

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, 2016 to December 31, 2016



FILED
11/29/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Patricia L. Baker Matthew W. Baker	01-01-15 to 01-10-18 01-11-18 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 Tammy Woodall	01-01-15 to 10-23-17 10-24-17 to 12-31-18
County Sheriff	Michael L. Hasler	01-01-15 to 12-31-18
County Recorder	Stuart A. Dowden	01-01-15 to 12-31-18
President of the Board of County Commissioners	Nathan L. Abrams Edward L. Michael Nathan L. Abrams	01-01-16 to 12-31-16 01-01-17 to 12-31-17 01-01-18 to 12-31-18
President of the County Council	Jerry R. Frye	01-01-16 to 12-31-18



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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, 2016, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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, 2016.

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, 2016, 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.

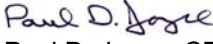
Other Information

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 September 27, 2018, 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 solely 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 effectiveness of the County's 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

September 27, 2018



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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, 2016, and the related notes to the financial statement, and have issued our report thereon dated September 27, 2018, 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 Town'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 2016-001, 2016-002, 2016-003, and 2016-004 to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2016-001 and 2016-003.

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

September 27, 2018

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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, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
General	\$ 940,865	\$ 6,541,794	\$ 7,093,108	\$ 389,551
Accident Report	3,765	3,147	5,496	1,416
Bid Deposits and Bonds Holding	3,402	-	-	3,402
CEDIT County Distributive Share	-	1,082,304	537,120	545,184
Child Advocacy	200	-	-	200
City and Town Court Costs	7,671	8,233	-	15,904
Clerk's Records Perpetuation	25,787	29,905	9,484	46,208
LOIT 2016 Special Distribution	-	1,600,893	1,600,893	-
COIT County Distributive Share	1,602,122	3,949,238	3,935,890	1,615,470
Community Corrections	237,805	58,854	108,059	188,600
Transition Fund 05/06	11,795	11,825	23,620	-
Congressional School Interest	31,526	218	1,113	30,631
Congressional School Principal	18,556	-	-	18,556
Covered Bridge	2,895	1,850	-	4,745
Cumulative Bridge	330,627	525,924	174,902	681,649
Cumulative Capital Development	80,585	374,811	131,228	324,168
Drug Free Community	70	-	-	70
Electronic Map Generation	2,000	-	-	2,000
Emergency Medical Services	912,018	1,706,522	1,737,720	880,820
Emergency Planning/Right To Know	4,319	5,236	7,054	2,501
Extradition	1,501	-	-	1,501
Firearms Training	13,532	28,477	22,670	19,339
General Drain Improvement	152,203	-	2,355	149,848
Health	48,648	212,390	215,824	45,214
Identification Security Protection	5,423	2,503	-	7,926
Levy Excess Fund	16,978	-	-	16,978
Local Health Maintenance	109,771	33,139	29,482	113,428
Local Road and Street	71,591	296,763	262,478	105,876
Misdemeanant	44,411	-	-	44,411
Motor Vehicle Highway	1,497,030	3,997,358	4,433,579	1,060,809
Promotion Of Economic Dev & Tourism	432,614	1,661,088	1,721,103	372,599
Rainy Day	1,277,841	399,087	1,275,969	400,959
Recorder's Records Perpetuation	146,456	70,080	56,358	160,178
Riverboat	371,834	121,045	44,184	448,695
Sex and Violent Offender Administration	3,029	1,495	3,048	1,476
Supplemental Public Defender Services	35	-	-	35
Surplus Tax	127,012	83,825	156,212	54,625
Surveyor's Corner Perpetuation	40,365	7,630	20,930	27,065
Tax Sale Fees	101,845	37,440	33,569	105,716
Tax Sale Redemption	12,953	85,999	116,960	(18,008)
Tax Sale Surplus	454,276	326,727	207,067	573,936
Local Health Department Trust Account	53,208	20,639	17,594	56,253
Blighted Properties Fund	1,250	128,974	87,134	43,090
GAL/CASA	38,721	20,144	17,665	41,200
Election and Registration	29,123	-	2,862	26,261
County Elected Officials Training	10,902	2,535	2,030	11,407
Statewide 911	194,828	486,633	315,635	365,826
Mobile Home Tax Sale	(981)	13,651	8,330	4,340
LOIT Special Distribution	-	999,749	802,441	197,308
Restricted Rainy Day-Hwy	-	200,000	200,000	-
Adult Probation Administrative	5,155	78,912	80,182	3,885
Juvenile Probation Administrative	7,039	5,431	12,000	470
Alternative Co-Pay Circuit	100	175	-	275
County User Fee	62,507	7,176	4,512	65,171
Ellis Tank Grant CDBG # WW13-1	-	34,672	34,672	-
EMS Equipment	44,676	113,500	122,248	35,928
Humane Society	230	-	-	230
Sheriff Sale Administration	8,567	7,100	5,833	9,834
Drug Task Force	6	-	-	6
Vaccine Fund	-	8,538	3,727	4,811
Family Court Grant Fund 2016	6,184	-	-	6,184
Sheriff's Donations	120	-	-	120
Insurance - Retiree Contributions	1,054,227	321,300	1,766	1,373,761
Payroll Clearing	(99,781)	3,340,251	3,328,081	(87,611)
Settlement	(1,420)	24,545,187	24,545,187	(1,420)
Wheel Tax	-	978,751	802,093	176,658
CVET Agency	(84,412)	234,828	150,416	-
Sewage Collections	9,195	57,314	57,314	9,195
Financial Institution Tax	(98,494)	291,099	192,605	-
Homestead Credit Rebate	16,090	-	-	16,090
State Fines and Forfeitures	1,420	9,396	9,034	1,782
Infraction Judgements	2,579	38,758	36,606	4,731
Overweight Vehicle Fines	60	5,468	2,705	2,823
Special Death Benefit	135	2,168	1,913	390
Sales Disclosure - State Share	595	3,870	3,645	820
Coroners Training & Con't Education	292	2,856	2,452	696
Interstate Compact - State Share	125	-	125	-
Mortgage Recording Fees - State Share	248	2,538	2,355	431
Sex and Violent Offender Admin - State	20	-	-	20
Child Restraint Violations Fines	50	825	775	100
Inheritance Tax	36	-	78	(42)
Education Plate Fees Agency	507	600	94	1,013
Riverboat Revenue Sharing	-	196,460	196,460	-
County Economic Development IN	-	1,426,804	1,426,804	-
COIT Distribution	-	5,802,160	5,802,160	-
Community Crossing Grant	-	2,002,191	254,319	1,747,872
Linton O/V Deferral Fees	109	217	-	326

