

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, 2013 to December 31, 2013



FILED
12/19/2014

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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	Kelly Zimmerly	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	Rick Graves	01-01-13 to 12-31-14
President of the County Council	W. Edward Cullison	01-01-13 to 12-31-14



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, 2013, 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, 2013.

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, 2013, 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 November 18, 2014, 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.


Paul D. Joyce, CPA
State Examiner

November 18, 2014



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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, 2013, and the related notes to the financial statement, and have issued our report thereon dated November 18, 2014, 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 items 2013-001 and 2013-002 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

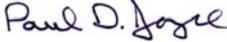
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 items 2013-001 and 2013-002.

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.


Paul D. Joyce, CPA
State Examiner

November 18, 2014

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
General	\$ 2,159,910	\$ 6,818,265	\$ 6,959,498	\$ 2,018,677
Accident Report	1,366	3,527	2,292	2,601
Bid Deposits and Bonds Holding	3,402	-	-	3,402
Child Advocacy	150	50	-	200
City and Town Court Costs	124,171	8,352	-	132,523
Clerk's Records Perpetuation	10,158	11,635	23,570	(1,777)
COIT County Distributive Share	-	3,711,034	3,164,616	546,418
Community Corrections	314,059	129,185	123,302	319,942
Congressional School Interest	33,314	25,088	25,742	32,660
Congressional School Principal	18,556	18,568	18,556	18,568
Covered Bridge	5,041	1,850	29	6,862
Cumulative Bridge	659,773	614,884	811,696	462,961
Cumulative Capital Development	849,471	172,268	204,482	817,257
Drug Free Community	70	-	-	70
Electronic Map Generation	2,000	-	-	2,000
Emergency Medical Services	1,683,706	1,450,717	1,874,854	1,259,569
Emergency Planning/Right To Know	7,800	5,540	9,557	3,783
Extradition	1,501	-	-	1,501
Firearms Training	41,277	25,080	50,900	15,457
General Drain Improvement	155,998	-	1,500	154,498
Health	41,178	188,696	190,985	38,889
Identification Security Protection	43,977	2,753	33,857	12,873
Levy Excess	16,978	-	-	16,978
Local Health Maintenance	102,700	33,139	24,359	111,480
Local Road and Street	102,679	310,428	360,438	52,669
Misdemeanant	22,206	22,206	-	44,412
Motor Vehicle Highway	1,608,622	3,425,617	3,258,551	1,775,688
Promotion Of Economic Dev & Tourism	736,584	2,084,611	2,340,872	480,323
Rainy Day	1,406,361	-	10,000	1,396,361
Reassessment - 2009	703,505	1,151,374	1,384,858	470,021
Reassessment - 2015	344,035	71,034	-	415,069
Recorder's Records Perpetuation	130,654	67,248	62,477	135,425
Riverboat	559,325	351,320	294,027	616,618
Sex and Violent Offender Administration	1,184	1,815	1,742	1,257
Supplemental Public Defender Services	35	-	-	35
Surplus Tax	172,813	49,264	120,801	101,276
Surveyor's Corner Perpetuation	18,940	7,345	-	26,285
Tax Sale Fees	72,944	39,883	28,199	84,628
Tax Sale Redemption	(12,355)	144,234	130,735	1,144
Tax Sale Surplus	341,356	6,981	287,466	60,871
Local Health Department Trust Account	44,473	10,320	12,597	42,196
GAL/CASA	26,368	14,176	13,583	26,961
Election and Registration	13,383	-	-	13,383
County Elected Officials Training	3,777	2,753	-	6,530
Statewide 911	194,817	423,075	449,758	168,134
Adult Probation Administrative	82,930	56,078	78,765	60,243
Juvenile Probation Administrative	2,674	4,533	5,098	2,109
Alternative Co-Pay Circuit	-	100	-	100
County User Fee	53,904	7,045	4,737	56,212
EMS Equipment	56,145	108,447	117,439	47,153
Humane Society	230	-	-	230
Sheriff Sale Administration	8,677	13,397	9,829	12,245
Drug Task Force	6	-	-	6
Sheriff's Donations	-	50	-	50
Insurance - Retiree Contributions	148,127	289,000	-	437,127
Payroll Clearing	(66,338)	2,714,228	2,699,983	(52,093)
Settlement	(462,585)	22,800,567	22,339,410	(1,428)
Wheel Tax	-	952,301	952,301	-
CVET Agency	-	160,646	160,646	-
Sewage Collections	3,178	45,281	48,458	1
Financial Institution Tax	-	151,842	151,842	-
HEA 1001 State Homestead Credit	(3,823)	94	-	(3,729)
Homestead Credit Rebate	16,017	-	-	16,017
State Fines and Forfeitures	1,113	8,500	7,888	1,725
Infraction Judgements	2,842	45,058	44,716	3,184
Overweight Vehicle Fines	1,425	3,306	3,376	1,355
Special Death Benefit	210	2,040	2,125	125
Sales Disclosure - State Share	325	3,805	3,780	350
Coroners Training & Con't Education	151	2,561	2,454	258
Interstate Compact - State Share	-	1,339	1,189	150
Mortgage Recording Fees - State Share	210	2,808	2,845	173
Sex and Violent Offender Admin - State	20	-	-	20
Child Restraint Violations Fines	50	900	900	50
Inheritance Tax	12,235	348,890	353,902	7,223
Education Plate Fees Agency	75	750	713	112
Riverboat Revenue Sharing	-	196,467	196,467	-
COIT Distribution	5,520	5,388,516	5,388,516	5,520

