

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

ANNUAL FINANCIAL REPORT

2009

GREENE COUNTY, INDIANA



FILED

09/22/2010

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	David L. Bailey	01-01-07 to 12-31-10
Treasurer	Shelby Meurer	01-01-09 to 12-31-12
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 Steven Lindsey	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the County Council	John A. Wilkes	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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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, 2009, 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, 2009, 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 August 19, 2010, 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, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. 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.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual examination performed by State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, 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, Schedule of Contributions From the Employer and Other Contributing Entities, 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 required parts 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

August 19, 2010



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS 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 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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 19, 2010. The opinions to the financial statements were qualified due to the omission of component units which results in an 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

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 grant agreements, 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 or other matters that are required to be reported under Government Auditing Standards.

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

August 19, 2010

GREENE COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	Program Receipts			<u>Net (Disbursements) Receipts and Changes in Net Assets</u>
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	<u>Governmental Activities</u>
Governmental activities:					
General government	\$ 7,251,378	\$ 229,964	\$ 1,203,880	\$ 560,984	\$ (5,256,550)
Public safety	5,667,970	2,487,448	951,444	-	(2,229,078)
Highways and streets	3,344,870	-	2,452,812	93,208	(798,850)
Health and welfare	1,230,664	32,258	242,760	-	(955,646)
Economic development	496,135	-	-	-	(496,135)
Principal and interest on indebtedness	1,090,272	-	-	-	(1,090,272)
	<u>\$ 19,081,289</u>	<u>\$ 2,749,670</u>	<u>\$ 4,850,896</u>	<u>\$ 654,192</u>	<u>(10,826,531)</u>
General receipts:					
Property taxes					6,277,143
Income taxes					3,302,717
Intergovernmental					2,095,097
Other local sources					290,956
Investment earnings					96,076
					<u>12,061,989</u>
Total general receipts					<u>12,061,989</u>
Change in net assets					1,235,458
Net assets - beginning					<u>13,154,064</u>
Net assets - ending					<u>\$ 14,389,522</u>
<u>Assets</u>					
Cash and investments					\$ 2,085,490
Restricted assets:					
Cash and investments					<u>12,304,032</u>
Total assets					<u>\$ 14,389,522</u>
<u>Net Assets</u>					
Restricted for:					
General government					\$ 3,288,141
Public safety					3,282,552
Highways and streets					1,236,076
Health and welfare					136,969
Economic development					1,383,681
Debt service					610,874
Capital outlay					2,365,739
Unrestricted					<u>2,085,490</u>
Total net assets					<u>\$ 14,389,522</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, 2009

	General	Highway	Property Reassessment	Cumulative Bridge	Other Governmental Funds	Totals
Receipts:						
Taxes	\$ 4,586,337	\$ -	\$ 179,115	\$ 283,462	\$ 1,228,229	\$ 6,277,143
Intergovernmental	3,025,767	2,916,231	2,287	38,771	4,741,727	10,724,783
Charges for services	89,377	-	-	-	2,660,293	2,749,670
Fines and forfeits	156,176	-	-	-	21,943	178,119
Other	91,778	7,961	13,754	11,930	209,874	335,297
Total receipts	7,949,435	2,924,192	195,156	334,163	8,862,066	20,265,012
Disbursements:						
General government	4,998,097	-	297,893	-	1,716,374	7,012,364
Public safety	2,439,092	-	-	-	3,105,638	5,544,730
Highways and streets	-	2,806,493	-	156,073	270,332	3,232,898
Health and welfare	-	-	-	-	1,230,664	1,230,664
Economic development	30,000	-	-	-	466,135	496,135
Debt service:						
Principal	-	-	-	-	1,088,696	1,088,696
Interest	-	-	-	-	1,576	1,576
Capital outlay:						
General government	5,025	-	-	-	233,989	239,014
Public safety	4,054	-	-	-	119,186	123,240
Highways and streets	-	-	-	111,972	-	111,972
Total disbursements	7,476,268	2,806,493	297,893	268,045	8,232,590	19,081,289
Excess (deficiency) of receipts over disbursements	473,167	117,699	(102,737)	66,118	629,476	1,183,723
Cash and investment fund balance - beginning	1,612,323	1,024,479	1,649,725	1,615,507	7,854,338	13,756,372
Cash and investment fund balance - ending	<u>\$ 2,085,490</u>	<u>\$ 1,142,178</u>	<u>\$ 1,546,988</u>	<u>\$ 1,681,625</u>	<u>\$ 8,483,814</u>	14,940,095
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.						(550,573)
Net assets of governmental activities						<u>\$ 14,389,522</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 2,085,490	\$ -	\$ -	\$ -	\$ -	\$ 2,085,490
Restricted assets:						
Cash and investments	-	1,142,178	1,546,988	1,681,625	8,483,814	12,854,605
Total cash and investment assets - ending	<u>\$ 2,085,490</u>	<u>\$ 1,142,178</u>	<u>\$ 1,546,988</u>	<u>\$ 1,681,625</u>	<u>\$ 8,483,814</u>	<u>\$ 14,940,095</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ 1,546,988	\$ -	\$ 2,291,726	\$ 3,838,714
Public safety	-	-	-	-	3,282,552	3,282,552
Highways and streets	-	1,142,178	-	-	93,898	1,236,076
Health and welfare	-	-	-	-	136,969	136,969
Economic development	-	-	-	-	1,383,681	1,383,681
Debt service	-	-	-	-	610,874	610,874
Capital outlay	-	-	-	1,681,625	684,114	2,365,739
Unrestricted	2,085,490	-	-	-	-	2,085,490
Total cash and investment fund balance - ending	<u>\$ 2,085,490</u>	<u>\$ 1,142,178</u>	<u>\$ 1,546,988</u>	<u>\$ 1,681,625</u>	<u>\$ 8,483,814</u>	<u>\$ 14,940,095</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, 2009

