

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

ANNUAL FINANCIAL REPORT

2010

GREENE COUNTY, INDIANA



FILED

07/29/2011

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	David Bailey Matthew Baker	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Shelby Meurer	01-01-09 to 12-31-12
Clerk	Jackie Winstead Susan Fowler	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Sheriff	Terry Pierce	01-01-09 to 12-31-12
Recorder	Rita Hennette Stuart Dowden	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Steven Lindsey	01-01-10 to 12-31-11
President of the County Council	John Wilkes	01-01-10 to 12-31-11



STATE OF INDIANA
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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 statement of Greene County (County), for the year ended December 31, 2010. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement 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 statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 9, 2011, 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.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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 financial

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

statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, 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 financial statement and, accordingly, we express no opinion on them.

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

June 9, 2011



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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 statement of Greene County (County), for the year ended December 31, 2010, and have issued our report thereon dated June 9, 2011. 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 opinion on the financial statement, 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 deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be 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 statement is 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, County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. 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

June 9, 2011

FINANCIAL STATEMENT(S)

GREENE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 2,085,490	\$ 7,891,551	\$ 7,766,631	\$ 2,210,410
Local Road And Street	93,898	290,418	153,498	230,818
Health	27,923	164,572	192,157	338
Clerk's Records Perpetuation	59,660	15,954	9,398	66,216
Electronic Map Generation	2,000	-	-	2,000
Riverboat	444,687	123,708	205,088	363,307
Emergency Telephone System	17,910	140,203	81,706	76,407
Drug Free Community	70	-	-	70
Emergency Planning/Right To Know	8,049	3,497	3,684	7,862
Highway	1,142,178	3,137,973	2,815,036	1,465,115
Property Reassessment	1,546,988	179,968	355,176	1,371,780
Extradition	1,501	-	-	1,501
Juvenile Probation Service	3,173	5,705	4,818	4,060
Adult Probation Services	79,958	64,472	65,765	78,665
Recorder's Records Perpetuation	189,560	44,534	60,294	173,800
User Fee	49,872	8,341	9,663	48,550
Covered Bridge	-	1,850	44	1,806
Pretrial Diversion	59,021	9,589	6,501	62,109
Supplemental Public Defender SVC	383	35	383	35
Jail Commissary	66,643	138,184	138,674	66,153
Surveyor's Corner Perpetuation	11,335	6,790	9,750	8,375
Sheriff's Continuing Education	33	291	106	218
Jury Pay	16,051	4,952	14,877	6,126
Tax Sale	40,906	49,481	38,282	52,105
Rainy Day	1,303,731	241,382	142,584	1,402,529
Infraction Deferral	147,235	42,406	42,399	147,242
Project Income	22,759	137,861	160,620	-
Community Corrections	47,116	199,623	246,739	-
Tobacco Settlement	63,352	13,140	19,495	56,997
Health Department Immunization	4	-	-	4
Seized Assets	5,601	4,190	829	8,962
Law Enforcement Forfeitures	1,739	-	1,739	-
Levy Excess	-	16,978	-	16,978
Identification Security Protection	33,784	9,822	8,278	35,328
Public Defender	17,202	6,211	3,772	19,641
Drug Task Force	6	-	-	6
Redevelopment Commission	1,383,681	483,184	643,135	1,223,730
Sex And Violent Offender Registry	422	1,676	1,734	364
Emergency Management	77	-	-	77
GAL/CASA	20,138	17,732	20,677	17,193
Tobacco Master Settlement	452	21,199	-	21,651
Auditor Transfer Fees	1,162	7,480	144	8,498
Judicial Fax Filing Fee	6,824	-	-	6,824
Juvenile Administrative Fees	22,924	2,685	-	25,609
Adult Probation Administrative Fees	9,355	18,047	18,696	8,706
Public Defender - Superior	7,048	12,176	13,718	5,506
Tobacco Deferral - Probation	113	475	444	144
Bail-Agency-Pretrial- Circuit	8,235	3,505	3,676	8,064
Sheriff Service Fee	30,925	11,363	12,417	29,871
Health Dept - H1N1	564	53,461	39,965	14,060
Health Maintenance	44,331	20,000	16,992	47,339
Check Deception	1,395	2,908	565	3,738
White River Levee Maintenance	4,939	8,772	3,519	10,192
Peter Hill Maintenance	850	725	-	1,575
V.D.Singer Ditch Association	4,147	974	-	5,121
Bail-Agency-Pretrial Superior	24,763	9,695	5,000	29,458
Jones Ditch	16,012	2,567	730	17,849
Smock 4-Mile Ditch Maintenance	28,386	18,228	40,581	6,033
Bullock Ditch	1,387	1,024	790	1,621
Lemon Creek Ditch	12,141	12,140	-	24,281
Howesville Ditch	297	-	-	297
EMS Equipment Purchase	82,814	88,000	94,320	76,494
EMS Billing Services	-	68,490	63,258	5,232

