

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

GREENE COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
10/24/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Matthew Baker	01-01-11 to 12-31-14
Treasurer	Shelby Meurer	01-01-09 to 12-31-12
Clerk	Susan Fowler	01-01-11 to 12-31-14
Sheriff	Terry Pierce	01-01-11 to 12-31-14
Recorder	Stuart Dowden	01-01-11 to 12-31-14
President of the Board of County Commissioners	John Wilkes W. Edward Cullison	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	Steve Lindsey	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF GREENE COUNTY, INDIANA

We have examined the accompanying financial statement of Greene County (County), for the year ended December 31, 2011. 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 examination.

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

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.

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, 2011, on the basis of accounting described in Note 1.

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 examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to 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 others within the entity 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

September 12, 2012

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FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

GREENE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 2,210,408	\$ 7,320,713	\$ 7,545,182	\$ 1,985,939
Highway	1,465,115	3,532,634	3,232,564	1,765,185
Local Road And Street	230,818	282,892	350,931	162,779
Health	338	209,644	180,965	29,017
Clerk's Records Perpetuation	66,216	11,476	43,429	34,263
Electronic Map Generation	2,000	-	-	2,000
Riverboat	363,307	238,529	40,000	561,836
Emergency Telephone System	76,407	125,169	38,771	162,805
Drug Free Community	70	-	-	70
Emergency Planning/Right To Know	7,862	4,134	5,170	6,826
Extradition	1,501	-	-	1,501
Juvenile Probation Service	4,060	6,668	6,227	4,501
Adult Probation Services	78,665	64,087	56,886	85,866
Recorder's Records Perpetuation	173,800	69,534	80,829	162,505
User Fee	48,550	5,060	4,295	49,315
Covered Bridge	1,806	1,850	-	3,656
Pretrial Diversion	62,109	7,543	10,295	59,357
CASA Grant	55	-	-	55
Supplemental Public Defender Svc	35	-	-	35
Jail Commissary	66,153	104,410	99,248	71,315
Surveyor's Corner Perpetuation	8,375	6,580	2,125	12,830
Jury Pay	6,126	4,088	6,915	3,299
Tax Sale Fees	52,105	48,134	36,671	63,568
Rainy Day	1,402,529	182,369	336,819	1,248,079
Tobacco Settlement	56,997	6,570	4,855	58,712
Health Department Immunization	4	8,248	8,248	4
Child Advocacy	-	50	-	50
Seized Assets	8,962	2,739	852	10,849
Levy Excess	16,978	-	-	16,978
Identification Security Protection	35,328	6,112	-	41,440
Drug Task Force	6	-	-	6
Sex And Violent Offender Registry	364	2,498	2,228	634
Gal/Casa	17,193	30,072	23,223	24,042
2015 Reassessment Fund	-	169,585	-	169,585
County Elected Officials Training	-	1,240	-	1,240
Cumulative Capital Development	661,334	163,672	81,817	743,189
Cumulative Bridge	600,323	414,678	310,498	704,503
General Drain Improvement	157,498	-	-	157,498
Congressional School Principal	18,556	167	-	18,723
City And Town Court Costs	108,446	7,508	-	115,954
Congressional School Interest	34,861	225	1,484	33,602
Clerk's Trust	575,959	2,548,565	2,649,498	475,026
Surplus Tax Sale	151,171	145,355	172,842	123,684
Tax Sale Redemption	2,820	97,595	106,288	(5,873)
Surplus Tax	109,046	34,897	27,709	116,234
Sewage Collections	453	47,604	47,884	173
Overweight Vehicle Fines	49	5,386	5,003	432
Sheriff's Cashbook	-	561,776	561,776	-
Infraction Judgements	2,896	40,077	40,596	2,377
Inheritance Tax	303,466	757,006	875,410	185,062
Sheriff's Inmate Trust	2,005	127,182	125,951	3,236
Education Plate Fees Agency	-	1,144	1,069	75
Financial Institute Tax	-	126,918	126,918	-
Sheriff Retirement	1,298,613	34,973	129,882	1,203,704
Wheel Tax	-	903,209	903,209	-
Mortgage Fees-State Share	283	2,473	2,283	473
Child Restraint Violations Fines	25	800	775	50
Interstate Compact	-	460	335	125
Commercial Vehicle Excise Tax	-	159,774	159,774	-
Riverboat Tax Distribution	-	207,498	207,498	-
Homestead Credit Rebate	16,017	-	-	16,017
Hea 1001 State Homestead Credit	107,533	-	111,262	(3,729)