	<u>Internal Service Fund</u>
Operating receipts:	
Miscellaneous	\$ 51,735
Cash and investment fund balance - beginning	<u>(602,308)</u>
Cash and investment fund balance - ending	<u>\$ (550,573)</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ (550,573)</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
General government	<u>\$ (550,573)</u>

GREENE COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2009

	<u>Pension Trust Fund</u>	<u>Private-Purpose Trust Fund</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 79,408	\$ -	
Plan members	<u>14,748</u>	<u>-</u>	
Total contributions	<u>94,156</u>	<u>-</u>	
Investment earnings:			
Interest	28,468	-	
Dividends	<u>20,467</u>	<u>-</u>	
Total investment earnings	<u>48,935</u>	<u>-</u>	
Total additions	<u>143,091</u>	<u>-</u>	
Deductions:			
Benefits	59,047	-	
Administrative and general	<u>41,359</u>	<u>-</u>	
Total deductions	<u>100,406</u>	<u>-</u>	
Excess of total additions over total deductions	42,685	-	
Cash and investment fund balance - beginning	<u>991,225</u>	<u>18,556</u>	
Cash and investment fund balance - ending	<u>\$ 1,033,910</u>	<u>\$ 18,556</u>	<u>\$ 1,349,956</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, planning and zoning, 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 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 Howesville Ditch Maintenance's continued existence depends on continued funding by the County

Related Organizations

The County's officials are also responsible for appointing the voting majority 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 voting majority of the Greene County Economic Development Board and Greene County Redevelopment Board.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays 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 nonexchange 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, 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 receives funds from state motor vehicle highway distributions and general property taxes. This fund is used primarily for the construction and maintenance of county highways.

The property reassessment fund receives collections from the taxes that the County levies on the assessed valuation of all taxable personal and real property within the County. The taxes collected are used for the cost of reassessment.

The cumulative bridge fund accounts for the collection of taxes and other related fees. The principal uses are for the maintenance, repair, and preservation of County bridges.

Additionally, the County reports the following fund types:

The internal service fund accounts for health insurance provided to other departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the county police retirement and benefit plans, which accumulate resources for pension benefit payments.

The private-purpose trust funds report trust arrangements under which principal and income benefit local schools.

Agency funds account for assets held by the County as an agent for federal and state revenue agencies and serve as control of accounts for 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.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. 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.

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in 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. 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 may become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

4. 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.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

5. Long-Term Debt

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

6. 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."

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

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.

F. Internal and Interfund 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 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.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Government-Wide Financial Statements

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

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 loans and services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

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.

Prior to the first required publication, 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. Prior to November 1, 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, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

Fund	2009
Health Insurance	\$ 550,573
Victim Assistance Grant	406
Surplus Tax Sale	47,203
Payroll	8,432

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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. IC 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 County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$11,521,402.

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

As of December 31, 2009, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 299,834
Corporate bonds	155,086
Corporate stock	578,990
Total	\$ 1,033,910

Statutory Authorization for Investments

IC 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 County 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.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 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 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 County'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.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Not in the Government's Name
U.S. treasuries and securities	\$ 299,834
Corporate bonds	155,086
Corporate stock	<u>578,990</u>
Total	<u>\$ 1,033,910</u>

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 44,975	\$ 161,910	\$ 92,949
Corporate bonds	23,263	108,560	23,263
Corporate stock	578,990	-	-
Totals	<u>\$ 647,228</u>	<u>\$ 270,470</u>	<u>\$ 116,212</u>

*The mutual bond funds had a weighted average maturity of 1.6 years.

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. The County does not have a formal investment policy for credit risk for investments.

The Sheriff's Merit Board has not adopted a policy for credit risk.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	Corporate Bonds
AAA	Aaa	\$ 46,526
AA	Aa	83,746
A	A	20,161
BBB	Baa	<u>4,653</u>
Total		<u>\$ 155,086</u>

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

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, and dependents; 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; medical benefits to employees, and dependents; and natural disasters are covered by commercial insurance from independent third parties.

The County has chosen to establish a risk financing fund for risks associated with medical benefits for employees and dependents. The risk financing fund is accounted for in the Health Insurance Fund, an internal service fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. Amounts are paid into the fund by all insured funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based primarily upon the percentage of each fund's current year payroll as it relates to total payroll.