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

GREENE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Sheriff's Sale Fund	-	4,200	1,541	2,659
Sheriff Donations	100	-	-	100
Sheriff Accident Report	538	1,873	2,146	265
Sheriff Firearms Training	18,043	22,870	7,002	33,911
Sheriff Co. Correction	332,986	286,282	195,797	423,471
County Dug-Free Comm.-Superior	16,304	14,895	16,665	14,534
Greene Co. Drug & Alcohol	107,610	65,838	43,919	129,529
Emergency Management Grant	64	-	-	64
SSA Incentive Payment - Sheriff	400	1,000	-	1,400
E-911 Landline	-	221,856	193,929	27,927
Greene County Building Fund	610,874	1,306,652	1,262,425	655,101
Corner's Training Continuing Education	221	2,213	2,233	201
PCA Account	336	1,409	1,403	342
Prosecutor ARRA	-	16,969	-	16,969
Clerk ARRA	-	104	-	104
Co. General ARRA	-	1,703	-	1,703
Transition Fund - Corrections	(2,991)	28,946	25,955	-
Juvenile Block Grant	1,748	-	-	1,748
Victim Assistance Grant	(406)	9,049	13,514	(4,871)
Bio-Terrorism Grant	1,258	10,000	11,369	(111)
Cert Grant	1,291	-	-	1,291
Cemp Grant	465	-	-	465
Community Corrections 4514	2,589	8,764	2,589	8,764
Project Income 4513	365,673	119,178	2,365	482,486
Recovery Act Grant/Sheriff	-	11,842	5,025	6,817
Community Corrections-05/06	4,738	-	4,738	-
Project Income-05/06	40,064	-	40,064	-
Transition Fund-05/06	1,958	-	1,958	-
Homeland Security Grant	400	-	-	400
Hoosier Safety Grant	1,692	-	-	1,692
Child Safety Seat Grant	1	-	-	1
Disaster Recovery Grant	-	100,925	100,925	-
Disaster Recovery - Greene Co.	-	71,240	71,240	-
EMA - Radio Fund	-	3,157	3,157	-
Bloomfield Processing Grant	-	49,985	49,985	-
Community Corrections - 06-07	-	256,833	219,559	37,274
Project Income - 2010-2011	-	112,549	93,277	19,272
Transition Fund - 06-07	-	6,391	2,858	3,533
Community Corrections 4800	91,353	-	91,353	-
Project Income 4801	(78,829)	78,829	-	-
Transition Fund 4802	7,171	-	7,171	-
Corrections Carry-Over Claims	-	9,422	5,758	3,664
Humane Society	230	-	-	230
Ambulance Service	1,525,546	1,472,460	1,400,202	1,597,804
Special Death Benefit	74	1,904	1,808	170
Community Corrections Commissary	58,236	46,800	23,247	81,789
Cumulative Capital Development	684,037	152,022	174,725	661,334
Cumulative Bridge	581,625	1,431,497	1,412,799	600,323
General Drain Improvement	161,498	-	4,000	157,498
Health Insurance	(550,573)	313,750	200,100	(436,923)
Congressional School Principal	18,556	-	-	18,556
City And Town Court Costs	99,051	9,395	-	108,446
Congressional School Interest	34,297	564	-	34,861
Clerk's Trust	406,570	2,949,917	2,780,528	575,959
Surplus Tax Sale	(47,203)	372,129	173,755	151,171
Tax Sale Redemption	27,191	121,622	145,993	2,820
Surplus Tax	111,424	35,493	37,871	109,046
Surplus Dog Tax	1,396	-	-	1,396
Sewage Collections	453	-	-	453
Overweight Vehicle Fines	12	2,704	2,667	49
Recorder	50	139,352	139,402	-
Sheriff's Cashbook	-	656,012	656,012	-
Infraction Judgements	4,913	47,569	49,586	2,896

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

GREENE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Inheritance Tax	89,954	542,110	328,598	303,466
Treasurer	594,581	24,488,021	24,455,513	627,089
Probation Department	-	91,210	91,210	-
Payroll	(8,432)	19,206,721	19,118,429	79,860
Sheriff's Inmate Trust	2,283	159,992	160,271	2,004
Ambulance/EMS	-	1,419,004	1,419,004	-
Education Plate Fees	-	1,444	1,444	-
Sheriff Retirement	1,033,911	346,536	81,834	1,298,613
Mortgage Fees-State Share	213	2,510	2,440	283
Child Restraint Violations Fines	75	875	925	25
Interstate Compact	-	300	300	-
Riverboat Tax Distribution	-	207,498	207,498	-
Homestead Credit Rebate	16,017	-	-	16,017
HEA 1001 State Homestead Credit	5,668	230,276	128,411	107,533
Bid Bonds	2,200	5,202	3,000	4,402
Sex & Violent Offender Admin . State	20	-	-	20
Wheel Tax/ Surtax Combined	-	886,748	886,748	-
Tax Distribution	5,712	47,337,677	47,337,683	5,706
Final HEA 1001-2007-2008 PTRC	-	75,921	75,921	-
Expedition/Tax Sale Redemption	1,713	-	-	1,713
Fines/Forfeitures	1,370	8,911	9,075	1,206
Sales Disclosure	155	3,493	3,313	335
Sheriff Local Coordinator Council	40	1,441	1,481	-
Health Dept	50	35,152	35,102	100
Prosecutor	66	3,930	3,930	66
Community Correction Cashbook	-	233,801	233,243	558
Community Correction Inmate Trust	118	25,405	25,320	203
Totals	<u>\$ 15,691,948</u>	<u>\$ 119,712,529</u>	<u>\$ 117,831,655</u>	<u>\$ 17,572,822</u>

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

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT(S)

Note 1. 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 some or all of 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 accompanying financial statement(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), 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.