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
93.563 Prosecutor PCA	19,349	996	948	19,397
93.563 Title IV-D ARRA	1,703	-	-	1,703
93.563 ARRA Prosecutor IV-D Incentive	13,638	-	3,271	10,367
93.563 Title IV-D Incentive	53,344	17,969	-	71,313
93.563 Prosecutor IV-D Incentive-Post O	97,878	40,315	12,863	125,330
93.563 Clerk IV-D Incentive-Post Oct '99	81,043	19,441	3,500	96,984
Jones Ditch	22,757	2,619	-	25,376
Smock 4-Mile Ditch Maintenance	12,401	18,194	8,260	22,335
Bullock Ditch	3,827	1,070	2,463	2,434
Internal Service Fuel Fund	-	10,000	-	10,000
Sheriff Local Coord. Council Grant	3,260	-	1,258	2,002
Family Court Grant Fund 2013	-	5,000	5,000	-
Sheriff Law Cont. Education	38	-	-	38
Project Income	-	111,623	109,760	1,863
Infraction Deferral - Prosecutor	170,873	58,726	60,723	168,876
County Drug-Free Community Superior	16,777	13,790	16,635	13,932
Greene County Drug & Alcohol	149,206	57,078	52,938	153,346
Check Deception	4,197	177	-	4,374
Bail-Agency Pretrial-Circuit	14,145	4,492	6,896	11,741
Bail-Agency Pretrial-Superior	38,813	10,044	19,427	29,430
Public Defender - Circuit	32,663	11,464	1,241	42,886
Public Defender - Superior	30,941	9,737	1,865	38,813
Sheriff Service Fee	44,700	10,706	-	55,406
Judicial Fax Fee	6,824	-	-	6,824
SSA Incentive Payment - Sheriff	2,600	-	-	2,600
Peter Hill Maintenance	2,688	773	2,688	773
V.D. Singer Ditch Association	3,445	973	-	4,418
Community Corrections	-	276,061	248,956	27,105
Transition Fund - Corrections	-	6,755	2,705	4,050
School General	354	-	-	354
Lemon Creek Ditch	39,629	8,140	5,486	42,283
Howesville Ditch	297	-	-	297
Busseron Conservancy	191	-	-	191
UDWI Rural Development Loan	684,497	75,001	759,498	-
CEMP Grant	465	-	-	465
Homeland Security Grant - 2003	400	-	-	400
Bio-Terrorism Grant	(111)	-	-	(111)
CASA Grant	55	-	-	55
Sewer Project 038-CDBG-11-SUB	17,178	341,396	355,765	2,809
Victim Assistance Grant	(5,560)	14,678	14,979	(5,861)
Project Income 05/06	5,488	119,059	124,463	84
Community Corrections 05/06	23,658	193,398	222,506	(5,450)
Hoosier Safety Grant	1,692	-	-	1,692
Immunization Grant	4	-	-	4
Family Court Grant Fund	3,246	5,000	7,350	896
Juvenile Admin. Fees	29,331	1,912	-	31,243
Alternative Dispute Superior	1,960	1,420	-	3,380
Alternative Dispute Circuit	1,480	1,840	-	3,320
Alternative Co-Pay Superior	1,020	425	-	1,445
Sheriff's Inmate Trust	2,509	145,459	145,266	2,702
Treasurer	1,268,569	1,387,917	1,268,569	1,387,917
Community Corrections Inmate Trust	286	30,341	30,273	354
Clerk's Trust	1,438,047	2,965,265	3,692,480	710,832
Community Corrections Commissary	84,179	48,866	35,282	97,763
Juvenile Block Grant	1,748	-	-	1,748
Jail Commissary	42,620	102,683	94,346	50,957
Greene County Building Fund	1,354,575	560,487	1,062	1,914,000
Radio Repair & Maintenance	7,856	2,723	10,058	521
Commissioners' Certificate Sale	43,843	34,796	74,758	3,881
Scotland Wastewater Retainage	24,390	6,836	31,226	-
Adult Probation Admin Fees	5,709	18,010	17,197	6,522
Tobacco Deferral - Probation	203	375	464	114
Pretrial Diversion	54,965	11,081	15,210	50,836
Jury Pay Fund	354	4,462	3,288	1,528
Seized Asset Fund	13,377	30,361	33,392	10,346
Auditor Transfer Fees	22,373	8,305	-	30,678
White River Levee Maintenance	12,086	15,678	15,000	12,764
EMS Billing Services	7,844	83,887	85,730	6,001
CERT Grant	1,291	-	-	1,291
UDWI Revolving Loan	287,500	-	240,865	46,635
Child Safety Seat Grant	1	1,500	1,217	284
Project Income	593,283	28,945	-	622,228
Transition Fund 05/06	7,738	13,694	21,432	-
Emergency Management Grant	64	-	-	64
Totals	\$ 19,539,374	\$ 61,664,807	\$ 62,721,837	\$ 18,482,344

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 Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

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

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

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

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

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

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

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

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

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

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

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 Capitol 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.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. The Clerk's Records Perpetuation fund expenditures exceeded the available cash balance, some funds account for reimbursable grants with reimbursements not received by December 31, 2013, and other funds have uncorrected errors from prior periods.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Restatements

For the year ended December 31, 2013, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances.

Fund Name	Balance as of December 31, 2012	Prior Period Adjustment	Balance as of January 1, 2013
CEMP Grant	\$ -	\$ 465	\$ 465
Jail Commisary	37,352	5,268	42,620
Clerk's Trust	1,430,672	7,375	1,438,047

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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, 2013

