

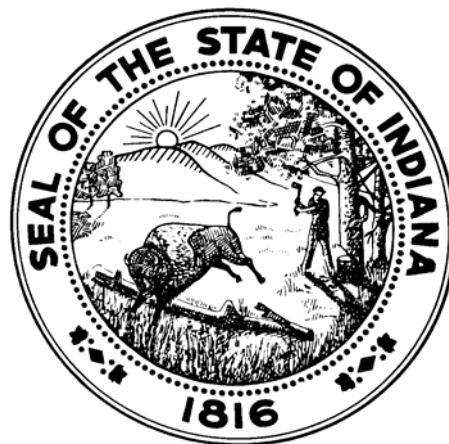
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT

OF

GREENE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED
06/11/2007

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	David L. Bailey	01-01-03 to 12-31-10
Treasurer	Carolyn White	01-01-05 to 12-31-08
Clerk	Thomas H. Franklin Susan Fowler (Interim) Jackie Winstead	01-01-03 to 06-30-06 07-01-06 to 12-31-06 01-01-07 to 12-31-10
Sheriff	Wm. Leon Allen Terry Pierce	01-01-03 to 12-31-06 01-01-07 to 12-31-10
Recorder	Rae Della Cravens Rita Hennette	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the Board of County Commissioners	Bart A. Beard	01-01-06 to 12-31-07
President of the County Council	W. Edward Cullison	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF GREENE COUNTY, INDIANA

We have examined the financial information presented herein of Greene County (County), for the period of January 1, 2006 to December 31, 2006. The County's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

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

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the County for the year ended December 31, 2006, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

