

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, 2015 to December 31, 2015



FILED
05/23/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Patricia L. Baker	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	01-01-15 to 12-31-18
County Sheriff	Michael L. Hasler	01-01-15 to 12-31-18
County Recorder	Stuart Dowden	01-01-15 to 12-31-18
President of the County Council	Jerry R. Frye	01-01-15 to 12-31-17
President of the Board of County Commissioners	Nathan L. Abrams Edward L. Michael	01-01-15 to 12-31-16 01-01-17 to 12-31-17



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF GREENE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Greene County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, 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 (Indiana Code 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 from 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 to 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, 2015.

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, 2015, 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 March 14, 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

March 14, 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, 2015, and the related notes to the financial statement, and have issued our report thereon dated March 14, 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.

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 County's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001 and 2015-002, that we consider to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001 and 2015-002.

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

March 14, 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, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
General	\$ 1,530,862	\$ 5,810,972	\$ 6,400,969	\$ 940,865
Greene County Building Fund	2,402,973	557,268	-	2,960,241
Radio Repair & Maintenance	9,566	-	670	8,896
Commissioners Certificate Sale	9,595	-	8,799	796
Community Building Retainage	20,599	52,445	73,044	-
Blighted Properties Fund	-	25,250	24,000	1,250
Mobile Home Tax Sale	-	5,224	6,205	(981)
Accident Report	2,622	4,046	2,903	3,765
Bid Deposits and Bonds Holding	3,402	-	-	3,402
Child Advocacy	200	-	-	200
City and Town Court Costs	-	7,671	-	7,671
Clerk's Records Perpetuation	8,654	17,133	-	25,787
COIT County Distributive Share	1,159,720	3,995,466	3,553,064	1,602,122
Community Corrections	280,991	128,717	171,903	237,805
Congressional School Interest	32,447	192	1,113	31,526
Congressional School Principal	18,556	-	-	18,556
Covered Bridge	1,263	1,850	218	2,895
Cumulative Bridge	275,737	494,340	439,450	330,627
Cumulative Capital Development	814,372	190,786	924,573	80,585
Drug Free Community	70	-	-	70
Electronic Map Generation	2,000	-	-	2,000
Emergency Medical Services	977,643	1,633,000	1,698,625	912,018
Emergency Planning/Right To Know	4,850	3,536	4,067	4,319
Extradition	1,501	-	-	1,501
Firearms Training	11,460	13,806	11,734	13,532
General Drain Improvement	153,498	-	1,295	152,203
Health	44,859	211,609	207,820	48,648
Identification Security Protection	2,958	2,465	-	5,423
Levy Excess Fund	16,978	-	-	16,978
Local Health Maintenance	118,247	33,139	41,615	109,771
Local Road and Street	(32,847)	325,303	220,865	71,591
Misdemeanant	44,411	-	-	44,411
Motor Vehicle Highway	1,595,542	4,018,297	4,116,809	1,497,030
Promotion Of Economic Dev & Tourism	718,737	2,419,453	2,705,576	432,614
Rainy Day	896,361	1,419,480	1,038,000	1,277,841
Recorder's Records Perpetuation	136,339	68,899	58,782	146,456
Riverboat	372,645	121,049	121,860	371,834
Sex and Violent Offender Administration	1,731	2,000	702	3,029
Supplemental Public Defender Services	35	-	-	35
Surplus Tax	107,188	82,325	62,501	127,012
Surveyor's Corner Perpetuation	33,105	7,260	-	40,365
Tax Sale Fees	91,645	44,160	33,960	101,845
Tax Sale Redemption	(2,488)	62,431	46,990	12,953
Tax Sale Surplus	286,741	246,324	78,789	454,276
Local Health Department Trust Account	58,103	20,639	25,534	53,208
GAL/CASA	27,932	23,822	13,033	38,721
Election and Registration	13,383	20,740	5,000	29,123
County Elected Officials Training	8,781	2,465	344	10,902
Statewide 911	169,525	399,092	373,789	194,828
Reassessment	674,516	463,669	318,010	820,175
Adult Probation Administrative	27,517	73,700	96,062	5,155
Adult Probation Admin Fees	379	19,761	16,309	3,831
Tobacco Deferral - Probation	193	300	467	26
Juvenile Probation Administrative	1,607	5,655	223	7,039
Juvenile Admin. Fees	29,459	1,495	16,614	14,340
Alternative Dispute Superior	4,300	1,560	842	5,018
Alternative Dispute Circuit	5,200	1,840	-	7,040
Alternative Co-Pay Superior	1,720	100	-	1,820
Alternative Co-Pay Circuit	100	-	-	100
Cemetery Commission	200	400	40	560
County User Fee	59,055	6,404	2,952	62,507
Pretrial Diversion	47,872	8,119	13,895	42,096
Sheriff Law Cont. Education	91	176	40	227
Jury Pay Fund	2,684	4,316	3,493	3,507
Infraction Deferral - Prosecutor	186,255	67,190	45,986	207,459
County Drug-Free Community Superior	13,731	14,988	15,307	13,412
Greene County Drug & Alcohol	156,919	69,624	66,749	159,794
Check Deception	4,883	99	-	4,982
Bail-Agency Pretrial-Circuit	17,442	3,669	68	21,043
Bail-Agency Pretrial-Superior	31,622	10,560	11,993	30,189
Public Defender - Circuit	53,640	11,020	24,692	39,968
Public Defender - Superior	47,623	9,527	703	56,447
Sheriff Service Fee	64,698	12,247	-	76,945
Judicial Fax Fee	6,824	-	-	6,824
SSA Incentive Payment - Sheriff	2,600	-	-	2,600
Seized Asset Fund	12,769	1,545	1,466	12,848
Auditor Transfer Fees	8,307	8,514	5,614	11,207
Bloomfield O/V Deferral Fees	326	109	-	435
Jasonville O/V Deferral Fees	434	1,736	1,465	705
Linton O/V Deferral Fees	-	109	-	109
Lyons O/V Deferral Fees	217	-	-	217
Worthington O/V Deferral Fees	760	217	-	977

