

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, 2014 to December 31, 2014



FILED
03/06/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Matthew W. Baker Patricia L. Baker	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Treasurer	Kelly Zimmerly Nicole L. Stahl	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Susan Fowler	01-01-11 to 12-31-18
County Sheriff	Terry Pierce Michael L. Hasler	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Stuart Dowden	01-01-11 to 12-31-18
President of the County Council	W. Edward Cullison Jerry R. Frye	01-01-14 to 12-31-14 01-01-15 to 12-31-17
President of the Board of County Commissioners	Rick Graves Nathan L. Abrams Ed Michael	01-01-14 to 12-31-14 01-01-15 to 12-31-16 01-01-17 to 12-31-17



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, 2014, and the related notes to the financial statement as listed in the Table of Contents.

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, 2014.

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, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

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.

Other Information

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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated January 17, 2017, 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.


Paul D. Joyce, CPA
State Examiner

January 17, 2017



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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, 2014, and the related notes to the financial statement, and have issued our report thereon dated January 17, 2017, 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 2014-001, 2014-002, and 2014-003 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 2014-001 and 2014-002.

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

January 17, 2017

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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, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
General	\$ 2,018,677	\$ 5,971,193	\$ 6,459,008	\$ 1,530,862
Greene County Building Fund	1,914,000	561,620	72,647	2,402,973
Radio Repair & Maintenance	521	14,275	5,230	9,566
Commissioners Certificate Sale	3,881	11,900	6,186	9,595
Community Building Retainage	-	20,599	-	20,599
Indiana Local Health Trust Account	42,196	21,316	63,512	-
Accident Report	2,601	3,355	3,334	2,622
Bid Deposits and Bonds Holding	3,402	-	-	3,402
Child Advocacy	200	-	-	200
City and Town Court Costs	132,523	7,133	139,656	-
Clerk's Records Perpetuation	(1,777)	10,431	-	8,654
COIT County Distributive Share	546,418	3,532,044	2,918,741	1,159,721
Community Corrections	319,942	154,665	193,616	280,991
Congressional School Interest	32,660	158	371	32,447
Congressional School Principal	18,568	-	12	18,556
Covered Bridge	6,862	1,850	7,450	1,262
Cumulative Bridge	462,961	447,826	635,050	275,737
Cumulative Capital Development	817,257	187,131	190,015	814,373
Drug Free Community	70	-	-	70
Electronic Map Generation	2,000	-	-	2,000
Emergency Medical Services	1,259,569	1,380,734	1,662,660	977,643
Emergency Planning/Right To Know	3,783	7,291	6,224	4,850
Extradition	1,501	-	-	1,501
Firearms Training	15,457	15,030	19,027	11,460
General Drain Improvement	154,498	-	1,000	153,498
Health	38,889	203,216	197,248	44,857
Identification Security Protection	12,873	2,252	12,166	2,959
Levy Excess	16,978	-	-	16,978
Local Health Maintenance	111,480	33,139	26,372	118,247
Local Road and Street	52,669	264,434	349,950	(32,847)
Misdemeanant	44,412	-	-	44,412
Motor Vehicle Highway	1,775,688	3,818,108	3,998,254	1,595,542
Promotion Of Economic Dev & Tourism	480,323	1,091,613	853,199	718,737
Rainy Day	1,396,361	40,000	540,000	896,361
Reassessment 2015	415,069	-	415,069	-
Recorder's Records Perpetuation	135,425	56,787	55,873	136,339
Riverboat	616,618	123,031	367,005	372,644
Sex and Violent Offender Administration	1,257	2,025	1,551	1,731
Supplemental Public Defender Services	35	-	-	35
Surplus Tax	101,276	54,767	48,855	107,188
Surveyor's Corner Perpetuation	26,285	6,820	-	33,105
Tax Sale Fees	84,628	35,374	28,356	91,646
Tax Sale Redemption	1,144	103,089	106,721	(2,488)
Tax Sale Surplus	60,871	645,136	419,266	286,741
Local Health Department Trust Account	-	62,154	4,051	58,103
GAL/CASA	26,961	12,018	11,047	27,932
Election and Registration	13,383	-	-	13,383
County Elected Officials Training	6,530	2,252	-	8,782
Statewide 911	168,134	369,634	368,243	169,525
Reassessment	470,021	591,419	386,926	674,514
Adult Probation Administrative	60,243	56,126	88,852	27,517
Adult Probation Admin Fees	6,522	13,112	19,256	378
Tobacco Deferral Probation	114	225	146	193
Juvenile Probation Administrative	2,109	4,727	5,229	1,607
Juvenile Admin. Fees	31,243	716	2,500	29,459
Alternative Dispute Superior	3,380	920	-	4,300
Alternative Dispute Circuit	3,320	1,880	-	5,200
Alternative Co-Pay Superior	1,445	275	-	1,720

