

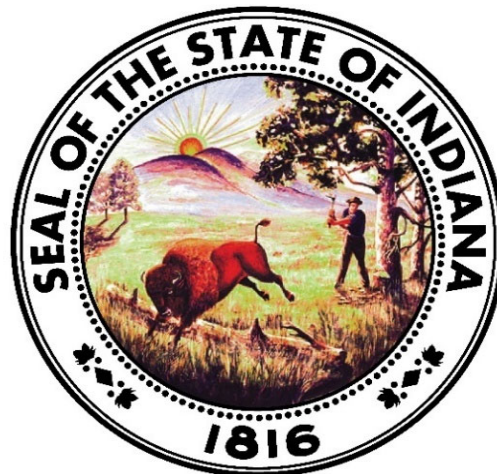
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

GREENE COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

08/22/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Matthew W. Baker Heather Perry	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Treasurer	Nicole L. Stahl-Troutman Samantha Mahan (interim) Samantha Mahan	01-01-22 to 05-13-22 05-14-22 to 06-10-22 06-11-22 to 12-31-23
Clerk of the Circuit Court	Stuart A. Dowden	01-01-22 to 12-31-23
County Sheriff	Michael L. Hasler George A. Dallaire	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Sarah J. Bender	01-01-22 to 12-31-23
President of the Board of County Commissioners	Nathan L. Abrams	01-01-22 to 12-31-23
President of the County Council	Gregg Roudebush Kelly Zimmerly	01-01-22 to 12-31-22 01-01-23 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF GREENE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Greene County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 8, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 8, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

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
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	
Prosecutors Check Deception Program	\$ 5,563	\$ 75	\$ -	\$ 5,638
General	1,100,855	12,535,517	12,242,806	1,393,566
Accident Report	8,941	4,900	2,000	11,841
CEDIT County Share	587,361	1,369,508	964,945	991,924
City and Town Court Costs	53,973	8,235	-	62,208
Clerk's Records Perpetuation	168,502	27,741	-	196,243
Convention Visitor and Tourism Promotion	88,360	125,428	58,709	155,079
Sales Disclosure - County Share	46,244	10,115	-	56,359
Covered Bridge	2,495	1,850	-	4,345
Cumulative Bridge	461,629	456,815	387,148	531,296
Cumulative Capital Development	1,457,303	327,772	817,106	967,969
Emergency Medical Services	75,615	1,639,617	1,715,232	-
Emergency Planning/Right to Know	12,857	5,173	10,684	7,346
Enhanced Access	35,088	36,936	29,668	42,356
Firearms Training	26,685	21,070	24,789	22,966
General Drain Improvement	143,711	71,786	-	215,497
Health	56,305	292,398	312,081	36,622
Identification Security Protection	11,941	5,538	8,400	9,079
Local Health Maintenance	133,922	33,139	33,139	133,922
Local Road and Street	621,630	574,129	508,230	687,529
LOIT Public Safety - County Share	1,186,556	2,752,215	2,593,169	1,345,602
MVH - RESTRICTED	54,844	2,257,606	2,305,070	7,380
Misdemeanant	152,109	21,539	-	173,648
Motor Vehicle Highway	1,931,407	3,403,965	2,411,117	2,924,255
Rainy Day	1,959,355	-	228,670	1,730,685
Recorder's Records Perpetuation	133,395	107,330	175,918	64,807
Riverboat	210,011	106,722	130,000	186,733
Sex and Violent Offender Administration	6,065	3,750	792	9,023
Surplus Tax	(47,293)	11,089	30,599	(66,803)
Surveyor's Corner Perpetuation	141,272	27,690	33,323	135,639
Tax Sale Fees	460,954	104,241	30,036	535,159
Tax Sale Redemption	(47,481)	116,584	129,558	(60,455)
Tax Sale Surplus	1,490,835	978,924	1,411,086	1,058,673
Local Health Department Trust Account	86,438	19,442	19,441	86,439
Election and Registration	26,261	-	-	26,261
Auditors Ineligible Deductions	1,612	-	1,612	-
County Elected Officials Training	19,779	5,538	7,043	18,274
County Offender Transportation Fund	-	125	-	125
Statewide 911	1,098,665	329,410	326,541	1,101,534
Reassessment	249,315	458,545	430,692	277,168
LOIT Special Distribution	26,433	6,000	32,433	-
LIT Correctional/Rehabilitation Facilities	609,257	1,430,710	1,746,545	293,422
OPIOID RESTRICTED FUNDS	-	164,201	-	164,201
OPIOID UNRESTRICTED FUNDS	-	69,511	-	69,511
Adult Probation Administrative	13,376	86,075	85,681	13,770
Juvenile Probation Administrative	2,022	4,502	6,524	-
Cemetery Operating	2,736	-	646	2,090
County User Fee	81,142	7,253	7,351	81,044
Sheriff Sale Administration	10,562	3,640	-	14,202
TIF Debt Service	521,518	672,862	877,735	316,645
Payroll Holding Fund	13,294	4,565,032	4,570,542	7,784
Settlement	26	27,321,882	27,321,882	26
Wheel Tax	-	1,228,139	1,228,139	-
CVET Agency	-	173,238	173,238	-
Sewage Collections	45,058	32,880	32,880	45,058
Financial Institution Tax	-	324,177	324,177	-
State Fines and Forfeitures	3,085	17,565	17,454	3,196
Infraction Judgements	1,878	24,915	11,759	15,034
Overweight Vehicle Fines	-	88	8	80
Special Death Benefit	315	2,865	1,485	1,695
Sales Disclosure - State Share	860	10,115	5,325	5,650
Coroners Training & Con't Education	686	3,949	2,216	2,419
Interstate Compact - State Share	-	250	125	125
Mortgage Recording Fees - State Share	303	3,035	1,630	1,708
Child Restraint Violation Fines	-	175	-	175
Education Plate Fees Agency	469	769	750	488