The notes to the financial statement 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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Bid Deposits And Bonds Holding	4,402	-	-	4,402
County Option Income Tax	5,520	4,834,367	4,834,367	5,520
Sex & Violent Offender Admin State	20	-	-	20
Wheel Tax/ Surtax Combined	-	884,756	884,756	-
Tax Distribution	(6)	20,890,551	20,890,040	505
Radio Repair & Maintenance	-	10,950	-	10,950
Election & Registration	-	3,936	-	3,936
Homeland Security Grant	-	5,000	5,000	-
Title IV-D Incentive Fund	-	73,841	-	73,841
Prosecutor IV-D Incentive Fund	-	106,734	28,883	77,851
Clerk IV-D Incentive Fund	-	70,888	4,682	66,206
Ellis Water Company Planning Grant	-	2,010	2,010	-
Busseron Conservancy	191	-	-	191
School General	-	354	-	354
Juvenile Block Grant	1,748	-	-	1,748
Property Reassessment	1,371,780	108,624	462,527	1,017,877
Sheriff's Continuing Education	218	1,853	381	1,690
Infraction Deferral	147,242	32,243	24,023	155,462
Public Defender	19,641	5,409	2,384	22,666
Redevelopment Commission	1,223,730	2,068,989	2,749,702	543,017
Emergency Management	77	-	77	-
Tobacco Master Settlement	21,651	24,484	18,214	27,921
Auditor Transfer Fees	8,498	7,305	900	14,903
Judicial Fax Filing Fee	6,824	-	-	6,824
Juvenile Admin. Fees	25,609	2,270	-	27,879
Adult Probation Admin Fees	8,706	15,494	18,314	5,886
Public Defender - Superior	5,506	21,227	13,329	13,404
Tobacco Deferral - Probation	144	500	376	268
Bail-Agency-Pretrial- Circuit	8,064	2,705	730	10,039
Sheriff Service Fee	29,871	8,661	3,784	34,748
Health Dept - H1N1	14,060	22,720	34,467	2,313
Health Maintenance	47,339	23,592	18,428	52,503
Check Decept	3,738	600	733	3,605
White River Levee Main.	10,192	13,863	7,752	16,303
Peter Hill Main.	1,575	719	-	2,294
V.D.Singer Ditch Association	5,121	944	-	6,065
Bail-Agency-Pretrial Superior	29,458	8,126	3,965	33,619
Jones Ditch	17,849	2,523	-	20,372
Smock 4-Mile Ditch Maintenance	6,033	18,235	5,577	18,691
Bullock Ditch	1,621	1,095	-	2,716
Lemon Creek Ditch	24,281	7,775	-	32,056
Howesville Ditch	297	-	-	297
Smock 4-Mile Redemption	-	-	-	-
Ems Equip. Purchase & Replacement	76,494	108,000	100,694	83,800
Ems Billing Services	5,232	83,053	84,158	4,127
Sheriff's Sale Fund	2,659	7,704	4,976	5,387
Sheriff Donations	100	-	100	-
Sheriff Accident Report	265	3,610	2,871	1,004
Sheriff Firearms Training	33,911	13,560	15,161	32,310
Sheriff Co. Correction	423,471	172,684	147,468	448,687
County Dug-Free Comm.-Superior	14,534	11,666	13,996	12,204
Greene Co. Drug & Alcohol	129,529	48,923	47,297	131,155
Emergency Management Grant	64	-	-	64
Ssa Incentive Pymt - Sheriff	1,400	400	-	1,800
E-911 Landline	27,927	220,212	201,594	46,545
Greene County Building Fund	655,101	5,754,183	5,783,908	625,376
Corner's Training Con'T Ed	201	2,140	2,130	211
Pca Account	342	1,475	1,033	784
Prosecutor Arra	16,969	27,209	25,970	18,208
Clerk Arra	104	2,496	2,600	-
Co. General Arra	1,703	-	-	1,703
Victim Assistance Grant	(4,871)	15,881	14,454	(3,444)

The notes to the financial statement 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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Bio-Terrorism Grant	(111)	-	-	(111)
Cert Grant	1,291	-	-	1,291
Cemp Grant	465	-	-	465
Community Corrections 4514	8,764	-	8,764	-
Project Income 4513	482,486	136,187	68,093	550,580
Recovery Act Grant/Sheriff	6,817	-	6,817	-
Homeland Security Grant	400	-	-	400
Hoosier Safety Grant	1,692	-	-	1,692
Child Safety Seat Grant	1	400	-	401
Disaster Recovery - Greene Co.	-	80,000	80,000	-
Community Corrections - 06-07	37,274	277,146	314,422	(2)
Project Income - 2010-2011	19,272	191,285	210,557	-
Transition Fund - 0607	3,533	13,670	17,203	-
Community Corrections 4800	-	254,832	225,792	29,040
Project Income 4801	-	99,738	88,261	11,477
Transition Fund 4802	-	9,746	2,938	6,808
Corrections Carry-Over Claims	3,664	-	3,438	226
Humane Society 1	230	-	-	230
Ambulance Service	1,597,804	1,333,672	1,320,996	1,610,480
Special Death Benefit 1	170	1,624	1,629	165
Community Corrections Commissary	81,831	39,474	13,760	107,545
Health Insurance 1	(436,923)	293,750	-	(143,173)
Surplus Dog Tax	1,396	-	-	1,396
Recorder	-	155,984	155,934	50
Treasurer	627,089	24,106,509	23,850,350	883,248
Probation Department Agency	-	84,912	84,912	-
Payroll	79,860	2,407,468	2,415,208	72,120
Ambulance/Ems Agency	-	1,510,050	1,510,050	-
Expedition/Tax Sale Redemption	1,713	-	1,713	-
Fines/Forfeitures	1,206	6,868	7,136	938
Sales Disclosure 334	335	3,540	3,535	340
Sheriff Local Ccg	-	1,470	-	1,470
Health Dept	100	41,434	41,434	100
Prosecutor	66	-	-	66
Community Correction Cashbook	558	206,692	207,250	-
Community Correction Inmate Trust	161	29,001	28,729	433
Totals	\$ 17,572,875	\$ 85,883,561	\$ 85,899,221	\$ 17,557,215

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

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT

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 presents the financial information for the County.

B. Basis of Accounting

The financial statement is 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 statement. The aggregate receipts include 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.

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.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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).

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 statement. The aggregate disbursements include 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.

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

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.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 statement. 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 any replacement items purchased.

Note 6. Pension Plans

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 Indiana Public Retirement System (INPRS) 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.