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Alternative Co-Pay Circuit	100	-	-	100
Cemetery Commission	-	200	-	200
County User Fee	56,212	5,850	3,007	59,055
Pretrial Diversion	50,836	7,873	10,836	47,873
Sheriff Law Cont. Education	38	160	107	91
Jury Pay Fund	1,528	3,732	2,575	2,685
Infraction Deferral Prosecutor	168,876	56,929	39,550	186,255
County Drug-Free Community Superior	13,932	14,599	14,801	13,730
Greene County Drug & Alcohol	153,346	60,816	57,243	156,919
Check Deception	4,374	509	-	4,883
Bail-Agency Pretrial-Circuit	11,741	5,773	72	17,442
Bail-Agency Pretrial-Superior	29,430	8,128	5,936	31,622
Public Defender Circuit	42,886	17,933	7,178	53,641
Public Defender Superior	38,813	8,920	110	47,623
Sheriff Service Fee	55,406	9,291	-	64,697
Judicial Fax Fee	6,824	-	-	6,824
SSA Incentive Payment Sheriff	2,600	-	-	2,600
Seized Asset Fund	10,346	6,300	3,877	12,769
Auditor Transfer Fees	30,678	7,019	29,391	8,306
Bloomfield O/V Deferral Fees	-	326	-	326
Jasonville O/V Deferral Fees	-	434	-	434
Lyons O/V Deferral Fees	-	217	-	217
Worthington O/V Deferral Fees	-	760	-	760
White River Levee Maintenance	12,764	19,126	18,914	12,976
Peter Hill Maintenance	773	701	-	1,474
V.D. Singer Ditch Association	4,418	961	-	5,379
Jones Ditch	25,376	2,549	-	27,925
Smock 4-Mile Ditch Maintenance	22,335	18,290	32,550	8,075
Bullock Ditch	2,434	951	-	3,385
Lemon Creek Ditch	42,283	7,270	-	49,553
Howesville Ditch	297	-	-	297
Busseron Conservancy	191	-	-	191
EMS Equipment	47,153	108,000	108,871	46,282
Humane Society	230	-	-	230
Sheriff Sale Administration	12,245	8,100	15,455	4,890
Drug Task Force	6	-	-	6
Sheriff's Donations	50	-	-	50
Community Building Donations	-	600,565	205,994	394,571
EMS Billing Services	6,001	86,646	85,549	7,098
UDWI Revolving Loan	46,635	22,701	95,337	(26,001)
Internal Service Fuel Fund	10,000	13,256	13,301	9,955
Insurance Retiree Contributions	437,127	302,602	452	739,277
Payroll Clearing	(52,093)	2,904,166	2,901,973	(49,900)
Settlement	(1,428)	22,626,402	22,626,402	(1,428)
Wheel Tax	-	794,115	794,115	-
CVET Agency	-	150,352	150,290	62
Sewage Collections	1	65,851	56,916	8,936
Financial Institution Tax	-	168,493	168,555	(62)
HEA 1001 State Homestead Credit	(3,729)	-	-	(3,729)
Homestead Credit Rebate	16,017	73	-	16,090
State Fines and Forfeitures	1,725	8,247	8,352	1,620
Infraction Judgements	3,184	32,731	31,407	4,508
Overweight Vehicle Fines	1,355	4,624	5,883	96
Special Death Benefit	125	1,865	1,575	415
Sales Disclosure State Share	350	3,635	3,710	275
Coroners Training & Con't Education	258	2,452	2,536	174
Interstate Compact State Share	150	250	400	-
Mortgage Recording Fees State Share	173	2,168	2,183	158

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Sex and Violent Offender Admin State	20	-	-	20
Child Restraint Violations Fines	50	700	725	25
Inheritance Tax	7,223	24,809	31,857	175
Education Plate Fees Agency	112	544	581	75
Riverboat Revenue Sharing	-	196,467	196,467	-
COIT Distribution	5,520	5,607,438	5,145,736	467,222
93.563 Prosecutor PCA	19,397	1,289	513	20,173
CERT Grant	1,291	-	-	1,291
CEMP Grant	465	-	-	465
Homeland Security Grant 2003	400	-	-	400
Child Safety Seat Grant	284	1,499	816	967
Bio-Terrorism Grant	(111)	-	-	(111)
Sewer Project 038-CDBG-11-SUB	2,809	-	-	2,809
CASA Grant	55	-	-	55
93.563 Title IV-D ARRA	1,703	-	-	1,703
93.563 ARRA Prosecutor IV-D Incentive	10,367	-	4,266	6,101
93.563 Title IV-D Incentive	71,313	17,601	-	88,914
93.563 Prosecutor IV-D Incentive-Post Oct '99	125,330	26,480	8,000	143,810
93.563 Clerk IV-D Incentive-Post Oct '99	96,984	17,601	-	114,585
School General	354	-	-	354
Community Corrections 2013-2014	27,105	223,836	250,941	-
Project Income 2013-2014	1,863	133,707	135,570	-
Transition Fund Corrections	4,050	6,217	10,267	-
Juvenile Block Grant	1,748	-	-	1,748
Victim Assistance Grant	(5,861)	15,514	15,005	(5,352)
Project Income	622,228	17,959	-	640,187
Community Corrections 05/06	(5,450)	5,366	-	(84)
Project Income 05/06	84	-	-	84
Community Corrections 2014-2015	-	225,082	236,829	(11,747)
Project Income 2014-2015	-	122,368	106,436	15,932
Transition	-	5,435	355	5,080
Emergency Management Grant	64	-	-	64
Hoosier Safety Grant	1,692	-	-	1,692
Immunization Grant	4	-	-	4
Sheriff Local Coord. Council Grant	2,002	-	650	1,352
Family Court Grant Fund	896	-	-	896
Family Court Grant Fund 2013	-	-	2,726	(2,726)
Family Court Grant Fund 2014	-	5,000	-	5,000
Court Interpreter Grant 2014	-	2,000	-	2,000
Sheriff's Inmate Trust	2,702	152,569	150,161	5,110
Treasurer	1,387,917	1,317,550	1,387,917	1,317,550
Community Corrections Inmate Trust	354	31,974	32,178	150
Clerk's Trust	710,832	2,101,065	2,272,517	539,380
Community Corrections Commissary	97,763	56,175	32,840	121,098
Jail Commissary	50,957	109,742	106,657	54,042
Totals	<u>\$ 18,482,344</u>	<u>\$ 58,542,698</u>	<u>\$ 58,325,287</u>	<u>\$ 18,699,755</u>

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

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's 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 these types of receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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 including, but 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, which 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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest, which includes 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 includes 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, the following: 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 a cost-sharing 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
One North Capitol, 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. Payroll Clearing, Settlement, and HEA 1001 State Homestead Credit funds had uncorrected errors from prior periods. The Local Road and Street, Financial Institution Tax, Tax Sale Redemption, and UDWI Revolving Loan funds had expenditures which exceeded the available cash balance for the year. Finally, the remaining funds are reimbursable grants with reimbursements not received by December 31, 2014.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporations

The County has entered into a capital lease with the Greene County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2014 totaled \$557,394.