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
White River Levee Maintenance	12,977	17,981	17,918	13,040
Peter Hill Maintenance	1,473	839	-	2,312
V.D. Singer Ditch Association	5,379	989	-	6,368
Jones Ditch	27,926	2,576	1,270	29,232
Smock 4-Mile Ditch Maintenance	8,076	17,763	8,075	17,764
Bullock Ditch	3,385	1,151	-	4,536
Lemon Creek Ditch	49,553	8,532	10,710	47,375
Howesville Ditch	297	-	520	(223)
Busseron Conservancy	191	-	-	191
EMS Equipment	46,282	108,000	109,606	44,676
Humane Society	230	-	-	230
Sheriff Sale Administration	4,890	7,300	3,623	8,567
Drug Task Force	6	-	-	6
Sheriff's Donations	50	70	-	120
Community Building Donations	394,571	481,946	868,904	7,613
EMS Billing Services	7,098	101,328	100,597	7,829
UDWI Revolving Loan	(26,001)	-	104,004	(130,005)
Internal Service Fuel Fund	9,955	25,917	25,917	9,955
Insurance - Retiree Contributions	739,277	314,950	-	1,054,227
Payroll Clearing	(49,901)	2,965,767	3,015,647	(99,781)
Settlement	(1,429)	24,185,539	24,185,530	(1,420)
Wheel Tax	-	706,360	706,360	-
CVET Agency	62	84,439	168,913	(84,412)
Sewage Collections	8,935	46,259	45,999	9,195
Financial Institution Tax	(62)	80,231	178,663	(98,494)
HEA 1001 State Homestead Credit	(3,729)	3,745	16	-
Homestead Credit Rebate	16,090	-	-	16,090
State Fines and Forfeitures	1,620	8,220	8,420	1,420
Infraction Judgements	4,507	29,464	31,392	2,579
Overweight Vehicle Fines	96	3,972	4,008	60
Special Death Benefit	415	2,008	2,288	135
Sales Disclosure - State Share	275	4,345	4,025	595
Coroners Training & Con't Education	174	2,552	2,434	292
Interstate Compact - State Share	-	375	250	125
Mortgage Recording Fees - State Share	158	2,520	2,430	248
Sex and Violent Offender Admin - State	20	-	-	20
Child Restraint Violations Fines	25	650	625	50
Inheritance Tax	174	2,298	2,436	36
Education Plate Fees Agency	75	938	506	507
Riverboat Revenue Sharing	-	196,467	196,467	-
COIT Distribution	467,222	5,455,449	5,922,671	-
93.563 Prosecutor PCA	20,173	1,584	1,039	20,718
CERT Grant	1,291	-	-	1,291
CEMP Grant	465	-	-	465
Homeland Security Grant 2003	400	-	-	400
Child Safety Seat Grant	967	498	498	967
Bio-Terrorism Grant	(111)	-	-	(111)
Sewer Project 038-CDBG-11-SUB	2,809	-	-	2,809
CASA Grant	55	-	49	6
Ellis Tank Grant CDBG # WW13-1	-	362,254	362,254	-
93.563 Title IV-D ARRA	1,703	-	-	1,703
93.563 ARRA Prosecutor IV-D Incentive	6,101	-	5,739	362
93.563 Title IV-D Incentive	88,914	16,217	1,598	103,533
93.563 Prosecutor IV-D Incentive-Post Oct '99	143,810	24,392	10,761	157,441
93.563 Clerk IV-D Incentive-Post Oct '99	114,585	16,217	2,600	128,202
School General	354	-	-	354
Juvenile Block Grant	1,748	-	-	1,748
Victim Assistance Grant	(5,353)	18,265	15,508	(2,596)
Project Income	640,188	28,707	-	668,895
Community Corrections 05/06	(83)	427,763	264,468	163,212
Project Income 05/06	83	120,483	123,230	(2,664)
Transition Fund 05/06	-	13,775	1,980	11,795
Community Corrections 2014-2015	(11,747)	231,960	220,213	-
Project Income 2014-2015	15,933	133,551	149,484	-
Transition	5,079	6,500	11,579	-
Emergency Management Grant	64	-	-	64
Hoosier Safety Grant	1,692	-	-	1,692
Immunization Grant	4	-	-	4
Sheriff Local Coord. Council Grant	1,352	950	2,222	80
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	-	990	1,010
Family Court Grant Fund 2016	-	6,184	-	6,184
Sheriff's Inmate Trust	5,110	189,304	190,271	4,143
Treasurer	1,317,547	1,422,962	1,317,547	1,422,962
Community Corrections Inmate Trust	150	27,344	27,320	174
Clerk's Trust	539,380	2,383,739	2,486,339	436,780
Community Corrections Commissary	121,099	51,052	61,772	110,379
Jail Commissary	54,043	114,952	112,988	56,007
Totals	\$ 18,699,752	\$ 63,743,622	\$ 64,224,160	\$ 18,219,214

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. Amounts received from 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. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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. 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. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, make transfers 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.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts 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 amounts 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.

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.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. The CVET Agency and Financial Institution Tax funds had unposted receipts at the end of the year. Payroll Clearing and Settlement funds had uncorrected errors from prior years. UDWI Revolving Loan, Mobile Home Tax Sale, and Howesville Ditch funds had expenditures in excess of the available cash balance as of December 31, 2015. Finally, the remaining funds are reimbursable grants with reimbursements not received by December 31, 2015.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporation

The County has entered into a capital lease with the Greene Co Building Corp (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 2015 totaled \$1,383,706.

The Economic Development Revenue Bonds Series 2012A and 2012B were issued by the Greene Co Building Corp ("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 2015, the RDC made payments of \$588,020 and \$120,520, respectively towards the Bonds. During 2015, the County began receiving Economic Development Income Taxes for future bond payments.

