

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

FINANCIAL STATEMENT AUDIT REPORT

OF

GREENE COUNTY

GREENE COUNTY, INDIANA

January 1, 2017 to December 31, 2017



FILED
11/29/2018

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-8
Notes to Financial Statement	9-14
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-43
Schedule of Payables and Receivables	44
Schedule of Leases and Debt	45
Schedule of Capital Assets.....	46
Other Reports.....	47

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	Nicole L. Stahl	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	Edward L. Michael Nathan L. Abrams	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



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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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, 2017, 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. 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, 2017.


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, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

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.


Paul D. Joyce, CPA
State Examiner

October 9, 2018

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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
General	\$ 389,551	\$ 12,366,731	\$ 11,049,588	\$ 1,706,694
Accident Report	1,415	3,399	1,621	3,193
Bid Deposits and Bonds Holding	3,402	-	-	3,402
CEDIT County Distributive Share	545,184	1,010,561	1,531,831	23,914
Child Advocacy	200	-	-	200
City and Town Court Costs	15,904	7,626	-	23,530
Clerk's Records Perpetuation	46,207	27,351	10,202	63,356
COIT County Distributive Share	1,615,468	98	1,615,566	-
Community Corrections	188,600	27,475	77,472	138,603
Congressional School Interest	30,630	217	30,847	-
Congressional School Principal	18,556	100	18,656	-
Covered Bridge	4,745	1,850	-	6,595
Cumulative Bridge	681,648	385,109	551,215	515,542
Cumulative Capital Development	324,170	371,893	31,731	664,332
Drug Free Community	70	-	-	70
Electronic Map Generation	2,000	-	-	2,000
Emergency Medical Services	880,820	1,423,011	1,775,225	528,606
Emergency Planning/Right To Know	2,501	4,117	3,946	2,672
Extradition	1,501	-	-	1,501
Firearms Training	19,339	9,815	13,868	15,286
General Drain Improvement	149,849	-	-	149,849
Health	45,214	218,088	213,537	49,765
Identification Security Protection	7,926	3,453	-	11,379
Levy Excess Fund	16,978	-	-	16,978
Local Health Maintenance	113,428	33,813	33,332	113,909
Local Road and Street	105,876	372,506	105,205	373,177
Misdemeanant	44,411	21,539	-	65,950
Motor Vehicle Highway	1,060,809	4,531,302	4,118,542	1,473,569
Promotion Of Economic Dev & Tourism	372,598	726,894	1,645,389	(545,897)
Rainy Day	400,960	825,794	266,879	959,875
Recorder's Records Perpetuation	160,178	90,236	63,083	187,331
Riverboat	448,696	121,097	270,886	298,907
Sex and Violent Offender Administration	1,476	1,075	2,000	551
Supplemental Public Defender Services	35	-	-	35
Surplus Tax	54,625	141,303	123,095	72,833
Surveyor's Corner Perpetuation	27,065	14,485	-	41,550
Tax Sale Fees	105,716	47,683	34,213	119,186
Tax Sale Redemption	(18,007)	107,871	107,148	(17,284)
Tax Sale Surplus	573,936	-	617,666	(43,730)
Local Health Department Trust Account	56,254	20,667	13,803	63,118
Blighted Properties Fund	43,090	248,031	280,156	10,965
GAL/CASA	41,199	23,527	22,558	42,168
Election and Registration	26,261	-	-	26,261
County Elected Officials Training	11,408	4,061	1,091	14,378
Statewide 911	365,827	455,926	310,519	511,234
Mobile Home Tax Sale	4,340	-	-	4,340
LOIT Special Distribution	197,308	-	-	197,308
Adult Probation Administrative	3,886	64,772	69,757	(1,099)
Juvenile Probation Administrative	469	4,504	6,821	(1,848)
Alternative Co-Pay Circuit	275	400	-	675
County User Fee	65,171	6,108	3,080	68,199
EMS Equipment	35,928	104,500	-	140,428
Humane Society	230	-	-	230
Sheriff Sale Administration	9,833	6,000	3,789	12,044
Drug Task Force	6	-	-	6
Vaccine Fund	4,811	8,296	7,745	5,362