May 3, 2007

GREENE COUNTY
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2006

	Cash and Investments 01-01-06	Receipts	Disbursements	Cash and Investments 12-31-06
Governmental Funds:				
General	\$ 386,707	\$ 6,850,049	\$ 6,677,700	\$ 559,056
County Highway	959,148	4,250,764	3,857,237	1,352,675
Local Road and Street	28,037	305,266	284,054	49,249
County Health	16,789	165,933	169,379	13,343
County Health Maintenance	24,978	26,569	16,572	34,975
Family and Children	1,150,682	2,791,279	2,423,585	1,518,376
1997-1998 Traffic Safety	41,857	-	-	41,857
2002 Youth Alternative Grant	8,201	-	-	8,201
Accident Report	595	3,014	1,173	2,436
Adult Probation Fees	8,129	20,164	26,541	1,752
Adult Probation Services	86,192	48,890	66,606	68,476
Alcohol and Drug Services	28,241	46,690	34,655	40,276
Ambulance Donations	1	-	-	1
Aviation	3,863	-	-	3,863
Bail Agency Pretrial - Superior	31,608	7,656	15,746	23,518
Bail Agency Pretrial - Circuit	4,211	3,216	-	7,427
Bid Bonds	3,300	2,500	2,300	3,500
Bio-Terrorism Grant	(633)	58,326	59,056	(1,363)
Brownsfield Grant Worthington	1,500	-	-	1,500
CEMP Grant	802	-	338	464
CERT Grant	1,291	-	-	1,291
Check Deception	4,870	10,998	16,727	(859)
Civil Defense Equipment	5	-	-	5
Civil Defense	5	300	300	5
Clerk's Records Perpetuation	22,729	12,405	610	34,524
County Project Income	70,413	1,448	71,861	-
Riverboat Fund	306,217	156,337	32,967	429,587
Community Corrections 2005-2006	21,608	71,329	91,191	1,746
Community Corrections Home Detention	47,741	146,441	60,207	133,975
Community Corrections	11,975	4,964	16,939	-
County Community Corrections	1,891	16,729	-	18,620
Court Appointed Special Advocate	1,550	8,514	8,110	1,954
Covered Bridge	1,250	1,250	37	2,463
Drug Free Community Superior	20,684	13,771	18,771	15,684
Drug Free Community	70	-	-	70
Drug Task Force Monroe County	44	2,959	3,122	(119)
E-911	174,939	377,439	509,504	42,874
Eastern YMCA Grant	1,422	40	1,462	-
Electronic Map Generation	1,500	-	-	1,500
Emergency Management Grant	2,380	-	-	2,380
Emergency Management Services	220,102	1,178,710	1,125,016	273,796
Emergency Planning/Right to Know	13,831	4,927	18,762	(4)
Even Start Grant	(614)	-	-	(614)
Education License Plate	-	3,131	3,131	-
Extradition	1,501	-	-	1,501
Firearms Training	10,413	9,950	7,638	12,725
Hoosier Safety Grant	1,692	-	-	1,692
Humane Society	200	30	-	230
Immunization Grant	4	-	-	4
Infraction Deferral	91,675	63,359	62,491	92,543
Judicial Fax Filing Fee	6,693	12	-	6,705
Juvenile Administration Fees	8,717	4,235	-	12,952
Juvenile Probation Services	6,314	5,908	6,040	6,182
Juvenile Block Grant	1,748	-	-	1,748
Law Enforcement/Forfeiture	130	3,284	-	3,414
Pretrial Diversion	40,402	13,743	12,012	42,133
Project Income	240,009	71,610	-	311,619
Project Income 05-06	16,451	109,828	83,173	43,106
Project Income 06-07	-	61,780	69,618	(7,838)
Property Disposal Fund	3,508	-	-	3,508
Property Reassessment	1,238,439	746,006	609,583	1,374,862
Public Defender Circuit	8,825	3,414	-	12,239
Public Defender Superior	23,076	7,865	11,814	19,127
Recorder's Records Perpetuation	143,570	77,959	51,357	170,172
Redevelopment Commission	347,137	493,881	294,855	546,163
Sheriff Law Continuing Education	292	591	706	177
Sheriff Block Grant	2,393	-	-	2,393
Supplemental Public Defender Services	886	198	702	382
Surveyor's Corner Perpetuation	31,248	7,985	-	39,233
Tobacco Deferral Probation	348	750	1,032	66
Tobacco Master Settlement	30,583	-	7,180	23,403
Tobacco Settlement	10,896	28,144	12,025	27,015
Transition Fund Corrections	5,606	-	5,606	-
Transition Fund 05-06	3,080	23,230	26,181	129
Transition Fund 06-07	-	435	2,628	(2,193)
User Fee	37,600	6,879	5,691	38,788

The accompanying notes are an integral part of the schedules.

GREENE COUNTY
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2006
(Continued)