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

B. Holding Corporation

The County has entered into a capital lease with Greene County Building Corporation (the lessor). The lessor was 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 lessor has been determined to be a related party of the County. Lease payments during the year 2009 totaled \$743,115.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Subsequent Event

In 1993, during the courthouse renovation project, 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 had sustained in connection with this matter. The litigation has been stayed, pending an appeal of the denial of a summary judgment motion. At the present time, it is not possible to determine the extent to which additional costs of construction and legal fees will be fully recoverable.

D. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit 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.

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

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$331,594.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$51,803.

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

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$14,573.

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)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-07	\$ 4,250,667	\$ 4,322,547	\$ (71,880)	98%	\$ 4,623,733	(2%)
07-01-08	4,736,012	4,704,809	31,203	101%	4,758,848	1%
07-01-09	4,943,025	5,143,501	(200,476)	96%	5,380,788	(4%)

County Police Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Assets Over Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-08	\$ 1,097,682	\$ 1,194,105	\$ (96,423)	92%	\$ 428,890	(22%)
01-01-09	990,941	1,287,225	(296,284)	77%	442,342	(67%)
01-01-10	1,054,231	1,373,490	(319,259)	77%	442,142	(72%)

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, 2009

	Local Road and Street	Accident Report	Firearms Training	Health	Alcohol and Drug Services	Clerk's Records Perpetuation
Receipts:						
Property taxes	\$ -	\$ -	\$ -	\$ 158,575	\$ -	\$ -
Intergovernmental	279,471	-	-	2,025	2,500	-
Charges for services	-	1,601	24,130	31,833	55,632	17,428
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	279,471	1,601	24,130	192,433	58,132	17,428
Disbursements:						
General government	-	-	-	-	-	16,739
Public safety	-	1,116	23,005	-	44,194	-
Highways and streets	214,127	-	-	-	-	-
Health and welfare	-	-	-	188,111	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	1,300	-
Total disbursements	214,127	1,116	23,005	188,111	45,494	16,739
Excess (deficiency) of receipts over disbursements	65,344	485	1,125	4,322	12,638	689
Cash and investment fund balance - beginning	28,554	53	16,918	23,601	94,972	58,971
Cash and investment fund balance - ending	<u>\$ 93,898</u>	<u>\$ 538</u>	<u>\$ 18,043</u>	<u>\$ 27,923</u>	<u>\$ 107,610</u>	<u>\$ 59,660</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	<u>\$ 93,898</u>	<u>\$ 538</u>	<u>\$ 18,043</u>	<u>\$ 27,923</u>	<u>\$ 107,610</u>	<u>\$ 59,660</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,660
Public safety	-	538	18,043	-	107,610	-
Highways and streets	93,898	-	-	-	-	-
Health and welfare	-	-	-	27,923	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 93,898</u>	<u>\$ 538</u>	<u>\$ 18,043</u>	<u>\$ 27,923</u>	<u>\$ 107,610</u>	<u>\$ 59,660</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, 2009
 (Continued)

	Electronic Map Generation	Riverboat	E-911	Drug Free Community	Emergency Planning/ Right to Know	Extradition
Receipts:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	126,665	125,709	-	4,530	-
Charges for services	-	-	247,679	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	500	-	-	-	698	-
Total receipts	500	126,665	373,388	-	5,228	-
Disbursements:						
General government	-	125,383	-	-	-	-
Public safety	-	-	261,770	-	5,362	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	83,867	-	-	-
Interest	-	-	1,576	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	-	125,383	347,213	-	5,362	-
Excess (deficiency) of receipts over disbursements	500	1,282	26,175	-	(134)	-
Cash and investment fund balance - beginning	1,500	443,405	(8,265)	70	8,183	1,501
Cash and investment fund balance - ending	<u>\$ 2,000</u>	<u>\$ 444,687</u>	<u>\$ 17,910</u>	<u>\$ 70</u>	<u>\$ 8,049</u>	<u>\$ 1,501</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	<u>\$ 2,000</u>	<u>\$ 444,687</u>	<u>\$ 17,910</u>	<u>\$ 70</u>	<u>\$ 8,049</u>	<u>\$ 1,501</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 2,000	\$ 444,687	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	17,910	70	8,049	1,501
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 2,000</u>	<u>\$ 444,687</u>	<u>\$ 17,910</u>	<u>\$ 70</u>	<u>\$ 8,049</u>	<u>\$ 1,501</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, 2009
 (Continued)

	Juvenile Probation Services	Adult Probation Services	Recorder's Records Perpetuation	User Fee	Family And Children	Health Maintenance
Receipts:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	168,818	20,000
Charges for services	4,406	62,786	62,823	9,466	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	4,406	62,786	62,823	9,466	168,818	20,000
Disbursements:						
General government	-	-	51,800	-	-	-
Public safety	5,713	51,745	-	4,984	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	880,549	17,267
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	5,622	-	-	-	-
Total disbursements	5,713	57,367	51,800	4,984	880,549	17,267
Excess (deficiency) of receipts over disbursements	(1,307)	5,419	11,023	4,482	(711,731)	2,733
Cash and investment fund balance - beginning	4,480	74,539	178,537	45,390	711,731	41,598
Cash and investment fund balance - ending	\$ 3,173	\$ 79,958	\$ 189,560	\$ 49,872	\$ -	\$ 44,331
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 3,173	\$ 79,958	\$ 189,560	\$ 49,872	\$ -	\$ 44,331
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ 189,560	\$ -	\$ -	\$ -
Public safety	3,173	79,958	-	49,872	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	44,331
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 3,173	\$ 79,958	\$ 189,560	\$ 49,872	\$ -	\$ 44,331