The Economic Development Revenue Bonds Series 2012A & 2012B were issued by the Greene County Building Corporation ("Building Corp.") to fund the construction of a battery research facility. The Greene County Redevelopment Commission ("RDC") became a co-lessee with the Battery Innovation Center, Inc., ("BIC") to secure repayment of the bonds. The lease created a contingent liability for the County to pay the bond obligations of the Building Corp. if the BIC lease payments were inadequate to meet the bond obligations. In 2014, the County received inadequate lease revenues from the BIC. On December 8, 2014, the County Council approved an interfund transfer to the RDC in the sum of \$ 400,000 effective January 1, 2015, to pay the revenue shortfall as an alternative to the RDC levying a special benefits tax.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial 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 County's Annual Financial Report 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 other 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, 2014

	General	Greene County Building Fund	Radio Repair & Maintenance	Commissioners Certificate Sale	Community Building Retainage	Indiana Local Health Trust Account	Accident Report	Bid Deposits and Bonds Holding
Cash and investments - beginning	\$ 2,018,677	\$ 1,914,000	\$ 521	\$ 3,881	\$ -	\$ 42,196	\$ 2,601	\$ 3,402
Receipts:								
Taxes	4,925,549	-	-	-	-	-	-	-
Intergovernmental receipts	65,035	-	-	-	-	-	-	-
Charges for services	170,761	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	809,848	561,620	14,275	11,900	20,599	21,316	3,355	-
Total receipts	5,971,193	561,620	14,275	11,900	20,599	21,316	3,355	-
Disbursements:								
Personal services	4,850,018	-	-	-	-	-	-	-
Supplies	131,113	-	-	-	-	-	-	-
Other services and charges	1,189,319	-	5,230	6,186	-	-	-	-
Debt service - principal and interest	-	72,647	-	-	-	-	-	-
Capital outlay	20,180	-	-	-	-	-	-	-
Other disbursements	268,378	-	-	-	-	63,512	3,334	-
Total disbursements	6,459,008	72,647	5,230	6,186	-	63,512	3,334	-
Excess (deficiency) of receipts over disbursements	(487,815)	488,973	9,045	5,714	20,599	(42,196)	21	-
Cash and investments - ending	\$ 1,530,862	\$ 2,402,973	\$ 9,566	\$ 9,595	\$ 20,599	\$ -	\$ 2,622	\$ 3,402

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Share	Community Corrections	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 200	\$ 132,523	\$ (1,777)	\$ 546,418	\$ 319,942	\$ 32,660	\$ 18,568
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,532,044	-	-	-
Charges for services	-	-	-	-	115,815	-	-
Fines and forfeits	-	7,133	10,431	-	-	-	-
Other receipts	-	-	-	-	38,850	158	-
Total receipts	-	7,133	10,431	3,532,044	154,665	158	-
Disbursements:							
Personal services	-	-	-	1,455,800	79,399	-	-
Supplies	-	-	-	212,214	-	-	-
Other services and charges	-	-	-	438,418	114,217	371	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	44,664	-	-	-
Other disbursements	-	139,656	-	767,645	-	-	12
Total disbursements	-	139,656	-	2,918,741	193,616	371	12
Excess (deficiency) of receipts over disbursements	-	(132,523)	10,431	613,303	(38,951)	(213)	(12)
Cash and investments - ending	\$ 200	\$ -	\$ 8,654	\$ 1,159,721	\$ 280,991	\$ 32,447	\$ 18,556

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 6,862	\$ 462,961	\$ 817,257	\$ 70	\$ 2,000	\$ 1,259,569	\$ 3,783
Receipts:							
Taxes	-	341,878	179,362	-	-	-	-
Intergovernmental receipts	-	7,628	4,002	-	-	-	7,291
Charges for services	1,850	-	-	-	-	1,380,734	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	98,320	3,767	-	-	-	-
Total receipts	<u>1,850</u>	<u>447,826</u>	<u>187,131</u>	<u>-</u>	<u>-</u>	<u>1,380,734</u>	<u>7,291</u>
Disbursements:							
Personal services	-	-	-	-	-	1,427,606	-
Supplies	-	-	-	-	-	160,320	321
Other services and charges	7,450	191,418	186,584	-	-	69,414	5,903
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	170,535	-	-	-	-	-
Other disbursements	-	273,097	3,431	-	-	5,320	-
Total disbursements	<u>7,450</u>	<u>635,050</u>	<u>190,015</u>	<u>-</u>	<u>-</u>	<u>1,662,660</u>	<u>6,224</u>
Excess (deficiency) of receipts over disbursements	<u>(5,600)</u>	<u>(187,224)</u>	<u>(2,884)</u>	<u>-</u>	<u>-</u>	<u>(281,926)</u>	<u>1,067</u>
Cash and investments - ending	<u>\$ 1,262</u>	<u>\$ 275,737</u>	<u>\$ 814,373</u>	<u>\$ 70</u>	<u>\$ 2,000</u>	<u>\$ 977,643</u>	<u>\$ 4,850</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Extradition	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 1,501	\$ 15,457	\$ 154,498	\$ 38,889	\$ 12,873	\$ 16,978	\$ 111,480
Receipts:							
Taxes	-	-	-	166,480	-	-	-
Intergovernmental receipts	-	-	-	4,534	-	-	-
Charges for services	-	15,030	-	-	2,252	-	33,139
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	32,202	-	-	-
Total receipts	-	15,030	-	203,216	2,252	-	33,139
Disbursements:							
Personal services	-	-	-	181,951	-	-	14,680
Supplies	-	-	-	7,448	-	-	2,682
Other services and charges	-	-	1,000	6,032	12,166	-	7,897
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,113
Other disbursements	-	19,027	-	1,817	-	-	-
Total disbursements	-	19,027	1,000	197,248	12,166	-	26,372
Excess (deficiency) of receipts over disbursements	-	(3,997)	(1,000)	5,968	(9,914)	-	6,767
Cash and investments - ending	\$ 1,501	\$ 11,460	\$ 153,498	\$ 44,857	\$ 2,959	\$ 16,978	\$ 118,247

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Promotion Of Economic Dev & Tourism	Rainy Day	Reassessment 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 52,669	\$ 44,412	\$ 1,775,688	\$ 480,323	\$ 1,396,361	\$ 415,069	\$ 135,425
Receipts:							
Taxes	-	-	-	218,883	-	-	-
Intergovernmental receipts	264,434	-	3,817,954	-	-	-	-
Charges for services	-	-	-	-	-	-	56,787
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	154	872,730	40,000	-	-
Total receipts	264,434	-	3,818,108	1,091,613	40,000	-	56,787
Disbursements:							
Personal services	-	-	1,264,191	-	-	-	-
Supplies	349,950	-	2,321,676	-	-	-	-
Other services and charges	-	-	412,387	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	853,199	540,000	415,069	55,873
Total disbursements	349,950	-	3,998,254	853,199	540,000	415,069	55,873
Excess (deficiency) of receipts over disbursements	(85,516)	-	(180,146)	238,414	(500,000)	(415,069)	914
Cash and investments - ending	\$ (32,847)	\$ 44,412	\$ 1,595,542	\$ 718,737	\$ 896,361	\$ -	\$ 136,339

