

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, 2018 to December 31, 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 12-31-22
County Treasurer	Nicole L. Stahl	01-01-17 to 12-31-20
Clerk of the Circuit Court	Tammy Woodall Stuart A. Dowden	10-24-17 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Michael L. Hasler	01-01-15 to 12-31-22
County Recorder	Stuart A. Dowden Sarah J. Bender	01-01-15 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	Nathan Abrams	01-01-18 to 12-31-19
President of the County Council	Jerry Frye	01-01-18 to 12-31-19



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, 2018, 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, 2018.

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, 2018, 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 July 23, 2019, 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

July 23, 2019



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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, 2018, and the related notes to the financial statement, and have issued our report thereon dated July 23, 2019, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001, that we consider to be a material weakness.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001.

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

July 23, 2019

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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, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
General	\$ 1,706,694	\$ 11,596,017	\$ 11,829,836	\$ 1,472,875
Greene County Building Fund	2,611,648	390,000	548,069	2,453,579
Radio Repair & Maintenance	6,883	-	951	5,932
Commissioners Certificate Sale	(869)	869	-	-
Blighted Properties Fund	10,965	58,102	24,595	44,472
Mobile Home Tax Sale	4,340	-	-	4,340
Vaccine Fund	5,362	4,057	8,024	1,395
2016 Comm Certificate Sale	2,536	346	2,882	-
2017 Commissioner Certificate Sale	10,593	-	7,805	2,788
2018 Commissioners Certificate	-	8,047	-	8,047
Community Event Center	-	36,058	33,228	2,830
Mobile Home Permits	-	575	-	575
Accident Report	3,193	3,280	2,752	3,721
Bid Deposits and Bonds Holding	3,402	-	3,402	-
CEDIT County Distributive Share	23,914	1,191,026	1,170,761	44,179
Child Advocacy	200	-	200	-
City and Town Court Costs	23,530	8,354	-	31,884
Clerk's Records Perpetuation	63,356	28,790	2,554	89,592
Community Corrections	138,603	118,700	83,318	173,985
Convention Visitor and Tourism Promotion	-	17,881	33	17,848
Covered Bridge	6,595	1,850	-	8,445
Cumulative Bridge	515,542	580,957	524,950	571,549
Cumulative Capital Development	664,332	342,027	72,352	934,007
Drug Free Community	70	-	70	-
Electronic Map Generation	2,000	-	2,000	-
Emergency Medical Services	528,606	1,505,146	1,896,606	137,146
Emergency Planning/Right To Know	2,672	4,190	2,889	3,973
Extradition	1,501	-	1,501	-
Firearms Training	15,286	8,825	9,077	15,034
General Drain Improvement	149,849	-	400	149,449
Health	49,764	227,678	241,876	35,566
Identification Security Protection	11,379	5,034	-	16,413
Levy Excess Fund	16,978	-	16,978	-
Local Health Maintenance	113,909	33,139	23,906	123,142
Local Road and Street	373,177	510,001	322,530	560,648
LOIT Public Safety - County Share	-	2,251,219	1,053,789	1,197,430
Misdemeanant	65,951	21,539	-	87,490
Motor Vehicle Highway	1,473,569	5,847,518	6,219,890	1,101,197
Promotion Of Economic Dev & Tourism	(545,897)	1,662,544	1,504,713	(388,066)
BIC Lease Payments	122,750	490,000	463,688	149,062
Rainy Day	959,875	965,000	816,813	1,108,062
Recorder's Records Perpetuation	187,331	102,575	55,849	234,057
Riverboat	298,907	171,883	183,659	287,131
Sex and Violent Offender Administration	551	1,765	463	1,853
Supplemental Public Defender Services	35	-	35	-
Surplus Tax	72,833	14,346	69,626	17,553
Surveyor's Corner Perpetuation	41,550	24,975	5,068	61,457
Tax Sale Fees	119,186	33,134	27,708	124,612
Tax Sale Redemption	(17,284)	225,058	226,306	(18,532)
Tax Sale Surplus	(43,730)	1,585,438	779,997	761,711
Local Health Department Trust Account	63,118	20,639	14,632	69,125
GAL/CASA	42,168	18,635	60,803	-
Election and Registration	26,261	-	-	26,261
County Elected Officials Training	14,378	5,034	-	19,412
Statewide 911	511,234	457,739	353,558	615,415
Reassessment	552,131	208,503	386,396	374,238
LOIT Special Distribution	197,308	-	10,513	186,795
Adult Probation Administrative	(1,099)	64,062	60,677	2,286
Adult Probation Admin Fees	6,048	21,764	23,846	3,966
Tobacco Deferral - Probation	249	1,040	1,009	280
Juvenile Probation Administrative	(1,848)	3,959	-	2,111
Juvenile Admin Fees	5	1,383	1,289	99

