

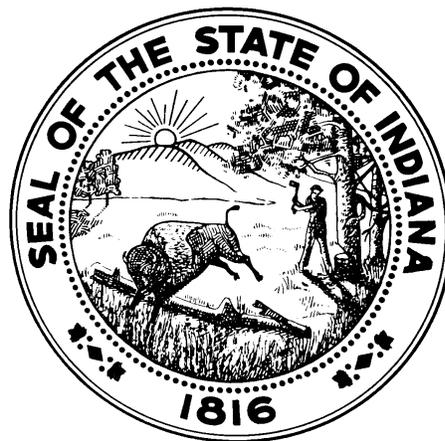
**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

EXAMINATION REPORT

OF

GREENE COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

12/31/2008



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	David L. Bailey	01-01-07 to 12-31-10
Treasurer	Carolyn White	01-01-05 to 12-31-08
Clerk	Jackie Winstead	01-01-07 to 12-31-10
Sheriff	Terry Pierce	01-01-07 to 12-31-10
Recorder	Rita Hennette	01-01-07 to 12-31-10
President of the Board of County Commissioners	Bart A. Beard	01-01-07 to 12-31-08
President of the County Council	W. Edward Cullison	01-01-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF GREENE COUNTY, INDIANA

We have examined the financial information presented herein of Greene County (County), for the period of January 1, 2007 to December 31, 2007. The County's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the County for the year ended December 31, 2007, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Schedule of Long-Term Debt, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the basic financial information. It has not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

November 5, 2008

GREENE COUNTY  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
As Of And For The Year Ended December 31, 2007

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Funds:				
General	\$ 559,056	\$ 7,376,473	\$ 2,447,920	\$ 5,487,609
County Highway	1,352,675	1,526,644	1,291,310	1,588,009
Local Road and Street	49,249	303,739	326,262	26,726
County Health	13,343	195,185	175,630	32,898
County Health Maintenance	34,975	25,000	17,659	42,316
Family and Children	1,518,376	2,825,731	2,477,484	1,866,623
1997/1998 Traffic Safety	41,857	-	41,857	-
2002 Youth Alternative Grant	8,201	-	8,201	-
Accident Report	2,436	2,611	2,751	2,296
Adult Probation Fees	1,752	20,061	22,859	(1,046)
Adult Probation Services	68,476	52,375	48,323	72,528
Alcohol and Drug Services	40,276	55,842	32,943	63,175
Ambulance Donations	1	-	1	-
Aviation	3,863	-	3,863	-
Bail Agency Pretrial - Superior	23,518	9,986	19,686	13,818
Bail Agency Pretrial - Circuit	7,427	5,207	8,816	3,818
Bid Bonds	3,500	-	-	3,500
Bio-Terrorism Grant	(1,363)	55,665	50,023	4,279
Brownsfield Grant Worthington	1,500	-	1,500	-
Budget Transactions	-	-	6,594	(6,594)
CEMP Grant	464	-	-	464
CERT Grant	1,291	-	-	1,291
Check Deception	(859)	21,492	218	20,415
Civil Defense Equipment	5	-	5	-
Civil Defense	5	-	-	5
Clerk's Records Perpetuation	34,524	13,925	1,180	47,269
Riverboat Fund	429,587	123,625	132,000	421,212
Community Corrections 2005/2006	1,746	-	1,746	-
Community Corrections Home Detention	133,975	82,966	111,013	105,928
Community Corrections	-	295,199	122,317	172,882
County Community Corrections	18,620	-	18,620	-
Court Appointed Special Advocate	1,954	3,941	4,129	1,766
Covered Bridge	2,463	1,850	-	4,313
Drug Free Community Superior	15,684	22,390	17,386	20,688
Drug Free Community	70	-	-	70
Drug Task Force Monroe County	(119)	742	617	6
E-911	42,874	454,947	407,306	90,515
Electronic Map Generation	1,500	-	1,500	-
Emergency Management Grant	2,380	-	-	2,380
Emergency Management Services	273,796	1,448,774	1,187,933	534,637
Emergency Planning/Right to Know	(4)	11,709	4,204	7,501
Even Start Grant	(614)	614	-	-
Education License Plate	-	4,612	4,612	-
Extradition	1,501	-	-	1,501
Firearms Training	12,725	14,020	19,047	7,698
Hoosier Safety Grant	1,692	-	-	1,692
Humane Society	230	-	-	230
Immunization Grant	4	-	-	4
Infraction Deferral	92,543	75,143	60,954	106,732
Judicial Fax Filing Fee	6,705	34	-	6,739
Jury Pay	26,154	7,247	7,080	26,321
Juvenile Administration Fees	12,952	3,308	-	16,260
Juvenile Probation Services	6,182	5,166	6,707	4,641
Juvenile Block Grant	1,748	-	-	1,748
Law Enforcement/Forfeiture	3,414	-	-	3,414
Pretrial Diversion	42,133	11,346	14,995	38,484
Project Income 4501	-	91,407	111,297	(19,890)
Project Income	311,619	44,344	-	355,963
Project Income 05/06	43,106	-	43,106	-
Project Income 06/07	(7,838)	117,573	100,025	9,710
Property Disposal Fund	3,508	-	3,508	-
Property Reassessment	1,374,862	216,119	35,639	1,555,342
Public Defender Circuit	12,239	4,691	5,421	11,509
Public Defender Superior	19,127	8,938	-	28,065
Rainy Day Fund	-	25,393	-	25,393
Recorder's Records Perpetuation	170,172	48,766	35,580	183,358
Redevelopment Commission	546,163	610,242	84,745	1,071,660
Sheriff Law Continuing Education	177	727	722	182
Sex Offender Registry Fee	-	290	97	193
Seized Assets	-	3,342	-	3,342
Sheriff Block Grant	2,393	-	2,393	-
Sheriff Donation	-	1,350	-	1,350
Sheriff Local Coordinator Council	-	1,250	1,250	-
Supplemental Public Defender Services	382	-	-	382
Surveyor's Corner Perpetuation	39,233	7,875	25,517	21,591
Taylor Township Fire Truck Grant	-	9,700	9,700	-
Tobacco Deferral Probation	66	725	659	132
Tobacco Master Settlement	23,403	-	19,326	4,077