GREENE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
93.563 Prosecutor PCA	20,718	1,548	902	21,364
93.563 Title IV-D ARRA	1,703	-	-	1,703
93.563 ARRA Prosecutor IV-D Incentive	362	-	362	-
93.563 Title IV-D Incentive	103,533	16,084	6,561	113,056
93.563 Prosecutor IV-D Incentive-Post Oct '99	157,441	24,862	18,942	163,361
93.563 Clerk IV-D Incentive-Post Oct '99	128,202	16,084	9,411	134,875
Jones Ditch	29,232	2,534	-	31,766
Smock 4-Mile Ditch Maintenance	17,764	19,443	7,300	29,907
Bullock Ditch	4,536	1,072	-	5,608
Internal Service Fuel Fund	9,955	25,634	25,634	9,955
Sheriff Local Coord. Council Grant	80	1,040	969	151
Sheriff Law Cont. Education	227	236	225	238
Infraction Deferral - Prosecutor	207,459	60,021	74,289	193,191
County Drug-Free Community Superior	13,412	17,246	14,390	16,268
Greene County Drug & Alcohol	159,794	69,189	69,678	159,305
Check Deception	4,982	247	-	5,229
Bail-Agency Pretrial-Circuit	21,043	2,321	2,567	20,797
Bail-Agency Pretrial-Superior	30,189	12,866	9,521	33,534
Public Defender - Circuit	39,968	3,495	10,826	32,637
Public Defender - Superior	56,447	7,137	12,146	51,438
Sheriff Service Fee	76,945	17,153	22,114	71,984
Judicial Fax Fee	6,824	-	-	6,824
SSA Incentive Payment - Sheriff	2,600	-	-	2,600
Peter Hill Maintenance	2,312	673	-	2,985
V.D. Singer Ditch Association	6,368	958	-	7,326
School General	354	-	-	354
Lemon Creek Ditch	47,375	7,449	350	54,474
Howesville Ditch	(223)	520	-	297
Busseron Conservancy	191	-	-	191
Reassessment	820,175	289,336	437,454	672,057
CEMP Grant	465	-	-	465
Homeland Security Grant - 2003	400	-	-	400
Cemetery Commission	560	1,500	-	2,060
Bio-Terrorism Grant	(111)	-	-	(111)
CASA Grant	6	-	-	6
2016 Commissioner Cert Sale	-	8,529	-	8,529
Sewer Project 038-CDBG-11-SUB	2,809	-	-	2,809
Victim Assistance Grant	(2,596)	22,543	19,573	374
Community Corrections 16	-	495,109	377,357	117,752
Project Income 16	-	148,448	158,124	(9,676)
Project Income 05/06	(2,664)	133,968	131,304	-
Community Corrections 05/06	163,212	197,887	361,099	-
Transition Fund-Corrections	-	7,950	1,906	6,044
Bloomfield O/V Deferral Fees	435	109	-	544
Jasonville O/V Deferral Fees	705	1,194	-	1,899
Hoosier Safety Grant	1,692	-	-	1,692
Immunization Grant	4	-	-	4
Community Corrections 16-17	-	73,742	73,742	-
Lyons O/V Deferral Fees	217	-	-	217
Worthington O/V Deferral Fees	977	868	1,845	-
Family Court Grant Fund	-	270	270	-
Community Building Donations	7,613	76,969	76,898	7,684
Juvenile Admin. Fees	14,340	1,296	14,000	1,636
Alternative Dispute Superior	5,018	1,920	3,195	3,743
Alternative Dispute Circuit	7,040	1,820	-	8,860
Alternative Co-Pay Superior	1,820	25	-	1,845
Sheriff's Inmate Trust	4,143	192,642	191,545	5,240
Treasurer	1,422,962	947,265	1,422,962	947,265
Court Interpreter Grant 2014	1,010	-	630	380
Family Court Grant 2016	-	5,809	3,710	2,099
Justice Asst Grant Sheriff	-	4,857	4,857	-
Community Corrections Inmate Trust	174	29,705	29,716	163
Clerk's Trust	436,780	2,354,921	2,334,366	457,335
Community Corrections Commissary	110,379	53,149	48,920	114,608
Juvenile Block Grant	1,748	-	-	1,748
Jail Commissary	56,007	133,398	112,861	76,544
Greene County Building Fund	2,960,241	446,489	-	3,406,730
Radio Repair & Maintenance	8,896	-	978	7,918
Commissioners' Certificate Sale	796	-	1,665	(869)
Adult Probation Admin Fees	3,831	14,180	14,473	3,538
Tobacco Deferral - Probation	26	200	155	71
Pretrial Diversion	42,096	6,110	11,462	36,744
Jury Pay Fund	3,507	4,584	2,930	5,161
Seized Asset Fund	12,848	2,706	1,305	14,249
Auditor Transfer Fees	11,207	10,799	4,405	17,601
White River Levee Maintenance	13,040	20,744	22,344	11,440
EMS Billing Services	7,829	98,034	101,031	4,832
CERT Grant	1,291	-	-	1,291
UDWI Revolving Loan	(130,005)	138,672	8,667	-
Child Safety Seat Grant	967	1,020	-	1,987
Project Income	668,895	26,367	10,035	685,227
Emergency Management Grant	64	-	-	64
Totals	\$ 18,219,214	\$ 70,919,616	\$ 68,773,298	\$ 20,365,532

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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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. Payroll Clearing and Settlement funds had prior year uncorrected errors. Inheritance Tax, Tax Sale Redemption, Project Income 16, and Commissioners Certificate Sale funds expenditures exceeded the available cash balance for the year. The remaining fund is a reimbursable grant for which reimbursement has not been received.

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 2016 totaled \$1,106,000.

The Economic Development Revenue Bonds Series 2012A & 2012B (the Bonds) 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 2016, the RDC made payments of \$1,062,400 toward the Bonds. During 2015, the County began receiving Economic Development Income Taxes for future bond payments.

