

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
GREENE COUNTY, INDIANA  
January 1, 2012 to December 31, 2012



**FILED**  
09/20/2013



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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 Kelly Zimmerly	01-01-09 to 12-31-12 01-01-13 to 12-31-16
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	W. Edward Cullison	01-01-12 to 12-31-13
President of the County Council	Steve Lindsey Rick Graves	01-01-12 to 12-31-12 01-01-13 to 12-31-13



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF GREENE COUNTY, INDIANA

***Report on the Financial Statement***

We have audited the accompanying financial statement of Greene County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on this 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

***Opinion on Regulatory Basis of Accounting***

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, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated August 22, 2013, 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* in considering the County's internal control over financial reporting and compliance.

***Accompanying Information***

*Supplementary Information*

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 statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

Our audit 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 auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

*Other Information*

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana 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.



Bruce Hartman  
State Examiner

August 22, 2013



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF GREENE COUNTY, INDIANA

We have audited, 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, the financial statement of Greene County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated August 22, 2013, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2012-1 to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2012-1.

***Greene County's Response to Findings***

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Bruce Hartman  
State Examiner

August 22, 2013

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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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
General	\$ 1,985,940	\$ 8,037,406	\$ 7,863,435	\$ 2,159,911
Accident Report	1,004	2,781	2,419	1,366
Bid Deposits and Bonds Holding	4,402	-	1,000	3,402
Child Advocacy	50	100	-	150
City and Town Court Costs	115,954	8,217	-	124,171
Clerk's Records Perpetuation	34,263	11,019	35,124	10,158
Community Corrections	448,686	140,805	275,433	314,058
Congressional School Interest	33,602	454	742	33,314
Congressional School Principal	18,723	66	233	18,556
Covered Bridge	3,656	1,850	465	5,041
Cumulative Bridge	704,504	407,856	452,586	659,774
Cumulative Capital Development	743,188	182,174	75,892	849,470
Drug Free Community	70	-	-	70
Electronic Map Generation	2,000	-	-	2,000
Emergency Medical Services	1,610,480	1,479,368	1,406,141	1,683,707
Emergency Planning/Right To Know	6,827	10,222	9,249	7,800
Emergency Telephone System	46,545	91,208	137,753	-
Extradition	1,501	-	-	1,501
Firearms Training	32,311	18,820	9,854	41,277
General Drain Improvement	157,498	-	1,500	155,998
Health	29,017	209,240	197,080	41,177
Identification Security Protection	41,440	2,538	-	43,978
Levy Excess	16,978	-	-	16,978
Local Health Maintenance	58,711	86,467	42,479	102,699
Local Road and Street	162,779	290,490	350,590	102,679
Misdemeanant	-	22,206	-	22,206
Motor Vehicle Highway	1,765,186	3,166,231	3,322,795	1,608,622
Promotion Of Economic Dev & Tourism	543,016	2,611,406	2,417,838	736,584
Rainy Day	1,248,080	158,281	-	1,406,361
Reassessment - 2009	1,017,877	103,210	417,583	703,504
Reassessment - 2015	169,585	174,450	-	344,035
Recorder's Records Perpetuation	162,505	53,890	85,742	130,653
Riverboat	561,836	146,619	149,130	559,325
Sex and Violent Offender Administration	633	1,765	1,214	1,184
Supplemental Public Defender Services	35	-	-	35
Surplus Tax	116,235	86,173	29,595	172,813
Surveyor's Corner Perpetuation	12,830	6,110	-	18,940
Tax Sale Fees	63,568	35,790	26,414	72,944
Tax Sale Redemption	(5,873)	100,033	106,515	(12,355)
Tax Sale Surplus	123,684	278,084	60,412	341,356
Local Health Department Trust Account	27,921	20,639	4,088	44,472
GAL/CASA	24,043	16,379	14,054	26,368
Election and Registration	3,936	9,447	-	13,383
County Elected Officials Training	1,240	2,538	-	3,778
Statewide 911	162,806	304,673	272,662	194,817
Adult Probation Administrative	85,866	60,216	63,150	82,932
Juvenile Probation Administrative	4,500	4,400	6,227	2,673
County User Fee	49,314	8,574	3,984	53,904
EMS Equipment	83,800	108,000	135,655	56,145
Humane Society	230	-	-	230
Sheriff Sale Administration	5,386	11,400	8,110	8,676
Drug Task Force	6	-	-	6
Health Clinic	52,504	8,168	60,673	(1)
Insurance - Retiree Contributions	(143,173)	291,300	-	148,127
Payroll Clearing	72,120	2,395,713	2,534,171	(66,338)
Settlement	505	20,948,997	21,412,087	(462,585)
Wheel Tax	-	910,181	910,181	-
CVET Agency	-	160,500	160,500	-

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Sewage Collections	173	69,661	66,656	3,178
Financial Institution Tax	-	128,378	128,378	-
HEA 1001 State Homestead Credit	(3,729)	-	94	(3,823)
Homestead Credit Rebate	16,017	-	-	16,017
State Fines and Forfeitures	938	8,800	8,625	1,113
Infraction Judgements	2,377	44,594	44,129	2,842
Overweight Vehicle Fines	433	2,905	1,913	1,425
Special Death Benefit	165	2,413	2,368	210
Sales Disclosure - State Share	340	3,567	3,582	325
Coroners Training & Con't Education	212	2,317	2,378	151
Interstate Compact - State Share	125	915	1,040	-
Mortgage Recording Fees - State Share	473	2,393	2,655	211
Canine Research and Education	1,396	-	1,396	-
Sex and Violent Offender Admin - State	20	-	-	20
Child Restraint Violations Fines	50	1,361	1,361	50
Inheritance Tax	185,062	341,811	514,638	12,235
Education Plate Fees Agency	75	750	750	75
Riverboat Revenue Sharing	-	196,467	196,467	-
COIT Distribution	5,520	5,562,748	5,562,748	5,520
93.563 Prosecutor PCA	784	19,459	895	19,348
93.563 Title IV-D ARRA	1,703	-	-	1,703
93.563 ARRA Prosecutor IV-D Incentive	18,208	-	4,570	13,638
93.563 Title IV-D Incentive	73,841	20,139	40,636	53,344
93.563 Prosecutor IV-D Incentive-Post Oct '99	77,851	30,295	10,268	97,878
93.563 Clerk IV-D Incentive-Post Oct '99	66,206	20,139	5,302	81,043
Jones Ditch	20,372	2,386	-	22,758
Smock 4-Mile Ditch Maintenance	18,691	18,239	24,528	12,402
Bullock Ditch	2,716	1,111	-	3,827
Sheriff Local Coord. Council Grant	1,470	1,790	-	3,260
Community Corrections	-	119,107	119,107	-
Sheriff Law Cont. Education	1,690	1,366	3,019	37
Infraction Deferral - Prosecutor	155,462	52,117	36,707	170,872
County Drug-Free Community Superior	12,203	15,255	10,681	16,777
Greene County Drug & Alcohol	131,156	68,155	50,106	149,205
Check Deception	3,605	592	-	4,197
Bail-Agency Pretrial-Circuit	10,039	4,333	228	14,144
Bail-Agency Pretrial-Superior	33,619	11,100	5,907	38,812
Public Defender - Circuit	22,665	9,997	-	32,662
Public Defender - Superior	13,404	17,665	128	30,941
Sheriff Service Fee	34,748	9,953	-	44,701
Judicial Fax Fee	6,824	-	-	6,824
SSA Incentive Payment - Sheriff	1,800	800	-	2,600
Peter Hill Maintenance	2,293	875	480	2,688
V.D. Singer Ditch Association	6,065	1,005	3,625	3,445
Lemon Creek Ditch	32,056	7,573	-	39,629
Howesville Ditch	297	-	-	297
Busseron Conservancy	191	-	-	191
Health Dept - H1N1	2,312	-	2,312	-
UDWI Rural Development Loan	-	740,000	55,503	684,497