	General	Accident Report	Bid Deposits and Bonds Holding	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Share
Cash and investments - beginning	\$ 2,159,910	\$ 1,366	\$ 3,402	\$ 150	\$ 124,171	\$ 10,158	\$ -
Receipts:							
Taxes	4,801,860	-	-	-	-	-	3,710,541
Intergovernmental	86,836	-	-	-	-	-	-
Charges for services	222,562	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	8,352	11,635	-
Other receipts	1,707,007	3,527	-	50	-	-	493
Total receipts	<u>6,818,265</u>	<u>3,527</u>	<u>-</u>	<u>50</u>	<u>8,352</u>	<u>11,635</u>	<u>3,711,034</u>
Disbursements:							
Personal services	4,512,450	-	-	-	-	23,570	1,409,246
Supplies	122,379	-	-	-	-	-	206,650
Other services and charges	1,138,662	-	-	-	-	-	374,622
Debt service - principal and interest	-	-	-	-	-	-	1,106,470
Capital outlay	-	-	-	-	-	-	64,380
Other disbursements	1,186,007	2,292	-	-	-	-	3,248
Total disbursements	<u>6,959,498</u>	<u>2,292</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,570</u>	<u>3,164,616</u>
Excess (deficiency) of receipts over disbursements	<u>(141,233)</u>	<u>1,235</u>	<u>-</u>	<u>50</u>	<u>8,352</u>	<u>(11,935)</u>	<u>546,418</u>
Cash and investments - ending	<u>\$ 2,018,677</u>	<u>\$ 2,601</u>	<u>\$ 3,402</u>	<u>\$ 200</u>	<u>\$ 132,523</u>	<u>\$ (1,777)</u>	<u>\$ 546,418</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Community Corrections	Congressional School Interest	Congressional School Principal	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 314,059	\$ 33,314	\$ 18,556	\$ 5,041	\$ 659,773	\$ 849,471	\$ 70
Receipts:							
Taxes	-	-	-	-	327,286	171,707	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	129,185	-	-	1,850	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	25,088	18,568	-	287,598	561	-
Total receipts	<u>129,185</u>	<u>25,088</u>	<u>18,568</u>	<u>1,850</u>	<u>614,884</u>	<u>172,268</u>	<u>-</u>
Disbursements:							
Personal services	93,856	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	396,303	204,482	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	26,504	-	-	-	152,409	-	-
Other disbursements	2,942	25,742	18,556	29	262,984	-	-
Total disbursements	<u>123,302</u>	<u>25,742</u>	<u>18,556</u>	<u>29</u>	<u>811,696</u>	<u>204,482</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,883</u>	<u>(654)</u>	<u>12</u>	<u>1,821</u>	<u>(196,812)</u>	<u>(32,214)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 319,942</u>	<u>\$ 32,660</u>	<u>\$ 18,568</u>	<u>\$ 6,862</u>	<u>\$ 462,961</u>	<u>\$ 817,257</u>	<u>\$ 70</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right To Know	Extradition	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 2,000	\$ 1,683,706	\$ 7,800	\$ 1,501	\$ 41,277	\$ 155,998
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	5,540	-	-	-
Charges for services	-	1,450,717	-	-	25,080	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	1,450,717	5,540	-	25,080	-
Disbursements:						
Personal services	-	1,375,555	-	-	-	-
Supplies	-	209,731	623	-	-	-
Other services and charges	-	57,494	6,946	-	-	1,500
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	226,670	1,988	-	-	-
Other disbursements	-	5,404	-	-	50,900	-
Total disbursements	-	1,874,854	9,557	-	50,900	1,500
Excess (deficiency) of receipts over disbursements	-	(424,137)	(4,017)	-	(25,820)	(1,500)
Cash and investments - ending	\$ 2,000	\$ 1,259,569	\$ 3,783	\$ 1,501	\$ 15,457	\$ 154,498

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Misdemeanant
Cash and investments - beginning	\$ 41,178	\$ 43,977	\$ 16,978	\$ 102,700	\$ 102,679	\$ 22,206
Receipts:						
Taxes	145,144	-	-	-	-	-
Intergovernmental	-	-	-	-	310,428	-
Charges for services	-	2,753	-	33,139	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	43,552	-	-	-	-	22,206
Total receipts	<u>188,696</u>	<u>2,753</u>	<u>-</u>	<u>33,139</u>	<u>310,428</u>	<u>22,206</u>
Disbursements:						
Personal services	175,362	-	-	13,930	-	-
Supplies	6,209	-	-	2,472	360,438	-
Other services and charges	9,414	33,857	-	2,992	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	4,965	-	-
Total disbursements	<u>190,985</u>	<u>33,857</u>	<u>-</u>	<u>24,359</u>	<u>360,438</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,289)</u>	<u>(31,104)</u>	<u>-</u>	<u>8,780</u>	<u>(50,010)</u>	<u>22,206</u>
Cash and investments - ending	<u>\$ 38,889</u>	<u>\$ 12,873</u>	<u>\$ 16,978</u>	<u>\$ 111,480</u>	<u>\$ 52,669</u>	<u>\$ 44,412</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Motor Vehicle Highway	Promotion Of Economic Dev & Tourism	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 1,608,622	\$ 736,584	\$ 1,406,361	\$ 703,505	\$ 344,035	\$ 130,654
Receipts:						
Taxes	-	601,976	-	100,672	71,034	-
Intergovernmental	3,423,412	-	-	-	-	-
Charges for services	-	-	-	-	-	67,248
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,205	1,482,635	-	1,050,702	-	-
Total receipts	<u>3,425,617</u>	<u>2,084,611</u>	<u>-</u>	<u>1,151,374</u>	<u>71,034</u>	<u>67,248</u>
Disbursements:						
Personal services	1,237,414	-	-	63,460	-	26,595
Supplies	1,487,057	-	-	25,648	-	-
Other services and charges	489,285	-	-	217,158	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	44,795	2,340,872	10,000	1,078,592	-	35,882
Total disbursements	<u>3,258,551</u>	<u>2,340,872</u>	<u>10,000</u>	<u>1,384,858</u>	<u>-</u>	<u>62,477</u>
Excess (deficiency) of receipts over disbursements	<u>167,066</u>	<u>(256,261)</u>	<u>(10,000)</u>	<u>(233,484)</u>	<u>71,034</u>	<u>4,771</u>
Cash and investments - ending	<u>\$ 1,775,688</u>	<u>\$ 480,323</u>	<u>\$ 1,396,361</u>	<u>\$ 470,021</u>	<u>\$ 415,069</u>	<u>\$ 135,425</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 559,325	\$ 1,184	\$ 35	\$ 172,813	\$ 18,940	\$ 72,944
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	317,516	-	-	-	-	-
Charges for services	-	1,815	-	-	7,345	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	33,804	-	-	49,264	-	39,883
Total receipts	351,320	1,815	-	49,264	7,345	39,883
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	294,027	1,742	-	120,801	-	28,199
Total disbursements	294,027	1,742	-	120,801	-	28,199
Excess (deficiency) of receipts over disbursements	57,293	73	-	(71,537)	7,345	11,684
Cash and investments - ending	\$ 616,618	\$ 1,257	\$ 35	\$ 101,276	\$ 26,285	\$ 84,628