The regulatory 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.

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. 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 percent 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 normally become delinquent if not paid by May 10 and November 10, respectively.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be 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.

State statutes authorize 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 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

Note 6. Pension Plan(s)

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is 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 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 members' contributions, set by state statute at 3 percent 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:

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

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.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan 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.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan 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.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Note 7. 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Greene County's Annual Report(s) can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	General	Local Road And Street	Health	Clerk's Records Perpetuation	Electronic Map Generation	Riverboat	Emergency Telephone System
Cash and investments - beginning	\$ 2,085,490	\$ 93,898	\$ 27,923	\$ 59,660	\$ 2,000	\$ 444,687	\$ 17,910
Receipts:							
Taxes	6,928,434	-	131,068	-	-	-	-
Intergovernmental	84,330	-	1,661	-	-	-	-
Charges for services	236,613	-	-	-	-	-	-
Fines and forfeits	176,165	-	-	-	-	-	-
Other receipts	466,009	290,418	31,843	15,954	-	123,708	140,203
Total receipts	7,891,551	290,418	164,572	15,954	-	123,708	140,203
Disbursements:							
Personal services	5,654,035	-	175,875	9,398	-	-	74,598
Supplies	314,122	153,498	7,705	-	-	-	-
Other services and charges	1,455,468	-	8,527	-	-	80,000	-
Capital outlay	10,000	-	-	-	-	125,088	-
Other disbursements	333,006	-	50	-	-	-	7,108
Total disbursements	7,766,631	153,498	192,157	9,398	-	205,088	81,706
Excess (deficiency) of receipts over disbursements	124,920	136,920	(27,585)	6,556	-	(81,380)	58,497
Cash and investments - ending	<u>\$ 2,210,410</u>	<u>\$ 230,818</u>	<u>\$ 338</u>	<u>\$ 66,216</u>	<u>\$ 2,000</u>	<u>\$ 363,307</u>	<u>\$ 76,407</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Drug Free Community	Emergency Planning/Right To Know	Highway	Property Reassessment	Extradition	Juvenile Probation Service	Adult Probation Services
Cash and investments - beginning	\$ 70	\$ 8,049	\$ 1,142,178	\$ 1,546,988	\$ 1,501	\$ 3,173	\$ 79,958
Receipts:							
Taxes	-	-	-	168,407	-	-	-
Intergovernmental	-	-	69,740	2,133	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,497	3,068,233	9,428	-	5,705	64,472
Total receipts	-	3,497	3,137,973	179,968	-	5,705	64,472
Disbursements:							
Personal services	-	1,360	1,306,102	21,700	-	3,599	42,427
Supplies	-	956	1,025,686	2,706	-	-	3,561
Other services and charges	-	468	355,372	330,770	-	1,219	8,592
Capital outlay	-	900	-	-	-	-	1,185
Other disbursements	-	-	127,876	-	-	-	10,000
Total disbursements	-	3,684	2,815,036	355,176	-	4,818	65,765
Excess (deficiency) of receipts over disbursements	-	(187)	322,937	(175,208)	-	887	(1,293)
Cash and investments - ending	<u>\$ 70</u>	<u>\$ 7,862</u>	<u>\$ 1,465,115</u>	<u>\$ 1,371,780</u>	<u>\$ 1,501</u>	<u>\$ 4,060</u>	<u>\$ 78,665</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Recorder's Records Perpetuation	User Fee	Covered Bridge	Pretrial Diversion	Supplemental Public Defender SVC	Jail Commissary	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 189,560	\$ 49,872	\$ -	\$ 59,021	\$ 383	\$ 66,643	\$ 11,335
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	44,534	8,341	1,850	9,589	35	138,184	6,790
Total receipts	44,534	8,341	1,850	9,589	35	138,184	6,790
Disbursements:							
Personal services	-	-	-	3,300	-	-	-
Supplies	-	-	-	955	-	138,674	-
