction, repair or maintenance of county streets and roads.

The family and children fund accounts for the costs of adoption fees, donations and bequests, benefits, such as social security payments and repayments.

The Greene County building fund accounts for the financing of the jail building and the courthouse addition. Lease payments are made to the Greene County Jail Building Corporation for the jail building and to the Greene County Building Corporation for the courthouse addition.

The cumulative bridge fund accounts for construction, reconstruction, repair or maintenance for all county bridges.

Additionally, the County reports the following fund types:

The internal service fund accounts for the self-insurance fund which charges a premium to each fund that accounts for payroll.

The pension trust funds account for the activities of the sheriff's pension trust and the sheriff's benefit pension funds, which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a trust arrangement under which principal and income benefit the area schools.

Agency funds account for assets held by the County as an agent for various county departments and serve as control of accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

D. Assets and Cash and Investment Balances

1. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as interest receipts in the year of the sale of the investment.

2. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

3. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

4. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds and the similar discretely presented component unit result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities – Cash and Investment Basis.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Primary government and component unit activity and balances – Resource flows between the primary government and the discretely-presented component unit are reported as if they were external transactions and are classified separately from internal balances and activities within the primary government.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

On or before August 31, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Cash and Investment Balance Deficits

At December 31, 2005, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2005
Bio Terrorism Grant	\$ 633
Even Start Grant	614
Victim Assistance Grant	4,090
Poor Relief Debt	1
Self-Insurance	202,755

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements; these deficits are to be repaid from future receipts.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

III. Detailed Notes on All Funds

Deposits and Investments

A. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

B. Investments

Authorization for investment activity is stated in Indiana Code 5-13. As of December 31, 2005, the County had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. Agencies	\$ 66,604
Debt Securities	123,339
Corporate Stocks	589,127
Corporate Bonds	50,363
Total	\$ 829,433

Investment Policies

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the unit to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the unit's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the county. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments. At December 31, 2005, the County held investments in U.S. Treasuries and Securities and Mutual Funds in the amount of \$829,433.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. At December 31, 2005, the Sheriff's Retirement and Benefit Pension Plans held investments in U.S. Treasuries and Securities and Mutual Funds in the amount of \$829,433.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years.

The Sheriff's Merit Board has not adopted a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)	
	Less Than 1	More Than 2
U.S. Agencies	\$ -	\$ 66,604
Debt Securities	-	123,339
Corporate Stocks	589,127	-
Corporate Bonds	-	50,363
Totals	<u>\$ 589,127</u>	<u>\$ 240,306</u>

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments			
		U.S. Agencies	Corporate Bonds	Corporate Stocks	Debt Securities
AAA	Aaa	\$ 66,604	\$ 4,172	\$ -	\$ 111,407
AA	Aa	-	3,956	-	-
A	A	-	33,888	-	11,932
BBB	Baa	-	8,347	-	-
Unrated	Unrated	-	-	589,127	-
Totals		<u>\$ 66,604</u>	<u>\$ 50,363</u>	<u>\$ 589,127</u>	<u>\$ 123,339</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk. More than 5% of the Sheriff's Retirement and Benefit investments are in U.S. agencies, debt securities, corporate stocks and corporate bonds. These investments represent 8%, 15%, 71%, and 6%, respectively, of the total investments.

IV. Other Information

A. 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; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Medical Benefits to Employees, Retirees and Dependents

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees. The risk financing fund is accounted for in the self-insurance fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$25,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Interfund premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program.

B. Holding Corporations

The County has entered into a capital lease with Greene County Jail Building Corporation (the lessor) and Greene County Building Corporation (the lessor). The lessors were organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessors have been determined to be a related party of the County. Lease payments during the year totaled \$1,016,554.

C. Subsequent Events

The County is in the process of renovating the courthouse that includes an addition of a justice building and entire renovation of the existing courthouse. The courthouse project and funding is being handled by the Greene County Building Corporation.

In January 2003, cracks appeared in the south stairwell of the Greene County Courthouse. Construction was delayed and a new general contractor was hired. The County and the Building Corporation have secured the services of a law firm specializing in construction litigation to assist in the recovery of any damages that the County may sustain in connection with this matter.

D. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for Indigent Program, Medical Assistance to Wards and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

E. Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. The report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 220,850	\$ 42,998	\$ 17,387
Interest on net pension obligation	(11,342)	(910)	-
Adjustment to annual required contribution	12,925	1,405	-
Annual pension cost	222,433	43,493	17,387
Contributions made	257,949	43,812	17,387
Decrease in net pension obligation	(35,516)	(319)	-
Net pension obligation, beginning of year	(156,444)	(12,994)	-
Net pension obligation, end of year	\$ (191,960)	\$ (13,313)	\$ -

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	6%	4%	4%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-05	01-01-06	01-01-06
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	40 years	40 years	40 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

Actuarial Assumptions

Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-03	\$ 230,744	97%	\$ (106,202)
	06-30-04	202,181	125%	(156,444)
	06-30-05	222,433	128%	(191,960)
County Police Retirement Plan	12-31-03	34,465	113%	(13,638)
	12-31-04	32,831	100%	(12,994)
	12-31-05	43,493	102%	(13,313)
County Police Benefit Plan	12-31-03	17,387	100%	-
	12-31-04	15,941	100%	-
	12-31-05	18,641	100%	-

GREENE COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-03	\$ 2,925,886	\$ 3,098,261	\$ (172,375)	94%	\$ 4,198,302	(4%)
07-01-04	3,050,782	3,302,917	(252,135)	92%	4,386,921	(6%)
07-01-05	3,254,929	3,919,347	(664,418)	83%	4,397,958	(15%)