GREENE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Riverboat Revenue Sharing	-	173,447	173,447	-
Innkeepers Tax Collections	77,608	100,523	125,428	52,703
93.563 Prosecutor PCA	25,143	475	632	24,986
93.563 Title IV-D Incentive	132,639	18,827	19,349	132,117
93.563 Prosecutor IV-D Incentive-Post Oct '99	211,684	28,328	12,558	227,454
93.563 Clerk IV-D Incentive-Post Oct '99	177,546	18,827	7,800	188,573
Treasurer	2,146,918	1,735,569	2,146,918	1,735,569
Community Corrections Inmate Trust	4,378	77,310	80,292	1,396
Clerk's Trust	589,442	1,502,435	1,616,052	475,825
Community Corrections Commissary	229,872	109,966	91,059	248,779
Jail Commissary	180,833	205,938	184,388	202,383
Sheriff's Inmate Trust	15,993	295,785	298,548	13,230
RADIO REPAIR & MAINTENANCE	3,351	-	-	3,351
BLIGHTED PROPERTIES FUND	65,541	988	-	66,529
MOBILE HOME TAX SALE	4,340	-	4,340	-
VACCINE FUND	120,012	174,390	4,118	290,284
2016 Comm Certificate Sale	44,533	18	44,551	-
2017 COMMISSIONER CERTIFICATE	2,788	-	2,788	-
2018 COMMISSIONERS CERTIFICATE	8,047	-	8,047	-
COMMUNITY EVENT CENTER	(283)	17,883	17,600	-
MOBILE HOME PERMITS	5,352	5,753	2,684	8,421
2022 COMMISSIONERS CERTIFICATE	-	37,831	31,785	6,046
SHERIFF CO CORRECTIONS	622,849	287,012	225,229	684,632
ADULT PROBATION ADMIN FEES	13,840	11,507	17,716	7,631
Tobacco Deferral - Probation	979	1,000	1,100	879
Juvenile Admin Fees	3,889	1,233	-	5,122
Alternative Dispute Superior	(148)	1,220	-	1,072
Alternative Dispute Circuit	958	1,540	-	2,498
Alternative Co-Pay Superior	5,437	1,095	895	5,637
Alternative Co-Pay Circuit	6,785	2,690	3,525	5,950
Pre-Trial Diversion	54,432	21,330	14,879	60,883
Sheriff Law Cont Education	229	-	-	229
Jury Pay Fund	325	4,477	2,378	2,424
Infraction Deferral Prosecutor	138,440	53,105	45,120	146,425
County Drug-Free Comm-Superior	22,249	29,773	27,322	24,700
Greene Co. Drug & Alcohol	165,258	58,446	73,179	150,525
Bail Agency Pretrial Circuit	41,930	-	15,733	26,197
Bail Agency Pretrial Superior	64,940	37,182	10,570	91,552
Public Defender- Circuit	77,654	-	10,122	67,532
Public Defender-Superior	57,815	48,941	24,097	82,659
Sheriff Service Fee	60,152	16,056	-	76,208
Seized Asset Fund	19,904	5,347	7,864	17,387
Auditor Transfer Fees	64,418	24,675	11,214	77,879
Linton O/V Deferral Fees	-	10	-	10
White River Levee Maint	9,068	18,730	18,167	9,631
Peter Hill Maint	236	741	714	263
V.D. Singer Ditch Association	174	973	968	179
Jones Ditch	37,626	2,510	-	40,136
Smock 4-Mile Ditch Maintenance	90,622	17,970	15,175	93,417
Bullock Ditch	10,860	1,216	-	12,076
Lemon Creek Ditch	73,537	8,205	-	81,742
Sheriff Donations	1,337	390	-	1,727
Ambulance Donations	501	-	-	501
Child Safety Seat Grant	1,167	-	-	1,167
Victim Assistance	4,922	28,388	23,775	9,535
Sheriff Local Coord. Council Grant	1,897	1,150	600	2,447
COMMUNITY CROSSINGS GRANT	-	1,360,583	1,360,582	1
INTERNAL SERVICE FUEL FUND	10,194	58,680	58,680	10,194
USS Indiana Donations	200	-	-	200
HEALTH DEPT DONATION FUND	170	1,213	1,228	155
EMS Billing Services	8,918	80,181	79,752	9,347
REDEVELOPMENT NON-TIF FUND	70,497	232,129	19,659	282,967
Community Event Center 2022	-	35,992	-	35,992
REDEVELOPMENT AUTHORITY	-	567,126	280,750	286,376
Greene Co. Health Insurance	45,223	384,861	424,743	5,341
LIT 2018-01 Certified Shares	-	6,558,836	6,558,836	-