INPRS 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:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	General	Highway	Local Road And Street	Health	Clerk's Records Perpetuation	Electronic Map Generation	Riverboat
Cash and investments - beginning	\$ 2,210,408	\$ 1,465,115	\$ 230,818	\$ 338	\$ 66,216	\$ 2,000	\$ 363,307
Receipts:							
Taxes	6,248,723	-	-	168,252	-	-	-
Intergovernmental	52,789	3,365,936	282,892	2,098	-	-	236,189
Charges for services	143,437	-	-	39,294	-	-	-
Fines and forfeits	130,380	-	-	-	11,476	-	-
Other receipts	745,384	166,698	-	-	-	-	2,340
Total receipts	<u>7,320,713</u>	<u>3,532,634</u>	<u>282,892</u>	<u>209,644</u>	<u>11,476</u>	<u>-</u>	<u>238,529</u>
Disbursements:							
Personal services	5,574,819	1,235,084	-	164,176	1,850	-	-
Supplies	339,019	1,023,496	350,931	8,296	-	-	-
Other services and charges	1,394,047	720,452	-	8,493	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	37,997	-	-	-	-	-	-
Other disbursements	199,300	253,532	-	-	41,579	-	40,000
Total disbursements	<u>7,545,182</u>	<u>3,232,564</u>	<u>350,931</u>	<u>180,965</u>	<u>43,429</u>	<u>-</u>	<u>40,000</u>
Excess (deficiency) of receipts over disbursements	<u>(224,469)</u>	<u>300,070</u>	<u>(68,039)</u>	<u>28,679</u>	<u>(31,953)</u>	<u>-</u>	<u>198,529</u>
Cash and investments - ending	<u>\$ 1,985,939</u>	<u>\$ 1,765,185</u>	<u>\$ 162,779</u>	<u>\$ 29,017</u>	<u>\$ 34,263</u>	<u>\$ 2,000</u>	<u>\$ 561,836</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Emergency Telephone System	Drug Free Community	Emergency Planning/Right To Know	Extradition	Juvenile Probation Service	Adult Probation Services	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 76,407	\$ 70	\$ 7,862	\$ 1,501	\$ 4,060	\$ 78,665	\$ 173,800
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	4,057	-	-	-	-
Charges for services	125,169	-	-	-	6,668	-	69,534
Fines and forfeits	-	-	-	-	-	64,087	-
Other receipts	-	-	77	-	-	-	-
Total receipts	<u>125,169</u>	<u>-</u>	<u>4,134</u>	<u>-</u>	<u>6,668</u>	<u>64,087</u>	<u>69,534</u>
Disbursements:							
Personal services	31,660	-	-	-	6,227	40,086	24,109
Supplies	-	-	-	-	-	3,978	-
Other services and charges	-	-	5,170	-	-	10,303	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	292	-
Other disbursements	7,111	-	-	-	-	2,227	56,720
Total disbursements	<u>38,771</u>	<u>-</u>	<u>5,170</u>	<u>-</u>	<u>6,227</u>	<u>56,886</u>	<u>80,829</u>
Excess (deficiency) of receipts over disbursements	<u>86,398</u>	<u>-</u>	<u>(1,036)</u>	<u>-</u>	<u>441</u>	<u>7,201</u>	<u>(11,295)</u>
Cash and investments - ending	<u>\$ 162,805</u>	<u>\$ 70</u>	<u>\$ 6,826</u>	<u>\$ 1,501</u>	<u>\$ 4,501</u>	<u>\$ 85,866</u>	<u>\$ 162,505</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	User Fee	Covered Bridge	Pretrial Diversion	CASA Grant	Supplemental Public Defender Svc	Jail Commissary	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 48,550	\$ 1,806	\$ 62,109	\$ 55	\$ 35	\$ 66,153	\$ 8,375
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	5,060	1,850	7,543	-	-	104,410	6,580
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>5,060</u>	<u>1,850</u>	<u>7,543</u>	<u>-</u>	<u>-</u>	<u>104,410</u>	<u>6,580</u>
Disbursements:							
Personal services	-	-	6,342	-	-	-	-
Supplies	-	-	953	-	-	-	-
Other services and charges	-	-	3,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,295	-	-	-	-	99,248	2,125
Total disbursements	<u>4,295</u>	<u>-</u>	<u>10,295</u>	<u>-</u>	<u>-</u>	<u>99,248</u>	<u>2,125</u>
Excess (deficiency) of receipts over disbursements	<u>765</u>	<u>1,850</u>	<u>(2,752)</u>	<u>-</u>	<u>-</u>	<u>5,162</u>	<u>4,455</u>
Cash and investments - ending	<u>\$ 49,315</u>	<u>\$ 3,656</u>	<u>\$ 59,357</u>	<u>\$ 55</u>	<u>\$ 35</u>	<u>\$ 71,315</u>	<u>\$ 12,830</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Jury Pay	Tax Sale Fees	Rainy Day	Tobacco Settlement	Health Department Immunization	Child Advocacy	Seized Assets
Cash and investments - beginning	\$ 6,126	\$ 52,105	\$ 1,402,529	\$ 56,997	\$ 4	\$ -	\$ 8,962
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	3,831	-	-	-	-
Charges for services	-	-	-	6,570	8,248	-	2,739
Fines and forfeits	4,088	-	-	-	-	50	-
Other receipts	-	48,134	178,538	-	-	-	-
Total receipts	<u>4,088</u>	<u>48,134</u>	<u>182,369</u>	<u>6,570</u>	<u>8,248</u>	<u>50</u>	<u>2,739</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	296,819	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,915	36,671	40,000	4,855	8,248	-	852
Total disbursements	<u>6,915</u>	<u>36,671</u>	<u>336,819</u>	<u>4,855</u>	<u>8,248</u>	<u>-</u>	<u>852</u>
Excess (deficiency) of receipts over disbursements	<u>(2,827)</u>	<u>11,463</u>	<u>(154,450)</u>	<u>1,715</u>	<u>-</u>	<u>50</u>	<u>1,887</u>
Cash and investments - ending	<u>\$ 3,299</u>	<u>\$ 63,568</u>	<u>\$ 1,248,079</u>	<u>\$ 58,712</u>	<u>\$ 4</u>	<u>\$ 50</u>	<u>\$ 10,849</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Levy Excess	Identification Security Protection	Drug Task Force	Sex And Violent Offender Registry	Gal/Casa	2015 Reassessment Fund	County Elected Officials Training