Note 9. Subsequent Events

On June 5, 2017, the County Council determined that the Full Pod Construction Design estimated to cost \$14,804,980 is the most appropriate design option for the new Jail Expansion & Renovation Project. On June 6, 2017, the Board of County Commissioners directed RQAW and Garmong Construction Services to proceed with the final design of the project, which will be funded by the County's current funds on hand and future debt service. On November 14, 2017, the Greene County Building Corporation issued \$12,950,000 in Lease Rental Revenue Bonds of 2017 (Tax Back-Up) for the project. The County's current funds on hand that will go toward the project cost total are \$2,000,000, which will come out of the Greene County Building Fund.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units 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, 2016

	General	Accident Report	Bid Deposits and Bonds Holding	CEDIT County Distributive Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 940,865	\$ 3,765	\$ 3,402	\$ -	\$ 200	\$ 7,671	\$ 25,787
Receipts:							
Taxes	5,166,649	-	-	1,082,304	-	-	-
Intergovernmental receipts	55,963	-	-	-	-	-	-
Charges for services	13,027	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	8,233	29,905
Other receipts	1,306,155	3,147	-	-	-	-	-
Total receipts	6,541,794	3,147	-	1,082,304	-	8,233	29,905
Disbursements:							
Personal services	4,992,649	-	-	-	-	-	-
Supplies	111,470	-	-	-	-	-	-
Other services and charges	1,594,172	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	394,817	5,496	-	537,120	-	-	9,484
Total disbursements	7,093,108	5,496	-	537,120	-	-	9,484
Excess (deficiency) of receipts over disbursements	(551,314)	(2,349)	-	545,184	-	8,233	20,421
Cash and investments - ending	\$ 389,551	\$ 1,416	\$ 3,402	\$ 545,184	\$ 200	\$ 15,904	\$ 46,208

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	LOIT 2016 Special Distribution	COIT County Distributive Share	Community Corrections	Transition Fund 05/06	Congressional School Interest	Congressional School Principal	Covered Bridge
Cash and investments - beginning	\$ -	\$ 1,602,122	\$ 237,805	\$ 11,795	\$ 31,526	\$ 18,556	\$ 2,895
Receipts:							
Taxes	-	3,949,238	-	-	-	-	-
Intergovernmental receipts	1,600,893	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	1,850
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	58,854	11,825	218	-	-
Total receipts	<u>1,600,893</u>	<u>3,949,238</u>	<u>58,854</u>	<u>11,825</u>	<u>218</u>	<u>-</u>	<u>1,850</u>
Disbursements:							
Personal services	-	2,054,496	71,533	1,842	-	-	-
Supplies	-	187,316	-	-	-	-	-
Other services and charges	-	495,894	-	-	-	-	-
Capital outlay	-	85,652	36,526	-	-	-	-
Other disbursements	1,600,893	1,112,532	-	21,778	1,113	-	-
Total disbursements	<u>1,600,893</u>	<u>3,935,890</u>	<u>108,059</u>	<u>23,620</u>	<u>1,113</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	13,348	(49,205)	(11,795)	(895)	-	1,850
Cash and investments - ending	\$ -	\$ 1,615,470	\$ 188,600	\$ -	\$ 30,631	\$ 18,556	\$ 4,745

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 330,627	\$ 80,585	\$ 70	\$ 2,000	\$ 912,018	\$ 4,319
Receipts:						
Taxes	365,715	352,994	-	-	20,141	-
Intergovernmental receipts	3,961	3,823	-	-	218	5,236
Charges for services	-	-	-	-	1,686,163	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	156,248	17,994	-	-	-	-
Total receipts	525,924	374,811	-	-	1,706,522	5,236
Disbursements:						
Personal services	-	-	-	-	1,491,452	-
Supplies	-	131,228	-	-	166,642	688
Other services and charges	161,931	-	-	-	57,311	5,883
Capital outlay	-	-	-	-	-	483
Other disbursements	12,971	-	-	-	22,315	-
Total disbursements	174,902	131,228	-	-	1,737,720	7,054
Excess (deficiency) of receipts over disbursements	351,022	243,583	-	-	(31,198)	(1,818)
Cash and investments - ending	\$ 681,649	\$ 324,168	\$ 70	\$ 2,000	\$ 880,820	\$ 2,501

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Extradition	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess Fund
Cash and investments - beginning	\$ 1,501	\$ 13,532	\$ 152,203	\$ 48,648	\$ 5,423	\$ 16,978
Receipts:						
Taxes	-	-	-	175,967	-	-
Intergovernmental receipts	-	-	-	1,906	-	-
Charges for services	-	28,477	-	34,517	2,503	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	28,477	-	212,390	2,503	-
Disbursements:						
Personal services	-	-	1,635	195,285	-	-
Supplies	-	-	-	9,564	-	-
Other services and charges	-	-	720	4,648	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	22,670	-	6,327	-	-
Total disbursements	-	22,670	2,355	215,824	-	-
Excess (deficiency) of receipts over disbursements	-	5,807	(2,355)	(3,434)	2,503	-
Cash and investments - ending	\$ 1,501	\$ 19,339	\$ 149,848	\$ 45,214	\$ 7,926	\$ 16,978

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Promotion Of Economic Dev & Tourism	Rainy Day
Cash and investments - beginning	\$ 109,771	\$ 71,591	\$ 44,411	\$ 1,497,030	\$ 432,614	\$ 1,277,841
Receipts:						
Taxes	-	-	-	-	1,661,088	-
Intergovernmental receipts	-	296,763	-	3,957,686	-	-
Charges for services	33,139	-	-	28,742	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	10,930	-	399,087
Total receipts	33,139	296,763	-	3,997,358	1,661,088	399,087
Disbursements:						
Personal services	15,750	-	-	1,317,885	-	-
Supplies	3,933	262,478	-	2,173,956	-	-
Other services and charges	9,799	-	-	322,846	-	-
Capital outlay	-	-	-	170,508	-	-
Other disbursements	-	-	-	448,384	1,721,103	1,275,969
Total disbursements	29,482	262,478	-	4,433,579	1,721,103	1,275,969
Excess (deficiency) of receipts over disbursements	3,657	34,285	-	(436,221)	(60,015)	(876,882)
Cash and investments - ending	\$ 113,428	\$ 105,876	\$ 44,411	\$ 1,060,809	\$ 372,599	\$ 400,959