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	Election and Registration	County Elected Officials Training
Cash and investments - beginning	\$ (12,355)	\$ 341,356	\$ 44,473	\$ 26,368	\$ 13,383	\$ 3,777
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	10,320	-	-	2,753
Fines and forfeits	-	-	-	-	-	-
Other receipts	144,234	6,981	-	14,176	-	-
Total receipts	144,234	6,981	10,320	14,176	-	2,753
Disbursements:						
Personal services	-	-	-	5,000	-	-
Supplies	-	-	920	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,904	-	-	-
Other disbursements	130,735	287,466	9,773	8,583	-	-
Total disbursements	130,735	287,466	12,597	13,583	-	-
Excess (deficiency) of receipts over disbursements	13,499	(280,485)	(2,277)	593	-	2,753
Cash and investments - ending	\$ 1,144	\$ 60,871	\$ 42,196	\$ 26,961	\$ 13,383	\$ 6,530

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative	Alternative Co-Pay Circuit	County User Fee	EMS Equipment
Cash and investments - beginning	\$ 194,817	\$ 82,930	\$ 2,674	\$ -	\$ 53,904	\$ 56,145
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	423,075	56,078	4,533	-	7,045	108,447
Fines and forfeits	-	-	-	100	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>423,075</u>	<u>56,078</u>	<u>4,533</u>	<u>100</u>	<u>7,045</u>	<u>108,447</u>
Disbursements:						
Personal services	355,656	58,684	4,548	-	-	-
Supplies	9,196	3,561	-	-	-	-
Other services and charges	84,906	14,201	550	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,212	-	-	-	117,439
Other disbursements	-	1,107	-	-	4,737	-
Total disbursements	<u>449,758</u>	<u>78,765</u>	<u>5,098</u>	<u>-</u>	<u>4,737</u>	<u>117,439</u>
Excess (deficiency) of receipts over disbursements	<u>(26,683)</u>	<u>(22,687)</u>	<u>(565)</u>	<u>100</u>	<u>2,308</u>	<u>(8,992)</u>
Cash and investments - ending	<u>\$ 168,134</u>	<u>\$ 60,243</u>	<u>\$ 2,109</u>	<u>\$ 100</u>	<u>\$ 56,212</u>	<u>\$ 47,153</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Humane Society	Sheriff Sale Administration	Drug Task Force	Sheriff's Donations	Insurance - Retiree Contributions	Payroll Clearing
Cash and investments - beginning	\$ 230	\$ 8,677	\$ 6	\$ -	\$ 148,127	\$ (66,338)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	13,397	-	50	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	289,000	2,714,228
Total receipts	-	13,397	-	50	289,000	2,714,228
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	9,829	-	-	-	2,699,983
Total disbursements	-	9,829	-	-	-	2,699,983
Excess (deficiency) of receipts over disbursements	-	3,568	-	50	289,000	14,245
Cash and investments - ending	\$ 230	\$ 12,245	\$ 6	\$ 50	\$ 437,127	\$ (52,093)

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Settlement	Wheel Tax	CVET Agency	Sewage Collections	Financial Institution Tax	HEA 1001 State Homestead Credit
Cash and investments - beginning	\$ (462,585)	\$ -	\$ -	\$ 3,178	\$ -	\$ (3,823)
Receipts:						
Taxes	22,800,567	-	-	-	-	-
Intergovernmental	-	952,301	160,646	-	151,842	-
Charges for services	-	-	-	45,281	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	94
Total receipts	<u>22,800,567</u>	<u>952,301</u>	<u>160,646</u>	<u>45,281</u>	<u>151,842</u>	<u>94</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	22,339,410	952,301	160,646	48,458	151,842	-
Total disbursements	<u>22,339,410</u>	<u>952,301</u>	<u>160,646</u>	<u>48,458</u>	<u>151,842</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>461,157</u>	<u>-</u>	<u>-</u>	<u>(3,177)</u>	<u>-</u>	<u>94</u>
Cash and investments - ending	<u>\$ (1,428)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (3,729)</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 16,017	\$ 1,113	\$ 2,842	\$ 1,425	\$ 210	\$ 325
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,805
Fines and forfeits	-	8,500	45,058	3,306	2,040	-
Other receipts	-	-	-	-	-	-
Total receipts	-	8,500	45,058	3,306	2,040	3,805
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	7,888	44,716	3,376	2,125	3,780
Total disbursements	-	7,888	44,716	3,376	2,125	3,780
Excess (deficiency) of receipts over disbursements	-	612	342	(70)	(85)	25
Cash and investments - ending	\$ 16,017	\$ 1,725	\$ 3,184	\$ 1,355	\$ 125	\$ 350

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Inheritance Tax
Cash and investments - beginning	\$ 151	\$ -	\$ 210	\$ 20	\$ 50	\$ 12,235
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	348,890
Charges for services	2,561	-	2,808	-	900	-
Fines and forfeits	-	1,339	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>2,561</u>	<u>1,339</u>	<u>2,808</u>	<u>-</u>	<u>900</u>	<u>348,890</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,454	1,189	2,845	-	900	353,902
Total disbursements	<u>2,454</u>	<u>1,189</u>	<u>2,845</u>	<u>-</u>	<u>900</u>	<u>353,902</u>
Excess (deficiency) of receipts over disbursements	<u>107</u>	<u>150</u>	<u>(37)</u>	<u>-</u>	<u>-</u>	<u>(5,012)</u>
Cash and investments - ending	<u>\$ 258</u>	<u>\$ 150</u>	<u>\$ 173</u>	<u>\$ 20</u>	<u>\$ 50</u>	<u>\$ 7,223</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Education Plate Fees Agency	Riverboat Revenue Sharing	COIT Distribution	93.563 Prosecutor PCA	93.563 Title IV-D ARRA	93.563 ARRA Prosecutor IV-D Incentive
Cash and investments - beginning	\$ 75	\$ -	\$ 5,520	\$ 19,349	\$ 1,703	\$ 13,638
Receipts:						
Taxes	-	-	5,388,516	-	-	-
Intergovernmental	750	196,467	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	996	-	-
Total receipts	<u>750</u>	<u>196,467</u>	<u>5,388,516</u>	<u>996</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	713	196,467	5,388,516	948	-	3,271
Total disbursements	<u>713</u>	<u>196,467</u>	<u>5,388,516</u>	<u>948</u>	<u>-</u>	<u>3,271</u>
Excess (deficiency) of receipts over disbursements	<u>37</u>	<u>-</u>	<u>-</u>	<u>48</u>	<u>-</u>	<u>(3,271)</u>
Cash and investments - ending	<u>\$ 112</u>	<u>\$ -</u>	<u>\$ 5,520</u>	<u>\$ 19,397</u>	<u>\$ 1,703</u>	<u>\$ 10,367</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	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	Smock 4-Mile Ditch Maintenance	Bullock Ditch
Cash and investments - beginning	\$ 53,344	\$ 97,878	\$ 81,043	\$ 22,757	\$ 12,401	\$ 3,827
Receipts:						
Taxes	-	-	-	2,619	18,194	1,070
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,969	40,315	19,441	-	-	-
Total receipts	17,969	40,315	19,441	2,619	18,194	1,070
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	12,863	3,500	-	8,260	2,463
Total disbursements	-	12,863	3,500	-	8,260	2,463
Excess (deficiency) of receipts over disbursements	17,969	27,452	15,941	2,619	9,934	(1,393)
Cash and investments - ending	\$ 71,313	\$ 125,330	\$ 96,984	\$ 25,376	\$ 22,335	\$ 2,434