	Cash and Investments 01-01-06	Receipts	Disbursements	Cash and Investments 12-31-06
Governmental Funds (continued):				
Veteran Donation	31	-	-	31
Victim Assistance Grant	(4,090)	18,437	16,867	(2,520)
Youth Alternative Grant Carryover	5,690	-	-	5,690
Youth Alternative Grant	6,911	-	-	6,911
Children's Psychiatric Treatment	85,364	98,288	107,414	76,238
White River Levee Maintenance	3,752	43,662	39,596	7,818
Peter Hill Maintenance	1,082	375	-	1,457
VD Singer Association	6,438	651	2,225	4,864
Jones Ditch	13,538	3,427	4,700	12,265
Smock 4-mile Ditch Maintenance	42,946	31,769	57,461	17,254
Bullock Ditch	6,846	609	6,720	735
Lemon Creek Ditch	11,640	4,672	14,376	1,936
Jail Commissary	22,287	70,618	79,865	13,040
CASA Grant	-	10,190	10,190	-
Center TWP Fire Truck	-	154,950	154,950	-
Community Corrections 06-07	-	105,556	63,543	42,013
County Identification Security	-	14,626	-	14,626
Homeland Security	-	1,229	829	400
Housing Needs Assessments	-	11,015	11,015	-
Middleway House Grant	-	32,867	24,624	8,243
Niosh Mask Grant	-	9,563	9,563	-
Greene County Building Fund	1,036,469	802,477	838,930	1,000,016
Poor Relief Debt	(1)	139,325	136,391	2,933
Cumulative Bridge	904,697	1,403,534	1,133,528	1,174,703
Cumulative Capital Development	428,814	192,031	65,636	555,209
General Drain Improvement	132,622	18,809	800	150,631
Greene Cty Health Insurance	(202,755)	-	202,107	(404,862)
Jury Pay	25,182	5,046	4,074	26,154
Fiduciary Funds:				
Sheriff's Pension Trust	1,081,077	205,714	125,936	1,160,855
Congressional Principal	18,556	-	-	18,556
Congressional Interest	31,997	416	742	31,671
Fines and Forfeitures	1,985	15,052	16,145	892
Coroner's Continued Education	840	1,409	1,434	815
Jail Spec Plans	600	-	-	600
Pam Fodrill Trial Fund	71	-	-	71
Sex Crime	20	-	-	20
Sheriff's Service Fee	-	3,129	-	3,129
State Welfare Excise	-	16,239	16,239	-
Surplus Dog Tax Special Revenue	1,396	1,362	1,362	1,396
Tax Sale Costs	16,963	415	18,151	(773)
Wheel Tax/Surtax	835	807,312	808,147	-
Child Restraint Violation Fines	175	1,175	450	900
City and Town Court Costs	56,221	9,937	-	66,158
Tax Distribution	6,772	6,968,808	4,964,999	2,010,581
Infraction Judgements	34,574	59,950	60,088	34,436
Inheritance Tax	305,701	775,072	834,921	245,852
Interstate Comp Fund	-	75	-	75
Mortgage Fees State Share	2,265	3,690	3,925	2,030
Overweight Vehicle Fines	3,603	2,742	5,209	1,136
Riverboat Wagering Tax	-	208,650	208,650	-
Sewage Collections	453	-	-	453
Special Death Benefit	900	1,790	1,885	805
State Sales Disclosure Fee	2,560	4,750	4,535	2,775
Surplus Tax	54,308	4,609	38,963	19,954
Tax Sale Surplus	361,175	-	339,226	21,949
Welfare Trust	40,159	58,075	81,103	17,131
County Treasurer	740,290	27,842,270	26,990,672	1,591,888
County Sheriff	-	969,471	969,471	-
County Health	50	37,960	37,960	50
Clerk of the Circuit Court	601,605	2,384,094	2,525,578	460,121
Sheriff's Inmate Trust	1,528	93,928	93,951	1,505
County Recorder	50	218,578	218,578	50
Community Corrections Trust	-	162,566	162,566	-
Ambulance Trust	-	675,493	675,493	-
Payroll Withholdings Clearing	21,341	2,320,993	2,264,606	77,728
Tax Sale Redemption	2,222	168,012	171,014	(780)
Probation Department	-	79,222	79,222	-
County Prosecuting Attorney Trust	-	34,995	34,821	174
Totals	<u>\$ 11,941,302</u>	<u>\$ 65,644,763</u>	<u>\$ 61,625,437</u>	<u>\$ 15,960,628</u>

The accompanying notes are an integral part of the schedules.

GREENE COUNTY
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

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

Note 2. Fund Accounting

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

Note 3. Budgets

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

Note 4. Property Taxes

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

Note 5. Deposits and Investments

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

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

GREENE COUNTY
NOTES TO FINANCIAL INFORMATION
(Continued)

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

Note 7. Subsequent Event

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

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

GREENE COUNTY
OTHER REPORTS

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

County Sheriff
County Drainage Board
Clerk of the Circuit Court
Prosecuting Attorney
County Assessor

GREENE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 3, 2007, with W. Edward Cullison, President of the County Council; Bart A. Beard, President of the Board of County Commissioners; and David L. Bailey, Auditor.