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Comer Perpetuation
Cash and investments - beginning	\$ 146,456	\$ 371,834	\$ 3,029	\$ 35	\$ 127,012	\$ 40,365
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	121,045	-	-	-	-
Charges for services	70,080	-	1,495	-	-	7,630
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	83,825	-
Total receipts	<u>70,080</u>	<u>121,045</u>	<u>1,495</u>	<u>-</u>	<u>83,825</u>	<u>7,630</u>
Disbursements:						
Personal services	28,743	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>27,615</u>	<u>44,184</u>	<u>3,048</u>	<u>-</u>	<u>156,212</u>	<u>20,930</u>
Total disbursements	<u>56,358</u>	<u>44,184</u>	<u>3,048</u>	<u>-</u>	<u>156,212</u>	<u>20,930</u>
Excess (deficiency) of receipts over disbursements	<u>13,722</u>	<u>76,861</u>	<u>(1,553)</u>	<u>-</u>	<u>(72,387)</u>	<u>(13,300)</u>
Cash and investments - ending	<u>\$ 160,178</u>	<u>\$ 448,695</u>	<u>\$ 1,476</u>	<u>\$ 35</u>	<u>\$ 54,625</u>	<u>\$ 27,065</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Blighted Properties Fund	GAL/CASA
Cash and investments - beginning	\$ 101,845	\$ 12,953	\$ 454,276	\$ 53,208	\$ 1,250	\$ 38,721
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	20,639	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	37,440	85,999	326,727	-	128,974	20,144
Total receipts	37,440	85,999	326,727	20,639	128,974	20,144
Disbursements:						
Personal services	-	-	-	-	-	5,194
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	5,717	-	-
Capital outlay	-	-	-	11,877	-	-
Other disbursements	33,569	116,960	207,067	-	87,134	12,471
Total disbursements	33,569	116,960	207,067	17,594	87,134	17,665
Excess (deficiency) of receipts over disbursements	3,871	(30,961)	119,660	3,045	41,840	2,479
Cash and investments - ending	\$ 105,716	\$ (18,008)	\$ 573,936	\$ 56,253	\$ 43,090	\$ 41,200

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	<u>Election and Registration</u>	<u>County Elected Officials Training</u>	<u>Statewide 911</u>	<u>Mobile Home Tax Sale</u>	<u>LOIT Special Distribution</u>	<u>Restricted Rainy Day-Hwy</u>
Cash and investments - beginning	\$ 29,123	\$ 10,902	\$ 194,828	\$ (981)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	999,749	200,000
Charges for services	-	2,535	486,633	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	13,651	-	-
Total receipts	<u>-</u>	<u>2,535</u>	<u>486,633</u>	<u>13,651</u>	<u>999,749</u>	<u>200,000</u>
Disbursements:						
Personal services	-	-	295,609	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	12,915	8,330	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,862	2,030	7,111	-	802,441	200,000
Total disbursements	<u>2,862</u>	<u>2,030</u>	<u>315,635</u>	<u>8,330</u>	<u>802,441</u>	<u>200,000</u>
Excess (deficiency) of receipts over disbursements	<u>(2,862)</u>	<u>505</u>	<u>170,998</u>	<u>5,321</u>	<u>197,308</u>	<u>-</u>
Cash and investments - ending	<u>\$ 26,261</u>	<u>\$ 11,407</u>	<u>\$ 365,826</u>	<u>\$ 4,340</u>	<u>\$ 197,308</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Adult Probation Administrative	Juvenile Probation Administrative	Alternative Co-Pay Circuit	County User Fee	Ellis Tank Grant CDBG # WW13-1	EMS Equipment
Cash and investments - beginning	\$ 5,155	\$ 7,039	\$ 100	\$ 62,507	\$ -	\$ 44,676
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	78,912	5,431	-	-	-	113,500
Fines and forfeits	-	-	175	7,176	-	-
Other receipts	-	-	-	-	34,672	-
Total receipts	<u>78,912</u>	<u>5,431</u>	<u>175</u>	<u>7,176</u>	<u>34,672</u>	<u>113,500</u>
Disbursements:						
Personal services	71,580	-	-	-	-	-
Supplies	1,915	-	-	-	-	-
Other services and charges	200	-	-	-	-	-
Capital outlay	-	-	-	-	-	122,248
Other disbursements	6,487	12,000	-	4,512	34,672	-
Total disbursements	<u>80,182</u>	<u>12,000</u>	<u>-</u>	<u>4,512</u>	<u>34,672</u>	<u>122,248</u>
Excess (deficiency) of receipts over disbursements	<u>(1,270)</u>	<u>(6,569)</u>	<u>175</u>	<u>2,664</u>	<u>-</u>	<u>(8,748)</u>
Cash and investments - ending	<u>\$ 3,885</u>	<u>\$ 470</u>	<u>\$ 275</u>	<u>\$ 65,171</u>	<u>\$ -</u>	<u>\$ 35,928</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Humane Society	Sheriff Sale Administration	Drug Task Force	Vaccine Fund	Family Court Grant Fund 2016	Sheriff's Donations
Cash and investments - beginning	\$ 230	\$ 8,567	\$ 6	\$ -	\$ 6,184	\$ 120
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	7,100	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	8,538	-	-
Total receipts	-	7,100	-	8,538	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	5,833	-	3,727	-	-
Total disbursements	-	5,833	-	3,727	-	-
Excess (deficiency) of receipts over disbursements	-	1,267	-	4,811	-	-
Cash and investments - ending	\$ 230	\$ 9,834	\$ 6	\$ 4,811	\$ 6,184	\$ 120

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Insurance - Retiree Contributions	Payroll Clearing	Settlement	Wheel Tax	CVET Agency	Sewage Collections
Cash and investments - beginning	\$ 1,054,227	\$ (99,781)	\$ (1,420)	\$ -	\$ (84,412)	\$ 9,195
Receipts:						
Taxes	-	-	24,545,187	-	-	-
Intergovernmental receipts	-	-	-	978,751	234,828	-
Charges for services	-	-	-	-	-	57,314
Fines and forfeits	-	-	-	-	-	-
Other receipts	321,300	3,340,251	-	-	-	-
Total receipts	321,300	3,340,251	24,545,187	978,751	234,828	57,314
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,766	3,328,081	24,545,187	802,093	150,416	57,314
Total disbursements	1,766	3,328,081	24,545,187	802,093	150,416	57,314
Excess (deficiency) of receipts over disbursements	319,534	12,170	-	176,658	84,412	-
Cash and investments - ending	\$ 1,373,761	\$ (87,611)	\$ (1,420)	\$ 176,658	\$ -	\$ 9,195