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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, 2015

	General	Greene County Building Fund	Radio Repair & Maintenance	Commissioners Certificate Sale	Community Building Retainage	Blighted Properties Fund	Mobile Home Tax Sale
Cash and investments - beginning	\$ 1,530,862	\$ 2,402,973	\$ 9,566	\$ 9,595	\$ 20,599	\$ -	\$ -
Receipts:							
Taxes	4,882,809	-	-	-	-	-	-
Intergovernmental receipts	57,571	-	-	-	-	-	-
Charges for services	114,633	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	755,959	557,268	-	-	52,445	25,250	5,224
Total receipts	<u>5,810,972</u>	<u>557,268</u>	<u>-</u>	<u>-</u>	<u>52,445</u>	<u>25,250</u>	<u>5,224</u>
Disbursements:							
Personal services	4,801,283	-	-	-	-	-	-
Supplies	108,814	-	-	-	-	-	-
Other services and charges	1,400,040	-	670	-	-	-	6,205
Capital outlay	55,403	-	-	-	-	-	-
Other disbursements	35,429	-	-	8,799	73,044	24,000	-
Total disbursements	<u>6,400,969</u>	<u>-</u>	<u>670</u>	<u>8,799</u>	<u>73,044</u>	<u>24,000</u>	<u>6,205</u>
Excess (deficiency) of receipts over disbursements	<u>(589,997)</u>	<u>557,268</u>	<u>(670)</u>	<u>(8,799)</u>	<u>(20,599)</u>	<u>1,250</u>	<u>(981)</u>
Cash and investments - ending	<u>\$ 940,865</u>	<u>\$ 2,960,241</u>	<u>\$ 8,896</u>	<u>\$ 796</u>	<u>\$ -</u>	<u>\$ 1,250</u>	<u>\$ (981)</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Accident Report	Bid Deposits and Bonds Holding	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Share
Cash and investments - beginning	\$ 2,622	\$ 3,402	\$ 200	\$ -	\$ 8,654	\$ 1,159,720
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	3,995,466
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	7,671	17,133	-
Other receipts	4,046	-	-	-	-	-
Total receipts	4,046	-	-	7,671	17,133	3,995,466
Disbursements:						
Personal services	-	-	-	-	-	1,511,597
Supplies	-	-	-	-	-	210,148
Other services and charges	-	-	-	-	-	390,694
Capital outlay	-	-	-	-	-	51,199
Other disbursements	2,903	-	-	-	-	1,389,426
Total disbursements	2,903	-	-	-	-	3,553,064
Excess (deficiency) of receipts over disbursements	1,143	-	-	7,671	17,133	442,402
Cash and investments - ending	<u>\$ 3,765</u>	<u>\$ 3,402</u>	<u>\$ 200</u>	<u>\$ 7,671</u>	<u>\$ 25,787</u>	<u>\$ 1,602,122</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Community Corrections	Congressional School Interest	Congressional School Principal	Covered Bridge	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 280,991	\$ 32,447	\$ 18,556	\$ 1,263	\$ 275,737	\$ 814,372
Receipts:						
Taxes	-	-	-	-	363,445	188,570
Intergovernmental receipts	-	-	-	-	4,272	2,216
Charges for services	-	-	-	1,850	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	128,717	192	-	-	126,623	-
Total receipts	<u>128,717</u>	<u>192</u>	<u>-</u>	<u>1,850</u>	<u>494,340</u>	<u>190,786</u>
Disbursements:						
Personal services	111,622	-	-	-	-	-
Supplies	-	-	-	-	38,664	-
Other services and charges	-	-	-	218	219,598	915,710
Capital outlay	60,063	-	-	-	181,188	-
Other disbursements	218	1,113	-	-	-	8,863
Total disbursements	<u>171,903</u>	<u>1,113</u>	<u>-</u>	<u>218</u>	<u>439,450</u>	<u>924,573</u>
Excess (deficiency) of receipts over disbursements	<u>(43,186)</u>	<u>(921)</u>	<u>-</u>	<u>1,632</u>	<u>54,890</u>	<u>(733,787)</u>
Cash and investments - ending	<u>\$ 237,805</u>	<u>\$ 31,526</u>	<u>\$ 18,556</u>	<u>\$ 2,895</u>	<u>\$ 330,627</u>	<u>\$ 80,585</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Drug Free Community	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right To Know	Extradition	Firearms Training
Cash and investments - beginning	\$ 70	\$ 2,000	\$ 977,643	\$ 4,850	\$ 1,501	\$ 11,460
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,536	-	-
Charges for services	-	-	1,633,000	-	-	13,806
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	1,633,000	3,536	-	13,806
Disbursements:						
Personal services	-	-	1,475,294	-	-	-
Supplies	-	-	164,389	707	-	-
Other services and charges	-	-	58,942	3,360	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	11,734
Total disbursements	-	-	1,698,625	4,067	-	11,734
Excess (deficiency) of receipts over disbursements	-	-	(65,625)	(531)	-	2,072
Cash and investments - ending	<u>\$ 70</u>	<u>\$ 2,000</u>	<u>\$ 912,018</u>	<u>\$ 4,319</u>	<u>\$ 1,501</u>	<u>\$ 13,532</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	General Drain Improvement	Health	Identification Security Protection	Levy Excess Fund	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 153,498	\$ 44,859	\$ 2,958	\$ 16,978	\$ 118,247	\$ (32,847)
Receipts:						
Taxes	-	167,501	-	-	-	-
Intergovernmental receipts	-	1,969	-	-	-	325,303
Charges for services	-	-	2,465	-	33,139	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	42,139	-	-	-	-
Total receipts	-	211,609	2,465	-	33,139	325,303
Disbursements:						
Personal services	-	191,315	-	-	15,212	-
Supplies	-	12,266	-	-	3,872	220,865
Other services and charges	1,295	4,239	-	-	1,295	-
Capital outlay	-	-	-	-	1,982	-
Other disbursements	-	-	-	-	19,254	-
Total disbursements	1,295	207,820	-	-	41,615	220,865
Excess (deficiency) of receipts over disbursements	(1,295)	3,789	2,465	-	(8,476)	104,438
Cash and investments - ending	<u>\$ 152,203</u>	<u>\$ 48,648</u>	<u>\$ 5,423</u>	<u>\$ 16,978</u>	<u>\$ 109,771</u>	<u>\$ 71,591</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Misdemeanant	Motor Vehicle Highway	Promotion Of Economic Dev & Tourism	Rainy Day	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 44,411	\$ 1,595,542	\$ 718,737	\$ 896,361	\$ 136,339	\$ 372,645
Receipts:						
Taxes	-	-	2,419,453	-	-	-
Intergovernmental receipts	-	4,018,297	-	-	-	121,049
Charges for services	-	-	-	-	68,899	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,419,480	-	-
Total receipts	-	4,018,297	2,419,453	1,419,480	68,899	121,049
Disbursements:						
Personal services	-	1,311,720	-	-	32,069	-
Supplies	-	1,313,161	-	-	26,713	-
Other services and charges	-	304,751	-	-	-	-
Capital outlay	-	287,177	-	-	-	-
Other disbursements	-	900,000	2,705,576	1,038,000	-	121,860
Total disbursements	-	4,116,809	2,705,576	1,038,000	58,782	121,860
Excess (deficiency) of receipts over disbursements	-	(98,512)	(286,123)	381,480	10,117	(811)
Cash and investments - ending	<u>\$ 44,411</u>	<u>\$ 1,497,030</u>	<u>\$ 432,614</u>	<u>\$ 1,277,841</u>	<u>\$ 146,456</u>	<u>\$ 371,834</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	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	\$ 1,731	\$ 35	\$ 107,188	\$ 33,105	\$ 91,645	\$ (2,488)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,000	-	-	7,260	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	82,325	-	44,160	62,431
Total receipts	<u>2,000</u>	<u>-</u>	<u>82,325</u>	<u>7,260</u>	<u>44,160</u>	<u>62,431</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	702	-	62,501	-	33,960	46,990
Total disbursements	<u>702</u>	<u>-</u>	<u>62,501</u>	<u>-</u>	<u>33,960</u>	<u>46,990</u>
Excess (deficiency) of receipts over disbursements	<u>1,298</u>	<u>-</u>	<u>19,824</u>	<u>7,260</u>	<u>10,200</u>	<u>15,441</u>
Cash and investments - ending	<u>\$ 3,029</u>	<u>\$ 35</u>	<u>\$ 127,012</u>	<u>\$ 40,365</u>	<u>\$ 101,845</u>	<u>\$ 12,953</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	Election and Registration	County Elected Officials Training	Statewide 911
Cash and investments - beginning	\$ 286,741	\$ 58,103	\$ 27,932	\$ 13,383	\$ 8,781	\$ 169,525
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	20,639	-	-	2,465	399,092
Fines and forfeits	-	-	-	-	-	-
Other receipts	246,324	-	23,822	20,740	-	-
Total receipts	246,324	20,639	23,822	20,740	2,465	399,092
Disbursements:						
Personal services	-	-	6,648	-	-	262,408
Supplies	-	88	-	-	-	990
Other services and charges	-	800	-	-	-	83,924
Capital outlay	-	17,921	-	-	-	19,354
Other disbursements	78,789	6,725	6,385	5,000	344	7,113
Total disbursements	78,789	25,534	13,033	5,000	344	373,789
Excess (deficiency) of receipts over disbursements	167,535	(4,895)	10,789	15,740	2,121	25,303
Cash and investments - ending	\$ 454,276	\$ 53,208	\$ 38,721	\$ 29,123	\$ 10,902	\$ 194,828