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Homeland Security Grant - 2003	400	-	-	400
Bio-Terrorism Grant	(111)	-	-	(111)
CASA Grant	55	-	-	55
Sewer Project 038-CDBG-11-SUB	-	177,255	160,077	17,178
School General	354	-	-	354
Juvenile Block Grant	1,748	-	-	1,748
Victim Assistance Grant	(3,443)	13,207	15,324	(5,560)
Project Income 05/06	-	104,169	98,682	5,487
Community Corrections 05/06	-	254,832	231,174	23,658
Transition Fund	6,807	604	7,412	(1)
Project Income	11,477	57,506	68,983	-
Hoosier Safety Grant	1,692	-	-	1,692
Immunization Grant	4	-	-	4
Family Court Grant Fund	-	20,194	16,947	3,247
Project Income	-	108,224	108,225	(1)
Transition Fund	-	7,838	7,837	1
Juvenile Admin. Fees	27,879	1,452	-	29,331
Alternative Dispute Superior	-	1,960	-	1,960
Alternative Dispute Circuit	-	1,480	-	1,480
Alternative Co-Pay Superior	-	1,020	-	1,020
Sheriff's Inmate Trust	3,233	136,214	136,939	2,508
Treasurer	883,250	25,312,034	24,926,712	1,268,572
Community Corrections Inmate Trust	433	28,522	28,669	286
Clerk's Trust	475,026	5,247,284	4,291,638	1,430,672
Community Corrections Commissary	107,545	46,113	69,479	84,179
Jail Commissary	71,315	100,656	134,619	37,352
Greene County Building Fund	625,376	1,841,649	1,112,450	1,354,575
Radio Repair & Maintenance	10,950	-	3,094	7,856
Commissioners' Certificate Sale	-	53,965	10,122	43,843
Scotland Wastewater Retainage	-	24,390	-	24,390
Adult Probation Admin Fees	5,886	17,163	17,339	5,710
Tobacco Deferral - Probation	269	325	392	202
Pretrial Diversion	59,357	9,051	13,444	54,964
Jury Pay Fund	3,298	4,298	7,243	353
Seized Asset Fund	10,849	19,260	16,732	13,377
Auditor Transfer Fees	14,903	7,470	-	22,373
Public Defender	16,303	15,754	19,971	12,086
EMS Billing Services	4,126	91,671	87,953	7,844
CERT Grant	1,291	-	-	1,291
UDWI Revolving Loan	-	300,000	12,500	287,500
Child Safety Seat Grant	401	415	816	-
Ellis Water Planning	-	31,340	31,340	-
Project Income	550,580	42,704	-	593,284
Transition Fund 05/06	-	10,406	2,668	7,738
Community Corrections	29,040	82,814	111,854	-
Corrections Carry-Over Claims	226	-	226	-
Emergency Management Grant	64	-	-	64
Totals	<u>\$ 16,352,831</u>	<u>\$ 84,902,224</u>	<u>\$ 81,728,796</u>	<u>\$ 19,526,259</u>

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 may 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.

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.

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,

GREENE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

Penalties which include fees received for late payments.

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 may 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.

GREENE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

**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.

**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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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 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 audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor'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, 2012

	General	Accident Report	Bid Deposits and Bonds Holding	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 1,985,940	\$ 1,004	\$ 4,402	\$ 50	\$ 115,954	\$ 34,263
Receipts:						
Taxes	6,829,530	-	-	-	-	-
Intergovernmental	84,726	-	-	-	-	-
Charges for services	353,409	-	-	-	-	-
Fines and forfeits	128,412	-	-	-	8,217	11,019
Other receipts	641,329	2,781	-	100	-	-
Total receipts	<u>8,037,406</u>	<u>2,781</u>	<u>-</u>	<u>100</u>	<u>8,217</u>	<u>11,019</u>
Disbursements:						
Personal services	5,619,611	-	-	-	-	30,991
Supplies	330,116	-	-	-	-	-
Other services and charges	1,712,036	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	10,729	-	-	-	-	-
Other disbursements	190,943	2,419	1,000	-	-	4,133
Total disbursements	<u>7,863,435</u>	<u>2,419</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>35,124</u>
Excess (deficiency) of receipts over disbursements	<u>173,971</u>	<u>362</u>	<u>(1,000)</u>	<u>100</u>	<u>8,217</u>	<u>(24,105)</u>
Cash and investments - ending	<u>\$ 2,159,911</u>	<u>\$ 1,366</u>	<u>\$ 3,402</u>	<u>\$ 150</u>	<u>\$ 124,171</u>	<u>\$ 10,158</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Community Corrections	Congressional School Interest	Congressional School Principal	Covered Bridge	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 448,686	\$ 33,602	\$ 18,723	\$ 3,656	\$ 704,504	\$ 743,188
Receipts:						
Taxes	-	-	-	-	318,173	164,159
Intergovernmental	-	-	-	-	3,673	1,895
Charges for services	140,805	-	-	1,850	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	454	66	-	86,010	16,120
Total receipts	<u>140,805</u>	<u>454</u>	<u>66</u>	<u>1,850</u>	<u>407,856</u>	<u>182,174</u>
Disbursements:						
Personal services	101,165	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	174,268	-	-	-	195,957	75,892
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	256,629	-
Other disbursements	-	742	233	465	-	-
Total disbursements	<u>275,433</u>	<u>742</u>	<u>233</u>	<u>465</u>	<u>452,586</u>	<u>75,892</u>
Excess (deficiency) of receipts over disbursements	<u>(134,628)</u>	<u>(288)</u>	<u>(167)</u>	<u>1,385</u>	<u>(44,730)</u>	<u>106,282</u>
Cash and investments - ending	<u>\$ 314,058</u>	<u>\$ 33,314</u>	<u>\$ 18,556</u>	<u>\$ 5,041</u>	<u>\$ 659,774</u>	<u>\$ 849,470</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Drug Free Community	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right To Know	Emergency Telephone System	Extradition
Cash and investments - beginning	\$ 70	\$ 2,000	\$ 1,610,480	\$ 6,827	\$ 46,545	\$ 1,501
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	10,222	-	-
Charges for services	-	-	1,479,368	-	91,208	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	1,479,368	10,222	91,208	-
Disbursements:						
Personal services	-	-	1,194,884	-	75,287	-
Supplies	-	-	150,276	-	2,873	-
Other services and charges	-	-	57,192	4,417	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	2,832	-	-
Other disbursements	-	-	3,789	2,000	59,593	-
Total disbursements	-	-	1,406,141	9,249	137,753	-
Excess (deficiency) of receipts over disbursements	-	-	73,227	973	(46,545)	-
Cash and investments - ending	\$ 70	\$ 2,000	\$ 1,683,707	\$ 7,800	\$ -	\$ 1,501