GREENE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Alternative Dispute Superior	2,163	420	1,080	1,503
Alternative Dispute Circuit	10,925	2,560	2,100	11,385
Alternative Co-Pay Superior	2,120	-	-	2,120
Alternative Co-Pay Circuit	675	1,825	-	2,500
Cemetery Operating	1,660	-	310	1,350
County User Fee	68,199	6,638	3,802	71,035
Pre-Trial Diversion	33,760	11,228	10,709	34,279
Sheriff Law Cont Education	406	112	240	278
Jury Pay Fund	3,559	4,449	5,212	2,796
Infraction Deferral Prosecutor	167,960	63,071	95,692	135,339
County Drug-Free Comm-Superior	17,867	21,465	18,972	20,360
Greene Co. Drug & Alcohol	163,098	69,354	70,457	161,995
Prosecutors Check Deception Program	5,324	105	-	5,429
Bail Agency Pretrial Circuit	28,453	9,960	165	38,248
Bail Agency Pretrial Superior	37,290	6,230	2,209	41,311
Public Defender- Circuit	41,154	20,545	3,808	57,891
Public Defender-Superior	43,373	621	9,546	34,448
Sheriff Service Fee	103,383	22,639	50,000	76,022
Judicial Fax Filing Fee	6,824	-	6,824	-
SSA Incentive Payment- Sheriff	2,600	-	2,600	-
Seized Asset Fund	14,332	-	4,750	9,582
Auditor Transfer Fees	27,814	12,972	1,272	39,514
Bloomfield O/V Deferral Fees	543	-	-	543
Jasonville O/V Deferral Fees	1,899	-	-	1,899
Linton O/V Deferral Fees	326	-	-	326
Lyons O/V Deferral Fees	217	-	-	217
White River Levee Maintenance	6,854	23,056	22,439	7,471
Peter Hill Maintenance	3,733	5,338	6,524	2,547
V.D. Singer Ditch Association	8,299	3,483	10,325	1,457
Jones Ditch	27,379	2,573	-	29,952
Smock 4-Mile Ditch Maintenance	42,253	19,646	-	61,899
Bullock Ditch	6,716	1,049	-	7,765
Lemon Creek Ditch	57,143	7,603	2,788	61,958
Howesville Ditch	297	-	297	-
Busseron Conservancy	191	-	191	-
EMS Equipment	140,428	114,000	153,453	100,975
Humane Society	230	-	230	-
Sheriff Sale Administration	12,044	6,300	12,392	5,952
Drug Task Force	6	-	6	-
Sheriff Donations	120	-	-	120
Community Building Donations	(7,932)	30,385	22,453	-
USS Indiana Donations	200	-	-	200
EMS Billing Services	1,398	75,387	75,387	1,398
Internal Service Fuel Fund	10,194	28,384	28,384	10,194
Greene Co. Health Insurance	16,047	374,396	374,508	15,935
Payroll Clearing	(90,464)	3,518,717	3,522,335	(94,082)
Settlement	(1,516)	26,003,876	26,002,360	-
Wheel Tax	-	943,624	943,624	-
CVET Agency	(20)	141,481	141,461	-
Sewage Collections	9,195	80,022	45,671	43,546
Financial Institution Tax	-	163,806	163,806	-
Homestead Credit Rebate	16,090	-	16,090	-
State Fines and Forfeitures	2,139	11,225	10,831	2,533
Infraction Judgements	1,526	26,657	26,389	1,794
Overweight Vehicle Fines	16	4,683	2,324	2,375
Special Death Benefit	190	2,201	2,161	230
Sales Disclosure - State Share	170	4,766	4,676	260
Coroners Training & Con't Education	288	3,129	3,417	-
Interstate Compact - State Share	-	375	250	125
Mortgage Recording Fees - State Share	188	2,415	2,168	435
Sex and Violent Offender Admin - State	20	-	20	-
Child Restraint Violations Fines	-	475	400	75

GREENE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Inheritance Tax	(30)	1,215	1,185	-
Education Plate Fees Agency	788	600	1,313	75
Riverboat Revenue Sharing	-	196,467	196,467	-
Innkeepers Tax Collections	-	25,305	17,881	7,424
LIT Certified Shares	482,423	5,828,068	6,310,491	-
LIT 2018-01 Public Safety	-	2,914,034	2,914,034	-
LIT EDIT	120,606	1,433,381	1,553,987	-
93.563 Prosecutor PCA	21,212	2,725	1,072	22,865
CERT Grant	1,291	-	1,291	-
CEMP Grant	465	-	465	-
Homeland Security Grant - 2003	400	-	400	-
Child Safety Seat Grant	889	2,000	723	2,166
Bio-Terrorism Grant	(111)	111	-	-
Sewer Project 038-CDBG-11-SUB	2,809	-	2,809	-
CASA Grant	6	-	6	-
93.563 Title IV-D ARRA	1,703	-	1,703	-
93.563 Title IV-D Incentive	123,973	16,887	21,039	119,821
93.563 Prosecutor IV-D Incentive-Post Oct '99	162,024	25,415	21,994	165,445
93.563 Clerk IV-D Incentive-Post Oct '99	144,162	16,887	7,150	153,899
School General	354	-	354	-
Community Corrections 19/20	2	-	2	-
Project Income 19/20	24,117	-	24,117	-
Transition Fund - Corrections	6,287	-	6,287	-
Juvenile Block Grant	1,748	-	1,748	-
Victim Assistance	3,351	18,156	19,576	1,931
Project Income 17/18	593,631	42,831	10,088	626,374
Community Corrections - 05/06	-	406,540	341,609	64,931
Project Income - 05/06	-	162,520	112,689	49,831
Transition Fund - 05/06	-	5,975	325	5,650
Community Corrections - 06/07	103,526	243,924	342,972	4,478
Project Income - 2010-2011	(23,399)	215,468	192,069	-
Transition Fund - 06/07	6,025	6,400	12,425	-
Corrections Carry-Over Claims	-	12,425	12,425	-
Emergency Management Grant	64	-	64	-
Hoosier Safety Grant	1,692	-	1,692	-
Immunization Grant	4	1,692	1,696	-
Sheriff Local Coord. Council Grant	652	2,610	795	2,467
Court Interpreter Grant 2014	(15)	15	-	-
Family Court Grant Fund 2015	6,184	-	-	6,184
Community Crossing Grant	58,895	763,575	822,470	-
GAL/CASA Capacity Grant	-	4,211	4,006	205
GAL/CASA Matching Grant	-	65,830	11,493	54,337
Sheriff's Inmate Trust	14,915	236,038	239,531	11,422
Treasurer	1,695,833	1,521,768	1,695,833	1,521,768
Community Corrections Inmate Trust	511	36,435	34,301	2,645
Clerk's Trust	478,640	2,233,877	2,236,542	475,975
Community Corrections Commissary	128,037	62,377	46,695	143,719
Jail Commissary	90,448	139,836	131,642	98,642
Totals	\$ 16,515,048	\$ 79,379,545	\$ 78,398,436	\$ 17,496,157

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.

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

Capital outlay. 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.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

INPRS 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:

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. The Payroll Clearing fund had prior year uncorrected errors. The Promotion Of Economic Dev & Tourism and Tax Sale Redemption funds' expenditures exceeded the available cash balances for the year.