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, 2009
 (Continued)

	Pretrial Diversion	GAL/CASA	Surveyor's Corner Perpetuation	Sheriff's Continuing Education	Jury Pay	Rainy Day
Receipts:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	15,848	-	-	-	899,305
Charges for services	12,624	-	6,740	273	-	-
Fines and forfeits	-	-	-	-	6,148	-
Other	-	-	-	-	-	-
Total receipts	12,624	15,848	6,740	273	6,148	899,305
Disbursements:						
General government	-	-	9,856	-	-	-
Public safety	2,185	15,638	-	357	8,239	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	2,185	15,638	9,856	357	8,239	-
Excess (deficiency) of receipts over disbursements	10,439	210	(3,116)	(84)	(2,091)	899,305
Cash and investment fund balance - beginning	48,582	19,928	14,451	117	18,142	404,426
Cash and investment fund balance - ending	<u>\$ 59,021</u>	<u>\$ 20,138</u>	<u>\$ 11,335</u>	<u>\$ 33</u>	<u>\$ 16,051</u>	<u>\$ 1,303,731</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	<u>\$ 59,021</u>	<u>\$ 20,138</u>	<u>\$ 11,335</u>	<u>\$ 33</u>	<u>\$ 16,051</u>	<u>\$ 1,303,731</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ 11,335	\$ -	\$ -	\$ 1,303,731
Public safety	59,021	20,138	-	33	16,051	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 59,021</u>	<u>\$ 20,138</u>	<u>\$ 11,335</u>	<u>\$ 33</u>	<u>\$ 16,051</u>	<u>\$ 1,303,731</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, 2009
 (Continued)

	Special Death Benefits	Humane Society	Infraction Deferral	Community Corrections	Tobacco Settlement	Seized Assets
Receipts:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	646,256	34,838	-
Charges for services	-	-	73,134	-	-	-
Fines and forfeits	2,008	-	-	-	-	3,349
Other	-	-	-	-	-	-
Total receipts	2,008	-	73,134	646,256	34,838	3,349
Disbursements:						
General government	-	-	-	-	-	-
Public safety	2,104	-	60,422	579,892	-	90
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	34,195	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	5,000	-	-	-
Total disbursements	2,104	-	65,422	579,892	34,195	90
Excess (deficiency) of receipts over disbursements	(96)	-	7,712	66,364	643	3,259
Cash and investment fund balance - beginning	170	230	139,523	412,418	62,709	2,342
Cash and investment fund balance - ending	<u>\$ 74</u>	<u>\$ 230</u>	<u>\$ 147,235</u>	<u>\$ 478,782</u>	<u>\$ 63,352</u>	<u>\$ 5,601</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	<u>\$ 74</u>	<u>\$ 230</u>	<u>\$ 147,235</u>	<u>\$ 478,782</u>	<u>\$ 63,352</u>	<u>\$ 5,601</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	74	-	147,235	478,782	-	5,601
Highways and streets	-	-	-	-	-	-
Health and welfare	-	230	-	-	63,352	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 74</u>	<u>\$ 230</u>	<u>\$ 147,235</u>	<u>\$ 478,782</u>	<u>\$ 63,352</u>	<u>\$ 5,601</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, 2009
 (Continued)

	Law Enforcement Forfeitures	Levy Excess	Identification Security Protection	Children's Psychological Residential Treatment Services	Public Defender	Drug Task Force
Receipts:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	771,968	-	-	-	-
Charges for services	-	-	10,934	-	5,374	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	771,968	10,934	-	5,374	-
Disbursements:						
General government	-	771,968	-	-	-	-
Public safety	1,675	-	-	-	5,914	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	92,819	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	1,675	771,968	-	92,819	5,914	-
Excess (deficiency) of receipts over disbursements	(1,675)	-	10,934	(92,819)	(540)	-
Cash and investment fund balance - beginning	3,414	-	22,850	92,819	17,742	6
Cash and investment fund balance - ending	\$ 1,739	\$ -	\$ 33,784	\$ -	\$ 17,202	\$ 6
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 1,739	\$ -	\$ 33,784	\$ -	\$ 17,202	\$ 6
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	1,739	-	33,784	-	17,202	6
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 1,739	\$ -	\$ 33,784	\$ -	\$ 17,202	\$ 6

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, 2009
 (Continued)