Other services and charges	-	-	-	1,500	-	-	-
Capital outlay	-	-	-	746	-	-	-
Other disbursements	60,294	9,663	44	-	383	-	9,750
Total disbursements	60,294	9,663	44	6,501	383	138,674	9,750
Excess (deficiency) of receipts over disbursements	(15,760)	(1,322)	1,806	3,088	(348)	(490)	(2,960)
Cash and investments - ending	<u>\$ 173,800</u>	<u>\$ 48,550</u>	<u>\$ 1,806</u>	<u>\$ 62,109</u>	<u>\$ 35</u>	<u>\$ 66,153</u>	<u>\$ 8,375</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff's Continuing Education	Jury Pay	Tax Sale	Rainy Day	Infraction Deferral	Project Income	Community Corrections
Cash and investments - beginning	\$ 33	\$ 16,051	\$ 40,906	\$ 1,303,731	\$ 147,235	\$ 22,759	\$ 47,116
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	291	4,952	49,481	241,382	42,406	137,861	199,623
Total receipts	291	4,952	49,481	241,382	42,406	137,861	199,623
Disbursements:							
Personal services	-	-	-	142,584	15,325	18,950	212,080
Supplies	-	-	-	-	2,716	3,819	3,843
Other services and charges	-	-	-	-	13,958	67,864	9,271
Capital outlay	-	-	-	-	10,400	-	-
Other disbursements	106	14,877	38,282	-	-	69,987	21,545
Total disbursements	106	14,877	38,282	142,584	42,399	160,620	246,739
Excess (deficiency) of receipts over disbursements	185	(9,925)	11,199	98,798	7	(22,759)	(47,116)
Cash and investments - ending	<u>\$ 218</u>	<u>\$ 6,126</u>	<u>\$ 52,105</u>	<u>\$ 1,402,529</u>	<u>\$ 147,242</u>	<u>\$ -</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tobacco Settlement	Health Department Immunization	Seized Assets	Law Enforcement Forfeitures	Levy Excess	Identification Security Protection	Public Defender
Cash and investments - beginning	\$ 63,352	\$ 4	\$ 5,601	\$ 1,739	\$ -	\$ 33,784	\$ 17,202
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,140	-	4,190	-	16,978	9,822	6,211
Total receipts	13,140	-	4,190	-	16,978	9,822	6,211
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	8,278	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	19,495	-	829	1,739	-	-	3,772
Total disbursements	19,495	-	829	1,739	-	8,278	3,772
Excess (deficiency) of receipts over disbursements	(6,355)	-	3,361	(1,739)	16,978	1,544	2,439
Cash and investments - ending	<u>\$ 56,997</u>	<u>\$ 4</u>	<u>\$ 8,962</u>	<u>\$ -</u>	<u>\$ 16,978</u>	<u>\$ 35,328</u>	<u>\$ 19,641</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Drug Task Force	Redevelopment Commission	Sex And Violent Offender Registry	Emergency Management Equipment	GAL/CASA	Tobacco Master Settlement	Auditor Transfer Fees
Cash and investments - beginning	\$ 6	\$ 1,383,681	\$ 422	\$ 77	\$ 20,138	\$ 452	\$ 1,162
Receipts:							
Taxes	-	459,357	-	-	-	-	-
Intergovernmental	-	23,827	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	1,676	-	17,732	21,199	7,480
Total receipts	-	483,184	1,676	-	17,732	21,199	7,480
Disbursements:							
Personal services	-	-	-	-	5,192	-	144
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	1,565	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	643,135	169	-	15,485	-	-
Total disbursements	-	643,135	1,734	-	20,677	-	144
Excess (deficiency) of receipts over disbursements	-	(159,951)	(58)	-	(2,945)	21,199	7,336
Cash and investments - ending	<u>\$ 6</u>	<u>\$ 1,223,730</u>	<u>\$ 364</u>	<u>\$ 77</u>	<u>\$ 17,193</u>	<u>\$ 21,651</u>	<u>\$ 8,498</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Judicial Fax Filing Fee	Juvenile Administrative Fees	Adult Probation Administrative Fees	Public Defender Superior	Tobacco Deferral Probation	Bail-Agency- Pretrial Circuit	Sheriff Service Fee
Cash and investments - beginning	\$ 6,824	\$ 22,924	\$ 9,355	\$ 7,048	\$ 113	\$ 8,235	\$ 30,925
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,685	18,047	12,176	475	3,505	11,363
Total receipts	-	2,685	18,047	12,176	475	3,505	11,363
Disbursements:							
Personal services	-	-	18,696	10,123	350	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,595	94	3,676	12,417
Total disbursements	-	-	18,696	13,718	444	3,676	12,417
Excess (deficiency) of receipts over disbursements	-	2,685	(649)	(1,542)	31	(171)	(1,054)
Cash and investments - ending	\$ 6,824	\$ 25,609	\$ 8,706	\$ 5,506	\$ 144	\$ 8,064	\$ 29,871