Note 8. Holding Corporations

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 2018 totaled \$1,080,000.

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 2018, the RDC made payments of \$1,110,761 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, 2018

	General	Greene County Building Fund	Radio Repair & Maintenance	Commissioners Certificate Sale	Blighted Properties Fund	Mobile Home Tax Sale
Cash and investments - beginning	\$ 1,706,694	\$ 2,611,648	\$ 6,883	\$ (869)	\$ 10,965	\$ 4,340
Receipts:						
Taxes	5,870,802	-	-	-	-	-
Intergovernmental receipts	4,330,518	-	-	-	-	-
Charges for services	31,435	-	-	-	-	-
Fines and forfeits	101,319	-	-	-	-	-
Other receipts	1,261,943	390,000	-	869	58,102	-
Total receipts	11,596,017	390,000	-	869	58,102	-
Disbursements:						
Personal services	7,812,360	-	-	-	-	-
Supplies	359,607	-	-	-	-	-
Other services and charges	3,470,916	-	951	-	24,595	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	186,953	548,069	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	11,829,836	548,069	951	-	24,595	-
Excess (deficiency) of receipts over disbursements	(233,819)	(158,069)	(951)	869	33,507	-
Cash and investments - ending	\$ 1,472,875	\$ 2,453,579	\$ 5,932	\$ -	\$ 44,472	\$ 4,340

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Vaccine Fund	2016 Comm Certificate Sale	2017 Commissioner Certificate Sale	2018 Commissioners Certificate	Community Event Center	Mobile Home Permits
Cash and investments - beginning	\$ 5,362	\$ 2,536	\$ 10,593	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	13,025	575
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,057	346	-	8,047	23,033	-
Total receipts	4,057	346	-	8,047	36,058	575
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	1,806	-
Other services and charges	8,024	2,882	7,805	-	28,100	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,289	-
Other disbursements	-	-	-	-	1,033	-
Total disbursements	8,024	2,882	7,805	-	33,228	-
Excess (deficiency) of receipts over disbursements	(3,967)	(2,536)	(7,805)	8,047	2,830	575
Cash and investments - ending	\$ 1,395	\$ -	\$ 2,788	\$ 8,047	\$ 2,830	\$ 575

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	\$ 3,193	\$ 3,402	\$ 23,914	\$ 200	\$ 23,530	\$ 63,356
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,191,026	-	-	-
Charges for services	3,280	-	-	-	-	-
Fines and forfeits	-	-	-	-	8,354	28,790
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,280</u>	<u>-</u>	<u>1,191,026</u>	<u>-</u>	<u>8,354</u>	<u>28,790</u>
Disbursements:						
Personal services	-	-	-	-	-	746
Supplies	-	-	-	-	-	-
Other services and charges	2,752	3,402	-	200	-	1,808
Debt service - principal and interest	-	-	1,170,761	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,752</u>	<u>3,402</u>	<u>1,170,761</u>	<u>200</u>	<u>-</u>	<u>2,554</u>
Excess (deficiency) of receipts over disbursements	<u>528</u>	<u>(3,402)</u>	<u>20,265</u>	<u>(200)</u>	<u>8,354</u>	<u>26,236</u>
Cash and investments - ending	<u>\$ 3,721</u>	<u>\$ -</u>	<u>\$ 44,179</u>	<u>\$ -</u>	<u>\$ 31,884</u>	<u>\$ 89,592</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Community Corrections	Convention Visitor and Tourism Promotion	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 138,603	\$ -	\$ 6,595	\$ 515,542	\$ 664,332	\$ 70
Receipts:						
Taxes	-	-	-	352,808	340,536	-
Intergovernmental receipts	-	-	-	1,544	1,491	-
Charges for services	118,700	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	17,881	1,850	226,605	-	-
Total receipts	118,700	17,881	1,850	580,957	342,027	-
Disbursements:						
Personal services	83,318	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	33	-	102,274	72,352	70
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	294,901	-	-
Other disbursements	-	-	-	127,775	-	-
Total disbursements	83,318	33	-	524,950	72,352	70
Excess (deficiency) of receipts over disbursements	35,382	17,848	1,850	56,007	269,675	(70)
Cash and investments - ending	\$ 173,985	\$ 17,848	\$ 8,445	\$ 571,549	\$ 934,007	\$ -

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right To Know	Extradition	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 2,000	\$ 528,606	\$ 2,672	\$ 1,501	\$ 15,286	\$ 149,849
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	876	-	-	8,825	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,504,270	4,190	-	-	-
Total receipts	-	1,505,146	4,190	-	8,825	-
Disbursements:						
Personal services	-	1,609,548	-	-	-	-
Supplies	-	199,423	-	-	-	-
Other services and charges	2,000	87,635	2,659	1,501	9,077	400
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	230	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,000	1,896,606	2,889	1,501	9,077	400
Excess (deficiency) of receipts over disbursements	(2,000)	(391,460)	1,301	(1,501)	(252)	(400)
Cash and investments - ending	\$ -	\$ 137,146	\$ 3,973	\$ -	\$ 15,034	\$ 149,449

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Health	Identification Security Protection	Levy Excess Fund	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share
Cash and investments - beginning	\$ 49,764	\$ 11,379	\$ 16,978	\$ 113,909	\$ 373,177	\$ -
Receipts:						
Taxes	181,006	-	-	-	-	-
Intergovernmental receipts	792	-	-	-	-	2,251,219
Charges for services	-	5,034	-	33,139	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	45,880	-	-	-	510,001	-
Total receipts	227,678	5,034	-	33,139	510,001	2,251,219
Disbursements:						
Personal services	228,530	-	-	16,827	-	12,789
Supplies	9,452	-	-	2,860	322,530	-
Other services and charges	3,894	-	16,978	4,219	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,041,000
Other disbursements	-	-	-	-	-	-
Total disbursements	241,876	-	16,978	23,906	322,530	1,053,789
Excess (deficiency) of receipts over disbursements	(14,198)	5,034	(16,978)	9,233	187,471	1,197,430
Cash and investments - ending	\$ 35,566	\$ 16,413	\$ -	\$ 123,142	\$ 560,648	\$ 1,197,430