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 616,618	\$ 1,257	\$ 35	\$ 101,276	\$ 26,285	\$ 84,628	\$ 1,144
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	121,049	-	-	-	-	-	-
Charges for services	-	2,025	-	-	6,820	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,982	-	-	54,767	-	35,374	103,089
Total receipts	123,031	2,025	-	54,767	6,820	35,374	103,089
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	367,005	1,551	-	48,855	-	28,356	106,721
Total disbursements	367,005	1,551	-	48,855	-	28,356	106,721
Excess (deficiency) of receipts over disbursements	(243,974)	474	-	5,912	6,820	7,018	(3,632)
Cash and investments - ending	\$ 372,644	\$ 1,731	\$ 35	\$ 107,188	\$ 33,105	\$ 91,646	\$ (2,488)

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	Election and Registration	County Elected Officials Training	Statewide 911	Reassessment
Cash and investments - beginning	\$ 60,871	\$ -	\$ 26,961	\$ 13,383	\$ 6,530	\$ 168,134	\$ 470,021
Receipts:							
Taxes	-	-	-	-	-	-	172,425
Intergovernmental receipts	-	-	-	-	-	-	3,925
Charges for services	-	62,154	-	-	2,252	369,634	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	645,136	-	12,018	-	-	-	415,069
Total receipts	645,136	62,154	12,018	-	2,252	369,634	591,419
Disbursements:							
Personal services	-	-	5,000	-	-	261,347	61,278
Supplies	-	-	-	-	-	5,000	13,106
Other services and charges	-	-	-	-	-	101,896	233,915
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	51	-	-	-	-	-
Other disbursements	419,266	4,000	6,047	-	-	-	78,627
Total disbursements	419,266	4,051	11,047	-	-	368,243	386,926
Excess (deficiency) of receipts over disbursements	225,870	58,103	971	-	2,252	1,391	204,493
Cash and investments - ending	\$ 286,741	\$ 58,103	\$ 27,932	\$ 13,383	\$ 8,782	\$ 169,525	\$ 674,514

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Adult Probation Administrative	Adult Probation Admin Fees	Tobacco Deferral Probation	Juvenile Probation Administrative	Juvenile Admin. Fees	Alternative Dispute Superior	Alternative Dispute Circuit
Cash and investments - beginning	\$ 60,243	\$ 6,522	\$ 114	\$ 2,109	\$ 31,243	\$ 3,380	\$ 3,320
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	56,126	13,112	225	4,727	716	-	-
Fines and forfeits	-	-	-	-	-	920	1,880
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>56,126</u>	<u>13,112</u>	<u>225</u>	<u>4,727</u>	<u>716</u>	<u>920</u>	<u>1,880</u>
Disbursements:							
Personal services	69,113	19,256	9	4,472	-	-	-
Supplies	3,866	-	-	-	-	-	-
Other services and charges	14,878	-	-	757	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	995	-	-	-	-	-	-
Other disbursements	-	-	137	-	2,500	-	-
Total disbursements	<u>88,852</u>	<u>19,256</u>	<u>146</u>	<u>5,229</u>	<u>2,500</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(32,726)</u>	<u>(6,144)</u>	<u>79</u>	<u>(502)</u>	<u>(1,784)</u>	<u>920</u>	<u>1,880</u>
Cash and investments - ending	<u>\$ 27,517</u>	<u>\$ 378</u>	<u>\$ 193</u>	<u>\$ 1,607</u>	<u>\$ 29,459</u>	<u>\$ 4,300</u>	<u>\$ 5,200</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Alternative Co-Pay Superior	Alternative Co-Pay Circuit	Cemetery Commission	County User Fee	Pretrial Diversion	Sheriff Law Cont. Education	Jury Pay Fund
Cash and investments - beginning	\$ 1,445	\$ 100	\$ -	\$ 56,212	\$ 50,836	\$ 38	\$ 1,528
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	5,850	7,873	160	-
Fines and forfeits	275	-	-	-	-	-	3,732
Other receipts	-	-	200	-	-	-	-
Total receipts	<u>275</u>	<u>-</u>	<u>200</u>	<u>5,850</u>	<u>7,873</u>	<u>160</u>	<u>3,732</u>
Disbursements:							
Personal services	-	-	-	-	9,100	-	-
Supplies	-	-	-	-	1,736	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,007	-	107	2,575
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,007</u>	<u>10,836</u>	<u>107</u>	<u>2,575</u>
Excess (deficiency) of receipts over disbursements	<u>275</u>	<u>-</u>	<u>200</u>	<u>2,843</u>	<u>(2,963)</u>	<u>53</u>	<u>1,157</u>
Cash and investments - ending	<u>\$ 1,720</u>	<u>\$ 100</u>	<u>\$ 200</u>	<u>\$ 59,055</u>	<u>\$ 47,873</u>	<u>\$ 91</u>	<u>\$ 2,685</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Infraction Deferral Prosecutor	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	\$ 168,876	\$ 13,932	\$ 153,346	\$ 4,374	\$ 11,741	\$ 29,430	\$ 42,886
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	56,929	-	60,816	509	5,773	8,128	-
Fines and forfeits	-	14,599	-	-	-	-	17,933
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>56,929</u>	<u>14,599</u>	<u>60,816</u>	<u>509</u>	<u>5,773</u>	<u>8,128</u>	<u>17,933</u>
Disbursements:							
Personal services	20,474	5,892	54,917	-	-	-	-
Supplies	3,126	7,684	1,986	-	-	-	-
Other services and charges	7,020	1,225	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	536	-	-	-	-	-	-
Other disbursements	8,394	-	340	-	72	5,936	7,178
Total disbursements	<u>39,550</u>	<u>14,801</u>	<u>57,243</u>	<u>-</u>	<u>72</u>	<u>5,936</u>	<u>7,178</u>
Excess (deficiency) of receipts over disbursements	<u>17,379</u>	<u>(202)</u>	<u>3,573</u>	<u>509</u>	<u>5,701</u>	<u>2,192</u>	<u>10,755</u>
Cash and investments - ending	<u>\$ 186,255</u>	<u>\$ 13,730</u>	<u>\$ 156,919</u>	<u>\$ 4,883</u>	<u>\$ 17,442</u>	<u>\$ 31,622</u>	<u>\$ 53,641</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Public Defender Superior	Sheriff Service Fee	Judicial Fax Fee	SSA Incentive Payment Sheriff	Seized Asset Fund	Auditor Transfer Fees	Bloomfield O/V Deferral Fees
Cash and investments - beginning	\$ 38,813	\$ 55,406	\$ 6,824	\$ 2,600	\$ 10,346	\$ 30,678	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	9,291	-	-	6,300	7,019	-
Fines and forfeits	8,920	-	-	-	-	-	326
Other receipts	-	-	-	-	-	-	-
Total receipts	8,920	9,291	-	-	6,300	7,019	326
Disbursements:							
Personal services	110	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	10,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,877	19,391	-
Total disbursements	110	-	-	-	3,877	29,391	-
Excess (deficiency) of receipts over disbursements	8,810	9,291	-	-	2,423	(22,372)	326
Cash and investments - ending	\$ 47,623	\$ 64,697	\$ 6,824	\$ 2,600	\$ 12,769	\$ 8,306	\$ 326