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Health Dept H1N1	Health Maintenance	Check Deception	White River Levee Maintenance	Peter Hill Maintenance	V.D.Singer Ditch Association	Bail-Agency- Pretrial Superior
Cash and investments - beginning	\$ 564	\$ 44,331	\$ 1,395	\$ 4,939	\$ 850	\$ 4,147	\$ 24,763
Receipts:							
Taxes	-	-	-	4,982	352	657	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	53,461	20,000	2,908	3,790	373	317	9,695
Total receipts	53,461	20,000	2,908	8,772	725	974	9,695
Disbursements:							
Personal services	1,902	11,769	-	-	-	-	-
Supplies	-	4,593	-	-	-	-	-
Other services and charges	-	630	-	3,519	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	38,063	-	565	-	-	-	5,000
Total disbursements	39,965	16,992	565	3,519	-	-	5,000
Excess (deficiency) of receipts over disbursements	13,496	3,008	2,343	5,253	725	974	4,695
Cash and investments - ending	<u>\$ 14,060</u>	<u>\$ 47,339</u>	<u>\$ 3,738</u>	<u>\$ 10,192</u>	<u>\$ 1,575</u>	<u>\$ 5,121</u>	<u>\$ 29,458</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Jones Ditch	Smock 4-Mile Ditch Maintenance	Bullock Ditch	Lemon Creek Ditch	Howesville Ditch	EMS Equipment Purchase	EMS Billing Services
Cash and investments - beginning	\$ 16,012	\$ 28,386	\$ 1,387	\$ 12,141	\$ 297	\$ 82,814	\$ -
Receipts:							
Taxes	1,386	11,928	535	4,748	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,181	6,300	489	7,392	-	88,000	68,490
Total receipts	<u>2,567</u>	<u>18,228</u>	<u>1,024</u>	<u>12,140</u>	<u>-</u>	<u>88,000</u>	<u>68,490</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	63,258
Capital outlay	-	-	-	-	-	94,320	-
Other disbursements	730	40,581	790	-	-	-	-
Total disbursements	<u>730</u>	<u>40,581</u>	<u>790</u>	<u>-</u>	<u>-</u>	<u>94,320</u>	<u>63,258</u>
Excess (deficiency) of receipts over disbursements	<u>1,837</u>	<u>(22,353)</u>	<u>234</u>	<u>12,140</u>	<u>-</u>	<u>(6,320)</u>	<u>5,232</u>
Cash and investments - ending	<u>\$ 17,849</u>	<u>\$ 6,033</u>	<u>\$ 1,621</u>	<u>\$ 24,281</u>	<u>\$ 297</u>	<u>\$ 76,494</u>	<u>\$ 5,232</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff's Sale Fund	Sheriff Donations	Sheriff Accident Report	Sheriff Firearms Training	Sheriff Co. Correction	County Drug-Free Comm.-Superior	Greene Co. Drug & Alcohol
Cash and investments - beginning	\$ -	\$ 100	\$ 538	\$ 18,043	\$ 332,986	\$ 16,304	\$ 107,610
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	1,873	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,200	-	-	22,870	286,282	14,895	65,838
Total receipts	<u>4,200</u>	<u>-</u>	<u>1,873</u>	<u>22,870</u>	<u>286,282</u>	<u>14,895</u>	<u>65,838</u>
Disbursements:							
Personal services	-	-	-	-	95,797	7,700	42,996
Supplies	-	-	-	-	-	4,482	323
Other services and charges	1,541	-	2,146	7,002	-	-	-
Capital outlay	-	-	-	-	100,000	4,483	-
Other disbursements	-	-	-	-	-	-	600
Total disbursements	<u>1,541</u>	<u>-</u>	<u>2,146</u>	<u>7,002</u>	<u>195,797</u>	<u>16,665</u>	<u>43,919</u>
Excess (deficiency) of receipts over disbursements	<u>2,659</u>	<u>-</u>	<u>(273)</u>	<u>15,868</u>	<u>90,485</u>	<u>(1,770)</u>	<u>21,919</u>
Cash and investments - ending	<u>\$ 2,659</u>	<u>\$ 100</u>	<u>\$ 265</u>	<u>\$ 33,911</u>	<u>\$ 423,471</u>	<u>\$ 14,534</u>	<u>\$ 129,529</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Emergency Management Grant	SSA Incentive Payment Sheriff	E-911 Landline	Greene County Building Fund	Corner's Training Continuing Education	PCA Account	Prosecutor ARRA
Cash and investments - beginning	\$ 64	\$ 400	\$ -	\$ 610,874	\$ 221	\$ 336	\$ -
Receipts:							
Taxes	-	-	-	1,300,000	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,000	221,856	6,652	2,213	1,409	16,969
Total receipts	-	1,000	221,856	1,306,652	2,213	1,409	16,969
Disbursements:							
Personal services	-	-	188,071	-	-	-	-
Supplies	-	-	5,000	-	-	-	-
Other services and charges	-	-	858	1,262,425	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,233	1,403	-
Total disbursements	-	-	193,929	1,262,425	2,233	1,403	-
Excess (deficiency) of receipts over disbursements	-	1,000	27,927	44,227	(20)	6	16,969
Cash and investments - ending	<u>\$ 64</u>	<u>\$ 1,400</u>	<u>\$ 27,927</u>	<u>\$ 655,101</u>	<u>\$ 201</u>	<u>\$ 342</u>	<u>\$ 16,969</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Clerk ARRA	Co. General ARRA	Transition Fund Corrections	Juvenile Block Grant	Victim Assistance Grant	Bio-Terrorism Grant	Cert Grant
Cash and investments - beginning	\$ -	\$ -	\$ (2,991)	\$ 1,748	\$ (406)	\$ 1,258	\$ 1,291
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	104	1,703	28,946	-	9,049	10,000	-