GREENE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Family Court Grant Fund 2016	6,184	-	-	6,184
Sheriff's Donations	120	-	-	120
Insurance - Retiree Contributions	1,373,761	364,386	1,722,100	16,047
Payroll Clearing	(87,611)	3,451,608	3,454,461	(90,464)
Settlement	(1,420)	25,491,273	25,491,369	(1,516)
Wheel Tax	176,658	950,318	1,126,976	-
CVET Agency	-	145,840	145,860	(20)
Sewage Collections	9,195	64,984	64,984	9,195
Financial Institution Tax	-	173,310	173,310	-
Homestead Credit Rebate	16,090	-	-	16,090
State Fines and Forfeitures	1,782	12,231	11,874	2,139
Infraction Judgements	4,731	24,028	27,233	1,526
Overweight Vehicle Fines	2,823	3,393	6,200	16
Special Death Benefit	390	2,717	2,917	190
Sales Disclosure - State Share	820	4,155	4,805	170
Coroners Training & Con't Education	696	2,534	2,942	288
Interstate Compact - State Share	-	1,250	1,250	-
Mortgage Recording Fees - State Share	430	2,473	2,715	188
Sex and Violent Offender Admin - State	20	-	-	20
Child Restraint Violations Fines	100	175	275	-
Inheritance Tax	(41)	11	-	(30)
Education Plate Fees Agency	1,013	600	825	788
Riverboat Revenue Sharing	-	196,467	196,467	-
Community Crossing Grant	1,747,872	-	1,688,977	58,895
LIT 2017-01 Certified Shares	-	5,789,079	5,306,656	482,423
LIT 2017-01 Econ Development	-	1,447,270	1,326,664	120,606
Linton O/V Deferral Fees	326	-	-	326
93.563 Prosecutor PCA	21,363	1,351	1,502	21,212
93.563 Title IV-D ARRA	1,703	-	-	1,703
93.563 Title IV-D Incentive	113,056	17,088	6,171	123,973
93.563 Prosecutor IV-D Incentive-Post Oct '99	163,361	25,706	27,043	162,024
93.563 Clerk IV-D Incentive-Post Oct '99	134,874	17,088	7,800	144,162
Jones Ditch	31,765	2,442	6,828	27,379
Smock 4-Mile Ditch Maintenance	29,906	17,527	5,180	42,253
Bullock Ditch	5,607	1,109	-	6,716
Internal Service Fuel Fund	9,955	23,421	23,182	10,194
Sheriff Local Coord. Council Grant	152	1,650	1,150	652
Sheriff Law Cont. Education	238	340	172	406
Infraction Deferral - Prosecutor	193,192	47,796	73,028	167,960
County Drug-Free Community Superior	16,267	33,891	32,291	17,867
Greene County Drug & Alcohol	159,306	72,692	68,900	163,098
Check Deception	5,229	95	-	5,324
Bail-Agency Pretrial-Circuit	20,797	8,005	349	28,453
Bail-Agency Pretrial-Superior	33,534	9,860	6,104	37,290
Public Defender - Circuit	32,637	14,251	5,734	41,154
Public Defender - Superior	51,439	10,055	18,121	43,373
Sheriff Service Fee	71,984	31,399	-	103,383
Judicial Fax Fee	6,824	-	-	6,824
SSA Incentive Payment - Sheriff	2,600	-	-	2,600
Peter Hill Maintenance	2,985	748	-	3,733
V.D. Singer Ditch Association	7,326	973	-	8,299
School General	354	-	-	354
Lemon Creek Ditch	54,475	14,984	12,316	57,143
Howesville Ditch	297	-	-	297
Busseron Conservancy	191	-	-	191
Reassessment	672,058	208,469	328,396	552,131

GREENE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
CEMP Grant	465	-	-	465
Homeland Security Grant - 2003	400	-	-	400
Cemetery Commission	2,060	-	400	1,660
Bio-Terrorism Grant	(111)	-	-	(111)
CASA Grant	6	-	-	6
2016 Commissioner Cert Sale	8,529	-	5,993	2,536
Sewer Project 038-CDBG-11-SUB	2,809	-	-	2,809
Victim Assistance Grant	375	20,189	17,213	3,351
Community Corrections 16	117,752	232,771	350,521	2
Project Income 16	(9,676)	292,239	258,446	24,117
Transition Fund-Corrections	6,043	1,925	1,681	6,287
Bloomfield O/V Deferral Fees	543	-	-	543
Jasonville O/V Deferral Fees	1,899	-	-	1,899
Hoosier Safety Grant	1,692	-	-	1,692
Immunization Grant	4	-	-	4
Lyons O/V Deferral Fees	217	-	-	217
Community Building Donations	7,684	43,753	59,369	(7,932)
Juvenile Admin. Fees	1,638	1,774	3,407	5
Alternative Dispute Superior	3,743	1,020	2,600	2,163
Alternative Dispute Circuit	8,860	2,065	-	10,925
Alternative Co-Pay Superior	1,845	275	-	2,120
Sheriff's Inmate Trust	5,241	227,077	217,403	14,915
Treasurer	947,265	1,695,833	947,265	1,695,833
Court Interpreter Grant 2014	380	-	395	(15)
Family Court Grant 2016	2,099	-	2,099	-
Community Corrections Inmate Trust	163	31,180	30,832	511
Clerk's Trust	457,335	1,987,051	1,965,746	478,640
Community Corrections Commissary	114,608	54,338	40,909	128,037
2017 Commissioner Certificate Sale	-	15,749	5,156	10,593
BIC Lease Payments	-	287,192	164,442	122,750
USS Indiana Donations	-	200	-	200
2017 Community Correction	-	449,186	345,660	103,526
2017 Project Income	-	139,862	163,261	(23,399)
2017 Transition Fund	-	6,025	-	6,025
Juvenile Block Grant	1,748	-	-	1,748
Jail Commissary	76,544	149,476	135,572	90,448
Greene County Building Fund	3,406,730	-	795,082	2,611,648
Radio Repair & Maintenance	7,918	-	1,035	6,883
Commissioners' Certificate Sale	(869)	-	-	(869)
Adult Probation Admin Fees	3,538	19,877	17,367	6,048
Tobacco Deferral - Probation	72	300	123	249
Pretrial Diversion	36,744	7,725	10,709	33,760
Jury Pay Fund	5,160	3,885	5,486	3,559
Seized Asset Fund	14,250	82	-	14,332
Auditor Transfer Fees	17,602	10,212	-	27,814
White River Levee Maintenance	11,440	13,106	17,692	6,854
EMS Billing Services	4,832	73,412	76,846	1,398
CERT Grant	1,291	-	-	1,291
Child Safety Seat Grant	1,987	20	1,118	889
Project Income	685,227	-	91,596	593,631
Emergency Management Grant	64	-	-	64
Totals	\$ 20,365,536	\$ 68,300,125	\$ 72,150,613	\$ 16,515,048

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.