County Police Retirement Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-01	\$ 713,788	\$ 713,788	-	100%	\$ 362,753	0%
01-01-02	726,678	726,678	-	100%	335,690	0%
01-01-03	720,097	720,097	-	100%	396,753	0%
01-01-04	750,078	750,078	-	100%	335,690	0%
01-01-05	797,656	797,656	-	100%	396,753	0%
01-01-06	905,903	905,903	-	100%	406,703	0%

GREENE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005

	Local Road And Street	County Health	Health Maintenance	1997/1998 Traffic Safety	1999 Reassessment	2002 Youth Alternative Grant
Receipts:						
Taxes	\$ -	\$ 150,728	\$ -	\$ -	\$ -	\$ -
Intergovernmental	319,470	13,797	20,000	-	-	-
Charges for services	-	34,871	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	5,622	-	-	-	-
Total receipts	319,470	205,018	20,000	-	-	-
Disbursements:						
General government	-	-	-	-	15,706	-
Public safety	-	-	-	-	-	-
Highways and streets	329,224	-	-	-	-	-
Health and welfare	-	168,461	18,795	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	329,224	168,461	18,795	-	15,706	-
Excess (deficiency) of receipts over disbursements	(9,754)	36,557	1,205	-	(15,706)	-
Cash and investment fund balance - beginning	37,791	(19,768)	23,773	41,857	15,706	8,201
Cash and investment fund balance - ending	<u>\$ 28,037</u>	<u>\$ 16,789</u>	<u>\$ 24,978</u>	<u>\$ 41,857</u>	<u>\$ -</u>	<u>\$ 8,201</u>
<u>Cash and Investment Assets - December 31</u>						
Unrestricted assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	28,037	16,789	24,978	41,857	-	8,201
Total cash and investment assets - December 31	<u>\$ 28,037</u>	<u>\$ 16,789</u>	<u>\$ 24,978</u>	<u>\$ 41,857</u>	<u>\$ -</u>	<u>\$ 8,201</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Highway and streets	\$ 28,037	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	41,857	-	-
Health and welfare	-	16,789	24,978	-	-	-
Culture and recreation	-	-	-	-	-	-
Other purposes	-	-	-	-	-	8,201
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 28,037</u>	<u>\$ 16,789</u>	<u>\$ 24,978</u>	<u>\$ 41,857</u>	<u>\$ -</u>	<u>\$ 8,201</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Accident Report	Adult Probation Administration Fees	Adult Probation Services	Alcohol And Drug Services	Ambulance Donation	Ambulance/ Wal-Mart Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	2,260	24,304	45,512	47,554	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	1,250
Total receipts	<u>2,260</u>	<u>24,304</u>	<u>45,512</u>	<u>47,554</u>	<u>-</u>	<u>1,250</u>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	2,186	27,988	33,330	37,569	-	1,250
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	<u>2,186</u>	<u>27,988</u>	<u>33,330</u>	<u>37,569</u>	<u>-</u>	<u>1,250</u>
Excess (deficiency) of receipts over disbursements	<u>74</u>	<u>(3,684)</u>	<u>12,182</u>	<u>9,985</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - beginning	<u>521</u>	<u>11,813</u>	<u>74,010</u>	<u>18,256</u>	<u>1</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 595</u>	<u>\$ 8,129</u>	<u>\$ 86,192</u>	<u>\$ 28,241</u>	<u>\$ 1</u>	<u>\$ -</u>
<u>Cash and Investment Assets - December 31</u>						
Unrestricted assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>595</u>	<u>8,129</u>	<u>86,192</u>	<u>28,241</u>	<u>1</u>	<u>-</u>
Total cash and investment assets - December 31	<u>\$ 595</u>	<u>\$ 8,129</u>	<u>\$ 86,192</u>	<u>\$ 28,241</u>	<u>\$ 1</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Highway and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	595	8,129	86,192	28,241	1	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 595</u>	<u>\$ 8,129</u>	<u>\$ 86,192</u>	<u>\$ 28,241</u>	<u>\$ 1</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Aviation	Bail Agency Pretrial - Superior	Bail Agency Pretrial - Circuit	Bid Bonds	Bio Terrorism Grant	Brownsfields Grant Worthington
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	55,139	1,500
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	7,765	4,330	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	7,765	4,330	-	55,139	1,500
Disbursements:						
General government	-	-	-	3,000	-	-
Public safety	-	3,238	2,029	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	65,551	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	3,238	2,029	3,000	65,551	-
Excess (deficiency) of receipts over disbursements	-	4,527	2,301	(3,000)	(10,412)	1,500
Cash and investment fund balance - beginning	3,863	27,081	1,910	6,300	9,779	-
Cash and investment fund balance - ending	<u>\$ 3,863</u>	<u>\$ 31,608</u>	<u>\$ 4,211</u>	<u>\$ 3,300</u>	<u>\$ (633)</u>	<u>\$ 1,500</u>
<u>Cash and Investment Assets - December 31</u>						
Unrestricted assets	\$ -	\$ -	\$ -	\$ -	\$ (633)	\$ -
Restricted assets:						
Cash and investments	3,863	31,608	4,211	3,300	-	1,500
Total cash and investment assets - December 31	<u>\$ 3,863</u>	<u>\$ 31,608</u>	<u>\$ 4,211</u>	<u>\$ 3,300</u>	<u>\$ (633)</u>	<u>\$ 1,500</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Highway and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	31,608	4,211	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Other purposes	3,863	-	-	3,300	-	1,500
Unrestricted	-	-	-	-	(633)	-
Total cash and investment fund balance - December 31	<u>\$ 3,863</u>	<u>\$ 31,608</u>	<u>\$ 4,211</u>	<u>\$ 3,300</u>	<u>\$ (633)</u>	<u>\$ 1,500</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	CEMP Grant	CERT Grant	Check Deception	Civil Defense Equipment	Civil Defense	Clerk's Records Perpetuation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	1,261	-	-	-	-
Charges for services	-	-	16,401	-	-	13,673
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>1,261</u>	<u>16,401</u>	<u>-</u>	<u>-</u>	<u>13,673</u>
Disbursements:						
General government	-	-	14,760	-	-	7,836
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	1,012	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>1,012</u>	<u>14,760</u>	<u>-</u>	<u>-</u>	<u>7,836</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>249</u>	<u>1,641</u>	<u>-</u>	<u>-</u>	<u>5,837</u>
Cash and investment fund balance - beginning	<u>802</u>	<u>1,042</u>	<u>3,229</u>	<u>5</u>	<u>5</u>	<u>16,892</u>
Cash and investment fund balance - ending	<u>\$ 802</u>	<u>\$ 1,291</u>	<u>\$ 4,870</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 22,729</u>
<u>Cash and Investment Assets - December 31</u>						
Unrestricted assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>802</u>	<u>1,291</u>	<u>4,870</u>	<u>5</u>	<u>5</u>	<u>22,729</u>
Total cash and investment assets - December 31	<u>\$ 802</u>	<u>\$ 1,291</u>	<u>\$ 4,870</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 22,729</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Highway and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	5	5	-