Total receipts	104	1,703	28,946	-	9,049	10,000	-
Disbursements:							
Personal services	-	-	2,654	-	10,234	-	-
Supplies	-	-	-	-	1,640	-	-
Other services and charges	-	-	16,910	-	-	-	-
Capital outlay	-	-	-	-	1,640	-	-
Other disbursements	-	-	6,391	-	-	11,369	-
Total disbursements	-	-	25,955	-	13,514	11,369	-
Excess (deficiency) of receipts over disbursements	104	1,703	2,991	-	(4,465)	(1,369)	-
Cash and investments - ending	<u>\$ 104</u>	<u>\$ 1,703</u>	<u>\$ -</u>	<u>\$ 1,748</u>	<u>\$ (4,871)</u>	<u>\$ (111)</u>	<u>\$ 1,291</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cemp Grant	Community Corrections 4514	Project Income 4513	Recovery Act Grant/Sheriff	Community Corrections-05/06	Project Income-05/06	Transition Fund-05/06
Cash and investments - beginning	\$ 465	\$ 2,589	\$ 365,673	\$ -	\$ 4,738	\$ 40,064	\$ 1,958
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	8,764	119,178	11,842	-	-	-
Total receipts	-	8,764	119,178	11,842	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,589	2,365	5,025	4,738	40,064	1,958
Total disbursements	-	2,589	2,365	5,025	4,738	40,064	1,958
Excess (deficiency) of receipts over disbursements	-	6,175	116,813	6,817	(4,738)	(40,064)	(1,958)
Cash and investments - ending	<u>\$ 465</u>	<u>\$ 8,764</u>	<u>\$ 482,486</u>	<u>\$ 6,817</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Homeland Security Grant	Hoosier Safety Grant	Child Safety Seat Grant	Disaster Recovery Grant	Disaster Recovery Greene Co.	EMA Radio Fund	Bloomfield Processing Grant
Cash and investments - beginning	\$ 400	\$ 1,692	\$ 1	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	100,925	71,240	3,157	49,985
Total receipts	-	-	-	100,925	71,240	3,157	49,985
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	100,925	71,240	3,157	49,985
Total disbursements	-	-	-	100,925	71,240	3,157	49,985
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ 400</u>	<u>\$ 1,692</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Community Corrections 06-07	Project Income 2010-2011	Transition Fund 06-07	Community Corrections 4800	Project Income 4801	Transition Fund 4802	Corrections Carry-Over Claims
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 91,353	\$ (78,829)	\$ 7,171	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	256,833	112,549	6,391	-	78,829	-	9,422
Total receipts	256,833	112,549	6,391	-	78,829	-	9,422
Disbursements:							
Personal services	188,924	24,276	2,858	-	-	-	-
Supplies	3,466	459	-	-	-	-	-
Other services and charges	20,778	68,542	-	-	-	-	5,758
Capital outlay	-	-	-	7,866	-	-	-
Other disbursements	6,391	-	-	83,487	-	7,171	-
Total disbursements	219,559	93,277	2,858	91,353	-	7,171	5,758
Excess (deficiency) of receipts over disbursements	37,274	19,272	3,533	(91,353)	78,829	(7,171)	3,664
Cash and investments - ending	<u>\$ 37,274</u>	<u>\$ 19,272</u>	<u>\$ 3,533</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,664</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Humane Society	Ambulance Service	Special Death Benefit	Community Corrections Commissary	Cumulative Capital Development	Cumulative Bridge	General Drain Improvement
Cash and investments - beginning	\$ 230	\$ 1,525,546	\$ 74	\$ 58,236	\$ 684,037	\$ 581,625	\$ 161,498
Receipts:							
Taxes	-	192,792	-	-	150,119	262,898	-
Intergovernmental	-	2,443	-	-	1,903	3,331	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,277,225	1,904	46,800	-	1,165,268	-
Total receipts	-	1,472,460	1,904	46,800	152,022	1,431,497	-
Disbursements:							
Personal services	-	1,184,262	-	-	-	-	-
Supplies	-	155,519	-	23,247	-	-	-
Other services and charges	-	44,192	-	-	174,725	162,081	-
Capital outlay	-	528	-	-	-	1,250,718	-
Other disbursements	-	15,701	1,808	-	-	-	4,000
Total disbursements	-	1,400,202	1,808	23,247	174,725	1,412,799	4,000
Excess (deficiency) of receipts over disbursements	-	72,258	96	23,553	(22,703)	18,698	(4,000)
Cash and investments - ending	<u>\$ 230</u>	<u>\$ 1,597,804</u>	<u>\$ 170</u>	<u>\$ 81,789</u>	<u>\$ 661,334</u>	<u>\$ 600,323</u>	<u>\$ 157,498</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Health Insurance	Congressional School Principal	City And Town Court Costs	Congressional School Interest	Clerk's Trust	Surplus Tax Sale
Cash and investments - beginning	\$ (550,573)	\$ 18,556	\$ 99,051	\$ 34,297	\$ 406,570	\$ (47,203)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	313,750	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	9,395	564	2,949,917	372,129