GREENE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
LIT 2018-01 Public Safety	-	3,279,418	3,279,418	-
LIT 2018-01 Econ Development	-	1,639,709	1,639,709	-
LIT SUPPLEMENTAL DISTRIBUTION	-	1,159,695	1,159,695	-
93.069 PHEP GRANT FY2020	(15,469)	28,637	26,025	(12,857)
97.042 EMPG GRANT 2019	1,706	-	1,324	382
21.019 & 93.323 COVID TESTING SITE	36,134	100,000	109,822	26,312
93.788 2020 Sequential Intercept Grant	80,729	-	46,890	33,839
16.034 CESF GRANT	(19,355)	71,200	51,845	-
Childrens Immunization Grant	-	66,476	59,632	6,844
14.228 CDBG CV-CV2-337	-	200,000	200,000	-
93.354 COAG PHCR FUND	-	220,000	-	220,000
93.658 FOSTER CARE-TITLE IV-E	-	5,794	-	5,794
ARPA Fund	2,887,257	3,104,559	473,011	5,518,805
21.027 CSFRF HIPP GRANT	-	449,422	11,665	437,757
Project Income 17/18	634,675	-	7,201	627,474
Family Court Grant Fund 2015	6,184	-	-	6,184
GAL/CASA Capacity Grant	4,570	9,215	6,815	6,970
GAL/CASA Matching Grant	75,338	27,771	24,325	78,784
GAL/CASA STATE PR GRANT	31	-	-	31
COVID 19 RESPONSE-EMS GRANT	12,930	-	-	12,930
PROJECT INCOME 2021	(19,651)	55,412	35,761	-
COMMUNITY CORRECTIONS 2021	30,756	-	30,617	139
TRANSITION FUND-B	9,225	1,300	10,525	-
EMS GRANT - WALMART	1,000	-	1,000	-
VETERANS REMC GRANT	2	-	-	2
EMS Grant REMC	2,250	-	-	2,250
PROJECT INCOME 2022	-	409,247	356,892	52,355
COMMUNITY CORRECTIONS 2022	-	680,923	655,644	25,279
TRANSITION FUND 2022	-	2,075	-	2,075
Law Enforcement Training Grant	-	42,140	21,070	21,070
STRENGTHENING FAMILIES	-	47,282	39,354	7,928
IN LOCAL BODY ARMOR GRANT	-	18,174	18,174	-
EMS GRANT FUND - 2022	-	14,900	9,800	5,100
EMA - DUKE ENERGY GRANT	-	2,000	2,000	-
COMMUNITY CORRECTIONS-2021	1,813	-	1,813	-
Totals	<u>\$ 25,111,445</u>	<u>\$ 90,512,440</u>	<u>\$ 86,315,112</u>	<u>\$ 29,308,773</u>