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Reassessment	Adult Probation Administrative	Adult Probation Admin Fees	Tobacco Deferral - Probation	Juvenile Probation Administrative	Juvenile Admin. Fees
Cash and investments - beginning	\$ 674,516	\$ 27,517	\$ 379	\$ 193	\$ 1,607	\$ 29,459
Receipts:						
Taxes	455,097	-	-	-	-	-
Intergovernmental receipts	5,349	-	-	-	-	-
Charges for services	-	73,700	19,761	300	5,655	1,495
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,223	-	-	-	-	-
Total receipts	<u>463,669</u>	<u>73,700</u>	<u>19,761</u>	<u>300</u>	<u>5,655</u>	<u>1,495</u>
Disbursements:						
Personal services	57,262	75,957	16,309	467	223	16,614
Supplies	12,338	20,007	-	-	-	-
Other services and charges	49,126	98	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	199,284	-	-	-	-	-
Total disbursements	<u>318,010</u>	<u>96,062</u>	<u>16,309</u>	<u>467</u>	<u>223</u>	<u>16,614</u>
Excess (deficiency) of receipts over disbursements	<u>145,659</u>	<u>(22,362)</u>	<u>3,452</u>	<u>(167)</u>	<u>5,432</u>	<u>(15,119)</u>
Cash and investments - ending	<u>\$ 820,175</u>	<u>\$ 5,155</u>	<u>\$ 3,831</u>	<u>\$ 26</u>	<u>\$ 7,039</u>	<u>\$ 14,340</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Alternative Dispute Superior	Alternative Dispute Circuit	Alternative Co-Pay Superior	Alternative Co-Pay Circuit	Cemetery Commission	County User Fee
Cash and investments - beginning	\$ 4,300	\$ 5,200	\$ 1,720	\$ 100	\$ 200	\$ 59,055
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	6,404
Fines and forfeits	1,560	1,840	100	-	-	-
Other receipts	-	-	-	-	400	-
Total receipts	<u>1,560</u>	<u>1,840</u>	<u>100</u>	<u>-</u>	<u>400</u>	<u>6,404</u>
Disbursements:						
Personal services	842	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	40	2,952
Total disbursements	<u>842</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40</u>	<u>2,952</u>
Excess (deficiency) of receipts over disbursements	<u>718</u>	<u>1,840</u>	<u>100</u>	<u>-</u>	<u>360</u>	<u>3,452</u>
Cash and investments - ending	<u>\$ 5,018</u>	<u>\$ 7,040</u>	<u>\$ 1,820</u>	<u>\$ 100</u>	<u>\$ 560</u>	<u>\$ 62,507</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Pretrial Diversion	Sheriff Law Cont. Education	Jury Pay Fund	Infraction Deferral - Prosecutor	County Drug-Free Community Superior	Greene County Drug & Alcohol
Cash and investments - beginning	\$ 47,872	\$ 91	\$ 2,684	\$ 186,255	\$ 13,731	\$ 156,919
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	8,119	176	-	67,190	-	69,624
Fines and forfeits	-	-	4,316	-	14,988	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>8,119</u>	<u>176</u>	<u>4,316</u>	<u>67,190</u>	<u>14,988</u>	<u>69,624</u>
Disbursements:						
Personal services	10,662	-	-	15,592	5,600	55,360
Supplies	1,884	-	-	8,542	7,790	1,910
Other services and charges	1,349	-	-	21,852	-	4,420
Capital outlay	-	-	-	-	-	954
Other disbursements	-	40	3,493	-	1,917	4,105
Total disbursements	<u>13,895</u>	<u>40</u>	<u>3,493</u>	<u>45,986</u>	<u>15,307</u>	<u>66,749</u>
Excess (deficiency) of receipts over disbursements	<u>(5,776)</u>	<u>136</u>	<u>823</u>	<u>21,204</u>	<u>(319)</u>	<u>2,875</u>
Cash and investments - ending	<u>\$ 42,096</u>	<u>\$ 227</u>	<u>\$ 3,507</u>	<u>\$ 207,459</u>	<u>\$ 13,412</u>	<u>\$ 159,794</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Check Deception	Bail-Agency Pretrial-Circuit	Bail-Agency Pretrial-Superior	Public Defender - Circuit	Public Defender - Superior	Sheriff Service Fee
Cash and investments - beginning	\$ 4,883	\$ 17,442	\$ 31,622	\$ 53,640	\$ 47,623	\$ 64,698
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	99	3,669	10,560	-	-	12,247
Fines and forfeits	-	-	-	11,020	9,527	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>99</u>	<u>3,669</u>	<u>10,560</u>	<u>11,020</u>	<u>9,527</u>	<u>12,247</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	68	11,993	24,692	703	-
Total disbursements	<u>-</u>	<u>68</u>	<u>11,993</u>	<u>24,692</u>	<u>703</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>99</u>	<u>3,601</u>	<u>(1,433)</u>	<u>(13,672)</u>	<u>8,824</u>	<u>12,247</u>
Cash and investments - ending	<u>\$ 4,982</u>	<u>\$ 21,043</u>	<u>\$ 30,189</u>	<u>\$ 39,968</u>	<u>\$ 56,447</u>	<u>\$ 76,945</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Judicial Fax Fee	SSA Incentive Payment - Sheriff	Seized Asset Fund	Auditor Transfer Fees	Bloomfield O/V Deferral Fees	Jasonville O/V Deferral Fees
Cash and investments - beginning	\$ 6,824	\$ 2,600	\$ 12,769	\$ 8,307	\$ 326	\$ 434
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	1,545	8,514	-	-
Fines and forfeits	-	-	-	-	109	1,736
Other receipts	-	-	-	-	-	-
Total receipts	-	-	1,545	8,514	109	1,736
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	5,614	-	-
Other disbursements	-	-	1,466	-	-	1,465
Total disbursements	-	-	1,466	5,614	-	1,465
Excess (deficiency) of receipts over disbursements	-	-	79	2,900	109	271
Cash and investments - ending	<u>\$ 6,824</u>	<u>\$ 2,600</u>	<u>\$ 12,848</u>	<u>\$ 11,207</u>	<u>\$ 435</u>	<u>\$ 705</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Linton 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
Cash and investments - beginning	\$ -	\$ 217	\$ 760	\$ 12,977	\$ 1,473	\$ 5,379
Receipts:						
Taxes	-	-	-	17,981	839	989
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	109	-	217	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>109</u>	<u>-</u>	<u>217</u>	<u>17,981</u>	<u>839</u>	<u>989</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	17,918	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,918</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>109</u>	<u>-</u>	<u>217</u>	<u>63</u>	<u>839</u>	<u>989</u>
Cash and investments - ending	<u>\$ 109</u>	<u>\$ 217</u>	<u>\$ 977</u>	<u>\$ 13,040</u>	<u>\$ 2,312</u>	<u>\$ 6,368</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Jones Ditch	Smock 4-Mile Ditch Maintenance	Bullock Ditch	Lemon Creek Ditch	Howesville Ditch	Busseron Conservancy
Cash and investments - beginning	\$ 27,926	\$ 8,076	\$ 3,385	\$ 49,553	\$ 297	\$ 191
Receipts:						
Taxes	2,576	17,763	1,151	8,532	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>2,576</u>	<u>17,763</u>	<u>1,151</u>	<u>8,532</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,270	8,075	-	10,710	520	-
Total disbursements	<u>1,270</u>	<u>8,075</u>	<u>-</u>	<u>10,710</u>	<u>520</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,306</u>	<u>9,688</u>	<u>1,151</u>	<u>(2,178)</u>	<u>(520)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 29,232</u>	<u>\$ 17,764</u>	<u>\$ 4,536</u>	<u>\$ 47,375</u>	<u>\$ (223)</u>	<u>\$ 191</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	EMS Equipment	Humane Society	Sheriff Sale Administration	Drug Task Force	Sheriff's Donations	Community Building Donations
Cash and investments - beginning	\$ 46,282	\$ 230	\$ 4,890	\$ 6	\$ 50	\$ 394,571
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	108,000	-	7,300	-	70	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	481,946
Total receipts	<u>108,000</u>	<u>-</u>	<u>7,300</u>	<u>-</u>	<u>70</u>	<u>481,946</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	109,606	-	-	-	-	-
Other disbursements	-	-	3,623	-	-	868,904
Total disbursements	<u>109,606</u>	<u>-</u>	<u>3,623</u>	<u>-</u>	<u>-</u>	<u>868,904</u>
Excess (deficiency) of receipts over disbursements	<u>(1,606)</u>	<u>-</u>	<u>3,677</u>	<u>-</u>	<u>70</u>	<u>(386,958)</u>
Cash and investments - ending	<u>\$ 44,676</u>	<u>\$ 230</u>	<u>\$ 8,567</u>	<u>\$ 6</u>	<u>\$ 120</u>	<u>\$ 7,613</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	EMS Billing Services	UDWI Revolving Loan	Internal Service Fuel Fund	Insurance - Retiree Contributions	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 7,098	\$ (26,001)	\$ 9,955	\$ 739,277	\$ (49,901)	\$ (1,429)
Receipts:						
Taxes	-	-	-	-	-	24,185,539
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	101,328	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	25,917	314,950	2,965,767	-
Total receipts	<u>101,328</u>	<u>-</u>	<u>25,917</u>	<u>314,950</u>	<u>2,965,767</u>	<u>24,185,539</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	100,597	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	104,004	25,917	-	3,015,647	24,185,530
Total disbursements	<u>100,597</u>	<u>104,004</u>	<u>25,917</u>	<u>-</u>	<u>3,015,647</u>	<u>24,185,530</u>
Excess (deficiency) of receipts over disbursements	<u>731</u>	<u>(104,004)</u>	<u>-</u>	<u>314,950</u>	<u>(49,880)</u>	<u>9</u>
Cash and investments - ending	<u>\$ 7,829</u>	<u>\$ (130,005)</u>	<u>\$ 9,955</u>	<u>\$ 1,054,227</u>	<u>\$ (99,781)</u>	<u>\$ (1,420)</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Wheel Tax	CVET Agency	Sewage Collections	Financial Institution Tax	HEA 1001 State Homestead Credit	Homestead Credit Rebate
Cash and investments - beginning	\$ -	\$ 62	\$ 8,935	\$ (62)	\$ (3,729)	\$ 16,090
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	706,360	84,439	-	80,231	-	-
Charges for services	-	-	46,259	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	3,745	-
Total receipts	<u>706,360</u>	<u>84,439</u>	<u>46,259</u>	<u>80,231</u>	<u>3,745</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	706,360	168,913	45,999	178,663	16	-
Total disbursements	<u>706,360</u>	<u>168,913</u>	<u>45,999</u>	<u>178,663</u>	<u>16</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(84,474)</u>	<u>260</u>	<u>(98,432)</u>	<u>3,729</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (84,412)</u>	<u>\$ 9,195</u>	<u>\$ (98,494)</u>	<u>\$ -</u>	<u>\$ 16,090</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ 1,620	\$ 4,507	\$ 96	\$ 415	\$ 275	\$ 174
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	4,345	2,552
Fines and forfeits	8,220	29,464	3,972	2,008	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>8,220</u>	<u>29,464</u>	<u>3,972</u>	<u>2,008</u>	<u>4,345</u>	<u>2,552</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,420	31,392	4,008	2,288	4,025	2,434
Total disbursements	<u>8,420</u>	<u>31,392</u>	<u>4,008</u>	<u>2,288</u>	<u>4,025</u>	<u>2,434</u>
Excess (deficiency) of receipts over disbursements	<u>(200)</u>	<u>(1,928)</u>	<u>(36)</u>	<u>(280)</u>	<u>320</u>	<u>118</u>
Cash and investments - ending	<u>\$ 1,420</u>	<u>\$ 2,579</u>	<u>\$ 60</u>	<u>\$ 135</u>	<u>\$ 595</u>	<u>\$ 292</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	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	\$ -	\$ 158	\$ 20	\$ 25	\$ 174	\$ 75
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,298	938
Charges for services	-	2,520	-	650	-	-
Fines and forfeits	375	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>375</u>	<u>2,520</u>	<u>-</u>	<u>650</u>	<u>2,298</u>	<u>938</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	250	2,430	-	625	2,436	506
Total disbursements	<u>250</u>	<u>2,430</u>	<u>-</u>	<u>625</u>	<u>2,436</u>	<u>506</u>
Excess (deficiency) of receipts over disbursements	<u>125</u>	<u>90</u>	<u>-</u>	<u>25</u>	<u>(138)</u>	<u>432</u>
Cash and investments - ending	<u>\$ 125</u>	<u>\$ 248</u>	<u>\$ 20</u>	<u>\$ 50</u>	<u>\$ 36</u>	<u>\$ 507</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Riverboat Revenue Sharing	COIT Distribution	93.563 Prosecutor PCA	CERT Grant	CEMP Grant	Homeland Security Grant 2003
Cash and investments - beginning	\$ -	\$ 467,222	\$ 20,173	\$ 1,291	\$ 465	\$ 400
Receipts:						
Taxes	-	5,455,449	-	-	-	-
Intergovernmental receipts	196,467	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,584	-	-	-
Total receipts	196,467	5,455,449	1,584	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	196,467	5,922,671	1,039	-	-	-
Total disbursements	196,467	5,922,671	1,039	-	-	-
Excess (deficiency) of receipts over disbursements	-	(467,222)	545	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 20,718	\$ 1,291	\$ 465	\$ 400