Total receipts	<u>313,750</u>	<u>-</u>	<u>9,395</u>	<u>564</u>	<u>2,949,917</u>	<u>372,129</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	200,100	-	-	-	2,780,528	173,755
Total disbursements	<u>200,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,780,528</u>	<u>173,755</u>
Excess (deficiency) of receipts over disbursements	<u>113,650</u>	<u>-</u>	<u>9,395</u>	<u>564</u>	<u>169,389</u>	<u>198,374</u>
Cash and investments - ending	<u>\$ (436,923)</u>	<u>\$ 18,556</u>	<u>\$ 108,446</u>	<u>\$ 34,861</u>	<u>\$ 575,959</u>	<u>\$ 151,171</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tax Sale Redemption	Surplus Tax	Surplus Dog Tax	Sewage Collections	Overweight Vehicle Fines	Recorder
Cash and investments - beginning	\$ 27,191	\$ 111,424	\$ 1,396	\$ 453	\$ 12	\$ 50
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>121,622</u>	<u>35,493</u>	<u>-</u>	<u>-</u>	<u>2,704</u>	<u>139,352</u>
Total receipts	<u>121,622</u>	<u>35,493</u>	<u>-</u>	<u>-</u>	<u>2,704</u>	<u>139,352</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>145,993</u>	<u>37,871</u>	<u>-</u>	<u>-</u>	<u>2,667</u>	<u>139,402</u>
Total disbursements	<u>145,993</u>	<u>37,871</u>	<u>-</u>	<u>-</u>	<u>2,667</u>	<u>139,402</u>
Excess (deficiency) of receipts over disbursements	<u>(24,371)</u>	<u>(2,378)</u>	<u>-</u>	<u>-</u>	<u>37</u>	<u>(50)</u>
Cash and investments - ending	<u>\$ 2,820</u>	<u>\$ 109,046</u>	<u>\$ 1,396</u>	<u>\$ 453</u>	<u>\$ 49</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff's Cashbook	Infraction Judgements	Inheritance Tax	Treasurer	Probation Department	Payroll
Cash and investments - beginning	\$ -	\$ 4,913	\$ 89,954	\$ 594,581	\$ -	\$ (8,432)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	656,012	47,569	542,110	24,488,021	91,210	19,206,721
Total receipts	<u>656,012</u>	<u>47,569</u>	<u>542,110</u>	<u>24,488,021</u>	<u>91,210</u>	<u>19,206,721</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	656,012	49,586	328,598	24,455,513	91,210	19,118,429
Total disbursements	<u>656,012</u>	<u>49,586</u>	<u>328,598</u>	<u>24,455,513</u>	<u>91,210</u>	<u>19,118,429</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(2,017)</u>	<u>213,512</u>	<u>32,508</u>	<u>-</u>	<u>88,292</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,896</u>	<u>\$ 303,466</u>	<u>\$ 627,089</u>	<u>\$ -</u>	<u>\$ 79,860</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff's Inmate Trust	Ambulance/EMS	Education Plate Fees	Sheriff Retirement	Mortgage Fees-State Share	Child Restraint Violations Fines
Cash and investments - beginning	\$ 2,283	\$ -	\$ -	\$ 1,033,911	\$ 213	\$ 75
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	159,992	1,419,004	1,444	346,536	2,510	875
Total receipts	159,992	1,419,004	1,444	346,536	2,510	875
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	160,271	1,419,004	1,444	81,834	2,440	925
Total disbursements	160,271	1,419,004	1,444	81,834	2,440	925
Excess (deficiency) of receipts over disbursements	(279)	-	-	264,702	70	(50)
Cash and investments - ending	<u>\$ 2,004</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,298,613</u>	<u>\$ 283</u>	<u>\$ 25</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Interstate Compact	Riverboat Tax Distribution	Homestead Credit Rebate	HEA 1001 State Homestead Credit	Bid Bonds	Sex & Violent Offender Admin. State
Cash and investments - beginning	\$ -	\$ -	\$ 16,017	\$ 5,668	\$ 2,200	\$ 20
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	300	207,498	-	230,276	5,202	-
Total receipts	<u>300</u>	<u>207,498</u>	<u>-</u>	<u>230,276</u>	<u>5,202</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	300	207,498	-	128,411	3,000	-
Total disbursements	<u>300</u>	<u>207,498</u>	<u>-</u>	<u>128,411</u>	<u>3,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,865</u>	<u>2,202</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,017</u>	<u>\$ 107,533</u>	<u>\$ 4,402</u>	<u>\$ 20</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Wheel Tax/ Surtax Combined	Tax Distribution	Final HEA 1001-2007-2008 PTRC	Expedition/Tax Sale Redemption	Fines/Forfeitures	Sales Disclosure
Cash and investments - beginning	\$ -	\$ 5,712	\$ -	\$ 1,713	\$ 1,370	\$ 155
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	886,748	47,337,677	75,921	-	8,911	3,493
Total receipts	886,748	47,337,677	75,921	-	8,911	3,493
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	886,748	47,337,683	75,921	-	9,075	3,313
Total disbursements	886,748	47,337,683	75,921	-	9,075	3,313
Excess (deficiency) of receipts over disbursements	-	(6)	-	-	(164)	180
Cash and investments - ending	\$ -	\$ 5,706	\$ -	\$ 1,713	\$ 1,206	\$ 335