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Internal Service Fuel Fund	Sheriff Local Coor. Council Grant	Family Court Grant Fund 2013	Sheriff Law Cont. Education	Project Income	Infraction Deferral - Prosecutor
Cash and investments - beginning	\$ -	\$ 3,260	\$ -	\$ 38	\$ -	\$ 170,873
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	58,726
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,000	-	5,000	-	111,623	-
Total receipts	10,000	-	5,000	-	111,623	58,726
Disbursements:						
Personal services	-	-	2,987	-	39,459	20,426
Supplies	-	-	-	-	1,355	12,746
Other services and charges	-	-	-	-	68,946	9,132
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	18,419
Other disbursements	-	1,258	2,013	-	-	-
Total disbursements	-	1,258	5,000	-	109,760	60,723
Excess (deficiency) of receipts over disbursements	10,000	(1,258)	-	-	1,863	(1,997)
Cash and investments - ending	\$ 10,000	\$ 2,002	\$ -	\$ 38	\$ 1,863	\$ 168,876

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (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	\$ 16,777	\$ 149,206	\$ 4,197	\$ 14,145	\$ 38,813	\$ 32,663
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	57,078	177	4,492	10,044	-
Fines and forfeits	13,790	-	-	-	-	11,464
Other receipts	-	-	-	-	-	-
Total receipts	<u>13,790</u>	<u>57,078</u>	<u>177</u>	<u>4,492</u>	<u>10,044</u>	<u>11,464</u>
Disbursements:						
Personal services	7,150	51,565	-	-	-	-
Supplies	7,040	298	-	-	-	-
Other services and charges	795	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,650	1,075	-	6,896	19,427	1,241
Total disbursements	<u>16,635</u>	<u>52,938</u>	<u>-</u>	<u>6,896</u>	<u>19,427</u>	<u>1,241</u>
Excess (deficiency) of receipts over disbursements	<u>(2,845)</u>	<u>4,140</u>	<u>177</u>	<u>(2,404)</u>	<u>(9,383)</u>	<u>10,223</u>
Cash and investments - ending	<u>\$ 13,932</u>	<u>\$ 153,346</u>	<u>\$ 4,374</u>	<u>\$ 11,741</u>	<u>\$ 29,430</u>	<u>\$ 42,886</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (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	\$ 30,941	\$ 44,700	\$ 6,824	\$ 2,600	\$ 2,688	\$ 3,445
Receipts:						
Taxes	-	-	-	-	773	973
Intergovernmental	-	-	-	-	-	-
Charges for services	-	10,706	-	-	-	-
Fines and forfeits	9,737	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>9,737</u>	<u>10,706</u>	<u>-</u>	<u>-</u>	<u>773</u>	<u>973</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,865	-	-	-	2,688	-
Total disbursements	<u>1,865</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,688</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>7,872</u>	<u>10,706</u>	<u>-</u>	<u>-</u>	<u>(1,915)</u>	<u>973</u>
Cash and investments - ending	<u>\$ 38,813</u>	<u>\$ 55,406</u>	<u>\$ 6,824</u>	<u>\$ 2,600</u>	<u>\$ 773</u>	<u>\$ 4,418</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Community Corrections	Transition Fund - Corrections	School General	Lemon Creek Ditch	Howesville Ditch	Busseron Conservancy
Cash and investments - beginning	\$ -	\$ -	\$ 354	\$ 39,629	\$ 297	\$ 191
Receipts:						
Taxes	-	-	-	8,140	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	276,061	6,755	-	-	-	-
Total receipts	276,061	6,755	-	8,140	-	-
Disbursements:						
Personal services	194,982	2,705	-	-	-	-
Supplies	5,353	-	-	-	-	-
Other services and charges	21,016	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	27,605	-	-	5,486	-	-
Total disbursements	248,956	2,705	-	5,486	-	-
Excess (deficiency) of receipts over disbursements	27,105	4,050	-	2,654	-	-
Cash and investments - ending	\$ 27,105	\$ 4,050	\$ 354	\$ 42,283	\$ 297	\$ 191

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	UDWI Rural Development Loan	CEMP Grant	Homeland Security Grant - 2003	Bio-Terrorism Grant	CASA Grant	Sewer Project 038-CDBG-11-SUB
Cash and investments - beginning	\$ 684,497	\$ 465	\$ 400	\$ (111)	\$ 55	\$ 17,178
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	75,001	-	-	-	-	341,396
Total receipts	<u>75,001</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>341,396</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	355,765
Other disbursements	759,498	-	-	-	-	-
Total disbursements	<u>759,498</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>355,765</u>
Excess (deficiency) of receipts over disbursements	<u>(684,497)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,369)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 465</u>	<u>\$ 400</u>	<u>\$ (111)</u>	<u>\$ 55</u>	<u>\$ 2,809</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Victim Assistance Grant	Project Income 05/06	Community Corrections 05/06	Hoosier Safety Grant	Immunization Grant	Family Court Grant Fund
Cash and investments - beginning	\$ (5,560)	\$ 5,488	\$ 23,658	\$ 1,692	\$ 4	\$ 3,246
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	14,678	119,059	193,398	-	-	5,000
Total receipts	14,678	119,059	193,398	-	-	5,000
Disbursements:						
Personal services	14,979	31,343	195,098	-	-	2,350
Supplies	-	4,929	2,564	-	-	-
Other services and charges	-	63,242	11,064	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	733	7,056	-	-	-
Other disbursements	-	24,216	6,724	-	-	5,000
Total disbursements	14,979	124,463	222,506	-	-	7,350
Excess (deficiency) of receipts over disbursements	(301)	(5,404)	(29,108)	-	-	(2,350)
Cash and investments - ending	\$ (5,861)	\$ 84	\$ (5,450)	\$ 1,692	\$ 4	\$ 896