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Misdemeanant	Motor Vehicle Highway	Promotion Of Economic Dev & Tourism	BIC Lease Payments	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 65,951	\$ 1,473,569	\$ (545,897)	\$ 122,750	\$ 959,875	\$ 187,331
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	923,544	-	-	-	-
Charges for services	21,539	-	-	490,000	-	102,575
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,923,974	1,662,544	-	965,000	-
Total receipts	21,539	5,847,518	1,662,544	490,000	965,000	102,575
Disbursements:						
Personal services	-	1,329,555	-	-	-	24,612
Supplies	-	1,983,345	-	-	-	-
Other services and charges	-	2,906,990	689,713	463,688	816,813	31,237
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	815,000	-	-	-
Total disbursements	-	6,219,890	1,504,713	463,688	816,813	55,849
Excess (deficiency) of receipts over disbursements	21,539	(372,372)	157,831	26,312	148,187	46,726
Cash and investments - ending	\$ 87,490	\$ 1,101,197	\$ (388,066)	\$ 149,062	\$ 1,108,062	\$ 234,057

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 298,907	\$ 551	\$ 35	\$ 72,833	\$ 41,550	\$ 119,186
Receipts:						
Taxes	-	-	-	14,346	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,765	-	-	24,975	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	171,883	-	-	-	-	33,134
Total receipts	171,883	1,765	-	14,346	24,975	33,134
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	183,659	463	35	69,626	5,068	27,708
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	183,659	463	35	69,626	5,068	27,708
Excess (deficiency) of receipts over disbursements	(11,776)	1,302	(35)	(55,280)	19,907	5,426
Cash and investments - ending	\$ 287,131	\$ 1,853	\$ -	\$ 17,553	\$ 61,457	\$ 124,612

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	Election and Registration	County Elected Officials Training
Cash and investments - beginning	\$ (17,284)	\$ (43,730)	\$ 63,118	\$ 42,168	\$ 26,261	\$ 14,378
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	18,635	-	-
Charges for services	-	-	20,639	-	-	5,034
Fines and forfeits	-	-	-	-	-	-
Other receipts	225,058	1,585,438	-	-	-	-
Total receipts	225,058	1,585,438	20,639	18,635	-	5,034
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	226,306	779,997	12,328	60,803	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	2,304	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	226,306	779,997	14,632	60,803	-	-
Excess (deficiency) of receipts over disbursements	(1,248)	805,441	6,007	(42,168)	-	5,034
Cash and investments - ending	\$ (18,532)	\$ 761,711	\$ 69,125	\$ -	\$ 26,261	\$ 19,412

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Statewide 911	Reassessment	LOIT Special Distribution	Adult Probation Administrative	Adult Probation Admin Fees	Tobacco Deferral - Probation
Cash and investments - beginning	\$ 511,234	\$ 552,131	\$ 197,308	\$ (1,099)	\$ 6,048	\$ 249
Receipts:						
Taxes	-	207,594	-	-	-	-
Intergovernmental receipts	-	909	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	457,739	-	-	64,062	21,764	1,040
Total receipts	457,739	208,503	-	64,062	21,764	1,040
Disbursements:						
Personal services	314,929	46,908	-	51,284	23,846	-
Supplies	2,198	3,600	-	1,010	-	-
Other services and charges	10,230	335,888	10,513	8,383	-	1,009
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	26,201	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	353,558	386,396	10,513	60,677	23,846	1,009
Excess (deficiency) of receipts over disbursements	104,181	(177,893)	(10,513)	3,385	(2,082)	31
Cash and investments - ending	\$ 615,415	\$ 374,238	\$ 186,795	\$ 2,286	\$ 3,966	\$ 280

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Juvenile Probation Administrative	Juvenile Admin Fees	Alternative Dispute Superior	Alternative Dispute Circuit	Alternative Co-Pay Superior	Alternative Co-Pay Circuit
Cash and investments - beginning	\$ (1,848)	\$ 5	\$ 2,163	\$ 10,925	\$ 2,120	\$ 675
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	420	2,560	-	1,825
Other receipts	3,959	1,383	-	-	-	-
Total receipts	3,959	1,383	420	2,560	-	1,825
Disbursements:						
Personal services	-	1,289	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	1,080	2,100	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,289	1,080	2,100	-	-
Excess (deficiency) of receipts over disbursements	3,959	94	(660)	460	-	1,825
Cash and investments - ending	\$ 2,111	\$ 99	\$ 1,503	\$ 11,385	\$ 2,120	\$ 2,500

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Cemetery Operating	County User Fee	Pre-Trial Diversion	Sheriff Law Cont Education	Jury Pay Fund	Infraction Deferral Prosecutor
Cash and investments - beginning	\$ 1,660	\$ 68,199	\$ 33,760	\$ 406	\$ 3,559	\$ 167,960
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	112	-	-
Fines and forfeits	-	6,638	11,228	-	4,449	63,071
Other receipts	-	-	-	-	-	-
Total receipts	-	6,638	11,228	112	4,449	63,071
Disbursements:						
Personal services	-	-	10,709	-	-	44,623
Supplies	-	-	-	-	-	9,562
Other services and charges	310	3,802	-	240	5,212	30,507
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	11,000
Other disbursements	-	-	-	-	-	-
Total disbursements	310	3,802	10,709	240	5,212	95,692
Excess (deficiency) of receipts over disbursements	(310)	2,836	519	(128)	(763)	(32,621)
Cash and investments - ending	\$ 1,350	\$ 71,035	\$ 34,279	\$ 278	\$ 2,796	\$ 135,339