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

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. Promotion Of Economic Dev & Tourism, Tax Sale Redemption, Tax Sale Surplus, Adult Probation Administrative, Juvenile Probation Administrative, CVET Agency, Inheritance Tax, Community Building Donations, 2017 Project Income, and Commissioners' Certificate Sale funds expenditures exceeded the available cash balance for the year. The remaining fund is a reimbursable grant for which reimbursement had not been received as of December 31, 2017.

Note 8. Holding Corporation

The County has entered into capital leases 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 2017 totaled \$1,080,000.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

The Economic Development Revenue Bonds Series 2012A & 2012B were issued by the Greene Co Building Corp (Building Corp) to fund the construction of a battery research facility. The Greene County Redevelopment Commission (RDC) became a co-lessee with the Battery Innovation Center, Inc. (BIC) to secure repayment of the bonds. The lease created a contingent liability for the County to pay the bond obligations of the Building Corp if the BIC lease payments were inadequate to meet the bond obligations. In 2017, the RDC made payments of \$1,060,369 towards the bonds. During 2015, the County began receiving Economic Development Income Taxes for future bond payments.

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, 2017

	General	Accident Report	Bid Deposits and Bonds Holding	CEDIT County Distributive Share	Child Advocacy	City and Town Court Costs
Cash and investments - beginning	\$ 389,551	\$ 1,415	\$ 3,402	\$ 545,184	\$ 200	\$ 15,904
Receipts:						
Taxes	6,110,227	-	-	1,010,561	-	-
Intergovernmental receipts	3,605,158	-	-	-	-	-
Charges for services	92,473	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	7,626
Other receipts	2,558,873	3,399	-	-	-	-
Total receipts	12,366,731	3,399	-	1,010,561	-	7,626
Disbursements:						
Personal services	6,270,994	-	-	-	-	-
Supplies	466,192	-	-	-	-	-
Other services and charges	1,806,583	-	-	-	-	-
Capital outlay	96,585	-	-	-	-	-
Other disbursements	2,409,234	1,621	-	1,531,831	-	-
Total disbursements	11,049,588	1,621	-	1,531,831	-	-
Excess (deficiency) of receipts over disbursements	1,317,143	1,778	-	(521,270)	-	7,626
Cash and investments - ending	\$ 1,706,694	\$ 3,193	\$ 3,402	\$ 23,914	\$ 200	\$ 23,530

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Clerk's Records Perpetuation	COIT County Distributive Share	Community Corrections	Congressional School Interest	Congressional School Principal	Covered Bridge
Cash and investments - beginning	\$ 46,207	\$ 1,615,468	\$ 188,600	\$ 30,630	\$ 18,556	\$ 4,745
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	15,715	-	-	1,850
Fines and forfeits	27,351	-	-	-	-	-
Other receipts	-	98	11,760	217	100	-
Total receipts	27,351	98	27,475	217	100	1,850
Disbursements:						
Personal services	10,202	-	77,472	-	-	-
Supplies	-	98	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,615,468	-	30,847	18,656	-
Total disbursements	10,202	1,615,566	77,472	30,847	18,656	-
Excess (deficiency) of receipts over disbursements	17,149	(1,615,468)	(49,997)	(30,630)	(18,556)	1,850
Cash and investments - ending	\$ 63,356	\$ -	\$ 138,603	\$ -	\$ -	\$ 6,595

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 681,648	\$ 324,170	\$ 70	\$ 2,000	\$ 880,820	\$ 2,501
Receipts:						
Taxes	357,285	344,858	-	-	-	-
Intergovernmental receipts	3,497	3,376	-	-	-	4,117
Charges for services	-	-	-	-	1,423,011	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	24,327	23,659	-	-	-	-
Total receipts	385,109	371,893	-	-	1,423,011	4,117
Disbursements:						
Personal services	-	-	-	-	1,446,230	-
Supplies	32,123	-	-	-	151,021	1,680
Other services and charges	180,877	31,731	-	-	159,244	2,266
Capital outlay	-	-	-	-	-	-
Other disbursements	338,215	-	-	-	18,730	-
Total disbursements	551,215	31,731	-	-	1,775,225	3,946
Excess (deficiency) of receipts over disbursements	(166,106)	340,162	-	-	(352,214)	171
Cash and investments - ending	\$ 515,542	\$ 664,332	\$ 70	\$ 2,000	\$ 528,606	\$ 2,672

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	<u>Extradition</u>	<u>Firearms Training</u>	<u>General Drain Improvement</u>	<u>Health</u>	<u>Identification Security Protection</u>	<u>Levy Excess Fund</u>
Cash and investments - beginning	\$ 1,501	\$ 19,339	\$ 149,849	\$ 45,214	\$ 7,926	\$ 16,978
Receipts:						
Taxes	-	-	-	180,196	-	-
Intergovernmental receipts	-	-	-	1,764	-	-
Charges for services	-	9,815	-	36,128	3,453	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	9,815	-	218,088	3,453	-
Disbursements:						
Personal services	-	-	-	199,905	-	-
Supplies	-	-	-	8,987	-	-
Other services and charges	-	-	-	4,645	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	13,868	-	-	-	-
Total disbursements	-	13,868	-	213,537	-	-
Excess (deficiency) of receipts over disbursements	-	(4,053)	-	4,551	3,453	-
Cash and investments - ending	\$ 1,501	\$ 15,286	\$ 149,849	\$ 49,765	\$ 11,379	\$ 16,978