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Jasonville O/V Deferral Fees	Lyons O/V Deferral Fees	Worthington O/V Deferral Fees	White River Levee Maintenance	Peter Hill Maintenance	V.D. Singer Ditch Association	Jones Ditch
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 12,764	\$ 773	\$ 4,418	\$ 25,376
Receipts:							
Taxes	-	-	-	19,126	701	961	2,549
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	434	217	760	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	434	217	760	19,126	701	961	2,549
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	18,914	-	-	-
Total disbursements	-	-	-	18,914	-	-	-
Excess (deficiency) of receipts over disbursements	434	217	760	212	701	961	2,549
Cash and investments - ending	\$ 434	\$ 217	\$ 760	\$ 12,976	\$ 1,474	\$ 5,379	\$ 27,925

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Smock 4-Mile Ditch Maintenance	Bullock Ditch	Lemon Creek Ditch	Howesville Ditch	Busseron Conservancy	EMS Equipment	Humane Society
Cash and investments - beginning	\$ 22,335	\$ 2,434	\$ 42,283	\$ 297	\$ 191	\$ 47,153	\$ 230
Receipts:							
Taxes	18,290	951	7,270	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	108,000	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>18,290</u>	<u>951</u>	<u>7,270</u>	<u>-</u>	<u>-</u>	<u>108,000</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	108,871	-
Other disbursements	<u>32,550</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>32,550</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,871</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(14,260)</u>	<u>951</u>	<u>7,270</u>	<u>-</u>	<u>-</u>	<u>(871)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,075</u>	<u>\$ 3,385</u>	<u>\$ 49,553</u>	<u>\$ 297</u>	<u>\$ 191</u>	<u>\$ 46,282</u>	<u>\$ 230</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sheriff Sale Administration	Drug Task Force	Sheriff's Donations	Community Building Donations	EMS Billing Services	UDWI Revolving Loan	Internal Service Fuel Fund
Cash and investments - beginning	\$ 12,245	\$ 6	\$ 50	\$ -	\$ 6,001	\$ 46,635	\$ 10,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	8,100	-	-	-	86,646	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	600,565	-	22,701	13,256
Total receipts	<u>8,100</u>	<u>-</u>	<u>-</u>	<u>600,565</u>	<u>86,646</u>	<u>22,701</u>	<u>13,256</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	85,549	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	15,455	-	-	205,994	-	95,337	13,301
Total disbursements	<u>15,455</u>	<u>-</u>	<u>-</u>	<u>205,994</u>	<u>85,549</u>	<u>95,337</u>	<u>13,301</u>
Excess (deficiency) of receipts over disbursements	<u>(7,355)</u>	<u>-</u>	<u>-</u>	<u>394,571</u>	<u>1,097</u>	<u>(72,636)</u>	<u>(45)</u>
Cash and investments - ending	<u>\$ 4,890</u>	<u>\$ 6</u>	<u>\$ 50</u>	<u>\$ 394,571</u>	<u>\$ 7,098</u>	<u>\$ (26,001)</u>	<u>\$ 9,955</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Insurance Retiree Contributions	Payroll Clearing	Settlement	Wheel Tax	CVET Agency	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ 437,127	\$ (52,093)	\$ (1,428)	\$ -	\$ -	\$ 1	\$ -
Receipts:							
Taxes	-	-	22,626,402	-	-	-	-
Intergovernmental receipts	-	-	-	794,115	150,352	-	168,493
Charges for services	-	-	-	-	-	65,851	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	302,602	2,904,166	-	-	-	-	-
Total receipts	<u>302,602</u>	<u>2,904,166</u>	<u>22,626,402</u>	<u>794,115</u>	<u>150,352</u>	<u>65,851</u>	<u>168,493</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	452	2,901,973	22,626,402	794,115	150,290	56,916	168,555
Total disbursements	<u>452</u>	<u>2,901,973</u>	<u>22,626,402</u>	<u>794,115</u>	<u>150,290</u>	<u>56,916</u>	<u>168,555</u>
Excess (deficiency) of receipts over disbursements	<u>302,150</u>	<u>2,193</u>	<u>-</u>	<u>-</u>	<u>62</u>	<u>8,935</u>	<u>(62)</u>
Cash and investments - ending	<u>\$ 739,277</u>	<u>\$ (49,900)</u>	<u>\$ (1,428)</u>	<u>\$ -</u>	<u>\$ 62</u>	<u>\$ 8,936</u>	<u>\$ (62)</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	HEA 1001 State Homestead Credit	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure State Share
Cash and investments - beginning	\$ (3,729)	\$ 16,017	\$ 1,725	\$ 3,184	\$ 1,355	\$ 125	\$ 350
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	3,635
Fines and forfeits	-	-	8,247	32,731	4,624	1,865	-
Other receipts	-	73	-	-	-	-	-
Total receipts	-	73	8,247	32,731	4,624	1,865	3,635
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	8,352	31,407	5,883	1,575	3,710
Total disbursements	-	-	8,352	31,407	5,883	1,575	3,710
Excess (deficiency) of receipts over disbursements	-	73	(105)	1,324	(1,259)	290	(75)
Cash and investments - ending	\$ (3,729)	\$ 16,090	\$ 1,620	\$ 4,508	\$ 96	\$ 415	\$ 275