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Financial Institution Tax	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ (98,494)	\$ 16,090	\$ 1,420	\$ 2,579	\$ 60	\$ 135
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	291,099	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	9,396	38,758	5,468	2,168
Other receipts	-	-	-	-	-	-
Total receipts	291,099	-	9,396	38,758	5,468	2,168
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	192,605	-	9,034	36,606	2,705	1,913
Total disbursements	192,605	-	9,034	36,606	2,705	1,913
Excess (deficiency) of receipts over disbursements	98,494	-	362	2,152	2,763	255
Cash and investments - ending	\$ -	\$ 16,090	\$ 1,782	\$ 4,731	\$ 2,823	\$ 390

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violations Fines
Cash and investments - beginning	\$ 595	\$ 292	\$ 125	\$ 248	\$ 20	\$ 50
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,870	2,856	-	2,538	-	825
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,870</u>	<u>2,856</u>	<u>-</u>	<u>2,538</u>	<u>-</u>	<u>825</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,645	2,452	125	2,355	-	775
Total disbursements	<u>3,645</u>	<u>2,452</u>	<u>125</u>	<u>2,355</u>	<u>-</u>	<u>775</u>
Excess (deficiency) of receipts over disbursements	<u>225</u>	<u>404</u>	<u>(125)</u>	<u>183</u>	<u>-</u>	<u>50</u>
Cash and investments - ending	<u>\$ 820</u>	<u>\$ 696</u>	<u>\$ -</u>	<u>\$ 431</u>	<u>\$ 20</u>	<u>\$ 100</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	County Economic Development IN	COIT Distribution	Community Crossing Grant
Cash and investments - beginning	\$ 36	\$ 507	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	1,426,804	5,802,160	-
Intergovernmental receipts	-	600	196,460	-	-	2,002,191
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	600	196,460	1,426,804	5,802,160	2,002,191
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	78	94	196,460	1,426,804	5,802,160	254,319
Total disbursements	78	94	196,460	1,426,804	5,802,160	254,319
Excess (deficiency) of receipts over disbursements	(78)	506	-	-	-	1,747,872
Cash and investments - ending	\$ (42)	\$ 1,013	\$ -	\$ -	\$ -	\$ 1,747,872

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Linton O/V Deferral Fees	93.563 Prosecutor PCA	93.563 Title IV-D ARRA	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 109	\$ 20,718	\$ 1,703	\$ 362	\$ 103,533	\$ 157,441
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	217	-	-	-	-	-
Other receipts	-	1,548	-	-	16,084	24,862
Total receipts	217	1,548	-	-	16,084	24,862
Disbursements:						
Personal services	-	-	-	-	-	11,864
Supplies	-	-	-	-	-	514
Other services and charges	-	-	-	-	-	235
Capital outlay	-	-	-	-	-	-
Other disbursements	-	902	-	362	6,561	6,329
Total disbursements	-	902	-	362	6,561	18,942
Excess (deficiency) of receipts over disbursements	217	646	-	(362)	9,523	5,920
Cash and investments - ending	\$ 326	\$ 21,364	\$ 1,703	\$ -	\$ 113,056	\$ 163,361

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	93.563 Clerk IV-D Incentive-Post Oct '99	Jones Ditch	Smock 4-Mile Ditch Maintenance	Bullock Ditch	Internal Service Fuel Fund	Sheriff Local Coor. Council Grant
Cash and investments - beginning	\$ 128,202	\$ 29,232	\$ 17,764	\$ 4,536	\$ 9,955	\$ 80
Receipts:						
Taxes	-	2,534	19,443	1,072	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,040
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,084	-	-	-	25,634	-
Total receipts	16,084	2,534	19,443	1,072	25,634	1,040
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,411	-	7,300	-	25,634	969
Total disbursements	9,411	-	7,300	-	25,634	969
Excess (deficiency) of receipts over disbursements	6,673	2,534	12,143	1,072	-	71
Cash and investments - ending	\$ 134,875	\$ 31,766	\$ 29,907	\$ 5,608	\$ 9,955	\$ 151

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Sheriff Law Cont. Education	Infraction Deferral - Prosecutor	County Drug-Free Community Superior	Greene County Drug & Alcohol	Check Deception	Bail-Agency Pretrial-Circuit
Cash and investments - beginning	\$ 227	\$ 207,459	\$ 13,412	\$ 159,794	\$ 4,982	\$ 21,043
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	236	60,021	-	-	-	2,321
Fines and forfeits	-	-	17,246	69,189	-	-
Other receipts	-	-	-	-	247	-
Total receipts	236	60,021	17,246	69,189	247	2,321
Disbursements:						
Personal services	-	22,927	-	46,135	-	-
Supplies	-	8,063	-	1,290	-	-
Other services and charges	-	26,294	-	15,861	-	-
Capital outlay	-	15,000	-	-	-	-
Other disbursements	225	2,005	14,390	6,392	-	2,567
Total disbursements	225	74,289	14,390	69,678	-	2,567
Excess (deficiency) of receipts over disbursements	11	(14,268)	2,856	(489)	247	(246)
Cash and investments - ending	\$ 238	\$ 193,191	\$ 16,268	\$ 159,305	\$ 5,229	\$ 20,797

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Bail-Agency Pretrial-Superior	Public Defender - Circuit	Public Defender - Superior	Sheriff Service Fee	Judicial Fax Fee	SSA Incentive Payment - Sheriff
Cash and investments - beginning	\$ 30,189	\$ 39,968	\$ 56,447	\$ 76,945	\$ 6,824	\$ 2,600
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	12,866	-	-	17,153	-	-
Fines and forfeits	-	3,495	7,137	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	12,866	3,495	7,137	17,153	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,521	10,826	12,146	22,114	-	-
Total disbursements	9,521	10,826	12,146	22,114	-	-
Excess (deficiency) of receipts over disbursements	3,345	(7,331)	(5,009)	(4,961)	-	-
Cash and investments - ending	\$ 33,534	\$ 32,637	\$ 51,438	\$ 71,984	\$ 6,824	\$ 2,600

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Peter Hill Maintenance	V.D. Singer Ditch Association	School General	Lemon Creek Ditch	Howesville Ditch	Busseron Conservancy
Cash and investments - beginning	\$ 2,312	\$ 6,368	\$ 354	\$ 47,375	\$ (223)	\$ 191
Receipts:						
Taxes	673	958	-	7,449	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	520	-
Total receipts	673	958	-	7,449	520	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	350	-	-
Total disbursements	-	-	-	350	-	-
Excess (deficiency) of receipts over disbursements	673	958	-	7,099	520	-
Cash and investments - ending	\$ 2,985	\$ 7,326	\$ 354	\$ 54,474	\$ 297	\$ 191