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

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, local 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.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

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.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and 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.

The Public Employees' Hybrid 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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and 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 PERF Hybrid or the My Choice.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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:

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.

GREENE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of expenditures exceeding available cash balances and some of the funds being set up for reimbursement grants. The reimbursements for expenditures made by the County were not received by December 31, 2022.

Note 8. Related Parties

The County has entered into a capital lease with the Greene Co Building Corp (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2022 totaled \$2,581,545.

The Economic Development Revenue Bond, Series 2021, were issued by the Greene County Redevelopment Authority to refinance the Redevelopment Revenue Bonds, Series 2013. These bonds were issued on behalf of the Greene County Redevelopment Commission in the amount of \$4,980,000 to be paid off February 1, 2033. Lease payments during the year 2022 totaled \$561,525.

The County has entered into a lease agreement with the Greene County Hospital Association (Association) dated November 12, 2013, for issuance of Series 2013 Revenue Bonds. In 2021, the Association approved the issuance of Lease Rental Revenue Refunding Bonds, Series 2021 (2021 Bonds), not to exceed \$15,600,000. The proceeds were to provide funds to finance all or portions of the refunding, a hospital project, a debt service reserve fund for the 2021 Bonds, capitalized interest on the 2021 Bonds, and all or a portion of the costs of issuance and incidental expenses incurred in connection with the issuance of the 2021 Bonds. These bonds are paid by the Association; however, as additional security, the lease rentals shall be payable from ad valorem property taxes.

REQUIRED SUPPLEMENTARY INFORMATION

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Prosecutors Check Deception Program	General	Accident Report	CEDIT County Share	City and Town Court Costs
Cash and investments - beginning	\$ 5,563	\$ 1,100,855	\$ 8,941	\$ 587,361	\$ 53,973
Receipts:					
Taxes	-	10,998,896	-	1,369,508	-
Intergovernmental receipts	-	475,278	-	-	-
Charges for services	-	3,811	4,900	-	-
Fines and forfeits	-	90,925	-	-	8,235
Other receipts	75	966,607	-	-	-
Total receipts	75	12,535,517	4,900	1,369,508	8,235
Disbursements:					
Personal services	-	8,109,011	-	-	-
Supplies	-	460,298	-	-	-
Other services and charges	-	2,528,981	2,000	964,945	-
Debt service - principal and interest	-	1,020,000	-	-	-
Capital outlay	-	124,099	-	-	-
Other disbursements	-	417	-	-	-
Total disbursements	-	12,242,806	2,000	964,945	-
Excess (deficiency) of receipts over disbursements	75	292,711	2,900	404,563	8,235
Cash and investments - ending	\$ 5,638	\$ 1,393,566	\$ 11,841	\$ 991,924	\$ 62,208

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Clerk's Records Perpetuation	Convention Visitor and Tourism Promotion	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 168,502	\$ 88,360	\$ 46,244	\$ 2,495	\$ 461,629
Receipts:					
Taxes	-	-	-	-	340,929
Intergovernmental receipts	-	-	-	-	115,886
Charges for services	-	-	10,115	-	-
Fines and forfeits	27,741	-	-	-	-
Other receipts	-	125,428	-	1,850	-
Total receipts	27,741	125,428	10,115	1,850	456,815
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	62	-	-	-
Other services and charges	-	58,647	-	-	87,374
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	299,774
Other disbursements	-	-	-	-	-
Total disbursements	-	58,709	-	-	387,148
Excess (deficiency) of receipts over disbursements	27,741	66,719	10,115	1,850	69,667
Cash and investments - ending	\$ 196,243	\$ 155,079	\$ 56,359	\$ 4,345	\$ 531,296