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Juvenile Admin. Fees	Alternative Dispute Superior	Alternative Dispute Circuit	Alternative Co-Pay Superior	Sheriff's Inmate Trust	Treasurer
Cash and investments - beginning	\$ 29,331	\$ 1,960	\$ 1,480	\$ 1,020	\$ 2,509	\$ 1,268,569
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	1,912	-	-	-	145,459	1,387,917
Fines and forfeits	-	1,420	1,840	425	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,912</u>	<u>1,420</u>	<u>1,840</u>	<u>425</u>	<u>145,459</u>	<u>1,387,917</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	145,266	1,268,569
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>145,266</u>	<u>1,268,569</u>
Excess (deficiency) of receipts over disbursements	<u>1,912</u>	<u>1,420</u>	<u>1,840</u>	<u>425</u>	<u>193</u>	<u>119,348</u>
Cash and investments - ending	<u>\$ 31,243</u>	<u>\$ 3,380</u>	<u>\$ 3,320</u>	<u>\$ 1,445</u>	<u>\$ 2,702</u>	<u>\$ 1,387,917</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Community Corrections Inmate Trust	Clerk's Trust	Community Corrections Commissary	Juvenile Block Grant	Jail Commissary	Greene County Building Fund
Cash and investments - beginning	\$ 286	\$ 1,438,047	\$ 84,179	\$ 1,748	\$ 42,620	\$ 1,354,575
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	30,341	-	48,866	-	102,683	-
Fines and forfeits	-	2,965,265	-	-	-	-
Other receipts	-	-	-	-	-	560,487
Total receipts	<u>30,341</u>	<u>2,965,265</u>	<u>48,866</u>	<u>-</u>	<u>102,683</u>	<u>560,487</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	1,050
Capital outlay	-	-	-	-	-	-
Other disbursements	30,273	3,692,480	35,282	-	94,346	12
Total disbursements	<u>30,273</u>	<u>3,692,480</u>	<u>35,282</u>	<u>-</u>	<u>94,346</u>	<u>1,062</u>
Excess (deficiency) of receipts over disbursements	<u>68</u>	<u>(727,215)</u>	<u>13,584</u>	<u>-</u>	<u>8,337</u>	<u>559,425</u>
Cash and investments - ending	<u>\$ 354</u>	<u>\$ 710,832</u>	<u>\$ 97,763</u>	<u>\$ 1,748</u>	<u>\$ 50,957</u>	<u>\$ 1,914,000</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Radio Repair & Maintenance	Commissioners' Certificate Sale	Scotland Wastewater Retainage	Adult Probation Admin Fees	Tobacco Deferral - Probation	Pretrial Diversion
Cash and investments - beginning	\$ 7,856	\$ 43,843	\$ 24,390	\$ 5,709	\$ 203	\$ 54,965
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	18,010	375	11,081
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,723	34,796	6,836	-	-	-
Total receipts	2,723	34,796	6,836	18,010	375	11,081
Disbursements:						
Personal services	-	-	-	17,197	404	8,028
Supplies	-	-	-	-	-	1,858
Other services and charges	-	-	-	-	-	4,628
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	696
Other disbursements	10,058	74,758	31,226	-	60	-
Total disbursements	10,058	74,758	31,226	17,197	464	15,210
Excess (deficiency) of receipts over disbursements	(7,335)	(39,962)	(24,390)	813	(89)	(4,129)
Cash and investments - ending	\$ 521	\$ 3,881	\$ -	\$ 6,522	\$ 114	\$ 50,836

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Jury Pay Fund	Seized Asset Fund	Auditor Transfer Fees	White River Levee Maintenance	EMS Billing Services	CERT Grant
Cash and investments - beginning	\$ 354	\$ 13,377	\$ 22,373	\$ 12,086	\$ 7,844	\$ 1,291
Receipts:						
Taxes	-	-	-	15,678	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	30,361	8,305	-	83,887	-
Fines and forfeits	4,462	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>4,462</u>	<u>30,361</u>	<u>8,305</u>	<u>15,678</u>	<u>83,887</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	85,730	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,288	33,392	-	15,000	-	-
Total disbursements	<u>3,288</u>	<u>33,392</u>	<u>-</u>	<u>15,000</u>	<u>85,730</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,174</u>	<u>(3,031)</u>	<u>8,305</u>	<u>678</u>	<u>(1,843)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,528</u>	<u>\$ 10,346</u>	<u>\$ 30,678</u>	<u>\$ 12,764</u>	<u>\$ 6,001</u>	<u>\$ 1,291</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	UDWI Revolving Loan	Child Safety Seat Grant	Project Income	Transition Fund 05/06	Emergency Management Grant	Totals
Cash and investments - beginning	\$ 287,500	\$ 1	\$ 593,283	\$ 7,738	\$ 64	\$ 19,539,374
Receipts:						
Taxes	-	-	-	-	-	38,166,750
Intergovernmental	-	-	-	-	-	5,954,628
Charges for services	-	1,500	-	-	-	4,634,667
Fines and forfeits	-	-	-	-	-	3,088,733
Other receipts	-	-	28,945	13,694	-	9,820,029
Total receipts	-	1,500	28,945	13,694	-	61,664,807
Disbursements:						
Personal services	-	-	-	2,703	-	9,946,702
Supplies	-	-	-	-	-	2,471,027
Other services and charges	-	-	-	-	-	3,296,925
Debt service - principal and interest	-	-	-	-	-	1,107,520
Capital outlay	-	-	-	-	-	975,175
Other disbursements	240,865	1,217	-	18,729	-	44,924,488
Total disbursements	240,865	1,217	-	21,432	-	62,721,837
Excess (deficiency) of receipts over disbursements	(240,865)	283	28,945	(7,738)	-	(1,057,030)
Cash and investments - ending	\$ 46,635	\$ 284	\$ 622,228	\$ -	\$ 64	\$ 18,482,344