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	County Drug-Free Comm-Superior	Greene Co. Drug & Alcohol	Prosecutors Check Deception Program	Bail Agency Pretrial Circuit	Bail Agency Pretrial Superior	Public Defender- Circuit
Cash and investments - beginning	\$ 17,867	\$ 163,098	\$ 5,324	\$ 28,453	\$ 37,290	\$ 41,154
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	21,465	69,354	-	9,960	6,230	20,545
Other receipts	-	-	105	-	-	-
Total receipts	21,465	69,354	105	9,960	6,230	20,545
Disbursements:						
Personal services	-	61,812	-	-	-	-
Supplies	-	2,091	-	-	-	-
Other services and charges	18,972	5,555	-	165	2,209	3,808
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	999	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	18,972	70,457	-	165	2,209	3,808
Excess (deficiency) of receipts over disbursements	2,493	(1,103)	105	9,795	4,021	16,737
Cash and investments - ending	\$ 20,360	\$ 161,995	\$ 5,429	\$ 38,248	\$ 41,311	\$ 57,891

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Public Defender-Superior	Sheriff Service Fee	Judicial Fax Filing Fee	SSA Incentive Payment- Sheriff	Seized Asset Fund	Auditor Transfer Fees
Cash and investments - beginning	\$ 43,373	\$ 103,383	\$ 6,824	\$ 2,600	\$ 14,332	\$ 27,814
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	12,972
Fines and forfeits	621	22,639	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	621	22,639	-	-	-	12,972
Disbursements:						
Personal services	9,546	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	50,000	6,824	2,600	4,750	1,272
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,546	50,000	6,824	2,600	4,750	1,272
Excess (deficiency) of receipts over disbursements	(8,925)	(27,361)	(6,824)	(2,600)	(4,750)	11,700
Cash and investments - ending	\$ 34,448	\$ 76,022	\$ -	\$ -	\$ 9,582	\$ 39,514

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Bloomfield O/V Deferral Fees	Jasonville O/V Deferral Fees	Linton O/V Deferral Fees	Lyons O/V Deferral Fees	White River Levee Maintenance	Peter Hill Maintenance
Cash and investments - beginning	\$ 543	\$ 1,899	\$ 326	\$ 217	\$ 6,854	\$ 3,733
Receipts:						
Taxes	-	-	-	-	23,056	5,338
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	23,056	5,338
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	22,439	6,524
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	22,439	6,524
Excess (deficiency) of receipts over disbursements	-	-	-	-	617	(1,186)
Cash and investments - ending	\$ 543	\$ 1,899	\$ 326	\$ 217	\$ 7,471	\$ 2,547

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	V.D. Singer Ditch Association	Jones Ditch	Smock 4-Mile Ditch Maintenance	Bullock Ditch	Lemon Creek Ditch	Howesville Ditch
Cash and investments - beginning	\$ 8,299	\$ 27,379	\$ 42,253	\$ 6,716	\$ 57,143	\$ 297
Receipts:						
Taxes	3,483	2,573	19,646	1,049	7,603	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	3,483	2,573	19,646	1,049	7,603	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	10,325	-	-	-	2,788	297
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10,325	-	-	-	2,788	297
Excess (deficiency) of receipts over disbursements	(6,842)	2,573	19,646	1,049	4,815	(297)
Cash and investments - ending	\$ 1,457	\$ 29,952	\$ 61,899	\$ 7,765	\$ 61,958	\$ -

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Busseron Conservancy	EMS Equipment	Humane Society	Sheriff Sale Administration	Drug Task Force	Sheriff Donations
Cash and investments - beginning	\$ 191	\$ 140,428	\$ 230	\$ 12,044	\$ 6	\$ 120
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	114,000	-	6,300	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	114,000	-	6,300	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	191	153,453	230	12,392	6	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	191	153,453	230	12,392	6	-
Excess (deficiency) of receipts over disbursements	(191)	(39,453)	(230)	(6,092)	(6)	-
Cash and investments - ending	\$ -	\$ 100,975	\$ -	\$ 5,952	\$ -	\$ 120

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Community Building Donations	USS Indiana Donations	EMS Billing Services	Internal Service Fuel Fund	Greene Co. Health Insurance	Payroll Clearing
Cash and investments - beginning	\$ (7,932)	\$ 200	\$ 1,398	\$ 10,194	\$ 16,047	\$ (90,464)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	20,325	-	75,387	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,060	-	-	28,384	374,396	3,518,717
Total receipts	30,385	-	75,387	28,384	374,396	3,518,717
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	465	-	-	-	-	-
Other services and charges	15,238	-	75,387	-	374,508	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	5,000	-	-	-	-	-
Other disbursements	1,750	-	-	28,384	-	3,522,335
Total disbursements	22,453	-	75,387	28,384	374,508	3,522,335
Excess (deficiency) of receipts over disbursements	7,932	-	-	-	(112)	(3,618)
Cash and investments - ending	\$ -	\$ 200	\$ 1,398	\$ 10,194	\$ 15,935	\$ (94,082)

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Settlement	Wheel Tax	CVET Agency	Sewage Collections	Financial Institution Tax	Homestead Credit Rebate
Cash and investments - beginning	\$ (1,516)	\$ -	\$ (20)	\$ 9,195	\$ -	\$ 16,090
Receipts:						
Taxes	26,003,876	-	-	-	-	-
Intergovernmental receipts	-	943,624	141,481	-	163,806	-
Charges for services	-	-	-	80,022	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>26,003,876</u>	<u>943,624</u>	<u>141,481</u>	<u>80,022</u>	<u>163,806</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	363	-	-	-	16,090
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	26,002,360	943,261	141,461	45,671	163,806	-
Total disbursements	<u>26,002,360</u>	<u>943,624</u>	<u>141,461</u>	<u>45,671</u>	<u>163,806</u>	<u>16,090</u>
Excess (deficiency) of receipts over disbursements	<u>1,516</u>	<u>-</u>	<u>20</u>	<u>34,351</u>	<u>-</u>	<u>(16,090)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,546</u>	<u>\$ -</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	\$ 2,139	\$ 1,526	\$ 16	\$ 190	\$ 170	\$ 288
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	4,766	3,129
Fines and forfeits	11,225	26,657	4,683	2,201	-	-
Other receipts	-	-	-	-	-	-
Total receipts	11,225	26,657	4,683	2,201	4,766	3,129
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	10,831	26,389	2,324	2,161	4,676	3,417
Total disbursements	10,831	26,389	2,324	2,161	4,676	3,417
Excess (deficiency) of receipts over disbursements	394	268	2,359	40	90	(288)
Cash and investments - ending	\$ 2,533	\$ 1,794	\$ 2,375	\$ 230	\$ 260	\$ -