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Promotion Of Economic Dev & Tourism	Rainy Day
Cash and investments - beginning	\$ 113,428	\$ 105,876	\$ 44,411	\$ 1,060,809	\$ 372,598	\$ 400,960
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	372,506	-	4,278,587	-	-
Charges for services	33,813	-	-	120,729	-	-
Fines and forfeits	-	-	21,539	-	-	-
Other receipts	-	-	-	131,986	726,894	825,794
Total receipts	33,813	372,506	21,539	4,531,302	726,894	825,794
Disbursements:						
Personal services	16,248	-	-	1,338,350	-	-
Supplies	5,108	-	-	240,566	-	-
Other services and charges	8,909	105,205	-	1,376,210	-	-
Capital outlay	632	-	-	1,144,352	149,482	-
Other disbursements	2,435	-	-	19,064	1,495,907	266,879
Total disbursements	33,332	105,205	-	4,118,542	1,645,389	266,879
Excess (deficiency) of receipts over disbursements	481	267,301	21,539	412,760	(918,495)	558,915
Cash and investments - ending	\$ 113,909	\$ 373,177	\$ 65,950	\$ 1,473,569	\$ (545,897)	\$ 959,875

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 160,178	\$ 448,696	\$ 1,476	\$ 35	\$ 54,625	\$ 27,065
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	121,097	-	-	-	-
Charges for services	90,236	-	1,075	-	-	14,485
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	141,303	-
Total receipts	<u>90,236</u>	<u>121,097</u>	<u>1,075</u>	<u>-</u>	<u>141,303</u>	<u>14,485</u>
Disbursements:						
Personal services	31,764	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	31,319	270,886	2,000	-	123,095	-
Total disbursements	<u>63,083</u>	<u>270,886</u>	<u>2,000</u>	<u>-</u>	<u>123,095</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>27,153</u>	<u>(149,789)</u>	<u>(925)</u>	<u>-</u>	<u>18,208</u>	<u>14,485</u>
Cash and investments - ending	<u>\$ 187,331</u>	<u>\$ 298,907</u>	<u>\$ 551</u>	<u>\$ 35</u>	<u>\$ 72,833</u>	<u>\$ 41,550</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Blighted Properties Fund	GAL/CASA
Cash and investments - beginning	\$ 105,716	\$ (18,007)	\$ 573,936	\$ 56,254	\$ 43,090	\$ 41,199
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	20,667	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	47,683	107,871	-	-	248,031	23,527
Total receipts	47,683	107,871	-	20,667	248,031	23,527
Disbursements:						
Personal services	-	-	-	-	-	5,000
Supplies	-	-	-	-	-	9,316
Other services and charges	34,213	-	-	6,479	-	-
Capital outlay	-	-	-	5,658	-	-
Other disbursements	-	107,148	617,666	1,666	280,156	8,242
Total disbursements	34,213	107,148	617,666	13,803	280,156	22,558
Excess (deficiency) of receipts over disbursements	13,470	723	(617,666)	6,864	(32,125)	969
Cash and investments - ending	\$ 119,186	\$ (17,284)	\$ (43,730)	\$ 63,118	\$ 10,965	\$ 42,168

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Election and Registration	County Elected Officials Training	Statewide 911	Mobile Home Tax Sale	LOIT Special Distribution	Adult Probation Administrative
Cash and investments - beginning	\$ 26,261	\$ 11,408	\$ 365,827	\$ 4,340	\$ 197,308	\$ 3,886
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	4,061	455,926	-	-	64,772
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	4,061	455,926	-	-	64,772
Disbursements:						
Personal services	-	-	292,421	-	-	57,539
Supplies	-	-	-	-	-	996
Other services and charges	-	-	14,096	-	-	11,222
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,091	4,002	-	-	-
Total disbursements	-	1,091	310,519	-	-	69,757
Excess (deficiency) of receipts over disbursements	-	2,970	145,407	-	-	(4,985)
Cash and investments - ending	\$ 26,261	\$ 14,378	\$ 511,234	\$ 4,340	\$ 197,308	\$ (1,099)

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Juvenile Probation Administrative	Alternative Co-Pay Circuit	County User Fee	EMS Equipment	Humane Society	Sheriff Sale Administration
Cash and investments - beginning	\$ 469	\$ 275	\$ 65,171	\$ 35,928	\$ 230	\$ 9,833
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	4,504	-	-	104,500	-	6,000
Fines and forfeits	-	400	6,108	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	4,504	400	6,108	104,500	-	6,000
Disbursements:						
Personal services	6,821	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	3,080	-	-	3,789
Total disbursements	6,821	-	3,080	-	-	3,789
Excess (deficiency) of receipts over disbursements	(2,317)	400	3,028	104,500	-	2,211
Cash and investments - ending	\$ (1,848)	\$ 675	\$ 68,199	\$ 140,428	\$ 230	\$ 12,044