	Redevelopment Commission	Tax Sale	Check Deception	Pretrial Bail Agency	Supplemental Public Defender	Tobacco Master Settlement
Receipts:						
Property taxes	\$ 372,091	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	49,769	-	3,725	-	-
Fines and forfeits	-	-	8,168	-	-	-
Other	50,000	-	-	-	-	-
Total receipts	422,091	49,769	8,168	3,725	-	-
Disbursements:						
General government	-	39,882	13,911	-	-	-
Public safety	-	-	-	1,068	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	466,135	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	466,135	39,882	13,911	1,068	-	-
Excess (deficiency) of receipts over disbursements	(44,044)	9,887	(5,743)	2,657	-	-
Cash and investment fund balance - beginning	1,427,725	31,019	7,138	5,578	382	452
Cash and investment fund balance - ending	<u>\$ 1,383,681</u>	<u>\$ 40,906</u>	<u>\$ 1,395</u>	<u>\$ 8,235</u>	<u>\$ 382</u>	<u>\$ 452</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	<u>\$ 1,383,681</u>	<u>\$ 40,906</u>	<u>\$ 1,395</u>	<u>\$ 8,235</u>	<u>\$ 382</u>	<u>\$ 452</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 40,906	\$ 1,395	\$ -	\$ -	\$ -
Public safety	-	-	-	8,235	382	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	452
Economic development	1,383,681	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 1,383,681</u>	<u>\$ 40,906</u>	<u>\$ 1,395</u>	<u>\$ 8,235</u>	<u>\$ 382</u>	<u>\$ 452</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, 2009
 (Continued)

	Covered Bridge Maintenance	Transfer Fees	Judicial Fax Filing Fee	Juvenile Administrative Fees	Adult Probation Administrative Fees	Public Defender Superior
Receipts:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,850	-	-	-	-	-
Charges for services	-	7,608	152	2,814	23,581	3,541
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	1,850	7,608	152	2,814	23,581	3,541
Disbursements:						
General government	7,924	46,265	152	-	-	-
Public safety	-	-	-	-	18,975	23,808
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	7,924	46,265	152	-	18,975	23,808
Excess (deficiency) of receipts over disbursements	(6,074)	(38,657)	-	2,814	4,606	(20,267)
Cash and investment fund balance - beginning	6,074	39,819	6,823	20,110	4,749	27,315
Cash and investment fund balance - ending	\$ -	\$ 1,162	\$ 6,823	\$ 22,924	\$ 9,355	\$ 7,048
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ -	\$ 1,162	\$ 6,823	\$ 22,924	\$ 9,355	\$ 7,048
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ 6,823	\$ -	\$ -	\$ -
Public safety	-	1,162	-	22,924	9,355	7,048
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ -	\$ 1,162	\$ 6,823	\$ 22,924	\$ 9,355	\$ 7,048

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, 2009
 (Continued)

	Superior Bail Agency	Tobacco Deferral	Sheriff Service Fee	Sex Offender Registry	Sheriff Donations	Emergency Management Grant
Receipts:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	9,730	425	10,066	-	-	-
Fines and forfeits	-	-	-	2,270	-	-
Other	-	-	-	-	-	-
Total receipts	9,730	425	10,066	2,270	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	5,812	-	-	3,482	-	460
Highways and streets	-	-	-	-	-	-
Health and welfare	-	500	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	5,812	500	-	3,482	-	460
Excess (deficiency) of receipts over disbursements	3,918	(75)	10,066	(1,212)	-	(460)
Cash and investment fund balance - beginning	20,845	188	20,859	1,634	100	524
Cash and investment fund balance - ending	<u>\$ 24,763</u>	<u>\$ 113</u>	<u>\$ 30,925</u>	<u>\$ 422</u>	<u>\$ 100</u>	<u>\$ 64</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	<u>\$ 24,763</u>	<u>\$ 113</u>	<u>\$ 30,925</u>	<u>\$ 422</u>	<u>\$ 100</u>	<u>\$ 64</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	24,763	-	30,925	422	100	64
Highways and streets	-	-	-	-	-	-
Health and welfare	-	113	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 24,763</u>	<u>\$ 113</u>	<u>\$ 30,925</u>	<u>\$ 422</u>	<u>\$ 100</u>	<u>\$ 64</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, 2009
 (Continued)

	PCA Account	Juvenile Block Grant	Victim Assistance Grant	Bio Terrorism Grant	CERT Grant	CEMP Grant
Receipts:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,317	-	11,748	20,000	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	1,317	-	11,748	20,000	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	1,132	-	10,479	23,768	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	1,164	-	-	-
Total disbursements	1,132	-	11,643	23,768	-	-
Excess (deficiency) of receipts over disbursements	185	-	105	(3,768)	-	-
Cash and investment fund balance - beginning	151	1,748	(511)	5,026	1,291	464
Cash and investment fund balance - ending	<u>\$ 336</u>	<u>\$ 1,748</u>	<u>\$ (406)</u>	<u>\$ 1,258</u>	<u>\$ 1,291</u>	<u>\$ 464</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	<u>\$ 336</u>	<u>\$ 1,748</u>	<u>\$ (406)</u>	<u>\$ 1,258</u>	<u>\$ 1,291</u>	<u>\$ 464</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 1,748	\$ -	\$ -	\$ -	\$ -
Public safety	336	-	(406)	1,258	1,291	464
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 336</u>	<u>\$ 1,748</u>	<u>\$ (406)</u>	<u>\$ 1,258</u>	<u>\$ 1,291</u>	<u>\$ 464</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, 2009
 (Continued)