Health and welfare	802	1,291	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Other purposes	-	-	4,870	-	-	22,729
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 802</u>	<u>\$ 1,291</u>	<u>\$ 4,870</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 22,729</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	County Project Income	Riverboat Fund	Community Corrections 2005/2006	Community Corrections Home Detention	Community Corrections	County Community Corrections
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	144,124	-	80,460	-	-
Charges for services	84,994	-	91,755	25,936	27,854	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	84,994	144,124	91,755	106,396	27,854	-
Disbursements:						
General government	80,525	85,500	-	-	-	-
Public safety	-	-	70,147	88,944	89,849	29,888
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	80,525	85,500	70,147	88,944	89,849	29,888
Excess (deficiency) of receipts over disbursements	4,469	58,624	21,608	17,452	(61,995)	(29,888)
Cash and investment fund balance - beginning	65,944	247,593	-	30,289	73,970	31,779
Cash and investment fund balance - ending	<u>\$ 70,413</u>	<u>\$ 306,217</u>	<u>\$ 21,608</u>	<u>\$ 47,741</u>	<u>\$ 11,975</u>	<u>\$ 1,891</u>
<u>Cash and Investment Assets - December 31</u>						
Unrestricted assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	70,413	306,217	21,608	47,741	11,975	1,891
Total cash and investment assets - December 31	<u>\$ 70,413</u>	<u>\$ 306,217</u>	<u>\$ 21,608</u>	<u>\$ 47,741</u>	<u>\$ 11,975</u>	<u>\$ 1,891</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Highway and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	21,608	47,741	11,975	1,891
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Other purposes	70,413	306,217	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 70,413</u>	<u>\$ 306,217</u>	<u>\$ 21,608</u>	<u>\$ 47,741</u>	<u>\$ 11,975</u>	<u>\$ 1,891</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Court Appointed Special Advocate	Covered Bridge	Drug Free Community Superior	Drug Free Community	Drug Task Force Monroe County	E-911
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	5,767	1,250	-	-	-	-
Charges for services	-	-	21,537	-	-	483,279
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	19,833	-
Total receipts	5,767	1,250	21,537	-	19,833	483,279
Disbursements:						
General government	-	18,500	-	-	-	-
Public safety	6,359	-	20,066	-	19,827	404,809
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	6,359	18,500	20,066	-	19,827	404,809
Excess (deficiency) of receipts over disbursements	(592)	(17,250)	1,471	-	6	78,470
Cash and investment fund balance - beginning	2,142	18,500	19,213	70	38	96,469
Cash and investment fund balance - ending	<u>\$ 1,550</u>	<u>\$ 1,250</u>	<u>\$ 20,684</u>	<u>\$ 70</u>	<u>\$ 44</u>	<u>\$ 174,939</u>
Cash and Investment Assets - December 31						
Unrestricted assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	1,550	1,250	20,684	70	44	174,939
Total cash and investment assets - December 31	<u>\$ 1,550</u>	<u>\$ 1,250</u>	<u>\$ 20,684</u>	<u>\$ 70</u>	<u>\$ 44</u>	<u>\$ 174,939</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Highway and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	1,550	-	20,684	70	44	174,939
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Other purposes	-	1,250	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 1,550</u>	<u>\$ 1,250</u>	<u>\$ 20,684</u>	<u>\$ 70</u>	<u>\$ 44</u>	<u>\$ 174,939</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Eastern YMCA Grant	Electronic Map Generation	Emergency Management Grant	Emergency Management Services	Emergency Planning/Right To Know	EPICS Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 797,030	\$ -	\$ -
Intergovernmental	47,000	1,500	-	587,886	21,325	94,225
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	<u>47,000</u>	<u>1,500</u>	<u>-</u>	<u>1,384,916</u>	<u>21,325</u>	<u>94,225</u>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	1,034,400	28,069	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	94,225
Culture and recreation	47,000	-	-	-	-	-
Total disbursements	<u>47,000</u>	<u>-</u>	<u>-</u>	<u>1,034,400</u>	<u>28,069</u>	<u>94,225</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>350,516</u>	<u>(6,744)</u>	<u>-</u>
Cash and investment fund balance - beginning	<u>1,422</u>	<u>-</u>	<u>2,380</u>	<u>(130,414)</u>	<u>20,575</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 1,422</u>	<u>\$ 1,500</u>	<u>\$ 2,380</u>	<u>\$ 220,102</u>	<u>\$ 13,831</u>	<u>\$ -</u>
<u>Cash and Investment Assets - December 31</u>						
Unrestricted assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>1,422</u>	<u>1,500</u>	<u>2,380</u>	<u>220,102</u>	<u>13,831</u>	<u>-</u>
Total cash and investment assets - December 31	<u>\$ 1,422</u>	<u>\$ 1,500</u>	<u>\$ 2,380</u>	<u>\$ 220,102</u>	<u>\$ 13,831</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Highway and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	2,380	220,102	13,831	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	1,422	-	-	-	-	-
Other purposes	-	1,500	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 1,422</u>	<u>\$ 1,500</u>	<u>\$ 2,380</u>	<u>\$ 220,102</u>	<u>\$ 13,831</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Even Start Grant	Excise Education Plate	Extradition	Firearms Training	Helton Residential Care Account	Homeland Security Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	5,080	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	2,850	-	-	439	-
Total receipts	-	2,850	-	5,080	439	-
Disbursements:						
General government	-	2,850	-	-	439	-
Public safety	-	-	-	1,849	-	50,000
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	2,850	-	1,849	439	50,000
Excess (deficiency) of receipts over disbursements	-	-	-	3,231	-	(50,000)
Cash and investment fund balance - beginning	(614)	-	1,501	7,182	-	50,000
Cash and investment fund balance - ending	\$ (614)	\$ -	\$ 1,501	\$ 10,413	\$ -	\$ -
Cash and Investment Assets - December 31						
Unrestricted assets	\$ (614)	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	1,501	10,413	-	-
Total cash and investment assets - December 31	\$ (614)	\$ -	\$ 1,501	\$ 10,413	\$ -	\$ -
Cash and Investment Fund Balance - December 31						
Restricted for:						
Highway and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	1,501	10,413	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	(614)	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ (614)	\$ -	\$ 1,501	\$ 10,413	\$ -	\$ -