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Child Safety Seat Grant	Bio-Terrorism Grant	Sewer Project 038-CDBG-11-SUB	CASA Grant	Ellis Tank Grant CDBG # WW13-1	93.563 Title IV-D ARRA
Cash and investments - beginning	\$ 967	\$ (111)	\$ 2,809	\$ 55	\$ -	\$ 1,703
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	498	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	362,254	-
Total receipts	498	-	-	-	362,254	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	498	-	-	49	362,254	-
Total disbursements	498	-	-	49	362,254	-
Excess (deficiency) of receipts over disbursements	-	-	-	(49)	-	-
Cash and investments - ending	<u>\$ 967</u>	<u>\$ (111)</u>	<u>\$ 2,809</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 1,703</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	School General	Juvenile Block Grant
Cash and investments - beginning	\$ 6,101	\$ 88,914	\$ 143,810	\$ 114,585	\$ 354	\$ 1,748
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	16,217	24,392	16,217	-	-
Total receipts	-	16,217	24,392	16,217	-	-
Disbursements:						
Personal services	-	-	10,761	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,739	1,598	-	2,600	-	-
Total disbursements	5,739	1,598	10,761	2,600	-	-
Excess (deficiency) of receipts over disbursements	(5,739)	14,619	13,631	13,617	-	-
Cash and investments - ending	<u>\$ 362</u>	<u>\$ 103,533</u>	<u>\$ 157,441</u>	<u>\$ 128,202</u>	<u>\$ 354</u>	<u>\$ 1,748</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Victim Assistance Grant	Project Income	Community Corrections 05/06	Project Income 05/06	Transition Fund 05/06	Community Corrections 2014-2015
Cash and investments - beginning	\$ (5,353)	\$ 640,188	\$ (83)	\$ 83	\$ -	\$ (11,747)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	18,265	28,707	427,763	120,483	13,775	231,960
Total receipts	18,265	28,707	427,763	120,483	13,775	231,960
Disbursements:						
Personal services	14,909	-	227,817	44,586	1,980	205,605
Supplies	383	-	4,391	677	-	2,650
Other services and charges	216	-	30,820	75,567	-	11,932
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,440	2,400	-	26
Total disbursements	15,508	-	264,468	123,230	1,980	220,213
Excess (deficiency) of receipts over disbursements	2,757	28,707	163,295	(2,747)	11,795	11,747
Cash and investments - ending	\$ (2,596)	\$ 668,895	\$ 163,212	\$ (2,664)	\$ 11,795	\$ -