	Homeland Security Grant	Hoosier Safety Grant	Ambulance Service	EMS Equipment Purchase	Building Fund	I-69 Planning Grant
Receipts:						
Property taxes	\$ -	\$ -	\$ 529,951	\$ -	\$ -	\$ -
Intergovernmental	228,374	-	6,764	-	800,000	56,205
Charges for services	-	-	1,417,046	84,000	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	13,831	-
Total receipts	228,374	-	1,953,761	84,000	813,831	56,205
Disbursements:						
General government	-	-	-	-	-	-
Public safety	228,374	-	1,357,724	-	-	-
Highways and streets	-	-	-	-	-	56,205
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	1,004,829	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	83,617	15,186	-	-
Total disbursements	228,374	-	1,441,341	15,186	1,004,829	56,205
Excess (deficiency) of receipts over disbursements	-	-	512,420	68,814	(190,998)	-
Cash and investment fund balance - beginning	400	1,692	1,013,126	14,000	801,872	-
Cash and investment fund balance - ending	<u>\$ 400</u>	<u>\$ 1,692</u>	<u>\$ 1,525,546</u>	<u>\$ 82,814</u>	<u>\$ 610,874</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	<u>\$ 400</u>	<u>\$ 1,692</u>	<u>\$ 1,525,546</u>	<u>\$ 82,814</u>	<u>\$ 610,874</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	400	1,692	1,525,546	82,814	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	610,874	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 400</u>	<u>\$ 1,692</u>	<u>\$ 1,525,546</u>	<u>\$ 82,814</u>	<u>\$ 610,874</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, 2009
 (Continued)

	Project Income	Transition Fund	Immunization Grant	Health Department H1N1	Superior Drug-Free Community	SSA Incentive Payment Sheriff
Receipts:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	8,976	-	15,787	-	400
Charges for services	231,655	-	-	-	17,931	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	231,655	8,976	-	15,787	17,931	400
Disbursements:						
General government	-	-	-	-	-	-
Public safety	196,505	6,119	-	-	14,350	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	15,224	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	7,297	-
Total disbursements	196,505	6,119	-	15,224	21,647	-
Excess (deficiency) of receipts over disbursements	35,150	2,857	-	563	(3,716)	400
Cash and investment fund balance - beginning	314,517	3,280	4	-	20,020	-
Cash and investment fund balance - ending	<u>\$ 349,667</u>	<u>\$ 6,137</u>	<u>\$ 4</u>	<u>\$ 563</u>	<u>\$ 16,304</u>	<u>\$ 400</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	<u>\$ 349,667</u>	<u>\$ 6,137</u>	<u>\$ 4</u>	<u>\$ 563</u>	<u>\$ 16,304</u>	<u>\$ 400</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	349,667	6,137	-	-	16,304	400
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	4	563	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 349,667</u>	<u>\$ 6,137</u>	<u>\$ 4</u>	<u>\$ 563</u>	<u>\$ 16,304</u>	<u>\$ 400</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, 2009
 (Continued)

	Ambulance Homeland Security Grant	Levee Repair	Child Safety Seat Grant	Jail Commissary	Community Corrections Commissary	White River Levee Main
Receipts:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	434,319	2,000	-	-	11,834
Charges for services	-	-	-	116,703	52,328	-
Fines and forfeits	-	-	-	-	-	-
Other	-	144,773	-	-	-	-
Total receipts	-	579,092	2,000	116,703	52,328	11,834
Disbursements:						
General government	-	579,092	-	-	-	16,867
Public safety	3,976	-	-	112,756	22,445	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	1,999	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	3,976	579,092	1,999	112,756	22,445	16,867
Excess (deficiency) of receipts over disbursements	(3,976)	-	1	3,947	29,883	(5,033)
Cash and investment fund balance - beginning	3,976	-	-	62,696	28,353	9,972
Cash and investment fund balance - ending	\$ -	\$ -	\$ 1	\$ 66,643	\$ 58,236	\$ 4,939
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ -	\$ -	\$ 1	\$ 66,643	\$ 58,236	\$ 4,939
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,939
Public safety	-	-	-	66,643	58,236	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	1	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ -	\$ -	\$ 1	\$ 66,643	\$ 58,236	\$ 4,939

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, 2009
 (Continued)

	Peter Hill Main	VD Singer Ditch Association	Jones Ditch	Smock Four Mile Ditch Maintenance	Bullock Ditch	Lemon Creek Ditch
Receipts:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	787	973	2,503	18,086	1,108	8,199
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	787	973	2,503	18,086	1,108	8,199
Disbursements:						
General government	2,817	3,960	3,300	9,655	700	13,809
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	2,817	3,960	3,300	9,655	700	13,809
Excess (deficiency) of receipts over disbursements	(2,030)	(2,987)	(797)	8,431	408	(5,610)
Cash and investment fund balance - beginning	2,880	7,134	16,809	19,956	979	17,751
Cash and investment fund balance - ending	\$ 850	\$ 4,147	\$ 16,012	\$ 28,387	\$ 1,387	\$ 12,141
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 850	\$ 4,147	\$ 16,012	\$ 28,387	\$ 1,387	\$ 12,141
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 850	\$ 4,147	\$ 16,012	\$ 28,387	\$ 1,387	\$ 12,141
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 850	\$ 4,147	\$ 16,012	\$ 28,387	\$ 1,387	\$ 12,141