GREENE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Homeland Security Grant 2003	Hoosier Safety Grant	Housing Needs Assessment	Humane Society	Immunization Grant	Infraction Deferral
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	24,294	1,692	11,793	-	-	-
Charges for services	-	-	-	-	-	63,612
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	55	-	-
Total receipts	24,294	1,692	11,793	55	-	63,612
Disbursements:						
General government	-	-	11,793	-	-	-
Public safety	24,294	-	-	-	-	35,276
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	24,294	-	11,793	-	-	35,276
Excess (deficiency) of receipts over disbursements	-	1,692	-	55	-	28,336
Cash and investment fund balance - beginning	-	-	-	145	4	63,339
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 1,692</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 4</u>	<u>\$ 91,675</u>
<u>Cash and Investment Assets - December 31</u>						
Unrestricted assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	1,692	-	200	4	91,675
Total cash and investment assets - December 31	<u>\$ -</u>	<u>\$ 1,692</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 4</u>	<u>\$ 91,675</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Highway and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	1,692	-	-	-	91,675
Health and welfare	-	-	-	-	4	-
Culture and recreation	-	-	-	-	-	-
Other purposes	-	-	-	200	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ -</u>	<u>\$ 1,692</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 4</u>	<u>\$ 91,675</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Jackson Twp. Fire Truck Grant	Judicial Fax Filing Fee	Juvenile Administration Fees	Juvenile Probation Services	Juvenile Block Grant	Law Enforcement/ Forfeiture
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	159,700	-	-	-	2,222	-
Charges for services	-	-	4,417	7,193	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	<u>159,700</u>	<u>-</u>	<u>4,417</u>	<u>7,193</u>	<u>2,222</u>	<u>-</u>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	159,700	-	-	5,540	15,041	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	<u>159,700</u>	<u>-</u>	<u>-</u>	<u>5,540</u>	<u>15,041</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>4,417</u>	<u>1,653</u>	<u>(12,819)</u>	<u>-</u>
Cash and investment fund balance - beginning	<u>-</u>	<u>6,693</u>	<u>4,300</u>	<u>4,661</u>	<u>14,567</u>	<u>130</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 6,693</u>	<u>\$ 8,717</u>	<u>\$ 6,314</u>	<u>\$ 1,748</u>	<u>\$ 130</u>
<u>Cash and Investment Assets - December 31</u>						
Unrestricted assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>-</u>	<u>6,693</u>	<u>8,717</u>	<u>6,314</u>	<u>1,748</u>	<u>130</u>
Total cash and investment assets - December 31	<u>\$ -</u>	<u>\$ 6,693</u>	<u>\$ 8,717</u>	<u>\$ 6,314</u>	<u>\$ 1,748</u>	<u>\$ 130</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Highway and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	6,693	8,717	6,314	1,748	130
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ -</u>	<u>\$ 6,693</u>	<u>\$ 8,717</u>	<u>\$ 6,314</u>	<u>\$ 1,748</u>	<u>\$ 130</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Live Scan Fingerprint ID Grant	Middleway House Grant	Pretrial Diversion	Project Income	Project Income 05/06	Property Disposal Fund
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	34,483	32,961	-	-	-	-
Charges for services	-	-	16,036	-	77,549	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	<u>34,483</u>	<u>32,961</u>	<u>16,036</u>	<u>-</u>	<u>77,549</u>	<u>-</u>
Disbursements:						
General government	-	-	-	-	61,098	-
Public safety	34,483	32,961	2,563	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	<u>34,483</u>	<u>32,961</u>	<u>2,563</u>	<u>-</u>	<u>61,098</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>13,473</u>	<u>-</u>	<u>16,451</u>	<u>-</u>
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>26,929</u>	<u>240,009</u>	<u>-</u>	<u>3,508</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,402</u>	<u>\$ 240,009</u>	<u>\$ 16,451</u>	<u>\$ 3,508</u>
<u>Cash and Investment Assets - December 31</u>						
Unrestricted assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	40,402	240,009	16,451	3,508
Total cash and investment assets - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,402</u>	<u>\$ 240,009</u>	<u>\$ 16,451</u>	<u>\$ 3,508</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Highway and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	40,402	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Other purposes	-	-	-	240,009	16,451	3,508
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,402</u>	<u>\$ 240,009</u>	<u>\$ 16,451</u>	<u>\$ 3,508</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Property Reassessment	Public Defender Circuit	Public Defender Superior	Recorder's Records Perpetuation	Redevelopment Commission	Sheriff Law Continuing Education
Receipts:						
Taxes	\$ 259,634	\$ -	\$ -	\$ -	\$ 157,971	\$ -
Intergovernmental	23,674	-	-	-	-	-
Charges for services	-	8,533	11,361	63,110	-	963
Fines and forfeits	-	-	-	-	-	-
Other	7,557	-	-	-	77,642	-