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 32,311	\$ 157,498	\$ 29,017	\$ 41,440	\$ 16,978	\$ 58,711
Receipts:						
Taxes	-	-	170,614	-	-	-
Intergovernmental	-	-	985	-	-	-
Charges for services	18,820	-	-	2,538	-	24,504
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	37,641	-	-	61,963
Total receipts	<u>18,820</u>	<u>-</u>	<u>209,240</u>	<u>2,538</u>	<u>-</u>	<u>86,467</u>
Disbursements:						
Personal services	-	-	178,949	-	-	12,474
Supplies	-	-	8,649	-	-	7,215
Other services and charges	-	1,500	9,482	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,854	-	-	-	-	22,790
Total disbursements	<u>9,854</u>	<u>1,500</u>	<u>197,080</u>	<u>-</u>	<u>-</u>	<u>42,479</u>
Excess (deficiency) of receipts over disbursements	<u>8,966</u>	<u>(1,500)</u>	<u>12,160</u>	<u>2,538</u>	<u>-</u>	<u>43,988</u>
Cash and investments - ending	<u>\$ 41,277</u>	<u>\$ 155,998</u>	<u>\$ 41,177</u>	<u>\$ 43,978</u>	<u>\$ 16,978</u>	<u>\$ 102,699</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Promotion Of Economic Dev & Tourism	Rainy Day	Reassessment - 2009
Cash and investments - beginning	\$ 162,779	\$ -	\$ 1,765,186	\$ 543,016	\$ 1,248,080	\$ 1,017,877
Receipts:						
Taxes	-	-	717,539	487,203	-	101,140
Intergovernmental	289,761	-	2,415,974	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	729	22,206	32,718	2,124,203	158,281	2,070
Total receipts	290,490	22,206	3,166,231	2,611,406	158,281	103,210
Disbursements:						
Personal services	-	-	1,193,598	-	-	51,694
Supplies	350,590	-	1,726,359	-	-	4,019
Other services and charges	-	-	75,532	-	-	251,949
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	312,306	-	-	-
Other disbursements	-	-	15,000	2,417,838	-	109,921
Total disbursements	350,590	-	3,322,795	2,417,838	-	417,583
Excess (deficiency) of receipts over disbursements	(60,100)	22,206	(156,564)	193,568	158,281	(314,373)
Cash and investments - ending	\$ 102,679	\$ 22,206	\$ 1,608,622	\$ 736,584	\$ 1,406,361	\$ 703,504