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, 2009
 (Continued)

	Howesville Ditch	Cumulative Capital Development	Coroner's Training Continuing Education	General Drain Improvement	EMS Equipment	Totals
Receipts:						
Property taxes	\$ -	\$ 167,612	\$ -	\$ -	\$ -	\$ 1,228,229
Intergovernmental	-	2,140	-	10,424	-	4,741,727
Charges for services	-	-	2,356	-	-	2,660,293
Fines and forfeits	-	-	-	-	-	21,943
Other	-	-	-	-	72	209,874
Total receipts	-	169,752	2,356	10,424	72	8,862,066
Disbursements:						
General government	-	-	2,294	-	-	1,716,374
Public safety	-	-	-	-	-	3,105,638
Highways and streets	-	-	-	-	-	270,332
Health and welfare	-	-	-	-	-	1,230,664
Economic development	-	-	-	-	-	466,135
Debt service:						
Principal	-	-	-	-	-	1,088,696
Interest	-	-	-	-	-	1,576
Capital outlay:						
General government	-	233,989	-	-	-	233,989
Public safety	-	-	-	-	-	119,186
Total disbursements	-	233,989	2,294	-	-	8,232,590
Excess (deficiency) of receipts over disbursements	-	(64,237)	62	10,424	72	629,476
Cash and investment fund balance - beginning	297	748,274	159	151,076	5	7,854,338
Cash and investment fund balance - ending	<u>\$ 297</u>	<u>\$ 684,037</u>	<u>\$ 221</u>	<u>\$ 161,500</u>	<u>\$ 77</u>	<u>\$ 8,483,814</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	<u>\$ 297</u>	<u>\$ 684,037</u>	<u>\$ 221</u>	<u>\$ 161,500</u>	<u>\$ 77</u>	<u>\$ 8,483,814</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 297	\$ -	\$ 221	\$ 161,500	\$ -	\$ 2,291,726
Public safety	-	-	-	-	-	3,282,552
Highways and streets	-	-	-	-	-	93,898
Health and welfare	-	-	-	-	-	136,969
Economic development	-	-	-	-	-	1,383,681
Debt service	-	-	-	-	-	610,874
Capital outlay	-	684,037	-	-	77	684,114
Total cash and investment fund balance - ending	<u>\$ 297</u>	<u>\$ 684,037</u>	<u>\$ 221</u>	<u>\$ 161,500</u>	<u>\$ 77</u>	<u>\$ 8,483,814</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	City and Court Costs	Congressional School Interest	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	Surplus Dog Tax	Sewage Collections
Additions:							
Agency fund additions	\$ 10,826	\$ 1,113	\$ -	\$ 73,869	\$ 83,911	\$ -	\$ -
Deductions:							
Agency fund deductions	-	2,227	162,654	49,417	61,228	-	-
Excess (deficiency) of total additions over total deductions	10,826	(1,114)	(162,654)	24,452	22,683	-	-
Cash and investment fund balance - beginning	88,225	35,411	115,451	4,452	88,741	1,396	452
Cash and investment fund balance - ending	<u>\$ 99,051</u>	<u>\$ 34,297</u>	<u>\$ (47,203)</u>	<u>\$ 28,904</u>	<u>\$ 111,424</u>	<u>\$ 1,396</u>	<u>\$ 452</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Overweight Vehicle Fines	Infraction Judgements	Inheritance Tax	Payroll	Fines and Forfeitures	Bid Bonds	Education Plate Fees
Additions:							
Agency fund additions	\$ 1,692	\$ 65,815	\$ 432,679	\$ -	\$ 9,559	\$ -	\$ 1,313
Deductions:							
Agency fund deductions	1,680	66,446	570,896	79,226	10,448	1,300	1,313
Excess (deficiency) of total additions over total deductions	12	(631)	(138,217)	(79,226)	(889)	(1,300)	-
Cash and investment fund balance - beginning	-	5,544	228,171	70,794	2,259	3,500	-
Cash and investment fund balance - ending	<u>\$ 12</u>	<u>\$ 4,913</u>	<u>\$ 89,954</u>	<u>\$ (8,432)</u>	<u>\$ 1,370</u>	<u>\$ 2,200</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	<u>Sales Disclosure</u>	<u>Riverboat Wagering Tax</u>	<u>Sheriff Local Coordinator Council</u>	<u>Mortgage Fees-State Share</u>	<u>Child Restraint Violations</u>	<u>Interstate Compact</u>
Additions:						
Agency fund additions	\$ 3,260	\$ 207,498	\$ -	\$ 2,960	\$ 1,150	\$ 225
Deductions:						
Agency fund deductions	<u>3,275</u>	<u>207,498</u>	<u>960</u>	<u>2,930</u>	<u>1,175</u>	<u>225</u>
Excess (deficiency) of total additions over total deductions	(15)	-	(960)	30	(25)	-
Cash and investment fund balance - beginning	<u>170</u>	<u>-</u>	<u>1,000</u>	<u>183</u>	<u>100</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 155</u>	<u>\$ -</u>	<u>\$ 40</u>	<u>\$ 213</u>	<u>\$ 75</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Welfare Trust	Homestead Credit Rebate	Sex Crimes	Tax Distribution	Wheel Tax Holding Account	County Treasurer
Additions: Agency fund additions	\$ -	\$ 402,984	\$ -	\$ 26,320,471	\$ 719,362	\$ 23,883,328
Deductions: Agency fund deductions	37	393,460	-	26,320,471	719,362	23,958,699
Excess (deficiency) of total additions over total deductions	(37)	9,524	-	-	-	(75,371)
Cash and investment fund balance - beginning	37	12,161	20	5,712	-	669,952
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 21,685</u>	<u>\$ 20</u>	<u>\$ 5,712</u>	<u>\$ -</u>	<u>\$ 594,581</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County Sheriff	County Health	Clerk of the Circuit Court	Sheriff's Inmate Trust	County Recorder	Community Corrections Trust
Additions:						
Agency fund additions	\$ 872,414	\$ 34,999	\$ 2,735,485	\$ 147,147	\$ 162,706	\$ 230,738
Deductions:						
Agency fund deductions	<u>872,414</u>	<u>34,999</u>	<u>2,695,625</u>	<u>148,672</u>	<u>162,706</u>	<u>230,988</u>
Excess (deficiency) of total additions over total deductions	-	-	39,860	(1,525)	-	(250)
Cash and investment fund balance - beginning	<u>-</u>	<u>50</u>	<u>366,710</u>	<u>3,808</u>	<u>50</u>	<u>250</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 406,570</u>	<u>\$ 2,283</u>	<u>\$ 50</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Community Corrections Participants' Trust	Ambulance Trust	Probation Department	Prosecuting Attorney Trust	Wheel Tax	Totals
Additions:						
Agency fund additions	\$ 23,967	\$ 1,486,696	\$ 88,851	\$ 30,420	\$ 692,917	\$ 58,728,355
Deductions:						
Agency fund deductions	<u>24,095</u>	<u>1,486,696</u>	<u>88,851</u>	<u>30,420</u>	<u>692,917</u>	<u>59,083,310</u>
Excess (deficiency) of total additions over total deductions	(128)	-	-	-	-	(354,955)
Cash and investment fund balance - beginning	<u>246</u>	<u>-</u>	<u>-</u>	<u>66</u>	<u>-</u>	<u>1,704,911</u>
Cash and investment fund balance - ending	<u>\$ 118</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66</u>	<u>\$ -</u>	<u>\$ 1,349,956</u>