GREENE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ <u>91,980</u>	\$ <u>-</u>

GREENE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Bloomfield State Bank	2013 International Dump Trucks	\$ 57,915	5/7/2013	2/7/2018
Caterpillar Financial Services Corporation	2009 Backhoe	16,063	4/8/2010	4/1/2014
Caterpillar Financial Services Corporation	2010 Caterpillar Motor Graders	61,800	3/5/2013	3/1/2015
Caterpillar Financial Services Corporation	2011 Rubber Tired Excavator	21,030	9/29/2011	4/1/2015
Caterpillar Financial Services Corporation	2010 Excavator/Loader	22,571	3/1/2014	3/1/2018
Caterpillar Financial Services Corporation	2013 Rubber Tired Excavator	17,100	3/5/2013	3/1/2017
Caterpillar Financial Services Corporation	2011 924H Wheel Loader	<u>16,416</u>	1/15/2012	3/1/2016
Total governmental activities		<u>212,895</u>		
Total of annual lease payments		<u>\$ 212,895</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	\$ -	\$ -
Revenue bonds	Economic Development Revenue Bonds Series 2012A (Battery Innovation Center Project)	14,175,000	-
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2012B	1,425,000	31,808
Revenue bonds	Redevelopment Authority Lease Rental Revenue Bonds Series 2013	7,765,000	380,290
Revenue bonds	Lease Rental Revenue Refunding Bonds Series 2013	8,945,000	385,089
Revenue bonds	Lease Rental Revenue Refunding Bonds of 2010	4,120,000	416,644
Revenue bonds	Lease Rental Revenue Refunding Bonds of 2011	<u>7,330,000</u>	<u>691,394</u>
Total governmental activities		<u>43,760,000</u>	<u>1,905,225</u>
Totals		<u>\$ 43,760,000</u>	<u>\$ 1,905,225</u>

GREENE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2013

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	26,902,404
Buildings	6,959,726
Improvements other than buildings	4,700
Machinery, equipment, and vehicles	608,944
Total governmental activities	34,703,309
Total capital assets	\$ 34,703,309

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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, 2013. 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, 2013.

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

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 item 2013-003. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance 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.

Report on Internal Control Over Compliance

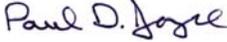
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types 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 item 2013-003 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.


Paul D. Joyce, CPA
State Examiner

November 18, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

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, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Commerce</u>				
ARRA - State Broadband Data and Development Grant Program Emergency Management Broadband	Indiana Office of Technology	11.558	FY 2013	\$ 2,000
Total - Department of Commerce				<u>2,000</u>
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Scotland Sewer Project	Indiana Office of Community and Rural Affairs	14.228	CF-11-207	<u>341,396</u>
Total - CDBG - State-Administered CDBG Cluster				<u>341,396</u>
Total - Department of Housing and Urban Development				<u>341,396</u>
<u>Department of Justice</u>				
JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program Justice Assistance Grants	Indiana Criminal Justice Institute	16.738	DJ-BX-2622	<u>33,392</u>
Total - JAG Program Cluster				<u>33,392</u>
Crime Victim Assistance Victim Assistance Grant	Direct Grant	16.575	VA-GX-0049	<u>14,979</u>
Total - Department of Justice				<u>48,371</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning and Construction Signage Grant County Wide Bridge Inspections Bridge 260 Bridge 283 County Wide Bridge Inspections	Indiana Department of Transportation	20.205	DES 0800789 DES 0810381 DES 1173201 DES 1173202 DES 1297751	31,127 1,368 119,775 87,647 <u>50,476</u>
Total - Highway Planning and Construction Cluster				<u>290,393</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants Emergency Management	Indiana Department of Transportation	20.703	C44P-3-090B	<u>1,920</u>
Total - Department of Transportation				<u>292,313</u>
<u>Department of Health and Human Services</u>				
Child Support Enforcement County Prosecutor County Clerk Prosecutor's Incentive Clerk's Incentive Circuit Court's Incentive Indirect Costs Prosecutor's Collection Incentive Collection Agency's Collection Incentive	Indiana Department of Child Services	93.563	FY 2013 FY 2013 FY 2013 FY 2013 FY 2013 FY 2013 FY 2013 FY 2013	157,855 37,625 12,863 3,500 3,271 96,146 398 <u>598</u>
Total - Child Support Enforcement				<u>312,256</u>
Total - Department of Health and Human Services				<u>312,256</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants EMPG Grant	Indiana Department of Homeland Security	97.042	C44P-3-259B	<u>1,810</u>
Total - Department of Homeland Security				<u>1,810</u>
Total federal awards expended				<u>\$ 998,146</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 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
93.563	CDBG - State Administered CDBG Cluster 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 2013-001 - INTERNAL CONTROLS OVER REPORTING

We noted the following deficiency in the internal control system of the County related to reporting. We believe the deficiency constitutes a material weakness.

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 control in place that operates effectively, material misstatements of the SEFA could remain undetected.

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

During the audit of the SEFA, we noted that expenditures were not included for the Highway Planning and Construction Grant in the amount of \$290,393, and the for Child Support Enforcement Program in the amount of \$312,256. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

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 County Auditors of Indiana, Chapter 14)

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 in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide 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 subrecipients 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."

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2013-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS

We noted several deficiencies in the internal control system of the Clerk of the Circuit Court related to financial transactions and reporting. We believe the following deficiency constitutes a material weakness:

Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the Clerk of the Circuit Court's Office to reduce risks to the achievement of financial reporting objectives. The Clerk of the Circuit Court has not separated incompatible activities related to receipts, disbursements, and cash balances. The person that performs bank reconciliements also collects receipts and makes the bank deposits. No other person reviews the bank reconciliements. Several employees were performing transactions under the Clerk of the Circuit Court's log in on the system. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.