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 169,585	\$ 162,505	\$ 561,836	\$ 633	\$ 35	\$ 116,235
Receipts:						
Taxes	172,459	-	-	-	-	-
Intergovernmental	1,991	-	146,619	-	-	-
Charges for services	-	53,890	-	1,765	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	86,173
Total receipts	<u>174,450</u>	<u>53,890</u>	<u>146,619</u>	<u>1,765</u>	<u>-</u>	<u>86,173</u>
Disbursements:						
Personal services	-	25,043	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	60,699	149,130	1,214	-	29,595
Total disbursements	<u>-</u>	<u>85,742</u>	<u>149,130</u>	<u>1,214</u>	<u>-</u>	<u>29,595</u>
Excess (deficiency) of receipts over disbursements	<u>174,450</u>	<u>(31,852)</u>	<u>(2,511)</u>	<u>551</u>	<u>-</u>	<u>56,578</u>
Cash and investments - ending	<u>\$ 344,035</u>	<u>\$ 130,653</u>	<u>\$ 559,325</u>	<u>\$ 1,184</u>	<u>\$ 35</u>	<u>\$ 172,813</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA
Cash and investments - beginning	\$ 12,830	\$ 63,568	\$ (5,873)	\$ 123,684	\$ 27,921	\$ 24,043
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	6,110	-	-	-	20,639	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	35,790	100,033	278,084	-	16,379
Total receipts	<u>6,110</u>	<u>35,790</u>	<u>100,033</u>	<u>278,084</u>	<u>20,639</u>	<u>16,379</u>
Disbursements:						
Personal services	-	-	-	-	-	5,000
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	26,414	106,515	60,412	4,088	9,054
Total disbursements	<u>-</u>	<u>26,414</u>	<u>106,515</u>	<u>60,412</u>	<u>4,088</u>	<u>14,054</u>
Excess (deficiency) of receipts over disbursements	<u>6,110</u>	<u>9,376</u>	<u>(6,482)</u>	<u>217,672</u>	<u>16,551</u>	<u>2,325</u>
Cash and investments - ending	<u>\$ 18,940</u>	<u>\$ 72,944</u>	<u>\$ (12,355)</u>	<u>\$ 341,356</u>	<u>\$ 44,472</u>	<u>\$ 26,368</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Election and Registration	County Elected Officials Training	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee
Cash and investments - beginning	\$ 3,936	\$ 1,240	\$ 162,806	\$ 85,866	\$ 4,500	\$ 49,314
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	9,447	2,538	245,080	60,216	4,400	8,574
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	59,593	-	-	-
Total receipts	<u>9,447</u>	<u>2,538</u>	<u>304,673</u>	<u>60,216</u>	<u>4,400</u>	<u>8,574</u>
Disbursements:						
Personal services	-	-	194,392	45,747	4,727	-
Supplies	-	-	1,938	3,334	-	-
Other services and charges	-	-	-	14,069	1,500	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	76,332	-	-	3,984
Total disbursements	<u>-</u>	<u>-</u>	<u>272,662</u>	<u>63,150</u>	<u>6,227</u>	<u>3,984</u>
Excess (deficiency) of receipts over disbursements	<u>9,447</u>	<u>2,538</u>	<u>32,011</u>	<u>(2,934)</u>	<u>(1,827)</u>	<u>4,590</u>
Cash and investments - ending	<u>\$ 13,383</u>	<u>\$ 3,778</u>	<u>\$ 194,817</u>	<u>\$ 82,932</u>	<u>\$ 2,673</u>	<u>\$ 53,904</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	EMS Equipment	Humane Society	Sheriff Sale Administration	Drug Task Force	Health Clinic	Insurance - Retiree Contributions
Cash and investments - beginning	\$ 83,800	\$ 230	\$ 5,386	\$ 6	\$ 52,504	\$ (143,173)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	108,000	-	11,400	-	8,168	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	291,300
Total receipts	<u>108,000</u>	<u>-</u>	<u>11,400</u>	<u>-</u>	<u>8,168</u>	<u>291,300</u>
Disbursements:						
Personal services	-	-	-	-	1,022	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	135,655	-	-	-	-	-
Other disbursements	-	-	8,110	-	59,651	-
Total disbursements	<u>135,655</u>	<u>-</u>	<u>8,110</u>	<u>-</u>	<u>60,673</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(27,655)</u>	<u>-</u>	<u>3,290</u>	<u>-</u>	<u>(52,505)</u>	<u>291,300</u>
Cash and investments - ending	<u>\$ 56,145</u>	<u>\$ 230</u>	<u>\$ 8,676</u>	<u>\$ 6</u>	<u>\$ (1)</u>	<u>\$ 148,127</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Payroll Clearing	Settlement	Wheel Tax	CVET Agency	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ 72,120	\$ 505	\$ -	\$ -	\$ 173	\$ -
Receipts:						
Taxes	-	20,948,997	910,181	-	-	-
Intergovernmental	-	-	-	160,500	-	128,378
Charges for services	-	-	-	-	69,661	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,395,713	-	-	-	-	-
Total receipts	<u>2,395,713</u>	<u>20,948,997</u>	<u>910,181</u>	<u>160,500</u>	<u>69,661</u>	<u>128,378</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,534,171	21,412,087	910,181	160,500	66,656	128,378
Total disbursements	<u>2,534,171</u>	<u>21,412,087</u>	<u>910,181</u>	<u>160,500</u>	<u>66,656</u>	<u>128,378</u>
Excess (deficiency) of receipts over disbursements	<u>(138,458)</u>	<u>(463,090)</u>	<u>-</u>	<u>-</u>	<u>3,005</u>	<u>-</u>
Cash and investments - ending	<u>\$ (66,338)</u>	<u>\$ (462,585)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,178</u>	<u>\$ -</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	HEA 1001 State Homestead Credit	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ (3,729)	\$ 16,017	\$ 938	\$ 2,377	\$ 433	\$ 165
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	8,800	44,594	2,905	2,413
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>8,800</u>	<u>44,594</u>	<u>2,905</u>	<u>2,413</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	94	-	8,625	44,129	1,913	2,368
Total disbursements	<u>94</u>	<u>-</u>	<u>8,625</u>	<u>44,129</u>	<u>1,913</u>	<u>2,368</u>
Excess (deficiency) of receipts over disbursements	<u>(94)</u>	<u>-</u>	<u>175</u>	<u>465</u>	<u>992</u>	<u>45</u>
Cash and investments - ending	<u>\$ (3,823)</u>	<u>\$ 16,017</u>	<u>\$ 1,113</u>	<u>\$ 2,842</u>	<u>\$ 1,425</u>	<u>\$ 210</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Canine Research and Education	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 340	\$ 212	\$ 125	\$ 473	\$ 1,396	\$ 20
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	3,567	2,317	-	2,393	-	-
Fines and forfeits	-	-	915	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,567</u>	<u>2,317</u>	<u>915</u>	<u>2,393</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>3,582</u>	<u>2,378</u>	<u>1,040</u>	<u>2,655</u>	<u>1,396</u>	<u>-</u>
Total disbursements	<u>3,582</u>	<u>2,378</u>	<u>1,040</u>	<u>2,655</u>	<u>1,396</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(15)</u>	<u>(61)</u>	<u>(125)</u>	<u>(262)</u>	<u>(1,396)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 325</u>	<u>\$ 151</u>	<u>\$ -</u>	<u>\$ 211</u>	<u>\$ -</u>	<u>\$ 20</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	COIT Distribution	93.563 Prosecutor PCA
Cash and investments - beginning	\$ 50	\$ 185,062	\$ 75	\$ -	\$ 5,520	\$ 784
Receipts:						
Taxes	-	-	-	-	5,562,748	-
Intergovernmental	-	341,811	750	196,467	-	-
Charges for services	1,361	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	19,459
Total receipts	<u>1,361</u>	<u>341,811</u>	<u>750</u>	<u>196,467</u>	<u>5,562,748</u>	<u>19,459</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,361	514,638	750	196,467	5,562,748	895
Total disbursements	<u>1,361</u>	<u>514,638</u>	<u>750</u>	<u>196,467</u>	<u>5,562,748</u>	<u>895</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(172,827)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,564</u>
Cash and investments - ending	<u>\$ 50</u>	<u>\$ 12,235</u>	<u>\$ 75</u>	<u>\$ -</u>	<u>\$ 5,520</u>	<u>\$ 19,348</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	93.563 Title IV-D ARRA	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Jones Ditch
Cash and investments - beginning	\$ 1,703	\$ 18,208	\$ 73,841	\$ 77,851	\$ 66,206	\$ 20,372
Receipts:						
Taxes	-	-	-	-	-	2,386
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	20,139	30,295	20,139	-
Total receipts	-	-	20,139	30,295	20,139	2,386
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	4,570	40,636	10,268	5,302	-
Total disbursements	-	4,570	40,636	10,268	5,302	-
Excess (deficiency) of receipts over disbursements	-	(4,570)	(20,497)	20,027	14,837	2,386
Cash and investments - ending	\$ 1,703	\$ 13,638	\$ 53,344	\$ 97,878	\$ 81,043	\$ 22,758