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Project Income 2014-2015	Transition	Emergency Management Grant	Hoosier Safety Grant	Immunization Grant	Sheriff Local Coor. Council Grant
Cash and investments - beginning	\$ 15,933	\$ 5,079	\$ 64	\$ 1,692	\$ 4	\$ 1,352
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	950
Fines and forfeits	-	-	-	-	-	-
Other receipts	133,551	6,500	-	-	-	-
Total receipts	<u>133,551</u>	<u>6,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>950</u>
Disbursements:						
Personal services	58,879	939	-	-	-	-
Supplies	2,493	-	-	-	-	-
Other services and charges	68,090	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	20,022	10,640	-	-	-	2,222
Total disbursements	<u>149,484</u>	<u>11,579</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,222</u>
Excess (deficiency) of receipts over disbursements	<u>(15,933)</u>	<u>(5,079)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,272)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64</u>	<u>\$ 1,692</u>	<u>\$ 4</u>	<u>\$ 80</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Family Court Grant Fund	Family Court Grant Fund 2013	Family Court Grant Fund 2014	Court Interpreter Grant 2014	Family Court Grant Fund 2016	Sheriff's Inmate Trust
Cash and investments - beginning	\$ 896	\$ (2,726)	\$ 5,000	\$ 2,000	\$ -	\$ 5,110
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	189,304
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,726	-	-	6,184	-
Total receipts	-	2,726	-	-	6,184	189,304
Disbursements:						
Personal services	896	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	5,000	990	-	190,271
Total disbursements	896	-	5,000	990	-	190,271
Excess (deficiency) of receipts over disbursements	(896)	2,726	(5,000)	(990)	6,184	(967)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,010</u>	<u>\$ 6,184</u>	<u>\$ 4,143</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Treasurer	Community Corrections Inmate Trust	Clerk's Trust	Community Corrections Commissary	Jail Commissary	Totals
Cash and investments - beginning	\$ 1,317,547	\$ 150	\$ 539,380	\$ 121,099	\$ 54,043	\$ 18,699,752
Receipts:						
Taxes	-	-	-	-	-	38,167,694
Intergovernmental receipts	-	-	-	-	-	9,605,761
Charges for services	1,422,962	-	-	-	114,952	4,589,996
Fines and forfeits	-	-	-	-	-	114,365
Other receipts	-	27,344	2,383,739	51,052	-	11,265,806
Total receipts	<u>1,422,962</u>	<u>27,344</u>	<u>2,383,739</u>	<u>51,052</u>	<u>114,952</u>	<u>63,743,622</u>
Disbursements:						
Personal services	-	-	-	-	-	10,540,428
Supplies	-	-	-	-	-	2,163,742
Other services and charges	-	-	-	-	-	3,755,808
Capital outlay	-	-	-	-	-	790,461
Other disbursements	1,317,547	27,320	2,486,339	61,772	112,988	46,973,721
Total disbursements	<u>1,317,547</u>	<u>27,320</u>	<u>2,486,339</u>	<u>61,772</u>	<u>112,988</u>	<u>64,224,160</u>
Excess (deficiency) of receipts over disbursements	<u>105,415</u>	<u>24</u>	<u>(102,600)</u>	<u>(10,720)</u>	<u>1,964</u>	<u>(480,538)</u>
Cash and investments - ending	<u>\$ 1,422,962</u>	<u>\$ 174</u>	<u>\$ 436,780</u>	<u>\$ 110,379</u>	<u>\$ 56,007</u>	<u>\$ 18,219,214</u>