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Reassessment	CEMP Grant	Homeland Security Grant - 2003	Cemetery Commission	Bio-Terrorism Grant	CASA Grant
Cash and investments - beginning	\$ 820,175	\$ 465	\$ 400	\$ 560	\$ (111)	\$ 6
Receipts:						
Taxes	205,648	-	-	-	-	-
Intergovernmental receipts	2,227	-	-	-	-	-
Charges for services	-	-	-	1,500	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	81,461	-	-	-	-	-
Total receipts	289,336	-	-	1,500	-	-
Disbursements:						
Personal services	61,751	-	-	-	-	-
Supplies	1,618	-	-	-	-	-
Other services and charges	296,144	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	77,941	-	-	-	-	-
Total disbursements	437,454	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(148,118)	-	-	1,500	-	-
Cash and investments - ending	\$ 672,057	\$ 465	\$ 400	\$ 2,060	\$ (111)	\$ 6

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	2016 Commissioner Cert Sale	Sewer Project 038-CDBG-11-SUB	Victim Assistance Grant	Community Corrections 16	Project Income 16	Project Income 05/06
Cash and investments - beginning	\$ -	\$ 2,809	\$ (2,596)	\$ -	\$ -	\$ (2,664)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,529	-	22,543	495,109	148,448	133,968
Total receipts	8,529	-	22,543	495,109	148,448	133,968
Disbursements:						
Personal services	-	-	15,071	288,535	64,196	45,135
Supplies	-	-	3,255	5,213	867	2,567
Other services and charges	-	-	580	28,359	75,405	79,050
Capital outlay	-	-	667	13,795	15,728	259
Other disbursements	-	-	-	41,455	1,928	4,293
Total disbursements	-	-	19,573	377,357	158,124	131,304
Excess (deficiency) of receipts over disbursements	8,529	-	2,970	117,752	(9,676)	2,664
Cash and investments - ending	\$ 8,529	\$ 2,809	\$ 374	\$ 117,752	\$ (9,676)	\$ -

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Community Corrections 05/06	Transition Fund-Corrections	Bloomfield O/V Deferral Fees	Jasonville O/V Deferral Fees	Hoosier Safety Grant	Immunization Grant
Cash and investments - beginning	\$ 163,212	\$ -	\$ 435	\$ 705	\$ 1,692	\$ 4
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	109	1,194	-	-
Other receipts	197,887	7,950	-	-	-	-
Total receipts	197,887	7,950	109	1,194	-	-
Disbursements:						
Personal services	263,083	1,681	-	-	-	-
Supplies	4,012	-	-	-	-	-
Other services and charges	3,416	225	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	90,588	-	-	-	-	-
Total disbursements	361,099	1,906	-	-	-	-
Excess (deficiency) of receipts over disbursements	(163,212)	6,044	109	1,194	-	-
Cash and investments - ending	\$ -	\$ 6,044	\$ 544	\$ 1,899	\$ 1,692	\$ 4

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Community Corrections 16-17	Lyons O/V Deferral Fees	Worthington O/V Deferral Fees	Family Court Grant Fund	Community Building Donations	Juvenile Admin. Fees
Cash and investments - beginning	\$ -	\$ 217	\$ 977	\$ -	\$ 7,613	\$ 14,340
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,296
Fines and forfeits	-	-	868	-	-	-
Other receipts	73,742	-	-	270	76,969	-
Total receipts	73,742	-	868	270	76,969	1,296
Disbursements:						
Personal services	-	-	-	-	-	14,000
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	42,190	-
Capital outlay	-	-	-	-	-	-
Other disbursements	73,742	-	1,845	270	34,708	-
Total disbursements	73,742	-	1,845	270	76,898	14,000
Excess (deficiency) of receipts over disbursements	-	-	(977)	-	71	(12,704)
Cash and investments - ending	\$ -	\$ 217	\$ -	\$ -	\$ 7,684	\$ 1,636

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Alternative Dispute Superior	Alternative Dispute Circuit	Alternative Co-Pay Superior	Sheriff's Inmate Trust	Treasurer	Court Interpreter Grant 2014
Cash and investments - beginning	\$ 5,018	\$ 7,040	\$ 1,820	\$ 4,143	\$ 1,422,962	\$ 1,010
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	192,642	947,265	-
Fines and forfeits	1,920	1,820	25	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	1,920	1,820	25	192,642	947,265	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,195	-	-	191,545	1,422,962	630
Total disbursements	3,195	-	-	191,545	1,422,962	630
Excess (deficiency) of receipts over disbursements	(1,275)	1,820	25	1,097	(475,697)	(630)
Cash and investments - ending	\$ 3,743	\$ 8,860	\$ 1,845	\$ 5,240	\$ 947,265	\$ 380

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Family Court Grant 2016	Justice Asst Grant Sheriff	Community Corrections Inmate Trust	Clerk's Trust	Community Corrections Commissary	Juvenile Block Grant
Cash and investments - beginning	\$ -	\$ -	\$ 174	\$ 436,780	\$ 110,379	\$ 1,748
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	4,857	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,809	-	29,705	2,354,921	53,149	-
Total receipts	5,809	4,857	29,705	2,354,921	53,149	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,710	4,857	29,716	2,334,366	48,920	-
Total disbursements	3,710	4,857	29,716	2,334,366	48,920	-
Excess (deficiency) of receipts over disbursements	2,099	-	(11)	20,555	4,229	-
Cash and investments - ending	\$ 2,099	\$ -	\$ 163	\$ 457,335	\$ 114,608	\$ 1,748

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Jail Commisary	Greene County Building Fund	Radio Repair & Maintenance	Commissioners" Certificate Sale	Adult Probation Admin Fees	Tobacco Deferral - Probation
Cash and investments - beginning	\$ 56,007	\$ 2,960,241	\$ 8,896	\$ 796	\$ 3,831	\$ 26
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	133,398	-	-	-	14,180	200
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	446,489	-	-	-	-
Total receipts	133,398	446,489	-	-	14,180	200
Disbursements:						
Personal services	-	-	-	-	14,473	135
Supplies	-	-	-	-	-	-
Other services and charges	-	-	978	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	112,861	-	-	1,665	-	20
Total disbursements	112,861	-	978	1,665	14,473	155
Excess (deficiency) of receipts over disbursements	20,537	446,489	(978)	(1,665)	(293)	45
Cash and investments - ending	\$ 76,544	\$ 3,406,730	\$ 7,918	\$ (869)	\$ 3,538	\$ 71