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Drug Task Force	Vaccine Fund	Family Court Grant Fund 2016	Sheriff's Donations	Insurance - Retiree Contributions	Payroll Clearing
Cash and investments - beginning	\$ 6	\$ 4,811	\$ 6,184	\$ 120	\$ 1,373,761	\$ (87,611)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	8,296	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	364,386	3,451,608
Total receipts	-	8,296	-	-	364,386	3,451,608
Disbursements:						
Personal services	-	-	-	-	1,722,100	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	7,745	-	-	-	3,454,461
Total disbursements	-	7,745	-	-	1,722,100	3,454,461
Excess (deficiency) of receipts over disbursements	-	551	-	-	(1,357,714)	(2,853)
Cash and investments - ending	\$ 6	\$ 5,362	\$ 6,184	\$ 120	\$ 16,047	\$ (90,464)

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Settlement	Wheel Tax	CVET Agency	Sewage Collections	Financial Institution Tax	Homestead Credit Rebate
Cash and investments - beginning	\$ (1,420)	\$ 176,658	\$ -	\$ 9,195	\$ -	\$ 16,090
Receipts:						
Taxes	25,491,273	-	-	-	-	-
Intergovernmental receipts	-	950,318	145,840	-	173,310	-
Charges for services	-	-	-	64,984	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>25,491,273</u>	<u>950,318</u>	<u>145,840</u>	<u>64,984</u>	<u>173,310</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	25,491,369	1,126,976	145,860	64,984	173,310	-
Total disbursements	<u>25,491,369</u>	<u>1,126,976</u>	<u>145,860</u>	<u>64,984</u>	<u>173,310</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	(96)	(176,658)	(20)	-	-	-
Cash and investments - ending	<u>\$ (1,516)</u>	<u>\$ -</u>	<u>\$ (20)</u>	<u>\$ 9,195</u>	<u>\$ -</u>	<u>\$ 16,090</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ 1,782	\$ 4,731	\$ 2,823	\$ 390	\$ 820	\$ 696
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	4,155	2,534
Fines and forfeits	12,231	24,028	3,393	2,717	-	-
Other receipts	-	-	-	-	-	-
Total receipts	12,231	24,028	3,393	2,717	4,155	2,534
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	11,874	27,233	6,200	2,917	4,805	2,942
Total disbursements	11,874	27,233	6,200	2,917	4,805	2,942
Excess (deficiency) of receipts over disbursements	357	(3,205)	(2,807)	(200)	(650)	(408)
Cash and investments - ending	\$ 2,139	\$ 1,526	\$ 16	\$ 190	\$ 170	\$ 288

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ -	\$ 430	\$ 20	\$ 100	\$ (41)	\$ 1,013
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	11	600
Charges for services	-	2,473	-	175	-	-
Fines and forfeits	1,250	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	1,250	2,473	-	175	11	600
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,250	2,715	-	275	-	825
Total disbursements	1,250	2,715	-	275	-	825
Excess (deficiency) of receipts over disbursements	-	(242)	-	(100)	11	(225)
Cash and investments - ending	\$ -	\$ 188	\$ 20	\$ -	\$ (30)	\$ 788

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Riverboat Revenue Sharing	Community Crossing Grant	LIT 2017-01 Certified Shares	LIT 2017-01 Econ Development	Linton O/V Deferral Fees	93.563 Prosecutor PCA
Cash and investments - beginning	\$ -	\$ 1,747,872	\$ -	\$ -	\$ 326	\$ 21,363
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	196,467	-	5,789,079	1,447,270	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,351
Total receipts	196,467	-	5,789,079	1,447,270	-	1,351
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	1,688,977	-	-	-	-
Other disbursements	196,467	-	5,306,656	1,326,664	-	1,502
Total disbursements	196,467	1,688,977	5,306,656	1,326,664	-	1,502
Excess (deficiency) of receipts over disbursements	-	(1,688,977)	482,423	120,606	-	(151)
Cash and investments - ending	\$ -	\$ 58,895	\$ 482,423	\$ 120,606	\$ 326	\$ 21,212

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	93.563 Title IV-D ARRA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Jones Ditch	Smock 4-Mile Ditch Maintenance
Cash and investments - beginning	\$ 1,703	\$ 113,056	\$ 163,361	\$ 134,874	\$ 31,765	\$ 29,906
Receipts:						
Taxes	-	-	-	-	2,442	17,527
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	17,088	25,706	17,088	-	-
Total receipts	-	17,088	25,706	17,088	2,442	17,527
Disbursements:						
Personal services	-	-	17,459	-	-	-
Supplies	-	-	4,790	-	-	-
Other services and charges	-	-	1,929	-	-	750
Capital outlay	-	-	1,547	-	-	-
Other disbursements	-	6,171	1,318	7,800	6,828	4,430
Total disbursements	-	6,171	27,043	7,800	6,828	5,180
Excess (deficiency) of receipts over disbursements	-	10,917	(1,337)	9,288	(4,386)	12,347
Cash and investments - ending	\$ 1,703	\$ 123,973	\$ 162,024	\$ 144,162	\$ 27,379	\$ 42,253