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Smock 4-Mile Ditch Maintenance	Bullock Ditch	Sheriff Local Coor. Council Grant	Community Corrections	Sheriff Law Cont. Education	Infraction Deferral - Prosecutor
Cash and investments - beginning	\$ 18,691	\$ 2,716	\$ 1,470	\$ -	\$ 1,690	\$ 155,462
Receipts:						
Taxes	18,239	1,111	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	1,366	52,117
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,790	119,107	-	-
Total receipts	<u>18,239</u>	<u>1,111</u>	<u>1,790</u>	<u>119,107</u>	<u>1,366</u>	<u>52,117</u>
Disbursements:						
Personal services	-	-	-	101,580	-	19,912
Supplies	-	-	-	2,465	-	6,898
Other services and charges	-	-	-	15,062	-	9,897
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	24,528	-	-	-	3,019	-
Total disbursements	<u>24,528</u>	<u>-</u>	<u>-</u>	<u>119,107</u>	<u>3,019</u>	<u>36,707</u>
Excess (deficiency) of receipts over disbursements	<u>(6,289)</u>	<u>1,111</u>	<u>1,790</u>	<u>-</u>	<u>(1,653)</u>	<u>15,410</u>
Cash and investments - ending	<u>\$ 12,402</u>	<u>\$ 3,827</u>	<u>\$ 3,260</u>	<u>\$ -</u>	<u>\$ 37</u>	<u>\$ 170,872</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	County Drug-Free Community Superior	Greene County Drug & Alcohol	Check Deception	Bail-Agency Pretrial-Circuit	Bail-Agency Pretrial-Superior	Public Defender - Circuit
Cash and investments - beginning	\$ 12,203	\$ 131,156	\$ 3,605	\$ 10,039	\$ 33,619	\$ 22,665
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	68,155	592	4,333	11,100	-
Fines and forfeits	15,255	-	-	-	-	9,997
Other receipts	-	-	-	-	-	-
Total receipts	<u>15,255</u>	<u>68,155</u>	<u>592</u>	<u>4,333</u>	<u>11,100</u>	<u>9,997</u>
Disbursements:						
Personal services	5,375	48,138	-	-	-	-
Supplies	2,100	1,219	-	-	-	-
Other services and charges	3,206	449	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	300	-	228	5,907	-
Total disbursements	<u>10,681</u>	<u>50,106</u>	<u>-</u>	<u>228</u>	<u>5,907</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,574</u>	<u>18,049</u>	<u>592</u>	<u>4,105</u>	<u>5,193</u>	<u>9,997</u>
Cash and investments - ending	<u>\$ 16,777</u>	<u>\$ 149,205</u>	<u>\$ 4,197</u>	<u>\$ 14,144</u>	<u>\$ 38,812</u>	<u>\$ 32,662</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Public Defender - Superior	Sheriff Service Fee	Judicial Fax Fee	SSA Incentive Payment - Sheriff	Peter Hill Maintenance	V.D. Singer Ditch Association
Cash and investments - beginning	\$ 13,404	\$ 34,748	\$ 6,824	\$ 1,800	\$ 2,293	\$ 6,065
Receipts:						
Taxes	-	-	-	-	875	1,005
Intergovernmental	-	-	-	-	-	-
Charges for services	-	9,953	-	800	-	-
Fines and forfeits	17,665	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>17,665</u>	<u>9,953</u>	<u>-</u>	<u>800</u>	<u>875</u>	<u>1,005</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	128	-	-	-	480	3,625
Total disbursements	<u>128</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>480</u>	<u>3,625</u>
Excess (deficiency) of receipts over disbursements	<u>17,537</u>	<u>9,953</u>	<u>-</u>	<u>800</u>	<u>395</u>	<u>(2,620)</u>
Cash and investments - ending	<u>\$ 30,941</u>	<u>\$ 44,701</u>	<u>\$ 6,824</u>	<u>\$ 2,600</u>	<u>\$ 2,688</u>	<u>\$ 3,445</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Lemon Creek Ditch	Howesville Ditch	Busseron Conservancy	Health Dept - H1N1	UDWI Rural Development Loan	CEMP Grant
Cash and investments - beginning	\$ 32,056	\$ 297	\$ 191	\$ 2,312	\$ -	\$ 465
Receipts:						
Taxes	7,573	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	740,000	-
Total receipts	<u>7,573</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>740,000</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	2,312	55,503	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,312</u>	<u>55,503</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>7,573</u>	<u>-</u>	<u>-</u>	<u>(2,312)</u>	<u>684,497</u>	<u>-</u>
Cash and investments - ending	<u>\$ 39,629</u>	<u>\$ 297</u>	<u>\$ 191</u>	<u>\$ -</u>	<u>\$ 684,497</u>	<u>\$ 465</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Homeland Security Grant - 2003	Bio-Terrorism Grant	CASA Grant	Sewer Project 038-CDBG-11-SUB	School General	Juvenile Block Grant
Cash and investments - beginning	\$ 400	\$ (111)	\$ 55	\$ -	\$ 354	\$ 1,748
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	177,255	-	-
Total receipts	-	-	-	177,255	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	160,077	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	160,077	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	17,178	-	-
Cash and investments - ending	\$ 400	\$ (111)	\$ 55	\$ 17,178	\$ 354	\$ 1,748