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Pretrial Diversion	Jury Pay Fund	Seized Asset Fund	Auditor Transfer Fees	White River Levee Maintenance	EMS Billing Services
Cash and investments - beginning	\$ 42,096	\$ 3,507	\$ 12,848	\$ 11,207	\$ 13,040	\$ 7,829
Receipts:						
Taxes	-	-	-	-	20,744	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	6,110	-	2,706	10,799	-	98,034
Fines and forfeits	-	4,584	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	6,110	4,584	2,706	10,799	20,744	98,034
Disbursements:						
Personal services	10,711	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	751	-	-	-	-	101,031
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,930	1,305	4,405	22,344	-
Total disbursements	11,462	2,930	1,305	4,405	22,344	101,031
Excess (deficiency) of receipts over disbursements	(5,352)	1,654	1,401	6,394	(1,600)	(2,997)
Cash and investments - ending	\$ 36,744	\$ 5,161	\$ 14,249	\$ 17,601	\$ 11,440	\$ 4,832

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CERT Grant	UDWI Revolving Loan	Child Safety Seat Grant	Project Income	Emergency Management Grant	Totals
Cash and investments - beginning	\$ 1,291	\$ (130,005)	\$ 967	\$ 668,895	\$ 64	\$ 18,219,214
Receipts:						
Taxes	-	-	-	-	-	44,806,768
Intergovernmental receipts	-	-	-	-	-	10,953,399
Charges for services	-	-	1,020	-	-	4,197,420
Fines and forfeits	-	-	-	-	-	209,083
Other receipts	-	138,672	-	26,367	-	10,752,946
Total receipts	-	138,672	1,020	26,367	-	70,919,616
Disbursements:						
Personal services	-	-	-	-	-	11,403,350
Supplies	-	-	-	-	-	3,076,589
Other services and charges	-	-	-	-	-	3,350,885
Capital outlay	-	-	-	-	-	472,743
Other disbursements	-	8,667	-	10,035	-	50,469,731
Total disbursements	-	8,667	-	10,035	-	68,773,298
Excess (deficiency) of receipts over disbursements	-	130,005	1,020	16,332	-	2,146,318
Cash and investments - ending	\$ 1,291	\$ -	\$ 1,987	\$ 685,227	\$ 64	\$ 20,365,532

GREENE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 195,372</u>	<u>\$ -</u>

GREENE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

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	M318F Wheeled Excavator	27,525	2/16/2016	2/16/2020
Caterpillar Financial Services Corporation	305.5E2 Mini Excavator	8,370	2/16/2016	3/1/2020
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	18,000	3/15/2017	3/1/2021
Caterpillar Financial Services Corporation	2015 Backhoe 420F	16,397	3/1/2015	3/1/2019
Caterpillar Financial Services Corporation	140M3 Graders 3-total	70,530	3/1/2016	3/1/2018
Greene Co Building Corp	Economic Development Revenue Bonds Series 2012A (2)	907,500	6/25/2012	8/1/2032
Greene Co Building Corp	Lease Rental Revenue Refunding Bonds of 2010 & 2011 (1)	1,107,000	6/1/2002	1/1/2027
Greene Co Building Corp	Taxable Economic Development Revenue Bonds Series 2012B (2)	262,500	6/25/2012	8/1/2020
Greene Co Hospital Association	Lease Rental Revenue Refunding Bonds Series 2013 (Hospital) (4)	640,000	11/12/2013	8/1/2034
Greene Co Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds Series 2013 (3)	622,500	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>3,807,990</u>		
Total of annual lease payments		<u>\$ 3,807,990</u>		

Type	Description of Debt	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)	388,481	74,004
Revenue bonds	UDWI Revolving Loan	<u>170,000</u>	<u>30,000</u>
Total governmental activities		<u>1,168,481</u>	<u>123,219</u>
Totals		<u>\$ 1,168,481</u>	<u>\$ 123,219</u>

GREENE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 943,700
Infrastructure	37,969,718
Buildings	31,275,817
Machinery, equipment, and vehicles	<u>3,817,957</u>
Total governmental activities	<u>74,007,192</u>
Total capital assets	<u>\$ 74,007,192</u>

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, 2016. 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, 2016.

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

September 27, 2018

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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, 2016

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	Passed Through to Subrecipient	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	B-13-DC-18-001	\$ -	\$ 34,672
Total - Department of Housing and Urban Development				-	34,672
<u>Department of Justice</u>					
Crime Victim Assistance Victim Assistance Grant	Indiana Criminal Justice Institute	16.575	VA-GX-0049	-	17,983
Edward Byrne Memorial Justice Assistance Grant Program Justice Assistance Grant Sheriff	Indiana Criminal Justice Institute	16.738	2014-DJ-BX-1191	-	4,857
Total - Department of Justice				-	22,840
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction Bridge 260 Bridge 283 County Wide Bridge Inspections Lone Tree Road Relocate Sewer	Indiana Department of Transportation	20.205	DES 1173201 DES 1173202 DES 1297751 DES 1400784 DES 400098	- - - - -	64,044 77,180 74,390 77,217 19,060
Total - Highway Planning and Construction				-	311,891
Total - Highway Planning and Construction Cluster				-	311,891
Interagency Hazardous Materials Public Sector Training and Planning Grants EMPG Grant	Indiana Department of Homeland Security	20.703	HM-HMP-0548-16-01-00	-	1,625
Total - Department of Transportation				-	313,516
<u>Department of Health and Human Services</u>					
Child Support Enforcement Prosecutor's Incentive Clerk's Incentive Court's Incentive Indirect Costs Prosecutor Expenditures Clerk Expenditures Court Expenditures	Indiana Department of Child Services	93.563	FY2016 FY2016 FY2016 FY2016 FY2016 FY2016 FY2016	- - - - - - -	19,303 9,411 6,561 108,058 207,664 33,370 23,801
Total - Child Support Enforcement				-	408,168
Total - Department of Health and Human Services				-	408,168
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	EMW2015-EP-00037	-	24,679
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	EMW-2015-DD-00049-S01	-	29,148
Total - Department of Homeland Security				-	53,827
Total federal awards expended				\$ -	\$ 833,023

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, 2016. 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?	no
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:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
93.563	Child Support Enforcement	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 2016-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-001.

Condition

The County had not established effective internal controls to prevent, or detect and correct, errors in the financial information entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the Schedule of Expenditures of Federal Awards (SEFA).