GREENE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2009

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 (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at ACTUAL cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 227,535
Infrastructure	25,917,000
Buildings	<u>6,959,726</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 33,104,261</u></u>

GREENE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 DECEMBER 31, 2009

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital Leases:		
Single Axle (3)/Tandem (1)	\$ 107,465	\$ 59,109
CL 315 Track Hoe	33,900	35,360
Tractors and Mowers	175,447	48,779
Courthouse Addition	8,710,000	745,534
2006 Caterpillar Motor Graders	287,567	55,727
2006 Caterpillar Motor Graders	144,729	28,809
2006 Caterpillar Motor Graders	289,376	82,176
2007 Caterpillar Motor Graders	<u>145,013</u>	<u>29,660</u>
Total governmental activities debt	<u>\$ 9,893,497</u>	<u>\$ 1,085,154</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:

County Auditor
County Drainage Board
County Clerk of the Circuit Court

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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 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, 2009. 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 of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance 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, 2009.

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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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)

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

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

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

August 19, 2010

GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Direct Grant			
ARRA - Emergency Watershed Protection Program Greene County Levee Repair	10.923	65-52KY-9-0027	\$ 434,319
Total for federal grantor agency			<u>434,319</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security Public Safety Interoperable Communications Grant Program 2007-GS-H7-0041	11.555	C44P-9-268A	<u>228,374</u>
Total for federal grantor agency			<u>228,374</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants Victim Assistance Grant	16.523	08 VA 045 09 VA 045	7,345 <u>1,784</u>
Total for program			<u>9,129</u>
Total for federal grantor agency			<u>9,129</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069		15,787
Centers for Disease Control and Prevention - Investigations and Technical Assistance Bioterrorism Preparedness and Response	93.283		20,000
Pass-Through Indiana Department of Child Services Child Support Enforcement County Prosecutor County Clerk County General Indirect Costs Collection Incentive	93.563		58,202 108,458 15,561 86,949 <u>1,317</u>
Total for program			<u>270,487</u>
Total for federal grantor agency			<u>306,274</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	#1766	7,892
Emergency Management Performance Grants	97.042		<u>30,761</u>
Total for federal grantor agency			<u>38,653</u>
Total federal awards expended			<u>\$ 1,016,749</u>

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

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 cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

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
 Significant deficiencies 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
 Significant deficiencies 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
10.923	ARRA-Emergency Watershed Protection Program
11.555	Public Safety Interoperable Communications

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 August 19, 2010, with David L. Bailey, Auditor; Steven Lindsey, President of the Board of County Commissioners; and John A. Wilkes, President of the County Council. Our audit disclosed no material items that warrant comment at this time.