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Victim Assistance Grant	Project Income 05/06	Community Corrections 05/06	Transition Fund	Project Income	Hoosier Safety Grant
Cash and investments - beginning	\$ (3,443)	\$ -	\$ -	\$ 6,807	\$ 11,477	\$ 1,692
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,207	104,169	254,832	604	57,506	-
Total receipts	<u>13,207</u>	<u>104,169</u>	<u>254,832</u>	<u>604</u>	<u>57,506</u>	<u>-</u>
Disbursements:						
Personal services	12,754	22,416	196,994	1,467	11,067	-
Supplies	1,101	3,342	4,891	-	2,246	-
Other services and charges	1,469	72,467	22,898	-	35,278	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	457	6,391	5,945	20,392	-
Total disbursements	<u>15,324</u>	<u>98,682</u>	<u>231,174</u>	<u>7,412</u>	<u>68,983</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,117)</u>	<u>5,487</u>	<u>23,658</u>	<u>(6,808)</u>	<u>(11,477)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (5,560)</u>	<u>\$ 5,487</u>	<u>\$ 23,658</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 1,692</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Immunization Grant	Family Court Grant Fund	Project Income	Transition Fund	Juvenile Admin. Fees	Alternative Dispute Superior
Cash and investments - beginning	\$ 4	\$ -	\$ -	\$ -	\$ 27,879	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	1,452	-
Fines and forfeits	-	-	-	-	-	1,960
Other receipts	-	20,194	108,224	7,838	-	-
Total receipts	-	20,194	108,224	7,838	1,452	1,960
Disbursements:						
Personal services	-	8,432	16,045	1,258	-	-
Supplies	-	387	1,336	-	-	-
Other services and charges	-	8,128	20,503	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	70,341	6,579	-	-
Total disbursements	-	16,947	108,225	7,837	-	-
Excess (deficiency) of receipts over disbursements	-	3,247	(1)	1	1,452	1,960
Cash and investments - ending	<u>\$ 4</u>	<u>\$ 3,247</u>	<u>\$ (1)</u>	<u>\$ 1</u>	<u>\$ 29,331</u>	<u>\$ 1,960</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Alternative Dispute Circuit	Alternative Co-Pay Superior	Sheriff's Inmate Trust	Treasurer	Community Corrections Inmate Trust	Clerk's Trust
Cash and investments - beginning	\$ -	\$ -	\$ 3,233	\$ 883,250	\$ 433	\$ 475,026
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	136,214	25,312,034	-	-
Fines and forfeits	1,480	1,020	-	-	-	-
Other receipts	-	-	-	-	28,522	5,247,284
Total receipts	<u>1,480</u>	<u>1,020</u>	<u>136,214</u>	<u>25,312,034</u>	<u>28,522</u>	<u>5,247,284</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	136,939	24,926,712	28,669	4,291,638
Total disbursements	<u>-</u>	<u>-</u>	<u>136,939</u>	<u>24,926,712</u>	<u>28,669</u>	<u>4,291,638</u>
Excess (deficiency) of receipts over disbursements	<u>1,480</u>	<u>1,020</u>	<u>(725)</u>	<u>385,322</u>	<u>(147)</u>	<u>955,646</u>
Cash and investments - ending	<u>\$ 1,480</u>	<u>\$ 1,020</u>	<u>\$ 2,508</u>	<u>\$ 1,268,572</u>	<u>\$ 286</u>	<u>\$ 1,430,672</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Community Corrections Commissary	Jail Commissary	Greene County Building Fund	Radio Repair & Maintenance	Commissioners' Certificate Sale	Scotland Wastewater Retainage
Cash and investments - beginning	\$ 107,545	\$ 71,315	\$ 625,376	\$ 10,950	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	100,656	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	46,113	-	1,841,649	-	53,965	24,390
Total receipts	<u>46,113</u>	<u>100,656</u>	<u>1,841,649</u>	<u>-</u>	<u>53,965</u>	<u>24,390</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	1,112,450	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	69,479	134,619	-	3,094	10,122	-
Total disbursements	<u>69,479</u>	<u>134,619</u>	<u>1,112,450</u>	<u>3,094</u>	<u>10,122</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(23,366)</u>	<u>(33,963)</u>	<u>729,199</u>	<u>(3,094)</u>	<u>43,843</u>	<u>24,390</u>
Cash and investments - ending	<u>\$ 84,179</u>	<u>\$ 37,352</u>	<u>\$ 1,354,575</u>	<u>\$ 7,856</u>	<u>\$ 43,843</u>	<u>\$ 24,390</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Adult Probation Admin Fees	Tobacco Deferral - Probation	Pretrial Diversion	Jury Pay Fund	Seized Asset Fund	Auditor Transfer Fees
Cash and investments - beginning	\$ 5,886	\$ 269	\$ 59,357	\$ 3,298	\$ 10,849	\$ 14,903
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	17,163	325	9,051	-	19,260	7,470
Fines and forfeits	-	-	-	4,298	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>17,163</u>	<u>325</u>	<u>9,051</u>	<u>4,298</u>	<u>19,260</u>	<u>7,470</u>
Disbursements:						
Personal services	17,339	275	6,977	-	-	-
Supplies	-	74	995	-	-	-
Other services and charges	-	-	5,472	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	43	-	7,243	16,732	-
Total disbursements	<u>17,339</u>	<u>392</u>	<u>13,444</u>	<u>7,243</u>	<u>16,732</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(176)</u>	<u>(67)</u>	<u>(4,393)</u>	<u>(2,945)</u>	<u>2,528</u>	<u>7,470</u>
Cash and investments - ending	<u>\$ 5,710</u>	<u>\$ 202</u>	<u>\$ 54,964</u>	<u>\$ 353</u>	<u>\$ 13,377</u>	<u>\$ 22,373</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Public Defender	EMS Billing Services	CERT Grant	UDWI Revolving Loan	Child Safety Seat Grant	Ellis Water Planning
Cash and investments - beginning	\$ 16,303	\$ 4,126	\$ 1,291	\$ -	\$ 401	\$ -
Receipts:						
Taxes	15,754	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	91,671	-	-	415	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	300,000	-	31,340
Total receipts	<u>15,754</u>	<u>91,671</u>	<u>-</u>	<u>300,000</u>	<u>415</u>	<u>31,340</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	87,953	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	19,971	-	-	12,500	816	31,340
Total disbursements	<u>19,971</u>	<u>87,953</u>	<u>-</u>	<u>12,500</u>	<u>816</u>	<u>31,340</u>
Excess (deficiency) of receipts over disbursements	<u>(4,217)</u>	<u>3,718</u>	<u>-</u>	<u>287,500</u>	<u>(401)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 12,086</u>	<u>\$ 7,844</u>	<u>\$ 1,291</u>	<u>\$ 287,500</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, 2012  
 (Continued)

	Project Income	Transition Fund 05/06	Community Corrections	Corrections Carry-Over Claims	Emergency Management Grant	Totals
Cash and investments - beginning	\$ 550,580	\$ -	\$ 29,040	\$ 226	\$ 64	\$ 16,353,296
Receipts:						
Taxes	-	-	-	-	-	36,429,686
Intergovernmental	-	-	-	-	-	3,783,752
Charges for services	-	-	-	-	-	28,576,155
Fines and forfeits	-	-	-	-	-	258,950
Other receipts	42,704	10,406	82,814	-	-	15,853,681
Total receipts	42,704	10,406	82,814	-	-	84,902,224
Disbursements:						
Personal services	-	2,668	97,611	-	-	9,304,892
Supplies	-	-	673	-	-	2,613,096
Other services and charges	-	-	4,881	-	-	2,861,457
Debt service - principal and interest	-	-	-	-	-	1,112,450
Capital outlay	-	-	-	-	-	878,228
Other disbursements	-	-	8,689	226	-	64,958,673
Total disbursements	-	2,668	111,854	226	-	81,728,796
Excess (deficiency) of receipts over disbursements	42,704	7,738	(29,040)	(226)	-	3,173,428
Cash and investments - ending	\$ 593,284	\$ 7,738	\$ -	\$ -	\$ 64	\$ 19,526,724

GREENE COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 201,260</u>	<u>\$ -</u>

GREENE COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Caterpillar Financial Services Corporation	2010 Excavator/Loader	\$ 22,571	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 924H Wheel Loader	11,416	01-15-12	01-15-17
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	2011 Rubber Tired Excavator	21,030	09-29-11	09-29-16
Suntrust Equipment Finance & Leasing Company	Tractors and Mowers	<u>48,779</u>	01-15-07	01-15-13
Total governmental activities		<u>197,722</u>		
Total of annual lease payments		<u>\$ 197,722</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Redevelopment District Bond Anticipation Note (BAN) of 2010	\$ 2,312,581	\$ 2,336,169
Revenue bonds	UDWI Loan	287,500	30,000
Revenue bonds	UDWI Loan	684,497	74,004
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2012B	1,425,000	30,481
Revenue bonds	Lease Rental Revenue Refunding Bonds of 2010	4,370,000	401,744
Revenue bonds	Lease Rental Revenue Refunding Bonds of 2011	<u>7,810,000</u>	<u>698,294</u>
Total governmental activities		<u>16,889,578</u>	<u>3,570,692</u>
Totals		<u>\$ 16,889,578</u>	<u>\$ 3,570,692</u>

GREENE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2012

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	26,822,696
Buildings	6,959,726
Machinery, equipment, and vehicles	338,176
Total governmental activities	34,348,133
Total capital assets	\$ 34,348,133

GREENE COUNTY  
OTHER REPORTS

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

County Treasurer  
County Auditor  
Ambulance Service

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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Fax: (317) 232-4711  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF GREENE COUNTY, INDIANA

***Report on Compliance for Each Major Federal Program***

We have audited Greene County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2012-2 and 2012-3. Our opinion on each major federal program is not modified with respect to these matters.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

The County's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plans. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

***Report on Internal Control Over Compliance***

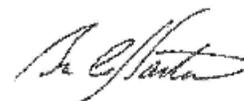
Management of the County is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the type of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2012-2 and 2013-3 to be material weaknesses.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Bruce Hartman  
State Examiner

August 22, 2013

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying note presented were prepared by management of the County. The schedule and note are presented as intended by the County.