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Bullock Ditch	Internal Service Fuel Fund	Sheriff Local Coor. Council Grant	Sheriff Law Cont. Education	Infraction Deferral - Prosecutor	County Drug-Free Community Superior
Cash and investments - beginning	\$ 5,607	\$ 9,955	\$ 152	\$ 238	\$ 193,192	\$ 16,267
Receipts:						
Taxes	1,109	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	1,650	340	47,796	-
Fines and forfeits	-	-	-	-	-	33,891
Other receipts	-	23,421	-	-	-	-
Total receipts	1,109	23,421	1,650	340	47,796	33,891
Disbursements:						
Personal services	-	-	-	-	37,723	-
Supplies	-	-	-	-	7,605	-
Other services and charges	-	-	-	-	26,322	-
Capital outlay	-	-	-	-	1,378	-
Other disbursements	-	23,182	1,150	172	-	32,291
Total disbursements	-	23,182	1,150	172	73,028	32,291
Excess (deficiency) of receipts over disbursements	1,109	239	500	168	(25,232)	1,600
Cash and investments - ending	\$ 6,716	\$ 10,194	\$ 652	\$ 406	\$ 167,960	\$ 17,867

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Greene County Drug & Alcohol	Check Deception	Bail-Agency Pretrial-Circuit	Bail-Agency Pretrial-Superior	Public Defender - Circuit	Public Defender - Superior
Cash and investments - beginning	\$ 159,306	\$ 5,229	\$ 20,797	\$ 33,534	\$ 32,637	\$ 51,439
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	8,005	9,860	-	-
Fines and forfeits	72,692	-	-	-	14,251	10,055
Other receipts	-	95	-	-	-	-
Total receipts	<u>72,692</u>	<u>95</u>	<u>8,005</u>	<u>9,860</u>	<u>14,251</u>	<u>10,055</u>
Disbursements:						
Personal services	50,450	-	-	-	-	-
Supplies	923	-	-	-	-	-
Other services and charges	12,657	-	-	-	-	-
Capital outlay	955	-	-	-	-	-
Other disbursements	3,915	-	349	6,104	5,734	18,121
Total disbursements	<u>68,900</u>	<u>-</u>	<u>349</u>	<u>6,104</u>	<u>5,734</u>	<u>18,121</u>
Excess (deficiency) of receipts over disbursements	<u>3,792</u>	<u>95</u>	<u>7,656</u>	<u>3,756</u>	<u>8,517</u>	<u>(8,066)</u>
Cash and investments - ending	<u>\$ 163,098</u>	<u>\$ 5,324</u>	<u>\$ 28,453</u>	<u>\$ 37,290</u>	<u>\$ 41,154</u>	<u>\$ 43,373</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sheriff Service Fee	Judicial Fax Fee	SSA Incentive Payment - Sheriff	Peter Hill Maintenance	V.D. Singer Ditch Association	School General
Cash and investments - beginning	\$ 71,984	\$ 6,824	\$ 2,600	\$ 2,985	\$ 7,326	\$ 354
Receipts:						
Taxes	-	-	-	748	973	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	31,399	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	31,399	-	-	748	973	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	31,399	-	-	748	973	-
Cash and investments - ending	\$ 103,383	\$ 6,824	\$ 2,600	\$ 3,733	\$ 8,299	\$ 354

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Lemon Creek Ditch	Howesville Ditch	Busseron Conservancy	Reassessment	CEMP Grant	Homeland Security Grant - 2003
Cash and investments - beginning	\$ 54,475	\$ 297	\$ 191	\$ 672,058	\$ 465	\$ 400
Receipts:						
Taxes	14,984	-	-	206,086	-	-
Intergovernmental receipts	-	-	-	2,017	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	366	-	-
Total receipts	<u>14,984</u>	<u>-</u>	<u>-</u>	<u>208,469</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	32,509	-	-
Supplies	-	-	-	5,056	-	-
Other services and charges	-	-	-	290,831	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	12,316	-	-	-	-	-
Total disbursements	<u>12,316</u>	<u>-</u>	<u>-</u>	<u>328,396</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,668</u>	<u>-</u>	<u>-</u>	<u>(119,927)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 57,143</u>	<u>\$ 297</u>	<u>\$ 191</u>	<u>\$ 552,131</u>	<u>\$ 465</u>	<u>\$ 400</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cemetery Commission	Bio-Terrorism Grant	CASA Grant	2016 Commissioner Cert Sale	Sewer Project 038-CDBG-11-SUB	Victim Assistance Grant
Cash and investments - beginning	\$ 2,060	\$ (111)	\$ 6	\$ 8,529	\$ 2,809	\$ 375
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	20,189
Total receipts	-	-	-	-	-	20,189
Disbursements:						
Personal services	-	-	-	-	-	15,071
Supplies	-	-	-	-	-	1,925
Other services and charges	400	-	-	-	-	217
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	5,993	-	-
Total disbursements	400	-	-	5,993	-	17,213
Excess (deficiency) of receipts over disbursements	(400)	-	-	(5,993)	-	2,976
Cash and investments - ending	\$ 1,660	\$ (111)	\$ 6	\$ 2,536	\$ 2,809	\$ 3,351

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Community Corrections 16	Project Income 16	Transition Fund-Corrections	Bloomfield O/V Deferral Fees	Jasonville O/V Deferral Fees	Hoosier Safety Grant
Cash and investments - beginning	\$ 117,752	\$ (9,676)	\$ 6,043	\$ 543	\$ 1,899	\$ 1,692
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	232,771	292,239	1,925	-	-	-
Total receipts	232,771	292,239	1,925	-	-	-
Disbursements:						
Personal services	276,290	103,537	1,681	-	-	-
Supplies	2,843	5,100	-	-	-	-
Other services and charges	21,387	114,992	-	-	-	-
Capital outlay	50,001	34,206	-	-	-	-
Other disbursements	-	611	-	-	-	-
Total disbursements	350,521	258,446	1,681	-	-	-
Excess (deficiency) of receipts over disbursements	(117,750)	33,793	244	-	-	-
Cash and investments - ending	\$ 2	\$ 24,117	\$ 6,287	\$ 543	\$ 1,899	\$ 1,692