Cash and investments - beginning	\$ 16,978	\$ 35,328	\$ 6	\$ 364	\$ 17,193	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	167,529	-
Intergovernmental	-	-	-	-	30,072	2,056	-
Charges for services	-	6,112	-	2,498	-	-	1,240
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	6,112	-	2,498	30,072	169,585	1,240
Disbursements:							
Personal services	-	-	-	-	5,000	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	2,228	18,223	-	-
Total disbursements	-	-	-	2,228	23,223	-	-
Excess (deficiency) of receipts over disbursements	-	6,112	-	270	6,849	169,585	1,240
Cash and investments - ending	<u>\$ 16,978</u>	<u>\$ 41,440</u>	<u>\$ 6</u>	<u>\$ 634</u>	<u>\$ 24,042</u>	<u>\$ 169,585</u>	<u>\$ 1,240</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Cumulative Capital Development	Cumulative Bridge	General Drain Improvement	Congressional School Principal	City And Town Court Costs	Congressional School Interest	Clerk's Trust
Cash and investments - beginning	\$ 661,334	\$ 600,323	\$ 157,498	\$ 18,556	\$ 108,446	\$ 34,861	\$ 575,959
Receipts:							
Taxes	161,677	285,871	-	-	-	-	-
Intergovernmental	1,995	128,807	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	7,508	-	2,548,565
Other receipts	-	-	-	167	-	225	-
Total receipts	<u>163,672</u>	<u>414,678</u>	<u>-</u>	<u>167</u>	<u>7,508</u>	<u>225</u>	<u>2,548,565</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	81,817	68,592	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	241,906	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,484	2,649,498
Total disbursements	<u>81,817</u>	<u>310,498</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,484</u>	<u>2,649,498</u>
Excess (deficiency) of receipts over disbursements	<u>81,855</u>	<u>104,180</u>	<u>-</u>	<u>167</u>	<u>7,508</u>	<u>(1,259)</u>	<u>(100,933)</u>
Cash and investments - ending	<u>\$ 743,189</u>	<u>\$ 704,503</u>	<u>\$ 157,498</u>	<u>\$ 18,723</u>	<u>\$ 115,954</u>	<u>\$ 33,602</u>	<u>\$ 475,026</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	Sewage Collections	Overweight Vehicle Fines	Sheriff's Cashbook	Infraction Judgements
Cash and investments - beginning	\$ 151,171	\$ 2,820	\$ 109,046	\$ 453	\$ 49	\$ -	\$ 2,896
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	47,604	-	561,776	-
Fines and forfeits	-	-	-	-	5,386	-	40,077
Other receipts	145,355	97,595	34,897	-	-	-	-
Total receipts	<u>145,355</u>	<u>97,595</u>	<u>34,897</u>	<u>47,604</u>	<u>5,386</u>	<u>561,776</u>	<u>40,077</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	172,842	106,288	27,709	47,884	5,003	561,776	40,596
Total disbursements	<u>172,842</u>	<u>106,288</u>	<u>27,709</u>	<u>47,884</u>	<u>5,003</u>	<u>561,776</u>	<u>40,596</u>
Excess (deficiency) of receipts over disbursements	<u>(27,487)</u>	<u>(8,693)</u>	<u>7,188</u>	<u>(280)</u>	<u>383</u>	<u>-</u>	<u>(519)</u>
Cash and investments - ending	<u>\$ 123,684</u>	<u>\$ (5,873)</u>	<u>\$ 116,234</u>	<u>\$ 173</u>	<u>\$ 432</u>	<u>\$ -</u>	<u>\$ 2,377</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Inheritance Tax	Sheriff's Inmate Trust	Education Plate Fees Agency	Financial Institute Tax	Sheriff Retirement	Wheel Tax	Mortgage Fees-State Share
Cash and investments - beginning	\$ 303,466	\$ 2,005	\$ -	\$ -	\$ 1,298,613	\$ -	\$ 283
Receipts:							
Taxes	757,006	-	-	-	-	903,209	-
Intergovernmental	-	-	1,144	126,918	-	-	-
Charges for services	-	127,182	-	-	-	-	2,473
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	34,973	-	-
Total receipts	<u>757,006</u>	<u>127,182</u>	<u>1,144</u>	<u>126,918</u>	<u>34,973</u>	<u>903,209</u>	<u>2,473</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	875,410	125,951	1,069	126,918	129,882	903,209	2,283
Total disbursements	<u>875,410</u>	<u>125,951</u>	<u>1,069</u>	<u>126,918</u>	<u>129,882</u>	<u>903,209</u>	<u>2,283</u>
Excess (deficiency) of receipts over disbursements	<u>(118,404)</u>	<u>1,231</u>	<u>75</u>	<u>-</u>	<u>(94,909)</u>	<u>-</u>	<u>190</u>
Cash and investments - ending	<u>\$ 185,062</u>	<u>\$ 3,236</u>	<u>\$ 75</u>	<u>\$ -</u>	<u>\$ 1,203,704</u>	<u>\$ -</u>	<u>\$ 473</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Child Restraint Violations Fines	Interstate Compact	Commercial Vehicle Excise Tax	Riverboat Tax Distribution	Homestead Credit Rebate	Hea 1001 State Homestead Credit	Bid Deposits And Bonds Holding
Cash and investments - beginning	\$ 25	\$ -	\$ -	\$ -	\$ 16,017	\$ 107,533	\$ 4,402
Receipts:							
Taxes	-	-	159,774	-	-	-	-
Intergovernmental	-	-	-	207,498	-	-	-
Charges for services	-	460	-	-	-	-	-
Fines and forfeits	800	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>800</u>	<u>460</u>	<u>159,774</u>	<u>207,498</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	775	335	159,774	207,498	-	111,262	-