GREENE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2012

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Office of Technology			
ARRA - State Broadband Data and Development Grant Program	11.558		
Broadband Improvements			\$ 2,000
Total for federal grantor agency			<u>2,000</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Rural and Community Affairs			
CDBG - State Administered CDBG Cluster			
Community Development Block Grant/State's Program and Non- Entitlement Grants in Hawaii	14.228		
Ellis Water Planning Grant		PL-05-100	30,000
Scotland Sanitary Sewer Grant		CF-11-207	<u>157,280</u>
Total for cluster			<u>187,280</u>
Total for federal grantor agency			<u>187,280</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute			
JAG Program Cluster			
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
Assistance Grants		2008-DJ-BX-0018	11,266
Assistance Grants		2008-DJ-BX-0752	<u>5,466</u>
Total for cluster			<u>16,732</u>
Crime Victim Assistance	16.575		
Victim Assistance Grant		2011-VA-GX-0039	<u>15,324</u>
Total for federal grantor agency			<u>32,056</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205		
Bridge 260		Des. 1173201	15,168
Bridge 283		Des. 1173202	14,112
Signage Grant		Des. 0800789	25,570
County Wide Bridge Inspections		Des. 0810381	<u>22,481</u>
Total for cluster			<u>77,331</u>
Interagency Hazardous Materials Public Sector Training and Planning Grant	20.703		
Hazardous Materials Training Grant		C44P-2-174A	<u>4,301</u>
Total for federal grantor agency			<u>81,632</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
County Prosecutor			126,655
County Clerk			36,173
Prosecutor's Incentive			10,268
Clerk's Incentive			5,302
Circuit Court's Incentive			4,570
Indirect Costs			65,101
Prosecutor's Collection Incentive			766
Collection Agency's Collection Incentive			<u>1,149</u>
Total for federal grantor agency			<u>249,984</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Criminal Justice Institute			
Emergency Management Performance Grants	97.042		
Emergency Planning Grant		C44P-2-335A	<u>2,711</u>
Total for federal grantor agency			<u>2,711</u>
Total federal awards expended			<u>\$ 555,663</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

GREENE COUNTY  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

***Basis of Presentation***

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Greene County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. 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:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
14.228	Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii
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? no

**Section II – Financial Statement Findings**

**FINDING 2012-1 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING**

We noted several deficiencies in the internal control system of the County related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

1. Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County to reduce risks to the achievement of financial reporting objectives. The County has not separated incompatible activities related to receipts, disbursements, payroll and related liabilities, and cash and investment balances. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.

GREENE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2. Preparing Financial Statements: Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the County's audited financial statement and then determining how those identified risks should be managed. The County has not identified risks to the preparation of a reliable financial statement and as a result has failed to design effective controls over the preparation of the financial statement to prevent or detect material misstatements, including notes to the financial statement.
3. Monitoring of Controls: Effective internal control over financial reporting requires the County Commissioners to monitor and assess the quality of the County's system of internal control. The County Commissioners have not performed either an ongoing or separate evaluation of their system of internal controls. The failure to exercise their oversight responsibility places the County at risk that controls may not be designed or operating effectively to provide reasonable assurance that controls will prevent or detect material misstatements in a timely manner. Additionally, the County has no process to identify or communicate corrective actions to improve controls.
4. The County did not have a proper system of internal controls in place to prevent or detect and correct errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal controls in place that operates effectively, material misstatements of the SEFA could remain undetected. Numerous errors were noted in preparation of the SEFA and audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that is materially correct in relation to the financial statement.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

OMB Circular A-133, Subpart C, section. 300 states in part: "The auditee shall . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section.310."

OMB Circular A-133, Subpart C, section. 310(b) states:

"Schedule of expenditures of Federal awards: The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision I the Department of Health and Human Services.

GREENE COUNTY  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 (Continued)

- (2) For Federal awards received as a sub-recipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide the total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to sub-recipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

**Section III – Federal Award Findings and Questioned Costs**

**FINDING 2012-2 - INTERNAL CONTROLS AND COMPLIANCE OVER CASH MANAGEMENT**

Federal Agency: U.S. Department of Housing and Urban Development  
 Federal Program: Community Development Block Grant/State's Program  
 and Non-Entitlement Grants in Hawaii  
 CFDA Number: 14.228  
 Federal Award Number and Year (or Other Identifying Number): PL-05-100  
 Pass-Through Entity: Indiana Office of Community and Rural Affairs

Management of the County has not established an effective internal control system over the compliance requirements relating to cash management. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and compliance requirements.

The County entered into a grant agreement for the Ellis Water Planning Grant (PL-05-100) with the Indiana Office of Rural and Community Affairs (OCRA). The County files a claim voucher and sends it to the OCRA office for approval and payment. The County is notified when payment of the claim is received for the grant and disbursements must be made within five days to the vendor requesting payment to meet cash management requirements. During 2012, the following reimbursement claim was not in compliance:

<u>Date of Request</u>	<u>Date Received</u>	<u>Date Vendor Paid</u>	<u>Days Held by County</u>	<u>Amount</u>
April 17, 2012	May 2, 2012	May 21, 2012	19 Days	\$12,000

The "Indiana CDBG Handbook, Community Development Block Grants" issued by Indiana Office of Community and Rural Affairs states in part:

"6.5. Draw-downs and Disbursements . . .

After approval of the Claim Voucher by the Lt. Governor's business office, the claim is forwarded to the Auditor's Office for payment. Funds are electronically transferred to the Grantee's bank account of record. If the Grantee makes changes to their bank account of record, they must notify the Auditor's office of the updated account information. Grantees must be alert to the receipt of federal funds and be prepared to issue payments to their contractors within five business days of the deposit.

GREENE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Under no circumstances should a Grantee retain more than \$5,000 of federal money in their bank account for more than five business days. If for any reason the federal funds cannot be disbursed during the five day period, the Grantee will be required to return all interest earned on the federal funds to OCRA by check made payable to the U.S. Treasury. Grantees are advised to keep federal funds in non-interesting bearing accounts."

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

Noncompliance with the cash management requirements could result in the loss of federal funds to the County.

We recommended that the County establish controls to ensure cash management requirements are complied with.