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff Local Coordinator Council	Health Dept	Prosecutor	Community Correction Cashbook	Community Correction Inmate Trust	Totals
Cash and investments - beginning	\$ 40	\$ 50	\$ 66	\$ -	\$ 118	\$ 15,691,948
Receipts:						
Taxes	-	-	-	-	-	9,617,663
Intergovernmental	-	-	-	-	-	189,368
Charges for services	-	-	-	-	-	552,236
Fines and forfeits	-	-	-	-	-	176,165
Other receipts	1,441	35,152	3,930	233,801	25,405	109,177,097
Total receipts	1,441	35,152	3,930	233,801	25,405	119,712,529
Disbursements:						
Personal services	-	-	-	-	-	9,477,281
Supplies	-	-	-	-	-	1,856,970
Other services and charges	-	-	-	-	-	4,177,217
Capital outlay	-	-	-	-	-	1,607,874
Other disbursements	1,481	35,102	3,930	233,243	25,320	100,712,313
Total disbursements	1,481	35,102	3,930	233,243	25,320	117,831,655
Excess (deficiency) of receipts over disbursements	(40)	50	-	558	85	1,880,874
Cash and investments - ending	\$ -	\$ 100	\$ 66	\$ 558	\$ 203	\$ 17,572,822

GREENE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2010

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>\$ 33,104,261</u>

GREENE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 DECEMBER 31, 2010

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital Leases:		
Single Axle (3)/Tandem (1)	\$ 55,449	\$ 55,449
Tractors and Mowers	134,370	42,880
Courthouse Addition	13,225,000	625,000
2009 Backhoe	61,451	16,063
2007 Loader	106,627	16,500
2010 Caterpillar Motor Graders	559,350	61,800
2010 Excavator/Loader	<u>197,541</u>	<u>38,634</u>
 Total governmental activities debt	 <u>\$ 14,339,788</u>	 <u>\$ 856,326</u>

GREENE COUNTY
OTHER REPORT(S)

The annual report presented herein was prepared in addition to other official report(s) prepared for the individual County office(s) listed below:

County Auditor
County Drainage Board
Clerk of the Circuit Court

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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

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Web Site: www.in.gov/sboa

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

TO: THE OFFICIALS OF GREENE COUNTY, INDIANA

Compliance

We have audited the compliance of the Greene County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2010. The County's major federal program is 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 its major federal program 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 its major federal program for the year ended December 31, 2010.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 deficiency in 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, 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

June 9, 2011

GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

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>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs Community Development Block Grant-State Administered Small Cities Program Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants to Hawaii	14.228	DR1A-09-030 DR1A-09-043 DR2-09-129	\$ 71,240 100,925 49,985
Total for cluster			<u>222,150</u>
Total for federal grantor agency			<u>222,150</u>
<u>US DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575		<u>13,514</u>
ARRA-Recovery Act - Edward Byrne Memorial Justice Assistance Grant(JAG) Program/Grants to Units of Local Government	16.804		<u>5,025</u>
Total for federal grantor agency			<u>18,539</u>
<u>US DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway, Planning, and Construction Cluster Highway, Planning, and Construction	20.205		<u>21,059</u>
Total for cluster			<u>21,059</u>
Total for federal grantor agency			<u>21,059</u>
<u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069		<u>42,383</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283		<u>11,369</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		146,748
County Prosecutor			24,228
County Clerk			18,765
County General			32,124
Prosecutor's Incentive			22,626
Clerk's Incentive			81,289
Indirect Costs			<u>1,410</u>
Collection Incentive			
Total for program			327,190
ARRA-Recovery Act - Child Support Enforcement	93.563		30,285
Prosecutor's Incentives			9,065
Clerk's Incentives			1,703
General			<u>1,703</u>
Total for program			<u>41,053</u>
Total for federal grantor agency			<u>421,995</u>
<u>US DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster Homeland security Grant Program	97.067		<u>2,001</u>
Total for cluster			<u>2,001</u>
Emergency Management Performance Grants	97.042	C44-P-0-278A	3,964
			<u>24,290</u>
Total for program			<u>28,254</u>
Law Enforcement Terrorism Prevention Program(LETPP)	97.074	EDS#C44P-0-230A	<u>14,894</u>
Total for federal grantor agency			<u>45,149</u>
Total federal awards expended			<u>\$ 728,892</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

GREENE COUNTY
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of 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 Statement(s):

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	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
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee? yes

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 June 9, 2011, with Matthew Baker, Auditor; Steven Lindsey, President of the Board of County Commissioners; and John Wilkes, President of the County Council. Our audit disclosed no material items that warrant comment at this time.