Total receipts	<u>290,865</u>	<u>8,533</u>	<u>11,361</u>	<u>63,110</u>	<u>235,613</u>	<u>963</u>
Disbursements:						
General government	54,987	-	-	80,359	239,494	-
Public safety	-	-	100	-	-	634
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	<u>54,987</u>	<u>-</u>	<u>100</u>	<u>80,359</u>	<u>239,494</u>	<u>634</u>
Excess (deficiency) of receipts over disbursements	<u>235,878</u>	<u>8,533</u>	<u>11,261</u>	<u>(17,249)</u>	<u>(3,881)</u>	<u>329</u>
Cash and investment fund balance - beginning	<u>1,002,561</u>	<u>292</u>	<u>11,815</u>	<u>160,819</u>	<u>351,018</u>	<u>(37)</u>
Cash and investment fund balance - ending	<u>\$ 1,238,439</u>	<u>\$ 8,825</u>	<u>\$ 23,076</u>	<u>\$ 143,570</u>	<u>\$ 347,137</u>	<u>\$ 292</u>
<u>Cash and Investment Assets - December 31</u>						
Unrestricted assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>1,238,439</u>	<u>8,825</u>	<u>23,076</u>	<u>143,570</u>	<u>347,137</u>	<u>292</u>
Total cash and investment assets - December 31	<u>\$ 1,238,439</u>	<u>\$ 8,825</u>	<u>\$ 23,076</u>	<u>\$ 143,570</u>	<u>\$ 347,137</u>	<u>\$ 292</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Highway and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	8,825	23,076	-	-	292
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Other purposes	1,238,439	-	-	143,570	347,137	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 1,238,439</u>	<u>\$ 8,825</u>	<u>\$ 23,076</u>	<u>\$ 143,570</u>	<u>\$ 347,137</u>	<u>\$ 292</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Sheriff Block Grant	Supplemental Public Defender Services	Surveyor's Corner Perpetuation	Tobacco Deferral Probation	Tobacco Master Settlement	Tobacco Settlement
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	20,173	12,725
Charges for services	-	143	8,905	625	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>143</u>	<u>8,905</u>	<u>625</u>	<u>20,173</u>	<u>12,725</u>
Disbursements:						
General government	-	-	21,850	-	-	-
Public safety	-	3,289	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	941	10,905	8,515
Culture and recreation	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>3,289</u>	<u>21,850</u>	<u>941</u>	<u>10,905</u>	<u>8,515</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(3,146)</u>	<u>(12,945)</u>	<u>(316)</u>	<u>9,268</u>	<u>4,210</u>
Cash and investment fund balance - beginning	<u>2,393</u>	<u>4,032</u>	<u>44,193</u>	<u>664</u>	<u>21,315</u>	<u>6,686</u>
Cash and investment fund balance - ending	<u>\$ 2,393</u>	<u>\$ 886</u>	<u>\$ 31,248</u>	<u>\$ 348</u>	<u>\$ 30,583</u>	<u>\$ 10,896</u>
<u>Cash and Investment Assets - December 31</u>						
Unrestricted assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>2,393</u>	<u>886</u>	<u>31,248</u>	<u>348</u>	<u>30,583</u>	<u>10,896</u>
Total cash and investment assets - December 31	<u>\$ 2,393</u>	<u>\$ 886</u>	<u>\$ 31,248</u>	<u>\$ 348</u>	<u>\$ 30,583</u>	<u>\$ 10,896</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Highway and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	2,393	886	-	-	-	-
Health and welfare	-	-	-	348	30,583	10,896
Culture and recreation	-	-	-	-	-	-
Other purposes	-	-	31,248	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 2,393</u>	<u>\$ 886</u>	<u>\$ 31,248</u>	<u>\$ 348</u>	<u>\$ 30,583</u>	<u>\$ 10,896</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Transition Fund Corrections	Transition Fund 05/06	User Fee	Veteran Donation	Victim Assistance Grant	Voting Machine Grant Federal
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	5,320	-	-	12,992	305,562
Charges for services	-	-	7,788	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>5,320</u>	<u>7,788</u>	<u>-</u>	<u>12,992</u>	<u>305,562</u>
Disbursements:						
General government	-	2,240	-	-	-	305,562
Public safety	15,047	-	7,173	-	19,907	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	<u>15,047</u>	<u>2,240</u>	<u>7,173</u>	<u>-</u>	<u>19,907</u>	<u>305,562</u>
Excess (deficiency) of receipts over disbursements	<u>(15,047)</u>	<u>3,080</u>	<u>615</u>	<u>-</u>	<u>(6,915)</u>	<u>-</u>
Cash and investment fund balance - beginning	<u>20,653</u>	<u>-</u>	<u>36,985</u>	<u>31</u>	<u>2,825</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 5,606</u>	<u>\$ 3,080</u>	<u>\$ 37,600</u>	<u>\$ 31</u>	<u>\$ (4,090)</u>	<u>\$ -</u>
<u>Cash and Investment Assets - December 31</u>						
Unrestricted assets	\$ -	\$ -	\$ -	\$ -	\$ (4,090)	\$ -
Restricted assets:						
Cash and investments	<u>5,606</u>	<u>3,080</u>	<u>37,600</u>	<u>31</u>	<u>-</u>	<u>-</u>
Total cash and investment assets - December 31	<u>\$ 5,606</u>	<u>\$ 3,080</u>	<u>\$ 37,600</u>	<u>\$ 31</u>	<u>\$ (4,090)</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Highway and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	5,606	3,080	37,600	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Other purposes	-	-	-	31	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,090)</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 5,606</u>	<u>\$ 3,080</u>	<u>\$ 37,600</u>	<u>\$ 31</u>	<u>\$ (4,090)</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Wright Township Housing Grant	Youth Alternative Grant Carryover	Youth Alternative Grant	Children's Psychiatric Treatment	White River Levee Maintenance	Peter Hill Maintenance