Total disbursements	<u>775</u>	<u>335</u>	<u>159,774</u>	<u>207,498</u>	<u>-</u>	<u>111,262</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>25</u>	<u>125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(111,262)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 50</u>	<u>\$ 125</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,017</u>	<u>\$ (3,729)</u>	<u>\$ 4,402</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Option Income Tax	Sex & Violent Offender Admin State	Wheel Tax/ Surtax Combined	Tax Distribution	Radio Repair & Maintenance	Election & Registration	Homeland Security Grant
Cash and investments - beginning	\$ 5,520	\$ 20	\$ -	\$ (6)	\$ -	\$ -	\$ -
Receipts:							
Taxes	4,834,367	-	-	20,890,551	-	-	-
Intergovernmental	-	-	884,756	-	-	-	5,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	3,936	-
Other receipts	-	-	-	-	10,950	-	-
Total receipts	<u>4,834,367</u>	<u>-</u>	<u>884,756</u>	<u>20,890,551</u>	<u>10,950</u>	<u>3,936</u>	<u>5,000</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,834,367	-	884,756	20,890,040	-	-	5,000
Total disbursements	<u>4,834,367</u>	<u>-</u>	<u>884,756</u>	<u>20,890,040</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>511</u>	<u>10,950</u>	<u>3,936</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,520</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 505</u>	<u>\$ 10,950</u>	<u>\$ 3,936</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Title IV-D Incentive Fund	Prosecutor IV-D Incentive Fund	Clerk IV-D Incentive Fund	Ellis Water Company Planning Grant	Busseron Conservancy	School General	Juvenile Block Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 191	\$ -	\$ 1,748
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	73,841	106,734	70,888	2,010	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	354	-
Total receipts	<u>73,841</u>	<u>106,734</u>	<u>70,888</u>	<u>2,010</u>	<u>-</u>	<u>354</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	28,883	4,682	2,010	-	-	-
Total disbursements	<u>-</u>	<u>28,883</u>	<u>4,682</u>	<u>2,010</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>73,841</u>	<u>77,851</u>	<u>66,206</u>	<u>-</u>	<u>-</u>	<u>354</u>	<u>-</u>
Cash and investments - ending	<u>\$ 73,841</u>	<u>\$ 77,851</u>	<u>\$ 66,206</u>	<u>\$ -</u>	<u>\$ 191</u>	<u>\$ 354</u>	<u>\$ 1,748</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Property Reassessment	Sheriffs Continuing Education	Infraction Deferral	Public Defender	Redevelopment Commission	Emergency Management	Tobacco Master Settlement
Cash and investments - beginning	\$ 1,371,780	\$ 218	\$ 147,242	\$ 19,641	\$ 1,223,730	\$ 77	\$ 21,651
Receipts:							
Taxes	101,907	-	-	-	189,407	-	-
Intergovernmental	2,056	-	-	-	-	-	-
Charges for services	-	1,853	32,243	-	-	-	24,484
Fines and forfeits	-	-	-	5,409	-	-	-
Other receipts	4,661	-	-	-	1,879,582	-	-
Total receipts	<u>108,624</u>	<u>1,853</u>	<u>32,243</u>	<u>5,409</u>	<u>2,068,989</u>	<u>-</u>	<u>24,484</u>
Disbursements:							
Personal services	50,536	-	19,192	-	-	-	-
Supplies	3,858	-	2,052	-	-	-	-
Other services and charges	303,331	-	2,779	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	104,802	381	-	2,384	2,749,702	77	18,214
Total disbursements	<u>462,527</u>	<u>381</u>	<u>24,023</u>	<u>2,384</u>	<u>2,749,702</u>	<u>77</u>	<u>18,214</u>
Excess (deficiency) of receipts over disbursements	<u>(353,903)</u>	<u>1,472</u>	<u>8,220</u>	<u>3,025</u>	<u>(680,713)</u>	<u>(77)</u>	<u>6,270</u>
Cash and investments - ending	<u>\$ 1,017,877</u>	<u>\$ 1,690</u>	<u>\$ 155,462</u>	<u>\$ 22,666</u>	<u>\$ 543,017</u>	<u>\$ -</u>	<u>\$ 27,921</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Auditor Transfer Fees	Judicial Fax Filing Fee	Juvenile Admin. Fees	Adult Probation Admin Fees	Public Defender - Superior	Tobacco Deferral - Probation	Bail-Agency-Pretrial- Circuit
Cash and investments - beginning	\$ 8,498	\$ 6,824	\$ 25,609	\$ 8,706	\$ 5,506	\$ 144	\$ 8,064
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	7,305	-	2,270	15,494	-	500	2,705
Fines and forfeits	-	-	-	-	21,227	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>7,305</u>	<u>-</u>	<u>2,270</u>	<u>15,494</u>	<u>21,227</u>	<u>500</u>	<u>2,705</u>
Disbursements:							
Personal services	-	-	-	18,314	11,645	280	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	900	-	-	-	1,684	96	730
Total disbursements	<u>900</u>	<u>-</u>	<u>-</u>	<u>18,314</u>	<u>13,329</u>	<u>376</u>	<u>730</u>
Excess (deficiency) of receipts over disbursements	<u>6,405</u>	<u>-</u>	<u>2,270</u>	<u>(2,820)</u>	<u>7,898</u>	<u>124</u>	<u>1,975</u>
Cash and investments - ending	<u>\$ 14,903</u>	<u>\$ 6,824</u>	<u>\$ 27,879</u>	<u>\$ 5,886</u>	<u>\$ 13,404</u>	<u>\$ 268</u>	<u>\$ 10,039</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff Service Fee	Health Dept - H1N1	Health Maintenance	Check Decept	White River Levee Main.	Peter Hill Main.	V.D.Singer Ditch Association
Cash and investments - beginning	\$ 29,871	\$ 14,060	\$ 47,339	\$ 3,738	\$ 10,192	\$ 1,575	\$ 5,121
Receipts:							
Taxes	-	-	-	-	13,863	719	944
Intergovernmental	-	-	-	-	-	-	-
Charges for services	8,661	22,720	23,592	600	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>8,661</u>	<u>22,720</u>	<u>23,592</u>	<u>600</u>	<u>13,863</u>	<u>719</u>	<u>944</u>