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Immunization Grant	Lyons O/V Deferral Fees	Community Building Donations	Juvenile Admin. Fees	Alternative Dispute Superior	Alternative Dispute Circuit
Cash and investments - beginning	\$ 4	\$ 217	\$ 7,684	\$ 1,638	\$ 3,743	\$ 8,860
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	1,774	-	-
Fines and forfeits	-	-	-	-	1,020	2,065
Other receipts	-	-	43,753	-	-	-
Total receipts	-	-	43,753	1,774	1,020	2,065
Disbursements:						
Personal services	-	-	-	807	-	-
Supplies	-	-	2,635	2,600	-	-
Other services and charges	-	-	44,749	-	-	-
Capital outlay	-	-	5,000	-	-	-
Other disbursements	-	-	6,985	-	2,600	-
Total disbursements	-	-	59,369	3,407	2,600	-
Excess (deficiency) of receipts over disbursements	-	-	(15,616)	(1,633)	(1,580)	2,065
Cash and investments - ending	\$ 4	\$ 217	\$ (7,932)	\$ 5	\$ 2,163	\$ 10,925

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Alternative Co-Pay Superior	Sheriff's Inmate Trust	Treasurer	Court Interpreter Grant 2014	Family Court Grant 2016	Community Corrections Inmate Trust
Cash and investments - beginning	\$ 1,845	\$ 5,241	\$ 947,265	\$ 380	\$ 2,099	\$ 163
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	227,077	1,695,833	-	-	-
Fines and forfeits	275	-	-	-	-	-
Other receipts	-	-	-	-	-	31,180
Total receipts	275	227,077	1,695,833	-	-	31,180
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	217,403	947,265	395	2,099	30,832
Total disbursements	-	217,403	947,265	395	2,099	30,832
Excess (deficiency) of receipts over disbursements	275	9,674	748,568	(395)	(2,099)	348
Cash and investments - ending	\$ 2,120	\$ 14,915	\$ 1,695,833	\$ (15)	\$ -	\$ 511

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Clerk's Trust	Community Corrections Commissary	2017 Commissioner Certificate Sale	BIC Lease Payments	USS Indiana Donations	2017 Community Correction
Cash and investments - beginning	\$ 457,335	\$ 114,608	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,987,051	-	-	-	-	-
Other receipts	-	54,338	15,749	287,192	200	449,186
Total receipts	<u>1,987,051</u>	<u>54,338</u>	<u>15,749</u>	<u>287,192</u>	<u>200</u>	<u>449,186</u>
Disbursements:						
Personal services	-	-	-	-	-	294,291
Supplies	-	-	-	-	-	1,905
Other services and charges	-	-	-	-	-	7,761
Capital outlay	-	-	-	-	-	20,164
Other disbursements	1,965,746	40,909	5,156	164,442	-	21,539
Total disbursements	<u>1,965,746</u>	<u>40,909</u>	<u>5,156</u>	<u>164,442</u>	<u>-</u>	<u>345,660</u>
Excess (deficiency) of receipts over disbursements	<u>21,305</u>	<u>13,429</u>	<u>10,593</u>	<u>122,750</u>	<u>200</u>	<u>103,526</u>
Cash and investments - ending	<u>\$ 478,640</u>	<u>\$ 128,037</u>	<u>\$ 10,593</u>	<u>\$ 122,750</u>	<u>\$ 200</u>	<u>\$ 103,526</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	2017 Project Income	2017 Transition Fund	Juvenile Block Grant	Jail Commisary	Greene County Building Fund
Cash and investments - beginning	\$ -	\$ -	\$ 1,748	\$ 76,544	\$ 3,406,730
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	139,862	6,025	-	149,476	-
Total receipts	139,862	6,025	-	149,476	-
Disbursements:					
Personal services	64,482	-	-	-	-
Supplies	4,529	-	-	-	-
Other services and charges	93,501	-	-	-	188,622
Capital outlay	749	-	-	-	-
Other disbursements	-	-	-	135,572	606,460
Total disbursements	163,261	-	-	135,572	795,082
Excess (deficiency) of receipts over disbursements	(23,399)	6,025	-	13,904	(795,082)
Cash and investments - ending	\$ (23,399)	\$ 6,025	\$ 1,748	\$ 90,448	\$ 2,611,648