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 142,061	\$ 9,661	\$ 1,082
Intergovernmental	173,847	-	-	13,225	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	<u>173,847</u>	<u>-</u>	<u>-</u>	<u>155,286</u>	<u>9,661</u>	<u>1,082</u>
Disbursements:						
General government	173,847	-	-	-	11,919	1,367
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	118,446	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	<u>173,847</u>	<u>-</u>	<u>-</u>	<u>118,446</u>	<u>11,919</u>	<u>1,367</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,840</u>	<u>(2,258)</u>	<u>(285)</u>
Cash and investment fund balance - beginning	<u>-</u>	<u>5,690</u>	<u>6,911</u>	<u>48,524</u>	<u>6,010</u>	<u>1,367</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 5,690</u>	<u>\$ 6,911</u>	<u>\$ 85,364</u>	<u>\$ 3,752</u>	<u>\$ 1,082</u>
<u>Cash and Investment Assets - December 31</u>						
Unrestricted assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	5,690	6,911	85,364	3,752	1,082
Total cash and investment assets - December 31	<u>\$ -</u>	<u>\$ 5,690</u>	<u>\$ 6,911</u>	<u>\$ 85,364</u>	<u>\$ 3,752</u>	<u>\$ 1,082</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Highway and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	5,690	6,911	-	-	-
Health and welfare	-	-	-	85,364	-	-
Culture and recreation	-	-	-	-	-	-
Other purposes	-	-	-	-	3,752	1,082
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ -</u>	<u>\$ 5,690</u>	<u>\$ 6,911</u>	<u>\$ 85,364</u>	<u>\$ 3,752</u>	<u>\$ 1,082</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	VD Singer Association	Jones Ditch	Smock 4-mile Ditch Maintenance	Bullock Ditch	Lemon Creek Ditch	Howesville Ditch
Receipts:						
Taxes	\$ 1,164	\$ 3,619	\$ 25,485	\$ 1,406	\$ 11,640	\$ 4,308
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	<u>1,164</u>	<u>3,619</u>	<u>25,485</u>	<u>1,406</u>	<u>11,640</u>	<u>4,308</u>
Disbursements:						
General government	-	13,800	-	-	-	43,714
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>13,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,714</u>
Excess (deficiency) of receipts over disbursements	<u>1,164</u>	<u>(10,181)</u>	<u>25,485</u>	<u>1,406</u>	<u>11,640</u>	<u>(39,406)</u>
Cash and investment fund balance - beginning	<u>5,274</u>	<u>23,719</u>	<u>17,461</u>	<u>5,440</u>	<u>-</u>	<u>39,406</u>
Cash and investment fund balance - ending	<u>\$ 6,438</u>	<u>\$ 13,538</u>	<u>\$ 42,946</u>	<u>\$ 6,846</u>	<u>\$ 11,640</u>	<u>\$ -</u>
<u>Cash and Investment Assets - December 31</u>						
Unrestricted assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>6,438</u>	<u>13,538</u>	<u>42,946</u>	<u>6,846</u>	<u>11,640</u>	<u>-</u>
Total cash and investment assets - December 31	<u>\$ 6,438</u>	<u>\$ 13,538</u>	<u>\$ 42,946</u>	<u>\$ 6,846</u>	<u>\$ 11,640</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Highway and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Other purposes	6,438	13,538	42,946	6,846	11,640	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 6,438</u>	<u>\$ 13,538</u>	<u>\$ 42,946</u>	<u>\$ 6,846</u>	<u>\$ 11,640</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Jail Commissary	Poor Relief Debt	Cumulative Capital Development	General Drain Improvement	Totals
Receipts:					
Taxes	\$ -	\$ -	\$ 229,531	\$ -	\$ 1,795,320
Intergovernmental	-	39	21,269	-	2,250,675
Charges for services	99,879	-	-	-	1,295,124
Fines and forfeits	-	-	-	-	12,095
Other	-	129,614	-	-	244,862
Total receipts	99,879	129,653	250,800	-	5,598,076
Disbursements:					
General government	-	-	79,964	1,500	1,332,610
Public safety	106,002	-	-	-	2,413,807
Highways and streets	-	-	-	-	329,224
Health and welfare	-	130,000	-	-	616,851
Culture and recreation	-	-	-	-	47,000
Total disbursements	106,002	130,000	79,964	1,500	4,739,492
Excess (deficiency) of receipts over disbursements	(6,123)	(347)	170,836	(1,500)	858,584
Cash and investment fund balance - beginning	28,410	346	257,978	134,122	3,432,296
Cash and investment fund balance - ending	<u>\$ 22,287</u>	<u>\$ (1)</u>	<u>\$ 428,814</u>	<u>\$ 132,622</u>	<u>\$ 4,290,880</u>
Cash and Investment Assets - December 31					
Unrestricted assets	\$ -	\$ (1)	\$ -	\$ -	\$ (5,338)
Restricted assets:					
Cash and investments	22,287	-	428,814	132,622	4,296,218
Total cash and investment assets - December 31	<u>\$ 22,287</u>	<u>\$ (1)</u>	<u>\$ 428,814</u>	<u>\$ 132,622</u>	<u>\$ 4,290,880</u>
Cash and Investment Fund Balance - December 31					
Restricted for:					
Highway and streets	\$ -	\$ -	\$ -	\$ -	\$ 28,037
Public safety	-	-	-	-	981,303
Health and welfare	-	-	-	-	171,055
Culture and recreation	-	-	-	-	1,422
Other purposes	22,287	-	428,814	132,622	3,114,401
Unrestricted	-	(1)	-	-	(5,338)
Total cash and investment fund balance - December 31	<u>\$ 22,287</u>	<u>\$ (1)</u>	<u>\$ 428,814</u>	<u>\$ 132,622</u>	<u>\$ 4,290,880</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS,
 AND CHANGES IN CASH AND INVESTMENT BALANCES
 PENSION TRUST FUND
 For The Year Ended December 31, 2005