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (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	Education Plate Fees Agency
Cash and investments - beginning	\$ 258	\$ 150	\$ 173	\$ 20	\$ 50	\$ 7,223	\$ 112
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	24,809	544
Charges for services	2,452	-	2,168	-	700	-	-
Fines and forfeits	-	250	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	2,452	250	2,168	-	700	24,809	544
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,536	400	2,183	-	725	31,857	581
Total disbursements	2,536	400	2,183	-	725	31,857	581
Excess (deficiency) of receipts over disbursements	(84)	(150)	(15)	-	(25)	(7,048)	(37)
Cash and investments - ending	\$ 174	\$ -	\$ 158	\$ 20	\$ 25	\$ 175	\$ 75

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Riverboat Revenue Sharing	COIT Distribution	93.563 Prosecutor PCA	CERT Grant	CEMP Grant	Homeland Security Grant 2003	Child Safety Seat Grant
Cash and investments - beginning	\$ -	\$ 5,520	\$ 19,397	\$ 1,291	\$ 465	\$ 400	\$ 284
Receipts:							
Taxes	-	5,607,438	-	-	-	-	-
Intergovernmental receipts	196,467	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	1,499
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	1,289	-	-	-	-
Total receipts	196,467	5,607,438	1,289	-	-	-	1,499
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	196,467	5,145,736	513	-	-	-	816
Total disbursements	196,467	5,145,736	513	-	-	-	816
Excess (deficiency) of receipts over disbursements	-	461,702	776	-	-	-	683
Cash and investments - ending	\$ -	\$ 467,222	\$ 20,173	\$ 1,291	\$ 465	\$ 400	\$ 967

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Bio-Terrorism Grant	Sewer Project 038-CDBG-11-SUB	CASA Grant	93.563 Title IV-D ARRA	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ (111)	\$ 2,809	\$ 55	\$ 1,703	\$ 10,367	\$ 71,313	\$ 125,330
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	17,601	26,480
Total receipts	-	-	-	-	-	17,601	26,480
Disbursements:							
Personal services	-	-	-	-	-	-	8,000
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	4,266	-	-
Total disbursements	-	-	-	-	4,266	-	8,000
Excess (deficiency) of receipts over disbursements	-	-	-	-	(4,266)	17,601	18,480
Cash and investments - ending	\$ (111)	\$ 2,809	\$ 55	\$ 1,703	\$ 6,101	\$ 88,914	\$ 143,810

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	93,563 Clerk IV-D Incentive-Post Oct '99	School General	Community Corrections 2013-2014	Project Income 2013-2014	Transition Fund Corrections	Juvenile Block Grant	Victim Assistance Grant
Cash and investments - beginning	\$ 96,984	\$ 354	\$ 27,105	\$ 1,863	\$ 4,050	\$ 1,748	\$ (5,861)
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	17,601	-	223,836	133,707	6,217	-	15,514
Total receipts	17,601	-	223,836	133,707	6,217	-	15,514
Disbursements:							
Personal services	-	-	23,741	2,769	27	-	12,127
Supplies	-	-	148	1,138	-	-	1,285
Other services and charges	-	-	4,596	1,868	-	-	1,593
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	222,456	129,795	10,240	-	-
Total disbursements	-	-	250,941	135,570	10,267	-	15,005
Excess (deficiency) of receipts over disbursements	17,601	-	(27,105)	(1,863)	(4,050)	-	509
Cash and investments - ending	\$ 114,585	\$ 354	\$ -	\$ -	\$ -	\$ 1,748	\$ (5,352)

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Project Income	Community Corrections 05/06	Project Income 05/06	Community Corrections 2014-2015	Project Income 2014-2015	Transition	Emergency Management Grant
Cash and investments - beginning	\$ 622,228	\$ (5,450)	\$ 84	\$ -	\$ -	\$ -	\$ 64
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	17,959	5,366	-	225,082	122,368	5,435	-
Total receipts	17,959	5,366	-	225,082	122,368	5,435	-
Disbursements:							
Personal services	-	-	-	206,170	35,432	351	-
Supplies	-	-	-	4,823	-	-	-
Other services and charges	-	-	-	23,819	70,251	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	395	-	-
Other disbursements	-	-	-	2,017	358	4	-
Total disbursements	-	-	-	236,829	106,436	355	-
Excess (deficiency) of receipts over disbursements	17,959	5,366	-	(11,747)	15,932	5,080	-
Cash and investments - ending	\$ 640,187	\$ (84)	\$ 84	\$ (11,747)	\$ 15,932	\$ 5,080	\$ 64

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Hoosier Safety Grant	Immunization Grant	Sheriff Local Coor. Council Grant	Family Court Grant Fund	Family Court Grant Fund 2013	Family Court Grant Fund 2014	Court Interpreter Grant 2014
Cash and investments - beginning	\$ 1,692	\$ 4	\$ 2,002	\$ 896	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	5,000	2,000
Total receipts	-	-	-	-	-	5,000	2,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	650	-	2,726	-	-
Total disbursements	-	-	650	-	2,726	-	-
Excess (deficiency) of receipts over disbursements	-	-	(650)	-	(2,726)	5,000	2,000
Cash and investments - ending	\$ 1,692	\$ 4	\$ 1,352	\$ 896	\$ (2,726)	\$ 5,000	\$ 2,000