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Cumulative Capital Development	Emergency Medical Services	Emergency Planning/Right to Know	Enhanced Access	Firearms Training
Cash and investments - beginning	\$ 1,457,303	\$ 75,615	\$ 12,857	\$ 35,088	\$ 26,685
Receipts:					
Taxes	323,141	-	-	-	-
Intergovernmental receipts	3,927	-	-	-	-
Charges for services	-	1,523,758	-	36,936	21,070
Fines and forfeits	-	-	-	-	-
Other receipts	704	115,859	5,173	-	-
Total receipts	327,772	1,639,617	5,173	36,936	21,070
Disbursements:					
Personal services	-	1,322,378	-	-	-
Supplies	-	223,525	191	-	-
Other services and charges	629,036	65,834	10,493	29,668	24,789
Debt service - principal and interest	-	-	-	-	-
Capital outlay	188,070	103,495	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	817,106	1,715,232	10,684	29,668	24,789
Excess (deficiency) of receipts over disbursements	(489,334)	(75,615)	(5,511)	7,268	(3,719)
Cash and investments - ending	\$ 967,969	\$ -	\$ 7,346	\$ 42,356	\$ 22,966

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 143,711	\$ 56,305	\$ 11,941	\$ 133,922	\$ 621,630
Receipts:					
Taxes	-	241,121	-	-	-
Intergovernmental receipts	-	2,930	-	-	-
Charges for services	-	-	5,538	33,139	-
Fines and forfeits	-	-	-	-	-
Other receipts	71,786	48,347	-	-	574,129
Total receipts	71,786	292,398	5,538	33,139	574,129
Disbursements:					
Personal services	-	282,952	-	21,981	-
Supplies	-	23,250	-	2,145	7,811
Other services and charges	-	5,879	8,400	9,013	45,897
Debt service - principal and interest	-	-	-	-	366,730
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	87,792
Total disbursements	-	312,081	8,400	33,139	508,230
Excess (deficiency) of receipts over disbursements	71,786	(19,683)	(2,862)	-	65,899
Cash and investments - ending	\$ 215,497	\$ 36,622	\$ 9,079	\$ 133,922	\$ 687,529

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LOIT Public Safety - County Share	MVH - RESTRICTED	Misdemeanant	Motor Vehicle Highway	Rainy Day
Cash and investments - beginning	\$ 1,186,556	\$ 54,844	\$ 152,109	\$ 1,931,407	\$ 1,959,355
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	2,752,215	-	-	1,028,522	-
Charges for services	-	-	21,539	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,257,606	-	2,375,443	-
Total receipts	2,752,215	2,257,606	21,539	3,403,965	-
Disbursements:					
Personal services	2,027,607	373,036	-	1,058,429	-
Supplies	36,503	-	-	728,819	-
Other services and charges	413,200	-	-	183,671	48,710
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,932,034	-	-	-
Other disbursements	115,859	-	-	440,198	179,960
Total disbursements	2,593,169	2,305,070	-	2,411,117	228,670
Excess (deficiency) of receipts over disbursements	159,046	(47,464)	21,539	992,848	(228,670)
Cash and investments - ending	\$ 1,345,602	\$ 7,380	\$ 173,648	\$ 2,924,255	\$ 1,730,685

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 133,395	\$ 210,011	\$ 6,065	\$ (47,293)	\$ 141,272
Receipts:					
Taxes	-	-	-	11,089	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	107,330	-	3,750	-	27,690
Fines and forfeits	-	-	-	-	-
Other receipts	-	106,722	-	-	-
Total receipts	107,330	106,722	3,750	11,089	27,690
Disbursements:					
Personal services	113,827	-	-	-	-
Supplies	3,052	-	-	-	523
Other services and charges	59,039	130,000	792	30,599	32,800
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	175,918	130,000	792	30,599	33,323
Excess (deficiency) of receipts over disbursements	(68,588)	(23,278)	2,958	(19,510)	(5,633)
Cash and investments - ending	\$ 64,807	\$ 186,733	\$ 9,023	\$ (66,803)	\$ 135,639