GREENE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 314,659</u>	<u>\$ -</u>

GREENE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

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 420F	16,397	3/1/2015	3/1/2019
Caterpillar Financial Services Corporation	2010 Excavator/Loader 316EL	24,964	3/1/2014	3/1/2018
Caterpillar Financial Services Corporation	2013 Rubber Tired Excavator M316D	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 Co Building Corp	Economic Development Revenue Bonds Series 2012A (2)	909,500	6/25/2012	8/1/2032
Greene Co Building Corp	Lease Rental Revenue Refunding Bonds of 2010 & 2011 (1)	1,103,988	6/1/2002	1/1/2027
Greene Co Building Corp	Taxable Economic Development Revenue Bonds Series 2012B (2)	261,500	6/25/2012	8/1/2020
Greene Co Hospital Association	Lease Rental Revenue Refunding Bonds Series 2013 (Hospital) (4)	639,000	11/12/2013	8/1/2034
Greene Co Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds Series 2013 (3)	624,000	5/16/2013	1/1/2033
Municipal Capital	2014 Hole Patchers 2-total #35 and #49	<u>27,689</u>	7/21/2015	7/1/2020
Total governmental activities		<u>3,698,469</u>		
Total of annual lease payments		<u>\$ 3,698,469</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	\$ 11,340
Revenue bonds	Economic Development Revenue Refunding Note Series 2014B (Indiana Railroad Project)	250,000	7,875
Revenue bonds	Rural Development Loan (UDWI)	493,320	74,004
Revenue bonds	UDWI Revolving Loan	<u>200,000</u>	<u>30,000</u>
Total governmental activities		<u>1,303,320</u>	<u>123,219</u>
Totals		<u>\$ 1,303,320</u>	<u>\$ 123,219</u>

GREENE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2015

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	26,968,919
Buildings	8,221,843
Improvements other than buildings	4,700
Machinery, equipment, and vehicles	1,189,726
Total governmental activities	36,612,723
Total capital assets	\$ 36,612,723

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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 *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2015. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2015.