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sheriff's Inmate Trust	Treasurer	Community Corrections Inmate Trust	Clerk's Trust	Community Corrections Commissary	Jail Commissary	Totals
Cash and investments - beginning	\$ 2,702	\$ 1,387,917	\$ 354	\$ 710,832	\$ 97,763	\$ 50,957	\$ 18,482,344
Receipts:							
Taxes	-	-	-	-	-	-	34,288,265
Intergovernmental receipts	-	-	-	-	-	-	9,162,676
Charges for services	152,569	1,317,550	31,974	-	56,175	109,742	4,409,868
Fines and forfeits	-	-	-	2,101,065	-	-	2,216,342
Other receipts	-	-	-	-	-	-	8,465,547
Total receipts	<u>152,569</u>	<u>1,317,550</u>	<u>31,974</u>	<u>2,101,065</u>	<u>56,175</u>	<u>109,742</u>	<u>58,542,698</u>
Disbursements:							
Personal services	-	-	-	-	-	-	10,073,230
Supplies	-	-	-	-	-	-	3,229,622
Other services and charges	-	-	-	-	-	-	3,211,359
Debt service - principal and interest	-	-	-	-	-	-	72,647
Capital outlay	-	-	-	-	-	-	347,340
Other disbursements	150,161	1,387,917	32,178	2,272,517	32,840	106,657	41,391,089
Total disbursements	<u>150,161</u>	<u>1,387,917</u>	<u>32,178</u>	<u>2,272,517</u>	<u>32,840</u>	<u>106,657</u>	<u>58,325,287</u>
Excess (deficiency) of receipts over disbursements	<u>2,408</u>	<u>(70,367)</u>	<u>(204)</u>	<u>(171,452)</u>	<u>23,335</u>	<u>3,085</u>	<u>217,411</u>
Cash and investments - ending	<u>\$ 5,110</u>	<u>\$ 1,317,550</u>	<u>\$ 150</u>	<u>\$ 539,380</u>	<u>\$ 121,098</u>	<u>\$ 54,042</u>	<u>\$ 18,699,755</u>

GREENE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 701,599</u>	<u>\$ -</u>

GREENE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

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	2015 Backhoe	16,397	3/1/2015	3/1/2019
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	24,964	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	16,416	1/15/2012	3/1/2016
Greene County Building Corporation	Economic Development Revenue Bonds Series 2012A (2)	714,500	6/25/2012	8/1/2032
Greene County Building Corporation	Lease Rental Revenue Refunding Bonds of 2010 & 2011 (1)	1,110,000	6/1/2002	1/1/2027
Greene County Building Corporation	Taxable Economic Development Revenue Bonds Series 2012B (2)	260,500	6/25/2012	8/1/2020
Greene Co Hospital Association	Lease Rental Revenue Refunding Bonds Series 2013 (Hospital) (4)	641,000	11/12/2013	8/1/2034
Greene Co Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds Series 2013 (3)	<u>528,000</u>	5/16/2013	8/1/2015
Total governmental activities		<u>3,469,622</u>		
Total of annual lease payments		<u>\$ 3,469,622</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Economic Development Revenue Refunding Note Series 2014A (UDWI Project)	\$ 360,000	\$ 8,568
Revenue bonds	Economic Development Revenue Refunding Note Series 2014B (Indiana Railroad Project)	250,000	6,257
Revenue bonds	Rural Development Loan (UDWI)	530,322	74,004
Revenue bonds	UDWI Revolving Loan	<u>227,500</u>	<u>30,000</u>
Total governmental activities		<u>1,367,822</u>	<u>118,829</u>
Totals		<u>\$ 1,367,822</u>	<u>\$ 118,829</u>

GREENE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2014

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	26,939,714
Buildings	6,959,726
Improvements other than buildings	4,700
Machinery, equipment, and vehicles	992,592
Total governmental activities	35,124,267
Total capital assets	\$ 35,124,267

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF GREENE COUNTY, INDIANA

Report on Compliance for the 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 its major federal program for the year ended December 31, 2014. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

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 the County's major federal program 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 the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the 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 its major federal program for the year ended December 31, 2014.

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


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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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.

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. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

January 17, 2017

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

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	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Commerce</u>					
ARRA - State Broadband Data and Development Grant Program	Indiana Office of Technology	11.558	067Broadband000	\$ -	\$ 2,000
Total - Department of Commerce				-	2,000
<u>Department of the Interior</u>					
Wildlife Restoration and Basic Hunter Education	Indiana Department of Natural Resources	15.611	300FW1A22D45000	-	809
Total - Department of the Interior				-	809
<u>Department of Justice</u>					
Crime Victim Assistance Victim Assistance Grant	Indiana Criminal Justice Institute	16.575	VAGX003603	-	11,729
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738	DJBX262203	-	3,877
Total - Department of Justice				-	15,606
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction Bridge 260	Indiana Department of Transportation	20.205	DES 1173201	-	29,566
Bridge 283			DES 0800789	-	4,931
County Wide Bridge Inspections			DES 1173202	-	8,140
			DES 1297751	-	56,191
Total - Highway Planning and Construction Cluster				-	98,828
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Transportation	20.703	C44P-4-425B 2014 HMEP	-	3,283
Total - Department of Transportation				-	102,111
<u>Department of Health and Human Services</u>					
Child Support Enforcement	Indiana Department of Child Services	93.563			
Prosecutor's Incentive			FY2014	-	8,000
Indirect Costs			FY2014	-	129,201
Clerk Expenditures			FY2014	-	42,856
Prosecutor Expenditures			FY2014	-	179,663
ARRA Prosecutor Incentive			FY2014	-	4,266
Total - Child Support Enforcement				-	363,986
Total - Department of Health and Human Services				-	363,986
<u>Social Security Administration</u>					
Social Security_Disability Insurance	Family and Social Services Administration	96.001	DISAB_DETTF14	-	28
Total - Social Security Administration				-	28
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
EMPG Grant			C44P-3-259B	-	5,180
EMPG Grant			C44P-5-029B	-	15,054
Total - Emergency Management Performance Grants				-	20,234
Total - Department of Homeland Security				-	20,262
Total federal awards expended				\$ -	\$ 504,774

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

GREENE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, 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 program:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	no

Identification of Major Program:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee?	no
--	----

Section II - Financial Statement Findings

FINDING 2014-001 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

The County prepared and submitted the SEFA without effective controls to ensure its accuracy before submission. The ARRA - State Broadband Data and Development Grant Program (11.558), Wildlife Restoration and Basic Hunter Education (15.611), Edward Byrne Memorial Justice Assistance Grant Program (16.738), and Social Security_Disability Insurance (96.001) grants were omitted from the SEFA. Additionally, the Child Support Enforcement program expenditures were understated in the amount of \$189,189.

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Criteria

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)

Cause

Management had not established a system of internal control to ensure proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING - COUNTY AUDITOR

Condition

The following deficiency in the internal control system of the County related to financial transactions and reporting.

Lack of Segregation of Duties: The County had not separated incompatible activities related to Financial Reporting and Closing process to include the County financial statements in the State of Indiana Gateway reporting portal. The County Auditor both uploaded and approved the information included in the Gateway Portal.