Disbursements:							
Personal services	-	-	12,362	-	-	-	-
Supplies	-	-	5,518	-	-	-	-
Other services and charges	-	-	548	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,784	34,467	-	733	7,752	-	-
Total disbursements	<u>3,784</u>	<u>34,467</u>	<u>18,428</u>	<u>733</u>	<u>7,752</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,877</u>	<u>(11,747)</u>	<u>5,164</u>	<u>(133)</u>	<u>6,111</u>	<u>719</u>	<u>944</u>
Cash and investments - ending	<u>\$ 34,748</u>	<u>\$ 2,313</u>	<u>\$ 52,503</u>	<u>\$ 3,605</u>	<u>\$ 16,303</u>	<u>\$ 2,294</u>	<u>\$ 6,065</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Bail-Agency-Pretrial Superior	Jones Ditch	Smock 4-Mile Ditch Maintenance	Bullock Ditch	Lemon Creek Ditch	Howesville Ditch	Smock 4-Mile Redemption
Cash and investments - beginning	\$ 29,458	\$ 17,849	\$ 6,033	\$ 1,621	\$ 24,281	\$ 297	\$ -
Receipts:							
Taxes	-	2,523	18,235	1,095	7,775	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	8,126	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>8,126</u>	<u>2,523</u>	<u>18,235</u>	<u>1,095</u>	<u>7,775</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,965	-	5,577	-	-	-	-
Total disbursements	<u>3,965</u>	<u>-</u>	<u>5,577</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,161</u>	<u>2,523</u>	<u>12,658</u>	<u>1,095</u>	<u>7,775</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 33,619</u>	<u>\$ 20,372</u>	<u>\$ 18,691</u>	<u>\$ 2,716</u>	<u>\$ 32,056</u>	<u>\$ 297</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Ems Equip. Purchase & Replacement	Ems Billing Services	Sheriff's Sale Fund	Sheriff Donations	Sheriff Accident Report	Sheriff Firearms Training	Sheriff Co. Correction
Cash and investments - beginning	\$ 76,494	\$ 5,232	\$ 2,659	\$ 100	\$ 265	\$ 33,911	\$ 423,471
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	108,000	83,053	7,704	-	3,610	13,560	172,684
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>108,000</u>	<u>83,053</u>	<u>7,704</u>	<u>-</u>	<u>3,610</u>	<u>13,560</u>	<u>172,684</u>
Disbursements:							
Personal services	-	-	-	-	-	-	81,876
Supplies	-	-	-	-	-	-	-
Other services and charges	-	84,158	-	-	-	-	33,085
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	100,694	-	-	-	-	-	30,323
Other disbursements	-	-	4,976	100	2,871	15,161	2,184
Total disbursements	<u>100,694</u>	<u>84,158</u>	<u>4,976</u>	<u>100</u>	<u>2,871</u>	<u>15,161</u>	<u>147,468</u>
Excess (deficiency) of receipts over disbursements	<u>7,306</u>	<u>(1,105)</u>	<u>2,728</u>	<u>(100)</u>	<u>739</u>	<u>(1,601)</u>	<u>25,216</u>
Cash and investments - ending	<u>\$ 83,800</u>	<u>\$ 4,127</u>	<u>\$ 5,387</u>	<u>\$ -</u>	<u>\$ 1,004</u>	<u>\$ 32,310</u>	<u>\$ 448,687</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Dug-Free Comm.-Superior	Greene Co. Drug & Alcohol	Emergency Management Grant	Ssa Incentive Pymt - Sheriff	E-911 Landline	Greene County Building Fund	Corner's Training Con'T Ed
Cash and investments - beginning	\$ 14,534	\$ 129,529	\$ 64	\$ 1,400	\$ 27,927	\$ 655,101	\$ 201
Receipts:							
Taxes	-	-	-	-	-	1,244,681	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	11,666	48,923	-	400	220,212	-	2,140
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	4,509,502	-
Total receipts	<u>11,666</u>	<u>48,923</u>	<u>-</u>	<u>400</u>	<u>220,212</u>	<u>5,754,183</u>	<u>2,140</u>
Disbursements:							
Personal services	5,755	45,655	-	-	196,609	-	-
Supplies	4,525	78	-	-	4,985	-	-
Other services and charges	-	1,564	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	4,283,908	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,716	-	-	-	-	1,500,000	2,130
Total disbursements	<u>13,996</u>	<u>47,297</u>	<u>-</u>	<u>-</u>	<u>201,594</u>	<u>5,783,908</u>	<u>2,130</u>
Excess (deficiency) of receipts over disbursements	<u>(2,330)</u>	<u>1,626</u>	<u>-</u>	<u>400</u>	<u>18,618</u>	<u>(29,725)</u>	<u>10</u>
Cash and investments - ending	<u>\$ 12,204</u>	<u>\$ 131,155</u>	<u>\$ 64</u>	<u>\$ 1,800</u>	<u>\$ 46,545</u>	<u>\$ 625,376</u>	<u>\$ 211</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Pca Account	Prosecutor Arra	Clerk Arra	Co. General Arra	Victim Assistance Grant	Bio-Terrorism Grant	Cert Grant
Cash and investments - beginning	\$ 342	\$ 16,969	\$ 104	\$ 1,703	\$ (4,871)	\$ (111)	\$ 1,291
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	1,475	27,209	2,496	-	15,881	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,475</u>	<u>27,209</u>	<u>2,496</u>	<u>-</u>	<u>15,881</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	10,520	-	-
Supplies	-	-	-	-	2,739	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,195	-	-
Other disbursements	1,033	25,970	2,600	-	-	-	-
Total disbursements	<u>1,033</u>	<u>25,970</u>	<u>2,600</u>	<u>-</u>	<u>14,454</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>442</u>	<u>1,239</u>	<u>(104)</u>	<u>-</u>	<u>1,427</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 784</u>	<u>\$ 18,208</u>	<u>\$ -</u>	<u>\$ 1,703</u>	<u>\$ (3,444)</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, 2011
 (Continued)