The accompanying notes are an integral part of the financial information.

GREENE COUNTY  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
As Of And For The Year Ended December 31, 2007  
(Continued)

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Funds (continued):				
Tobacco Settlement	27,015	39,602	18,652	47,965
Transition Fund 05/06	129	-	129	-
Transition Fund 06/07	(2,193)	29,641	24,018	3,430
User Fee	38,788	9,062	5,523	42,327
Veteran Donation	31	-	31	-
Victim Assistance Grant	(2,520)	16,586	12,857	1,209
Youth Alternative Grant Carryover	5,690	-	5,690	-
Youth Alternative Grant	6,911	-	6,911	-
Children's Psychiatric Treatment	76,238	123,189	139,171	60,256
White River Levee Maintenance	7,818	15,156	13,328	9,646
Peter Hill Maintenance	1,457	737	325	1,869
VD Singer Association	4,864	946	-	5,810
Jones Ditch	12,265	2,400	-	14,665
Smock 4-mile Ditch Maintenance	17,254	17,874	22,074	13,054
Bullock Ditch	735	1,134	1,869	-
Lemon Creek Ditch	1,936	7,694	-	9,630
Jail Commissary	13,040	109,321	87,356	35,005
CASA Grant	-	5,000	4,427	573
Community Corrections 06/07	42,013	495,218	506,691	30,540
County Identification Security	14,626	11,882	-	26,508
Homeland Security	400	-	-	400
Homeland Security 2007	-	53,250	53,250	-
Housing Needs Assessments	-	7,192	7,192	-
Middleway House Grant	8,243	21,421	29,664	-
Greene County Building Fund	1,000,016	801,658	789,977	1,011,697
Poor Relief Debt	2,933	14,590	17,523	-
Cumulative Bridge	1,174,703	421,534	245,566	1,350,671
Cumulative Capital Development	555,209	210,348	126,143	639,414
General Drain Improvement	150,631	-	2,555	148,076
Greene Cty Health Insurance	(404,862)	-	110,855	(515,717)
Community Corrections Commissary	-	6,049	3,200	2,849
Fiduciary Funds:				
Sheriff's Pension Trust	1,160,855	180,472	73,668	1,267,659
Congressional Principal	18,556	-	-	18,556
Congressional Interest	31,671	1,887	-	33,558
Fines and Forfeitures	892	13,354	12,787	1,459
Coroner's Continued Education	815	1,851	1,422	1,244
Jail Spec Plans	600	-	600	-
Pam Fodriell Trial Fund	71	-	71	-
Sex Crime	20	-	-	20
Sheriff's Service Fee	3,129	7,625	-	10,754
State Welfare Excise	-	30,772	30,772	-
Surplus Dog Tax Special Revenue	1,396	-	-	1,396
Tax Sale Costs	(773)	24,102	24,239	(910)
Wheel Tax/Surtax	-	860,618	860,618	-
Child Restraint Violation Fines	900	2,375	1,225	2,050
City and Town Court Costs	66,158	11,390	-	77,548
Tax Distribution	2,010,581	8,932,452	5,102,872	5,840,161
Infraction Judgments	34,436	73,989	64,130	44,295
Inheritance Tax	245,852	592,795	727,770	110,877
Interstate Comp Fund	75	75	75	75
Mortgage Fees State Share	2,030	3,797	3,352	2,475
Overweight Vehicle Fines	1,136	1,681	1,755	1,062
Riverboat Wagering Tax	-	209,080	209,080	-
Sewage Collections	453	-	-	453
Special Death Benefit	805	1,888	1,559	1,134
State Sales Disclosure Fee	2,775	4,396	4,455	2,716
Surplus Tax	19,954	44,469	37,403	27,020
Homestead Credit Rebate	-	783,007	-	783,007
Tax Sale Surplus	21,949	457,948	519,092	(39,195)