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 the Uniform Guidance, 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 a 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 a 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

March 14, 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, 2015

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 Housing and Urban Development</u>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii Ellis Water Grant	Indiana Office of Rural and Community Affairs	14.228	A192-15-WW-13-111	\$ 326,254	\$ 362,254
Total - Department of Housing and Urban Development				326,254	362,254
<u>Department of the Interior</u>					
Fish and Wildlife Cluster Wildlife Restoration and Basic Hunter Education	Indiana Department of Natural Resources	15.611	300FW1A22D46000	-	815
Total - Fish and Wildlife Cluster				-	815
Total - Department of the Interior				-	815
<u>Department of Justice</u>					
Crime Victim Assistance Victim Assistance Grant	Indiana Criminal Justice Institute	16.575	VA-GX-0049	-	14,480
Total - Department of Justice				-	14,480
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205			
			DES 1173201	-	21,050
			DES 1173202	-	6,455
			DES 1297751	-	2,035
			DES 1400784	-	83,200
			DES 9928029	-	797
Total - Highway Planning and Construction				-	113,537
Total - Highway Planning and Construction Cluster				-	113,537
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Transportation	20.703	38515HMEPLAN00	-	1,427
Total - Department of Transportation				-	114,964
<u>Department of Health and Human Services</u>					
Child Support Enforcement Clerk Expenditures	Indiana Department of Child Services	93.563	FY2015	-	43,065
Prosecutor Expenditures			FY2015	-	173,787
Indirect Costs			FY2015	-	130,729
Clerk Incentive			FY2015	-	2,600
Prosecutor Incentive			FY2015	-	10,761
Court Incentive			FY2015	-	1,598
ARRA Prosecutor Incentive			FY2015	-	5,739
Total - Department of Health and Human Services				-	368,279
<u>Social Security Administration</u>					
Disability Insurance/SSI Cluster Social Security_Disability Insurance	Indiana Family and Social Services Administration	96.001	497DISAB_DET5	-	28
Total - Disability Insurance/SSI Cluster				-	28
Total - Social Security Administration				-	28
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants EMPG Grant	Indiana Department of Homeland Security	97.042	C-44P-5-485B	-	8,485
EMPG Grant			C-44P-5-587B	-	15,324
Total - Emergency Management Performance Grants				-	23,809
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	C-44P-5-587B	-	19,824
Total - Department of Homeland Security				-	43,633
Total federal awards expended				\$ 326,254	\$ 904,453

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, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, 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. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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 deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major program:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit finding disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Program and type of auditor's report issued on compliance for it:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

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

Section II - Financial Statement Findings

**FINDING 2015-001 - 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 Wildlife Restoration and Basic Hunter Education (15.611), Interagency Hazardous Materials Public Sector Training and Planning Grants (20.703), Social Security_Disability Insurance (96.001), and Homeland Security Grant Program (97.067) were omitted from the SEFA. The Highway Planning and Construction (20.205), Crime Victim Assistance (16.575), Child Support Enforcement (93.563), and Emergency Management Performance Grants (97.042) were misstated on the SEFA. Federal expenditures on the SEFA were understated \$295,214.

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards*. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. 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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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 must 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. For a cluster of programs also provide the total for the cluster.

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated 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 2015-002 - INTERNAL CONTROLS OVER FINANCIAL
TRANSACTIONS AND REPORTING - COUNTY AUDITOR**

Condition

The following deficiencies in the internal control system of the County existed in relation to financial transactions and reporting:

Lack of Segregation of Duties: The County had not separated incompatible activities related to the 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: Eight Auditor of State distributions totaling \$372,588 received by the County from December 2, 2015 to December 31, 2015, were not recorded in the financial records until January 2016.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Cause

Management of the County had not established a proper system of internal control, including segregation of duties.

Effect

The failure to establish controls enabled material misstatements or irregularities to remain undetected.

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.

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AUDITEE-PREPARED DOCUMENTS

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

Greene County Auditor
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

March 1, 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

Summary Schedule of Prior Audit Findings

Finding 2014-001

Status of Corrective Action:

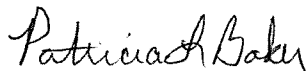
The Auditor's Office is now using an electronic spreadsheet to track all federal grants received. We are requiring all grant recipients to complete a Grant Information Form and return to our office.

Finding 2014-002

The Auditor's Office is receiving information that pertains to electronic funds transfers from the Treasurer twice a week.

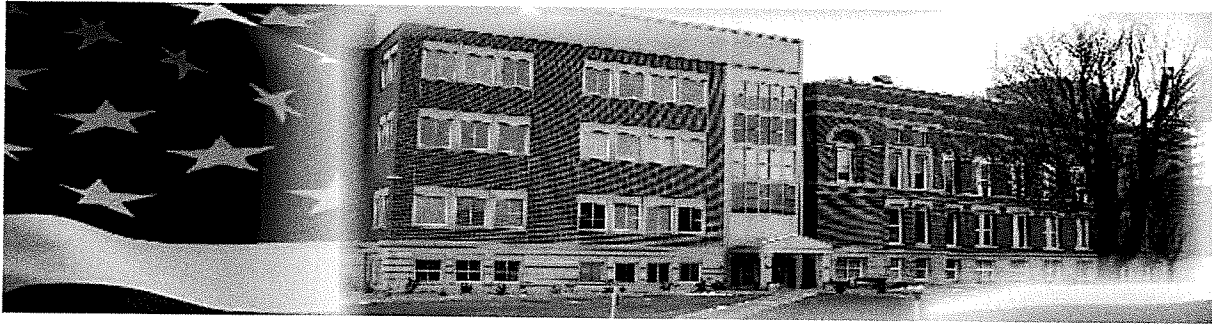
The Auditor requested a Limited Delegation of Authority from the SBOA and Gateway for Auditor 1st Deputy to enable the segregation of the report uploading process.

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

March 1, 2017

Summary Schedule of Prior Audit Finding for: 2014-003

Status of Finding:

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.

Contact Person: Susan Fowler.

Contact Phone Number: 812-384-8532.

Susan Fowler

(Signature)

Clerk

(Title)

March 1, 2017

(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

February 21, 2017

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

Contact Phone Number: (812) 384-2008

Anticipated Completion Date: February 21, 2017

Corrective Action Plan

Finding 2015-001

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 receipted and disbursed, and the Federal agency and program. This may be done in the form of an electronic spreadsheet.

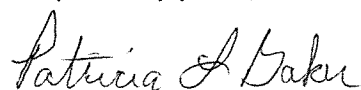
The Auditor's Office will reach out to those offices and departments who apply for and obtain Federal grant funds and compare this to the Federal Grants site in order to better maintain an accurate reporting of these Federal grant awards.

Finding 2015-002

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

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/>.