	Camp Grant	Community Corrections 4514	Project Income 4513	Recovery Act Grant/Sheriff	Homeland Security Grant	Hoosier Safety Grant	Child Safety Seat Grant
Cash and investments - beginning	\$ 465	\$ 8,764	\$ 482,486	\$ 6,817	\$ 400	\$ 1,692	\$ 1
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	136,187	-	-	-	-
Charges for services	-	-	-	-	-	-	400
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	136,187	-	-	-	400
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	8,764	68,093	6,817	-	-	-
Total disbursements	-	8,764	68,093	6,817	-	-	-
Excess (deficiency) of receipts over disbursements	-	(8,764)	68,094	(6,817)	-	-	400
Cash and investments - ending	<u>\$ 465</u>	<u>\$ -</u>	<u>\$ 550,580</u>	<u>\$ -</u>	<u>\$ 400</u>	<u>\$ 1,692</u>	<u>\$ 401</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Disaster Recovery - Greene Co.	Community Corrections - 06-07	Project Income - 2010-2011	Transition Fund - 0607	Community Corrections 4800	Project Income 4801	Transition Fund 4802
Cash and investments - beginning	\$ -	\$ 37,274	\$ 19,272	\$ 3,533	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	80,000	277,146	123,193	13,670	254,832	99,738	9,746
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	68,092	-	-	-	-
Total receipts	<u>80,000</u>	<u>277,146</u>	<u>191,285</u>	<u>13,670</u>	<u>254,832</u>	<u>99,738</u>	<u>9,746</u>
Disbursements:							
Personal services	-	204,526	11,231	1,490	196,174	18,081	2,938
Supplies	-	3,741	4,656	-	4,067	1,319	-
Other services and charges	-	20,140	58,486	15,711	19,160	68,861	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	80,000	86,015	136,184	2	6,391	-	-
Total disbursements	<u>80,000</u>	<u>314,422</u>	<u>210,557</u>	<u>17,203</u>	<u>225,792</u>	<u>88,261</u>	<u>2,938</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(37,276)</u>	<u>(19,272)</u>	<u>(3,533)</u>	<u>29,040</u>	<u>11,477</u>	<u>6,808</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,040</u>	<u>\$ 11,477</u>	<u>\$ 6,808</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Corrections Carry-Over Claims	Humane Society 1	Ambulance Service	Special Death Benefit 1	Community Corrections Commissary	Health Insurance 1	Surplus Dog Tax
Cash and investments - beginning	\$ 3,664	\$ 230	\$ 1,597,804	\$ 170	\$ 81,831	\$ (436,923)	\$ 1,396
Receipts:							
Taxes	-	-	12,370	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	1,321,302	-	39,474	-	-
Fines and forfeits	-	-	-	1,624	-	-	-
Other receipts	-	-	-	-	-	293,750	-
Total receipts	-	-	1,333,672	1,624	39,474	293,750	-
Disbursements:							
Personal services	-	-	1,124,482	-	-	-	-
Supplies	-	-	149,399	-	-	-	-
Other services and charges	-	-	44,884	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,438	-	2,231	1,629	13,760	-	-
Total disbursements	3,438	-	1,320,996	1,629	13,760	-	-
Excess (deficiency) of receipts over disbursements	(3,438)	-	12,676	(5)	25,714	293,750	-
Cash and investments - ending	<u>\$ 226</u>	<u>\$ 230</u>	<u>\$ 1,610,480</u>	<u>\$ 165</u>	<u>\$ 107,545</u>	<u>\$ (143,173)</u>	<u>\$ 1,396</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Recorder	Treasurer	Probation Department Agency	Payroll	Ambulance/Ems Agency	Expedition/Tax Sale Redemption	Fines/Forfeitures
Cash and investments - beginning	\$ -	\$ 627,089	\$ -	\$ 79,860	\$ -	\$ 1,713	\$ 1,206
Receipts:							
Taxes	-	19,785,461	-	-	-	-	-
Intergovernmental	-	4,104,161	-	-	-	-	-
Charges for services	155,984	216,887	84,912	-	1,510,050	-	-
Fines and forfeits	-	-	-	-	-	-	6,868
Other receipts	-	-	-	2,407,468	-	-	-
Total receipts	<u>155,984</u>	<u>24,106,509</u>	<u>84,912</u>	<u>2,407,468</u>	<u>1,510,050</u>	<u>-</u>	<u>6,868</u>
Disbursements:							
Personal services	-	-	-	2,415,208	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	155,934	23,850,350	84,912	-	1,510,050	1,713	7,136
Total disbursements	<u>155,934</u>	<u>23,850,350</u>	<u>84,912</u>	<u>2,415,208</u>	<u>1,510,050</u>	<u>1,713</u>	<u>7,136</u>
Excess (deficiency) of receipts over disbursements	<u>50</u>	<u>256,159</u>	<u>-</u>	<u>(7,740)</u>	<u>-</u>	<u>(1,713)</u>	<u>(268)</u>
Cash and investments - ending	<u>\$ 50</u>	<u>\$ 883,248</u>	<u>\$ -</u>	<u>\$ 72,120</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 938</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sales Disclosure 334	Sheriff Local Ccg	Health Dept	Prosecutor	Community Correction Cashbook	Community Correction Inmate Trust	Totals
Cash and investments - beginning	\$ 335	\$ -	\$ 100	\$ 66	\$ 558	\$ 161	\$ 17,572,875
Receipts:							
Taxes	-	-	-	-	-	-	55,955,939
Intergovernmental	-	-	-	-	-	-	10,737,301
Charges for services	3,540	1,470	41,434	-	206,692	29,001	5,710,098
Fines and forfeits	-	-	-	-	-	-	2,851,481
Other receipts	-	-	-	-	-	-	10,628,742
Total receipts	<u>3,540</u>	<u>1,470</u>	<u>41,434</u>	<u>-</u>	<u>206,692</u>	<u>29,001</u>	<u>85,883,561</u>
Disbursements:							
Personal services	-	-	-	-	-	-	11,516,227
Supplies	-	-	-	-	-	-	1,913,610
Other services and charges	-	-	-	-	-	-	2,944,581
Debt service - principal and interest	-	-	-	-	-	-	4,580,727
Capital outlay	-	-	-	-	-	-	412,407
Other disbursements	3,535	-	41,434	-	207,250	28,729	64,531,669
Total disbursements	<u>3,535</u>	<u>-</u>	<u>41,434</u>	<u>-</u>	<u>207,250</u>	<u>28,729</u>	<u>85,899,221</u>
Excess (deficiency) of receipts over disbursements	<u>5</u>	<u>1,470</u>	<u>-</u>	<u>-</u>	<u>(558)</u>	<u>272</u>	<u>(15,660)</u>
Cash and investments - ending	<u>\$ 340</u>	<u>\$ 1,470</u>	<u>\$ 100</u>	<u>\$ 66</u>	<u>\$ -</u>	<u>\$ 433</u>	<u>\$ 17,557,215</u>