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Radio Repair & Maintenance	Commissioners' Certificate Sale	Adult Probation Admin Fees	Tobacco Deferral - Probation	Pretrial Diversion
Cash and investments - beginning	\$ 7,918	\$ (869)	\$ 3,538	\$ 72	\$ 36,744
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	19,877	300	-
Fines and forfeits	-	-	-	-	7,725
Other receipts	-	-	-	-	-
Total receipts	-	-	19,877	300	7,725
Disbursements:					
Personal services	-	-	17,367	123	10,709
Supplies	-	-	-	-	-
Other services and charges	1,035	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,035	-	17,367	123	10,709
Excess (deficiency) of receipts over disbursements	(1,035)	-	2,510	177	(2,984)
Cash and investments - ending	<u>\$ 6,883</u>	<u>\$ (869)</u>	<u>\$ 6,048</u>	<u>\$ 249</u>	<u>\$ 33,760</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Jury Pay Fund	Seized Asset Fund	Auditor Transfer Fees	White River Levee Maintenance	EMS Billing Services
Cash and investments - beginning	\$ 5,160	\$ 14,250	\$ 17,602	\$ 11,440	\$ 4,832
Receipts:					
Taxes	-	-	-	13,106	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	82	10,212	-	73,412
Fines and forfeits	3,885	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>3,885</u>	<u>82</u>	<u>10,212</u>	<u>13,106</u>	<u>73,412</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	76,846
Capital outlay	-	-	-	-	-
Other disbursements	5,486	-	-	17,692	-
Total disbursements	<u>5,486</u>	<u>-</u>	<u>-</u>	<u>17,692</u>	<u>76,846</u>
Excess (deficiency) of receipts over disbursements	<u>(1,601)</u>	<u>82</u>	<u>10,212</u>	<u>(4,586)</u>	<u>(3,434)</u>
Cash and investments - ending	<u>\$ 3,559</u>	<u>\$ 14,332</u>	<u>\$ 27,814</u>	<u>\$ 6,854</u>	<u>\$ 1,398</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CERT Grant	Child Safety Seat Grant	Project Income	Emergency Management Grant	Totals
Cash and investments - beginning	\$ 1,291	\$ 1,987	\$ 685,227	\$ 64	\$ 20,365,536
Receipts:					
Taxes	-	-	-	-	33,751,375
Intergovernmental receipts	-	-	-	-	17,095,014
Charges for services	-	20	-	-	4,713,467
Fines and forfeits	-	-	-	-	2,239,553
Other receipts	-	-	-	-	10,500,716
Total receipts	-	20	-	-	68,300,125
Disbursements:					
Personal services	-	-	-	-	12,397,545
Supplies	-	-	-	-	955,998
Other services and charges	-	-	-	-	4,623,679
Capital outlay	-	-	-	-	3,199,686
Other disbursements	-	1,118	91,596	-	50,973,705
Total disbursements	-	1,118	91,596	-	72,150,613
Excess (deficiency) of receipts over disbursements	-	(1,098)	(91,596)	-	(3,850,488)
Cash and investments - ending	\$ 1,291	\$ 889	\$ 593,631	\$ 64	\$ 16,515,048

GREENE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,168,069</u>	<u>\$ -</u>

GREENE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Caterpillar Financial Services Corporation	M318F Wheeled Excavator	\$ 27,525	02/16/2016	02/16/2020
Caterpillar Financial Services Corporation	305.5E2 Mini Excavator	8,370	02/16/2016	03/01/2020
Caterpillar Financial Services Corporation	2010 Excavator/Loader 316EL	24,964	03/01/2014	03/01/2018
Caterpillar Financial Services Corporation	2013 Rubber Tired Excavator M316D	27,900	03/05/2013	03/01/2017
Caterpillar Financial Services Corporation	926M Loader West Side	17,035	04/01/2017	04/01/2022
Caterpillar Financial Services Corporation	2015 Backhoe 420F	16,397	03/01/2015	03/01/2019
Caterpillar Financial Services Corporation	140M3 Graders 3-total	70,530	03/01/2016	03/01/2018
Greene Co Building Corp	Lease Rental Revenue Bonds of 2017 (Tax Back-up)	1,041,000	10/04/2017	06/15/2037
Greene Co Building Corp	Economic Development Revenue Bonds Series 2012A (2)	910,500	06/25/2012	08/01/2032
Greene Co Building Corp	Lease Rental Revenue Refunding Bonds of 2010 & 2011 (1)	1,108,000	06/01/2002	01/01/2027
Greene Co Building Corp	Taxable Economic Development Revenue Bonds Series 2012B (2)	262,500	06/25/2012	08/01/2020
Greene Co Hospital Association	Lease Rental Revenue Refunding Bonds Series 2013 (Hospital) (4)	636,000	11/12/2013	08/01/2034
Greene Co Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds Series 2013 (3)	623,000	05/16/2013	01/01/2033
Municipal Capital	2014 Hole Patchers 2-total #35 and #49	27,689	07/21/2015	07/01/2020
US Bank Corp	Truck Lease Payment	21,031	12/01/2017	12/01/2022
US Bank Corp	Tractors Lease Payment (3 John Deere)	28,533	12/01/2017	12/01/2022
Total of annual lease payments		<u>\$ 4,850,974</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Economic Development Revenue Refunding Note Series 2014A (UDWI Project)	\$ 360,000	\$ 130,395
Revenue bonds	Economic Development Revenue Refunding Note Series 2014B (Indiana Railroad Project)	250,000	90,552
Revenue bonds	Rural Development Loan (UDWI)	314,477	74,004
Revenue bonds	UDWI Revolving Loan	140,000	30,000
Totals		<u>\$ 1,064,477</u>	<u>\$ 324,951</u>

GREENE COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2017

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	\$ 1,093,182
Infrastructure	38,037,570
Buildings	31,278,206
Machinery, equipment, and vehicles	<u>3,899,350</u>
Total capital assets	<u>\$ 74,308,308</u>

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/>.