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	\$ -	\$ 188	\$ 20	\$ -	\$ (30)	\$ 788
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	600
Charges for services	-	2,415	-	-	1,215	-
Fines and forfeits	-	-	-	475	-	-
Other receipts	375	-	-	-	-	-
Total receipts	375	2,415	-	475	1,215	600
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	250	2,168	20	400	1,185	1,313
Total disbursements	250	2,168	20	400	1,185	1,313
Excess (deficiency) of receipts over disbursements	125	247	(20)	75	30	(713)
Cash and investments - ending	\$ 125	\$ 435	\$ -	\$ 75	\$ -	\$ 75

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares	LIT 2018-01 Public Safety	LIT EDIT	93.563 Prosecutor PCA
Cash and investments - beginning	\$ -	\$ -	\$ 482,423	\$ -	\$ 120,606	\$ 21,212
Receipts:						
Taxes	-	25,305	-	-	-	-
Intergovernmental receipts	196,467	-	5,828,068	2,914,034	1,433,381	2,725
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>196,467</u>	<u>25,305</u>	<u>5,828,068</u>	<u>2,914,034</u>	<u>1,433,381</u>	<u>2,725</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	196,467	17,881	6,310,491	2,914,034	1,553,987	1,072
Total disbursements	<u>196,467</u>	<u>17,881</u>	<u>6,310,491</u>	<u>2,914,034</u>	<u>1,553,987</u>	<u>1,072</u>
Excess (deficiency) of receipts over disbursements	-	7,424	(482,423)	-	(120,606)	1,653
Cash and investments - ending	<u>\$ -</u>	<u>\$ 7,424</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,865</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CERT Grant	CEMP Grant	Homeland Security Grant - 2003	Child Safety Seat Grant	Bio-Terrorism Grant
Cash and investments - beginning	\$ 1,291	\$ 465	\$ 400	\$ 889	\$ (111)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,000	111
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	2,000	111
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,291	465	400	723	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,291	465	400	723	-
Excess (deficiency) of receipts over disbursements	(1,291)	(465)	(400)	1,277	111
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,166</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sewer Project 038-CDBG-11-SUB	CASA Grant	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
Cash and investments - beginning	\$ 2,809	\$ 6	\$ 1,703	\$ 123,973	\$ 162,024	\$ 144,162
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	16,887	25,415	16,887
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	16,887	25,415	16,887
Disbursements:						
Personal services	-	-	-	-	14,395	-
Supplies	-	-	-	-	4,431	-
Other services and charges	2,809	6	1,703	21,039	3,168	7,150
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,809	6	1,703	21,039	21,994	7,150
Excess (deficiency) of receipts over disbursements	(2,809)	(6)	(1,703)	(4,152)	3,421	9,737
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 119,821	\$ 165,445	\$ 153,899

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	School General	Community Corrections 19/20	Project Income 19/20	Transition Fund - Corrections	Juvenile Block Grant	Victim Assistance
Cash and investments - beginning	\$ 354	\$ 2	\$ 24,117	\$ 6,287	\$ 1,748	\$ 3,351
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	18,156
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	18,156
Disbursements:						
Personal services	-	-	-	-	-	15,071
Supplies	-	-	-	-	-	4,082
Other services and charges	-	2	24,117	6,287	1,748	423
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	354	-	-	-	-	-
Total disbursements	354	2	24,117	6,287	1,748	19,576
Excess (deficiency) of receipts over disbursements	(354)	(2)	(24,117)	(6,287)	(1,748)	(1,420)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,931

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Project Income - 17/18	Community Corrections - 05/06	Project Income - 05/06	Transition Fund - 05/06	Community Corrections - 06/07	Project Income - 2010-2011
Cash and investments - beginning	\$ 593,631	\$ -	\$ -	\$ -	\$ 103,526	\$ (23,399)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	42,831	406,540	162,520	5,975	243,924	215,468
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>42,831</u>	<u>406,540</u>	<u>162,520</u>	<u>5,975</u>	<u>243,924</u>	<u>215,468</u>
Disbursements:						
Personal services	-	312,795	751	-	337,103	74,195
Supplies	-	-	4,709	-	1,095	3,135
Other services and charges	10,088	28,814	107,229	325	4,774	114,739
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>10,088</u>	<u>341,609</u>	<u>112,689</u>	<u>325</u>	<u>342,972</u>	<u>192,069</u>
Excess (deficiency) of receipts over disbursements	<u>32,743</u>	<u>64,931</u>	<u>49,831</u>	<u>5,650</u>	<u>(99,048)</u>	<u>23,399</u>
Cash and investments - ending	<u>\$ 626,374</u>	<u>\$ 64,931</u>	<u>\$ 49,831</u>	<u>\$ 5,650</u>	<u>\$ 4,478</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Transition Fund - 06/07	Corrections Carry-Over Claims	Emergency Management Grant	Hoosier Safety Grant	Immunization Grant	Sheriff Local Coor. Council Grant
Cash and investments - beginning	\$ 6,025	\$ -	\$ 64	\$ 1,692	\$ 4	\$ 652
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	6,400	12,425	-	-	1,692	-
Charges for services	-	-	-	-	-	2,610
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	6,400	12,425	-	-	1,692	2,610
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	12,425	12,425	64	1,692	1,696	795
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	12,425	12,425	64	1,692	1,696	795
Excess (deficiency) of receipts over disbursements	(6,025)	-	(64)	(1,692)	(4)	1,815
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,467