***FINDING 2012-3 - INTERNAL CONTROLS AND COMPLIANCE OVER  
ALLOWABLE COSTS/COST PRINCIPLES AND REPORTING***

Federal Agency: U.S. Department of Health And Human Services  
Federal Program: Child Support Enforcement  
CFDA Number: 93.563  
Federal Award Number and Year (or Other Identifying Number): Calendar 2012 Prosecutor Expenditures  
Pass-Through Entity: Indiana Department of Child Services

Management of the Prosecutor has not established an effective internal control system over the compliance requirements relating to allowable costs/cost principles and reporting. The failure to establish an effective internal control system places the Prosecutor at risk of noncompliance with the grant agreement and the compliance requirements.

The Prosecutor entered into a cooperative agreement, effective January 1, 2012, which allowed the Prosecutor to submit a monthly claim for reimbursement of local funds expended for Title IV-D program services. The Prosecutor also received incentive funding which is federal money disbursed for use in Title IV-D program services. Beginning in February 2012 through December 2012, the Prosecutor included federal incentive fund expenditures on the monthly claims for reimbursement of local funds. The federal reimbursement rate for the monthly reimbursements was 66 percent during 2012. As a result, the Prosecutor overclaimed \$5,994.89 on the monthly reimbursement claims during 2012 due to including the federal incentive fund expenditures.

The "Cooperative Agreement For Federal Financial Participation for Prosecuting Attorneys Performing Title IV-D Services" (Agreement) states in Section IV, D. Incentives, (7): "As of the effective date of this Agreement, FFP (Federal Financial Participation) reimbursement is not available for incentive distributions."

GREENE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

Noncompliance with the grant agreement on the allowable costs/cost principals and reporting requirements could result in the loss of federal funds to the Prosecutor. Noncompliance can also lead to over claiming of federal funds requested from reimbursement.

We recommended that the Prosecutor establish internal controls to ensure allowable costs/cost principles and reporting requirements are complied with. We also recommended that the Prosecutor Title IV-D Fund reimburse Indiana Department of Child Services \$5,994.89 for the total amount of federal funding received from overclaiming on monthly reimbursements.

Greene County Auditor  
Matthew W. Baker  
Greene County Courthouse  
1 E. Main St.  
Bloomfield, In. 47424

Phone 812-384-2008 E-mail: [matthew.baker@co.greene.in.us](mailto:matthew.baker@co.greene.in.us) Fax 812-384-2041

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September 11, 2013

Corrective Action Plan for:

Finding 2012-1 – Internal Controls Over Financial Transactions and Reporting

-Lack of Segregation of Duties, Preparing Financial Statements, and Monitoring of Controls

Corrective Action: Greene County will develop a set of internal controls to provide reasonable assurance regarding the reliability of financial information and records, compliance with laws and regulations, preparation of financial statements, as well as effectiveness and efficiency of day to day operations that are overseen by the County Commissioners. Accounts payable dockets, payroll dockets, and other pertinent county information will be sent to the County Commissioners in a timely and consistent manner in order to aid them in monitoring the overall health of the county and to help assure accurate fiscal decision making. Internal controls will be set in place over the receipting, disbursing, recording and accounting of the county's financial activities to avoid the risk of invalid transactions and inaccurate records. Also, controls providing for segregation of duties, safeguarding controls over cash, assets, and all forms of information processing will be established.

-Schedule of Expenditures of Federal Awards (SEFA)

Corrective Action: The Auditor's Office will seek to attend adequate training regarding SEFA programs as soon as practical in order to learn to keep accurate records for state reporting purposes, possibly with the Southern Indiana Development Commission (SIDC). Greene County will also seek to develop and implement an excel spreadsheet on all federal grants to help the county maintain and comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its federal grants.

Respectfully submitted,



Matthew W. Baker

Greene County Auditor

Greene County Auditor  
Matthew W. Baker  
Greene County Courthouse  
1 E. Main St.  
Bloomfield, In. 47424

Phone 812-384-2008 E-mail: [matthew.baker@co.greene.in.us](mailto:matthew.baker@co.greene.in.us) Fax 812-384-2041

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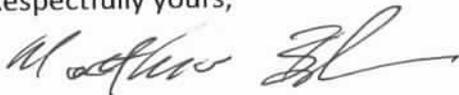
August 27, 2013

Corrective Action Plan for:  
Finding 2012-2 – Internal Controls and Compliance Over Cash Management

Federal Agency: US Department of Housing and Urban Development  
Federal Program: Community Development Block Grant/State's Program and Non-Entitlement  
Grants in Hawaii  
CFDA Number: 14.228  
Federal Award Number and Year (or Other Identifying Number): PL-05-100  
Pass-Through Entity: Indiana Office of Community and Rural Affairs

Corrective Action: The Auditor's Office has worked with representatives from Southern Indiana  
Development Commission (SIDC) to meet the five day turnaround from grant reimbursement to  
Greene County to timely distribution to vendor after the initial failure to comply with this cash  
management requirement in May of 2012. The Auditor's Office receives notices of the  
electronic fund transfers on a timely basis. I believe this coupled with proper communication  
with SIDC will be sufficient to avoid any such issue in the future.

Respectfully yours,



Matthew W. Baker  
Greene County Auditor



**Jarrold D. Holtsclaw**  
Prosecuting Attorney  
Sixty-Third Judicial Circuit

**Cheryl J. Stone**  
Chief Deputy Prosecuting Attorney

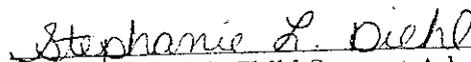
**Greene County Courthouse**  
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August 15, 2013

Corrective Action plan for:  
FINDING 2012- 3 – INTERNAL CONTROLS AND COMPLIANCE OVER ALLOWABLE  
COSTS/COST PRINCIPLES AND REPORTING

Federal Agency: U.S. Department of Health and Human Services  
Federal Program: Child Support Enforcement  
CFDA Number: 93.563  
Federal Award Number and Year (or other identifying number): Calendar 2012 Prosecutor  
Expenditures  
Pass-Through Entity: Indiana Child Protective Services

Corrective Action: The Prosecutor's Office has already, as of January 2013, come into compliance with the Cooperative Agreement's requirement that Federal Financial Participation reimbursement is not available for incentive distributions. This Office will continue to attend trainings on compliance and changes in the law in regards to all state and federal guidelines on Child Support Incentive Funds and related topics. Further, this Office will immediately reimburse Indiana Child Protective Services the amount of \$5,994.89, which is the total amount of federal funding received from the inadvertent over claiming on monthly reimbursements.

  
Stephanie Diehl, Child Support Administrator

  
Jarrod D. Holtsclaw, Greene County Prosecutor

GREENE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 22, 2013, with Matthew Baker, Auditor; Jarrod D. Holtsclaw, Prosector; Ed Michael, Commissioner; and William H. Harp, Council.