Financial Transactions: Eleven Auditor of State distributions totaling \$938,259, received by the County from November 11, 2014 to December 30, 2014, were not recorded in the financial records until January 2015. There were four distributions that were considered material to the affected fund. They were \$229,763 for Motor Vehicle Highway, \$467,222 for the COIT Distribution, \$75,164 for the CVET Agency, and \$80,169 for the Financial Institution Tax fund. Audit adjustments were proposed, accepted by the County, and made to these funds reported in the financial statement.

Criteria

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)

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

Cause

Management of the County had not established a proper system of internal control.

Effect

The failure to establish controls enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, material misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-003 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING - CLERK OF THE CIRCUIT COURT

Condition

There were several deficiencies in the internal control system of the Clerk of the Circuit Court related to financial transactions and reporting.

Lack of Segregation of Duties: During the audit period, the Clerk of the Circuit Court had not separated incompatible activities related to receipts, disbursements, and cash balances. The person that performed bank reconciliations also collected receipts and made the bank deposits. There were no controls in place to ensure the information was accurate and complete. Several employees were entering transactions to the accounting system under the Clerk of the Circuit Court's log in on the system.

Criteria

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)

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Access to information stored on the computer must be protected through the use of user identification codes and confidential passwords. These passwords must meet the following criteria:

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 Counties of Indiana, Chapter 2)

Cause

Management of the Clerk of the Circuit Court had not established a proper system of internal control.

Effect

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the Clerk of the Circuit Court at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, material misstatements in a timely manner.

Views of Responsible Officials

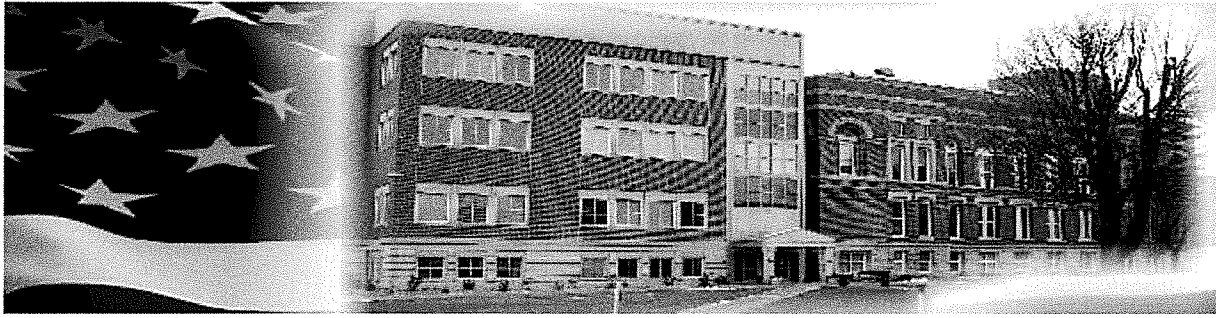
For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

AUDITEE-PREPARED DOCUMENTS

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



Greene County Clerk of Circuit & Superior Courts

PO Box 229
Bloomfield IN 47424

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

October 3, 2016

Summary Schedule of Prior Audit Findings

Finding 2013-003 Internal Controls and Compliance Over Allowable Costs/Cost Principles

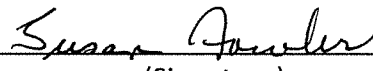
Originally Assigned SBA Audit Report B44609

Status of Audit Finding:

All employees now sign both the payroll sheets submitted to Malinowski Consulting and the Record of Monthly Time, State Form 45272 (3-92)/DFC Form 918. This office continues to stay in compliance with all State and Federal Guidelines on Child Support incentive Funds and related topics.

Contact Person Responsible for Corrective Action: Susan Fowler

Contact Phone Number: 812-384-8532



(Signature)

Clerk

(Title)

October 3, 2016

(Date)

Greene County Auditor
Patricia L. Baker
Greene County Courthouse
1 E. Main St.
Bloomfield, In. 47424

Phone 812-384-2008 E-mail: patty.baker@co.greene.in.us

Fax 812-384-2041

January 17, 2017

Contact Person Responsible for Corrective Action: Patricia L. Baker, Greene County Auditor

Contact Phone Number: (812) 384-2008

Anticipated Completion Date: January 31, 2017

Corrective Action Plan

Finding 2014-001

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.

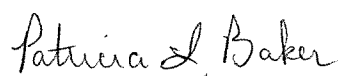
The Auditor's Office will reach out to those offices and departments who apply for and obtain Federal grant funds and compare this to the Federal Grants site in order to better maintain an accurate reporting of these Federal grant awards.

Finding 2014-002

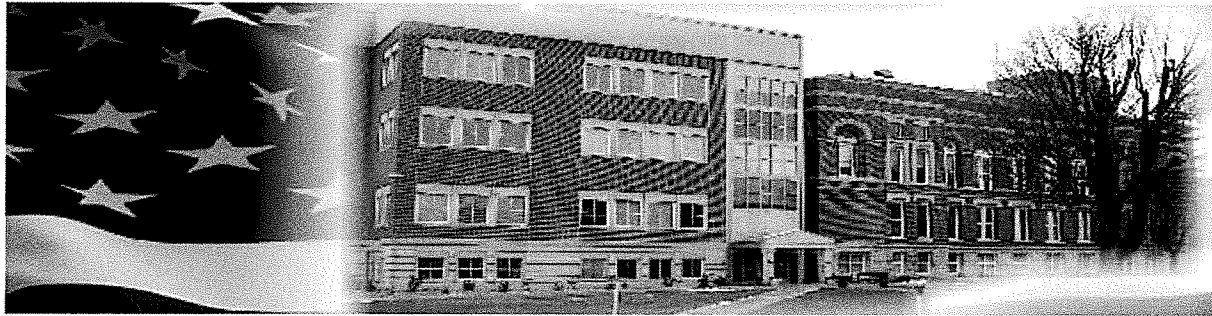
The Auditor's Office will work closely with the Treasurer's Office to establish a schedule for the prompt handling and processing of EFT's and receipts in a timely manner.

The Auditor's Office will work to establish the proper segregation of duties and internal controls needed to reduce the risk for errors.

Respectfully yours,



Patricia L. 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

January 17, 2017

Corrective Action Plan for: 2014-003

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: January 2, 2015

Contact Person Responsible for Corrective Action: Susan Fowler

Contact Phone Number: 812-384-8532

Susan Fowler

(Signature)

Clerk

(Title)

January 17 2017

(Date)

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.