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Court Interpreter Grant 2014	Family Court Grant Fund 2015	Community Crossing Grant	GAL/CASA Capacity Grant	GAL/CASA Matching Grant	Sheriff's Inmate Trust
Cash and investments - beginning	\$ (15)	\$ 6,184	\$ 58,895	\$ -	\$ -	\$ 14,915
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	15	-	763,575	4,211	65,830	-
Charges for services	-	-	-	-	-	236,038
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	15	-	763,575	4,211	65,830	236,038
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	822,470	4,006	11,493	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	239,531
Total disbursements	-	-	822,470	4,006	11,493	239,531
Excess (deficiency) of receipts over disbursements	15	-	(58,895)	205	54,337	(3,493)
Cash and investments - ending	\$ -	\$ 6,184	\$ -	\$ 205	\$ 54,337	\$ 11,422

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Treasurer	Community Corrections Inmate Trust	Clerk's Trust	Community Corrections Commissary	Jail Commissary	Totals
Cash and investments - beginning	\$ 1,695,833	\$ 511	\$ 478,640	\$ 128,037	\$ 90,448	\$ 16,515,048
Receipts:						
Taxes	-	-	-	-	-	33,059,021
Intergovernmental receipts	-	-	-	-	-	22,354,726
Charges for services	1,521,768	-	-	-	139,836	3,102,311
Fines and forfeits	-	-	2,233,877	-	-	2,658,586
Other receipts	-	36,435	-	62,377	-	18,204,901
Total receipts	<u>1,521,768</u>	<u>36,435</u>	<u>2,233,877</u>	<u>62,377</u>	<u>139,836</u>	<u>79,379,545</u>
Disbursements:						
Personal services	-	-	-	-	-	12,437,541
Supplies	-	-	-	-	-	2,915,401
Other services and charges	-	-	-	-	-	12,528,987
Debt service - principal and interest	-	-	-	-	-	1,170,761
Capital outlay	-	-	-	-	-	2,118,946
Other disbursements	1,695,833	34,301	2,236,542	46,695	131,642	47,226,800
Total disbursements	<u>1,695,833</u>	<u>34,301</u>	<u>2,236,542</u>	<u>46,695</u>	<u>131,642</u>	<u>78,398,436</u>
Excess (deficiency) of receipts over disbursements	<u>(174,065)</u>	<u>2,134</u>	<u>(2,665)</u>	<u>15,682</u>	<u>8,194</u>	<u>981,109</u>
Cash and investments - ending	<u>\$ 1,521,768</u>	<u>\$ 2,645</u>	<u>\$ 475,975</u>	<u>\$ 143,719</u>	<u>\$ 98,642</u>	<u>\$ 17,496,157</u>

GREENE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 935,600</u>	<u>\$ -</u>

GREENE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Caterpillar Financial Services Corporation	M318F Wheeled Excavator-Westside	\$ 27,525	2/16/2016	2/16/2021
Caterpillar Financial Services Corporation	305.5E2 Mini Excavator	8,370	2/16/2016	3/1/2021
Caterpillar Financial Services Corporation	2014 Excavator/Loader 316EL	24,964	3/1/2014	3/1/2019
Caterpillar Financial Services Corporation	M318F Wheeled Excavator-Eastside	27,900	5/30/2018	5/30/2023
Caterpillar Financial Services Corporation	926M Loader West Side	17,035	4/1/2017	4/1/2022
Caterpillar Financial Services Corporation	2015 Backhoe 420F	16,397	3/1/2015	3/1/2020
Caterpillar Financial Services Corporation	140M3 Graders 3-total	70,530	3/1/2016	3/1/2019
Greene Co Building Corp	Lease Rental Revenue Bonds of 2017 (Tax Back-up)	1,039,000	10/4/2017	6/15/2037
Greene Co Building Corp	Economic Development Revenue Bonds Series 2012A (2)	910,500	6/25/2012	7/15/2032
Greene Co Building Corp	Lease Rental Revenue Refunding Bonds of 2010 & 2011 (1)	1,110,000	6/1/2002	12/15/2026
Greene Co Building Corp	Taxable Economic Development Revenue Bonds Series 2012B (2)	261,500	6/25/2012	7/15/2020
Greene Co Hospital Association	Lease Rental Revenue Refunding Bonds Series 2013 (Hospital) (4)	641,000	11/12/2013	7/15/2034
Greene Co Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds Series 2013 (3)	624,500	5/16/2013	1/15/2033
Municipal Capital	2014 Hole Patchers 2-total #35 and #49	27,689	7/21/2015	7/1/2020
US Bank Corp	Truck Lease Payment-2018 Mack	28,041	12/1/2017	12/1/2022
US Bank Corp	Tractors Lease Payment (3 John Deere)	38,044	12/1/2017	12/1/2022
US Bank Corp	Truck Lease Payment 2-2019 Macks	55,102	5/1/2018	2/15/2023
Total governmental activities		<u>4,928,097</u>		
Total of annual lease payments		<u>\$ 4,928,097</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)	\$ 240,000	\$ 126,615
Revenue bonds	Economic Development Revenue Refunding Note Series 2014B (Indiana Railroad Project)	166,667	87,927
Revenue bonds	Rural Development Loan (UDWI)	271,308	74,004
Revenue bonds	UDWI Revolving Loan	110,000	30,000
Total governmental activities		<u>787,975</u>	<u>318,546</u>
Totals		<u>\$ 787,975</u>	<u>\$ 318,546</u>

GREENE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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	\$ 1,051,200
Infrastructure	38,037,570
Buildings	31,418,806
Machinery, equipment, and vehicles	4,225,029
Construction in progress	<u>1,537,400</u>
Total governmental activities	<u>76,270,005</u>
Total capital assets	<u><u>\$ 76,270,005</u></u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF GREENE COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited Greene County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2018. 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, 2018.