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 Clerks of the Circuit Courts of Indiana, Chapter 13)

Access to information stored on the computer must be protected through the use of user identification codes and confidential passwords. Each user must have a unique user identification code and password. User identification codes and passwords may not be shared. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 14)

Section III - Federal Award Findings and Questioned Costs

FINDING 2013-003 - INTERNAL CONTROLS AND COMPLIANCE OVER ALLOWABLE COSTS/COST PRINCIPLES

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY 2013
Pass-Through Entity: Indiana Department of Child Services

Management of the County has not established an effective internal control system over compliance requirements relating to Allowable Costs/Cost Principles. The failure to establish an effective internal control system places the County at risk of possible noncompliance with the grant agreement and the compliance requirements.

An internal control system, should be designed and operate effectively to provide reasonable assurance that noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis.

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County was required to maintain time and effort reports on all full and part-time employees paid from the grant. The Indiana Department of Child Services has a report titled "Record of Monthly Time, State Form 45272 (3-92)/DFC Form 918." This form provides a space for employees to enter hours worked each day during the month and a place for them to sign certifying that the time reported represents only Title IV-D work and that the time reported is true and correct. The Clerk of the Circuit Court's Office maintained the time and effort reports and presented the forms for the months tested, but the forms were not signed by the employee or supervisory official certifying that the time reported was true and correct.

OMB Circular A-87, Attachment B, item 8h, states in part:

- "(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

- (4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. . . ."

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 or the compliance requirements could result in the loss of federal funds to the County.

We recommended that the County's management establish controls and procedures to ensure compliance with the Allowable Costs/Cost Principles requirement.

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AUDITEE PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.

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 Fax 812-384-2041

October 7, 2014

Summary Schedule of Prior Audit Findings

Finding 2012-2 – Internal Controls and Compliance Over Cash Management

Original Assigned SBA Audit Report Number: B42654

Report Period: 01-01-12 to 12-31-12

Pass Through Entity or Federal Grantor Agency: Indiana Office of Community and Rural Affairs

Contact Person Responsible for Corrective Action: Matthew W. Baker, Greene County Auditor

Contact Phone Number: (812) 384-2008

Status of Audit Finding:

The Auditor's Office has both worked with representatives from Southern Indiana Development Commission (SIDC) and responded more urgently to electronic fund transfers in order to meet the five day turnaround from grant reimbursement to Greene County to timely distribution to vendor as required by the Indiana Office of Community and Rural Affairs (OCRA). Since implementation of this action plan, we have successfully met these proper deadlines after the initial failure to comply with this cash management requirement to the best of my knowledge and belief.

Respectfully yours,



Matthew W. Baker
Greene County Auditor



Cheryl J. Stone
Chief Deputy Prosecuting Attorney

Jarrod D. Holtsclaw
Prosecuting Attorney
Sixty-Third Judicial Circuit

Greene County Courthouse
P.O. Box 428
Bloomfield, IN 47424
Phone (812) 384-4998
Fax (812) 384-2001

October 7, 2014

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

Original Assigned SBA Audit Report Number: B42654
Report Period: January 1, 2012, to December 31, 2012
Pass Through Entity: Indiana Child Protective Services
Contact Person Responsible for Corrective Action: Stephanie L. Diehl
Contact Phone Number: (812) 384-3314

Status of Audit Finding:

The Greene County Child Support Division, Prosecuting Attorney's Office, as of January, 2013, came into compliance with the Cooperative Agreement's requirement that Federal Financial Participation reimbursement is not available for incentive distributions. This Office continues to stay in compliance with all State and Federal guidelines on Child Support Incentive Funds and related topics. This Office also reimbursed the Indiana Child Protective Services in the amount of \$5,994.89, which is the total amount of federal funding received from the inadvertent over claiming on monthly reimbursements.

Stephanie L. Diehl
Stephanie L. Diehl, Child Support Administrator

10-7-2014
Date

Jarrod D. Holtsclaw
Jarrod D. Holtsclaw, Greene County Prosecutor

10-7-14
Date

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b).)

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 Fax 812-384-2041

October 7, 2014

Corrective Action Plan

Finding 2013-001 – Internal Controls Over Reporting

Contact Person Responsible for Corrective Action: Matthew W. Baker, Greene County Auditor
Contact Phone Number: (812) 384-2008
Anticipated Completion Date: December 17, 2014

Corrective Action Plan:

The Auditor's Office will work to develop proper means to accurately track the Schedule of Expenditures of Federal Awards (SEFA) for Greene County, including the CFDA numbers, the amounts received and disbursed, and the Federal agency and program. This may be done in the form of an electronic spreadsheet.

The Auditor's Office will reach out to those offices and departments who apply for and obtain Federal grant funds and compare this to the Federal Grants site in order to better maintain an accurate reporting of these Federal grant awards.

Respectfully yours,



Matthew W. Baker
Greene County Auditor



Greene County Clerk of Circuit & Superior Courts

PO Box 229
Bloomfield IN 47424

Phone 812-384-8532
Fax 812-384-8458

October 7, 2014

Corrective Action Plan for:
2013-002 Internal Controls over Financial Transactions

Description of Corrective Action Plan:

All employees now take payments from their desks using their own sign-in. Three employees now take turns balancing the receipts each evening; each of them overseeing the others.

Anticipated Completion Date: October 7, 2014

Contact Person Responsible for Corrective Action: Susan Fowler

Contact Phone Number: 812-384-8532

Susan Fowler
(Signature)

Clerk
(Title)

October 7, 2014
(Date)



Greene County Clerk of Circuit & Superior Courts

PO Box 229
Bloomfield IN 47424

Phone 812-384-8532
Fax 812-384-8458

October 7, 2014

Corrective Action Plan for:
2013-003 Internal Controls and Compliance Over Allowable Costs/Cost Principles

Description of Corrective Action Plan:
All employees shall now sign both the payroll sheets submitted to Malinowski Consulting and the Record of Monthly Time, State Form 45272 (3-92)/DFC Form 918.

Anticipated Completion Date: October 7, 2014

Contact Person Responsible for Corrective Action: Susan Fowler

Contact Phone Number: 812-384-8532

Susan Fowler
(Signature)

Clerk
(Title)

October 7, 2014
(Date)

OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.