Welfare Trust	17,131	93,400	87,656	22,875
County Treasurer	1,591,888	32,692,496	32,996,967	1,287,417
County Sheriff	-	664,123	664,123	-
County Health	50	36,149	36,149	50
Clerk of the Circuit Court	460,121	3,878,840	3,886,573	452,388
Sheriff's Inmate Trust	1,505	135,636	134,551	2,590
County Recorder	50	165,945	165,945	50
Community Corrections Trust	-	199,650	198,880	770
Community Corrections Participants Trust	-	1,806	1,668	138
Ambulance Trust	-	796,717	796,717	-
Payroll Withholdings Clearing	77,728	-	24,704	53,024
Tax Sale Redemption	(780)	155,870	156,169	(1,079)
Probation Department	-	80,886	80,886	-
County Prosecuting Attorney Trust	174	63,219	63,336	57
Totals	<u>\$ 15,960,628</u>	<u>\$ 69,876,545</u>	<u>\$ 58,792,482</u>	<u>\$ 27,044,691</u>

The accompanying notes are an integral part of the financial information.

GREENE COUNTY  
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The County was established under the laws of the State of Indiana. The County provides the following services: public safety, health and social services, culture and recreation, and general administrative services.

Note 2. Fund Accounting

The County uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied or highway use taxes are received are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the District in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

GREENE COUNTY  
NOTES TO FINANCIAL INFORMATION  
(Continued)

State statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 6. Pension Plan

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 this 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 District 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 members' 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.

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. That 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 the plan members for PERF are established by the Board of Trustees of PERF.

GREENE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2007

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental Activities:		
Capital leases:		
E-911	\$ 191,059	\$ 108,767
CL 315 Track Hoe	70,380	18,240
Courthouse Addition	9,390,000	335,000
2006 - 3 Caterpillar Motor Graders	525,100	57,000
2007 - Caterpillar Motor Grader	<u>202,932</u>	<u>19,875</u>
Total governmental activities debt	<u>\$ 10,379,471</u>	<u>\$ 538,882</u>

GREENE COUNTY  
OTHER REPORTS

The examination report presented herein was prepared in addition to other officials report prepared for the individual County offices listed below:

County Drainage Board  
Clerk of the Circuit Court  
County Auditor

GREENE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 5, 2008, with David L. Bailey, Auditor; Bart A. Beard, President of the Board of County Commissioners; and W. Edward Oliphant, President of the County Council. Our examination disclosed no material items that warrant comment at this time.