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

Report on Internal Control over Compliance

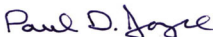
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2018-002, that we consider to be a material weakness.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

July 23, 2019

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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, 2018

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	Total Federal Awards Expended
Department of Justice					
Crime Victim Assistance Victim Assistance Grant	Indiana Criminal Justice Institute	16.575	VOCA-2016-5469	\$ -	\$ 18,156
Total - Department of Justice				-	18,156
Department of Transportation					
Highway Planning and Construction Cluster Highway Planning and Construction Lone Tree Road County Wide Bridge Inspections Bridge Design Services Bridge 272	Indiana Department of Transportation	20.205	DES 1400784 DES 1500487 DES 1600888	- - -	274,168 163,849 18,216
Total - Highway Planning and Construction Cluster				-	456,233
Total - Department of Transportation				-	456,233
Department of Health and Human Services					
Child Support Enforcement Prosecutor's Incentive Clerk's Incentive County General Incentive Title IV-D ARRA Incentive Indirect Costs Prosecutor's Expenditures Clerk's Expenditures Court Costs Expenditures	Indiana Department of Child Services	93.563	FY 2018 FY 2018 FY 2018 FY 2018 FY 2018 FY 2018 FY 2018 FY 2018	- - - - - - - -	21,995 7,150 21,039 1,703 129,503 193,188 36,989 22,423
Total - Child Support Enforcement				-	433,990
Total - Department of Health and Human Services				-	433,990
Department of Homeland Security					
Emergency Management Performance Grants EMPG Grant	Indiana Department of Homeland Security	97.042	26431	-	16,160
Homeland Security Grant Program SHSGP Grant SHSP Grant	Indiana Department of Homeland Security	97.067	22941 22942	- -	24,979 25,855
Total - Homeland Security Grant Program				-	50,834
Total - Department of Homeland Security				-	66,994
Total federal awards expended				\$ -	\$ 975,373

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, 2018. 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 weakness identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major program:	
Material weakness identified?	yes
Significant deficiency identified?	none reported
Any audit finding disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

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

<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
Highway Planning and Construction Cluster	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 2018-001

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

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). No evidence was presented for audit that indicated someone other than the person entering the federal grant information into the Indiana Gateway for Government Units financial reporting system online data collection platform, which was the source for the County's SEFA, was reviewing the information for completeness and accuracy.

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

The SEFA contained the following errors:

1. The Crime Victim Assistance program was listed as a direct grant, rather than a pass-through grant.
2. One state grant was incorrectly included on the SEFA, resulting in an overstatement in the amount of \$4,160.
3. The Highway Planning and Construction program was incorrectly reported, resulting in an overstatement of \$45,093.
4. The Child Support Enforcement program was incorrectly reported, resulting in an overstatement of \$21,666.

The net amount of errors resulted in an overstatement of federal expenditures in the amount of \$70,919.

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. . . ."

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.510(b) states:

"Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a 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, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the County's management establish controls related to the preparation of the SEFA.

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

FINDING 2018-002

Subject: Highway Planning and Construction Cluster - Internal Controls

Federal Agency: Department of Transportation

Federal Program: Highway Planning and Construction

CFDA Number: 20.205

Federal Award Numbers and Years (or Other Identifying Numbers): DES 1400784,
DES 1500487,
DES 1600888

Pass-Through Entity: Indiana Department of Transportation

Compliance Requirements: Cash Management; Matching, Level of Effort, Earmarking

Audit Finding: Material Weakness

Condition

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Cash Management and Matching, Level of Effort, Earmarking.

The County was required to request reimbursement from the Indiana Department of Transportation using the LPA Invoice-Voucher (voucher). The vouchers listed the gross amount of the claims paid by the County and calculated the percentage of federal share that was reimbursable. The Highway Superintendent prepared the vouchers and signed them. There were no procedures in place, such as an oversight, review, or approval process to ensure that expenses were paid prior to requesting reimbursement, or that the correct federal percentage rate was used in the calculation.

Context

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

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

GREENE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the compliance requirements listed above.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls related to the grant agreement and the compliance requirements listed above.

Views of Responsible Officials

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

AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is 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

July 12, 2019

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: As of today, July 12, 2019.

Corrective Action Plan

Finding 2018-001

Corrective Action Plan:

I have reached out to officials who have strong experience in tracking the Schedule of Expenditures of Federal Awards (SEFA), and we have implemented the following changes in our procedures for the SEFA to hopefully eliminate or minimize mistakes in the reporting for Greene County going forward. Please see below.

-EFT's from the Auditor of State are tracked daily by my Chief Deputy Lori Dickinson and myself in order to make sure that no incoming grant award monies are missed.

-I have a more detailed excel spreadsheet to track these EFT's, including using color coding for when the EFT email is received, when the deposit to the bank is pending and then finalized. We use separate tabs for each federal grant and a totals tab.

-I have added the proper CFDA numbers to any federal grant fund or account line description in our financial system to help us be more efficient in keeping track of these funds. Both Lori and I compare notes to make sure funds are reported in the proper fund/account line.

-We have learned to separate state grants from federal grants. If there is a question, I ask someone from the State Board of Accounts for help in finding out if a grant is federal.

- We now keep an updated physical file of documents which should save time in pulling the information together for both the AFR and SBOA audit. Offices/Departments have been

contacted by email to make sure that we receive all information necessary if they are applying for a federal grant. Going forward, we will contact each Office/Department at a minimum annually.

-We have also learned to separate what counts as reportable for each federal grant on the SEFA, whether revenue or expenditures.

Thank you for your time.

Respectfully yours,

A handwritten signature in black ink, appearing to read 'Matthew W. Baker', followed by a horizontal line extending to the right.

Matthew W. Baker
Greene County Auditor

Greene County Highway Department

Roger Hamilton, Superintendent

847 N 800W

Switz City, IN 47465

(812) 659-2045

roger.hamilton@co.greene.in.us

CORRECTIVE ACTION PLAN

FINDING 2018-002

Contact Person Responsible for Corrective Action: Roger Hamilton

Contact Phone Number: (812) 659-2045

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

LPA Vouchers along with invoices will be initialed by a second person as an internal control before submitting the information to Indiana Department of Transportation for reimbursement.

Anticipated Completion Date: Corrective Action has been put in place.



Superintendent

7/22/18

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/>.