GREENE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 341,775</u>	<u>\$ -</u>

GREENE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Caterpillar Financial Services Corporation	2009 Backhoe	\$ 16,063	04-08-10	04-08-13
Caterpillar Financial Services Corporation	2010 Caterpillar Motor Graders	61,800	04-08-10	04-08-13
Caterpillar Financial Services Corporation	2009 Backhoe	16,063	10-08-09	10-08-14
Caterpillar Financial Services Corporation	2011 Rubber Tired Excavator	21,030	09-29-11	09-29-16
Caterpillar Financial Services Corporation	2007 Loader	16,500	02-03-06	02-03-11
Caterpillar Financial Services Corporation	2010 Excavator/Loader	22,571	04-08-10	04-08-13
Ford Motor Credit Company	Single Axle (3)/Tandem (1)	59,109	03-30-07	03-30-11
Suntrust Equipment Finance & Leasing Company	Tractors and Mowers	<u>48,779</u>	01-15-07	01-15-13
Total governmental activities		<u>261,915</u>		
Total of annual lease payments		<u>\$ 261,915</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Bond Anticipation Note of 2008 (Paid off in 2011)	\$ -	\$ -
General obligation bonds	Redevelopment District Bond Anticipation Note	1,562,581	-
Revenue bonds	Lease Rental Revenue Refunding Bonds of 2010	4,625,000	411,794
Revenue bonds	Lease Rental Revenue Refunding Bonds of 2011	<u>8,085,000</u>	<u>157,817</u>
Total governmental activities		<u>14,272,581</u>	<u>569,611</u>
Totals		<u>\$ 14,272,581</u>	<u>\$ 569,611</u>

GREENE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

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.

	Ending Balance
Governmental activities:	
Land	\$ 227,535
Infrastructure	26,670,000
Buildings	6,959,726
Machinery, equipment and vehicles	181,179
Total governmental activities	34,038,440
Total capital assets	\$ 34,038,440

GREENE COUNTY
OTHER REPORTS

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

County Drainage Board
Ambulance Service
County Highway Department
County Auditor
County Treasurer
County Clerk
County Council
Board of County Commissioners
Redevelopment Commission

GREENE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 12, 2012, with Steve Lindsey, President of the County Council; and Matthew Baker, Auditor. Our examination disclosed no material items that warrant comment at this time.