	<u>Sheriff's Pension Trust</u>
Additions:	
Contributions:	
Employer	\$ 61,199
Plan members	<u>12,848</u>
Total contributions	<u>74,047</u>
Investment receipts:	
Net increase in investments	13,623
Interest	<u>27,866</u>
Total investment receipts	<u>41,489</u>
Total additions	<u>115,536</u>
Deductions:	
Benefits	25,598
Administrative and general	<u>21,113</u>
Total deductions	<u>46,711</u>
Excess of total additions over total deductions	68,825
Cash and investment fund balance - beginning	<u>1,012,252</u>
Cash and investment fund balance - ending	<u><u>\$ 1,081,077</u></u>

GREENE COUNTY
COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS,
AND CHANGES IN CASH AND INVESTMENT BALANCES
PRIVATE-PURPOSE TRUST FUND
For The Year Ended December 31, 2005

	Congressional School Principal
Cash and investment fund balance - beginning	\$ <u>18,556</u>
Cash and investment fund balance - ending	\$ <u><u>18,556</u></u>

GREENE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005

	Congressional Interest	Fines and Forfeitures	State Assessment	Coroner's Continued Education	Jail Spec Plans	Jury Pay	Pam Fodril Trial Fund
Additions:							
Agency fund additions	\$ 843	\$ 41,247	\$ 22	\$ 1,506	\$ -	\$ 5,711	\$ -
Deductions:							
Agency fund deductions	742	41,364	1,179	1,381	-	2,370	-
Excess (deficiency) of total additions over total deductions	101	(117)	(1,157)	125	-	3,341	-
Cash and investment fund balance - beginning	31,896	2,102	1,157	715	600	21,841	71
Cash and investment fund balance - ending	<u>\$ 31,997</u>	<u>\$ 1,985</u>	<u>\$ -</u>	<u>\$ 840</u>	<u>\$ 600</u>	<u>\$ 25,182</u>	<u>\$ 71</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Sex Crime	State Welfare Excise	Surplus Dog Tax Special Revenue	Tax Sale Costs	Wheel Tax Surtax	Child Restraint Violation Fines	City and Town Court Costs
Additions: Agency fund additions	\$ -	\$ 28,814	\$ 2,826	\$ 52,805	\$ 805,645	\$ 175	\$ 10,168
Deductions: Agency fund deductions	-	28,814	2,825	40,281	804,810	-	-
Excess (deficiency) of total additions over total deductions	-	-	1	12,524	835	175	10,168
Cash and investment fund balance - beginning	20	-	1,395	4,439	-	-	46,053
Cash and investment fund balance - ending	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 1,396</u>	<u>\$ 16,963</u>	<u>\$ 835</u>	<u>\$ 175</u>	<u>\$ 56,221</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	<u>Tax Distribution</u>	<u>Infraction Judgments</u>	<u>Inheritance Tax</u>	<u>Mortgage Fees State Share</u>	<u>Overweight Vehicle Fines</u>	<u>Riverboat Wagering Tax</u>	<u>Sewage Collections</u>
Additions:							
Agency fund additions	\$ 358,701	\$ 65,318	\$ 724,411	\$ 4,365	\$ 7,286	\$ 209,079	\$ -
Deductions:							
Agency fund deductions	<u>358,701</u>	<u>66,101</u>	<u>514,986</u>	<u>2,100</u>	<u>7,078</u>	<u>209,079</u>	<u>-</u>
Excess (deficiency) of total additions over total deductions	-	(783)	209,425	2,265	208	-	-
Cash and investment fund balance - beginning	<u>1,252</u>	<u>35,357</u>	<u>96,276</u>	<u>-</u>	<u>3,395</u>	<u>-</u>	<u>453</u>
Cash and investment fund balance - ending	<u><u>\$ 1,252</u></u>	<u><u>\$ 34,574</u></u>	<u><u>\$ 305,701</u></u>	<u><u>\$ 2,265</u></u>	<u><u>\$ 3,603</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 453</u></u>