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

The SEFA contained the following errors:

1. One federal program totaling \$4,857 was omitted.
2. Two federal grants totaling \$20,507 were understated.
3. The Child Support Enforcement grant was overstated by \$43,660.
4. The pass-through entities for two of the federal programs were incorrect.

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:

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (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.
- (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 that 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, misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

Recommendation

We recommended that the County's management establish controls to prevent, or detect and correct, errors on the SEFA.

Views of Responsible Officials

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

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2016-002

Subject: Financial Transactions and Reporting - County Auditor
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-002.

Condition

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

1. Lack of Segregation of Duties: The County had not separated incompatible activities related to the financial transactions and reporting. The County Auditor prepared and submitted financial information into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source for the financial statement, without an oversight or review process.
2. Financial Transactions:
 - (A) A December 31, 2016 Electronic Fund Transfer in the amount of \$999,750 for the Community Crossings Grant was recorded in the County's ledger, but was not included in the financial statement.
 - (B) The County Options Income Tax final payment of \$317,858 was mistakenly recorded as a negative receipt. The subsequent error correction was incorrectly posted as a receipt; therefore, the incorrect total for disbursements was reported in Gateway.
 - (C) Federal and state distributions for 2016 in the amount of \$61,319 were not recorded in the correct accounting period. A Title IV-D receipt has not been recorded to date and remaining distributions were not recorded until January or February of 2017.
 - (D) A Statewide E-911 distribution from November 2015 was not recorded in the accounting records until March 2016.

Context

The lack of adequate internal controls and noncompliance were systemic issues throughout the audit period.

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 and irregularities to remain undetected.

Recommendation

We recommended that the County establish a system of internal controls related to financial transactions and reporting to ensure that financial transactions are properly recorded and reported.

Views of Responsible Officials

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

FINDING 2016-003

Subject: Financial Transactions and Reporting - County Treasurer
Audit Findings: Material Weakness, Noncompliance

Condition

There were several deficiencies in the internal control system of the County Treasurer related to financial transactions, reporting, and cash and investments.

1. Lack of Segregation of Duties: The County Treasurer had not separated incompatible activities related to cash and investments. The bank reconciliations were prepared by one individual without an oversight or review process.
2. Financial Transactions: Each month a depository reconciliation of the fund balances to the bank account balances was conducted; however, not all differences between the bank account balance and the County Treasurer's Cash Book were identified. The daily transactions for 12 days in December 2016 were not posted timely. The Cash Book presented for audit had a gap in posting from December 15, 2016 to December 27, 2016.

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

The lack of adequate internal controls and noncompliance were systemic issues throughout the audit period.

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. . . ."

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 1)

Cause

Management of the County had not established a proper system of internal control over financial transactions, reporting, and cash and investments.

Effect

The failure to establish controls enabled misstatements and irregularities to remain undetected.

Recommendation

We recommended that the County's management establish a system of internal controls, including proper segregation of duties.

Views of Responsible Officials

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

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2016-004

Subject: Financial Transactions and Reporting - Clerk of the Circuit Court
Audit Finding: Material Weakness

Condition

There was a lack of segregations of duties within the internal control system of the Clerk of the Circuit Court (Clerk) related to financial transactions and reporting. The Clerk had not separated incompatible activities related to disbursements.

Individuals with responsibility for disbursing funds had complete control over the disbursements function. The checks were signed through the computer as they were generated. The same individuals then mailed the checks. There was no indication of a review, oversight, or approval process.

Context

The lack of internal controls was a systemic issue throughout the audit period.

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. . . ."

Cause

Management of the County had not established a proper system of internal control over the Clerk's disbursements.

Effect

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

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the County's management establish a system of internal controls related to financial transactions and reporting of the Clerk's disbursements.

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

Phone 812-384-2008 E-mail: matthew.baker@co.greene.in.us Fax 812-384-2041

August 27, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-001 AND 2015-002

Fiscal year in which the finding initially occurred: 2015
Contact Person Responsible for Corrective Action: Matthew W. Baker
Contact Phone Number: (812) 384-2008

Status of Audit Finding:

We are continuing to work on these issues.



(Signature)

Auditor

(Title)

09/10/18

(Date)

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

Phone 812-384-2008 E-mail: matthew.baker@co.greene.in.us Fax 812-384-2041

September 20, 2018

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

Contact Phone Number: (812) 384-2008

View of Responsible Official: We concur with the findings.

Anticipated Completion Date: October 29, 2018

Corrective Action Plan

Finding 2016-001

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 2016-002

Corrective Action Plan:

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,



Matthew W. Baker

Greene County Auditor

Treasurer of Greene County

Nicole Stahl



1 Main Street Room 130 ~ Bloomfield, IN 47424 ~ 812-384-4378

CORRECTIVE ACTION PLAN

FINDING 2016-003)

Contact Person Responsible for Corrective Action: Nicole Stahl

Contact Phone Number: 812-384-4378

Views of Responsible Official: We concur with the findings.

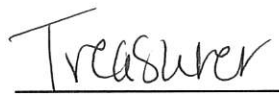
Description of Corrective Action Plan: Kelly Zimmerly was in office in 2016. In January 1, 2017, I took office and changed the office policies. Segregation of Duties follows the Internal Control Policy outlined by SBOA. My staff reviews it annually and a copy is in our policy procedure manual.

In regards to financial transactions and reconciliation, we reconcile our cash book to the bank records and track down errors and discrepancies. Often the entire staff is involved in the reconciliation process to adhere to the dual control standards. If errors are located, a second person will review and make the corrections.

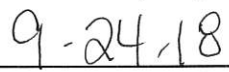
Anticipated Completion Date: Implemented 1-1-18



(Signature)



(Title)



(Date)



Greene County Clerk of Circuit & Superior Courts

PO Box 229
Bloomfield IN 47424

Phone 812-384-8532
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CORRECTIVE ACTION PLAN

FINDING 2016-004

Contact Person Responsible for Corrective Action: Tammy Woodall
Contact Phone Number: 812-384-8532

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan: In Regard to the Internal Controls over Financial Transactions, I immediately took steps to implement more effective internal controls within our office. There are three employees within the office that completes checkout every day, a first deputy and a second deputy and myself. The person doing check out and printing the daily checks will check them against the computer and the computer generated transaction detail report the checks are then checked against the transaction detail report by one of the deputy clerks before the checks are mailed out. The transaction detail report is initialed by each person to verify the review.

Anticipated Completion Date: All of the above has been implemented as of August 20, 2018.


(Signature)

Greene County Clerk
(Title)


(Date)

OTHER REPORTS

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