GREENE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Special Death Benefit	State Sales Disclosure Fee	Surplus Tax	Tax Sale Redemption	Tax Sale Surplus	Welfare Trust
Additions:						
Agency fund additions	\$ 900	\$ 5,630	\$ 84,023	\$ 67,727	\$ 536,273	\$ 52,861
Deductions:						
Agency fund deductions	-	7,698	118,141	59,038	265,059	120,479
Excess (deficiency) of total additions over total deductions	900	(2,068)	(34,118)	8,689	271,214	(67,618)
Cash and investment fund balance - beginning	-	4,628	88,426	(6,467)	89,961	107,777
Cash and investment fund balance - ending	<u>\$ 900</u>	<u>\$ 2,560</u>	<u>\$ 54,308</u>	<u>\$ 2,222</u>	<u>\$ 361,175</u>	<u>\$ 40,159</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	County Treasurer	County Sheriff	County Health	County Prosecuting Attorney Trust	Clerk of the Circuit Court	Sheriff's Inmate Trust
Additions:						
Agency fund additions	\$ 30,232,657	\$ 819,405	\$ 41,428	\$ 49,628	\$ 4,569,424	\$ 135,416
Deductions:						
Agency fund deductions	<u>40,592,767</u>	<u>819,405</u>	<u>41,428</u>	<u>49,628</u>	<u>4,471,916</u>	<u>136,135</u>
Excess (deficiency) of total additions over total deductions	(10,360,110)	-	-	-	97,508	(719)
Cash and investment fund balance - beginning	<u>11,100,400</u>	<u>-</u>	<u>50</u>	<u>-</u>	<u>504,097</u>	<u>2,247</u>
Cash and investment fund balance - ending	<u>\$ 740,290</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 601,605</u>	<u>\$ 1,528</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	County Recorder	Community Corrections Trust	Ambulance Trust	Probation Department	Payroll Withholdings	Total
Additions:						
Agency fund additions	\$ 176,541	\$ 162,534	\$ 414,776	\$ 71,645	\$ 11,022,421	\$ 50,762,211
Deductions:						
Agency fund deductions	176,541	162,534	414,776	71,645	11,062,109	60,651,110
Excess (deficiency) of total additions over total deductions	-	-	-	-	(39,688)	(9,888,899)
Cash and investment fund balance - beginning	50	-	-	-	66,549	12,204,740
Cash and investment fund balance - ending	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,861</u>	<u>\$ 2,315,841</u>

GREENE COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS

For The Year Ended December 31, 2005

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

General infrastructure assets completed in the current and prior years have been reported. However, there have been no infrastructure additions to be reported. Retroactive reporting of general infrastructure assets will occur by 2006.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 227,536
Buildings	6,700,555
Machinery and equipment	<u>5,955,656</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 12,883,747</u>

GREENE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 2005

CAPITAL LEASES

Greene County has entered into the following capital leases:

Description of Asset	Ending Balance	Due Within One Year
Governmental Activities:		
Capital leases:		
E-911	\$ 393,890	\$ 99,041
Highway Motor Graders	88,505	42,873
Highway Trucks	68,247	68,247
Highway CL 315 Track Hoe	106,860	18,240
Courthouse Addition	<u>10,035,000</u>	<u>320,000</u>
Total governmental activities long-term debt	<u>\$ 10,692,502</u>	<u>\$ 548,401</u>

GREENE COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

Clerk of the Circuit Court
County Drainage Board

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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

TO: THE OFFICIALS OF GREENE COUNTY, INDIANA

Compliance

We have audited the compliance of the Greene County (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, 2005. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; 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 with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2005.

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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

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

This report is intended solely for the information and use of the County's management 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. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

October 5, 2006

GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2005

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Department of Commerce Community Development Block Grants/State's Program Jackson Township Fire Truck Grant Eastern YMCA Grant	14.228	CF-024-223 PL-001-060	\$ 150,000 47,000
Pass-Through Indiana Housing Finance Authority Community Development Block Grants/State's Program Wright Township Housing Grant		HD-003-012	173,847
Total for federal grantor agency			370,847
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Incentive Block Grants	16.523	01-JB-025	15,041
Crime Victim Assistance Victim Assistance Grant Middleway House Grant	16.575	05-VA-043 05-VA-044	19,907 32,961
Total for program			52,868
Total for federal grantor agency			67,909
<u>U.S. DEPARTMENT OF GENERAL SERVICES ADMINISTRATION</u>			
Pass-Through Indiana Secretary of State Election Reform Payments Section 102 Title III	39.011		203,418 102,144
Total for federal grantor agency			305,562
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	BPRS127-3	65,551
Pass-Through Indiana Department of Child Services Child Support Enforcement County Prosecutor County Clerk Indirect Costs IV-D Incentive - Prosecutor IV-D Incentive - Clerk General Incentive	93.563		118,142 14,104 14,081 15,934 6,674 1,336
Total for program			170,271
Pass-Through Indiana State Department of Health Preventive Health and Health Services Block Grant	93.991	361057210014660	94,225
Total for federal grantor agency			330,047
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Community Emergency Response Teams	97.054	DR 1573 EM 3197	156,518 22,565
Total for federal grantor agency			179,083
Total federal awards expended			\$ 1,253,448

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

GREENE COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Greene County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified? no

Reportable conditions identified that are not considered to be material weaknesses? none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified? no

Reportable conditions identified that are not considered to be material weaknesses? none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
14.228	Community Development Block Grants/State's Program
39.011	Election Reform Payments

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

GREENE COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

GREENE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 5, 2006, with David L. Bailey, Auditor; W. Edward Cullison, President of the County Council; and Bart A. Beard, President of the Board of County Commissioners. Our audit disclosed no material items that warrant comment at this time.