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Election and Registration
Cash and investments - beginning	\$ 460,954	\$ (47,481)	\$ 1,490,835	\$ 86,438	\$ 26,261
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	19,442	-
Fines and forfeits	-	-	-	-	-
Other receipts	104,241	116,584	978,924	-	-
Total receipts	<u>104,241</u>	<u>116,584</u>	<u>978,924</u>	<u>19,442</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	2,137	-
Other services and charges	30,036	129,558	1,411,086	17,304	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>30,036</u>	<u>129,558</u>	<u>1,411,086</u>	<u>19,441</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>74,205</u>	<u>(12,974)</u>	<u>(432,162)</u>	<u>1</u>	<u>-</u>
Cash and investments - ending	<u>\$ 535,159</u>	<u>\$ (60,455)</u>	<u>\$ 1,058,673</u>	<u>\$ 86,439</u>	<u>\$ 26,261</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Reassessment
Cash and investments - beginning	\$ 1,612	\$ 19,779	\$ -	\$ 1,098,665	\$ 249,315
Receipts:					
Taxes	-	-	-	-	452,595
Intergovernmental receipts	-	-	-	-	5,500
Charges for services	-	5,538	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	125	329,410	450
Total receipts	-	5,538	125	329,410	458,545
Disbursements:					
Personal services	-	-	-	316,761	99,422
Supplies	-	-	-	3,266	6,947
Other services and charges	1,612	7,043	-	6,514	324,323
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,612	7,043	-	326,541	430,692
Excess (deficiency) of receipts over disbursements	(1,612)	(1,505)	125	2,869	27,853
Cash and investments - ending	\$ -	\$ 18,274	\$ 125	\$ 1,101,534	\$ 277,168

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LOIT Special Distribution	LIT Correctional/Rehabilitation Facilities	OPIOID RESTRICTED FUNDS	OPIOID UNRESTRICTED FUNDS
Cash and investments - beginning	\$ 26,433	\$ 609,257	\$ -	\$ -
Receipts:				
Taxes	6,000	-	-	-
Intergovernmental receipts	-	1,430,710	164,201	69,511
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>6,000</u>	<u>1,430,710</u>	<u>164,201</u>	<u>69,511</u>
Disbursements:				
Personal services	-	185,000	-	-
Supplies	-	-	-	-
Other services and charges	32,433	-	-	-
Debt service - principal and interest	-	1,561,545	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>32,433</u>	<u>1,746,545</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(26,433)</u>	<u>(315,835)</u>	<u>164,201</u>	<u>69,511</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 293,422</u>	<u>\$ 164,201</u>	<u>\$ 69,511</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Adult Probation Administrative	Juvenile Probation Administrative	Cemetery Operating	County User Fee	Sheriff Sale Administration
Cash and investments - beginning	\$ 13,376	\$ 2,022	\$ 2,736	\$ 81,142	\$ 10,562
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	3,640
Fines and forfeits	-	-	-	7,253	-
Other receipts	86,075	4,502	-	-	-
Total receipts	86,075	4,502	-	7,253	3,640
Disbursements:					
Personal services	75,144	6,524	-	-	-
Supplies	1,728	-	-	-	-
Other services and charges	8,809	-	646	7,351	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	85,681	6,524	646	7,351	-
Excess (deficiency) of receipts over disbursements	394	(2,022)	(646)	(98)	3,640
Cash and investments - ending	\$ 13,770	\$ -	\$ 2,090	\$ 81,044	\$ 14,202

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	TIF Debt Service	Payroll Holding Fund	Settlement	Wheel Tax	CVET Agency
Cash and investments - beginning	\$ 521,518	\$ 13,294	\$ 26	\$ -	\$ -
Receipts:					
Taxes	672,862	-	27,321,882	-	-
Intergovernmental receipts	-	-	-	1,228,139	173,238
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,565,032	-	-	-
Total receipts	<u>672,862</u>	<u>4,565,032</u>	<u>27,321,882</u>	<u>1,228,139</u>	<u>173,238</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	310,609	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>567,126</u>	<u>4,570,542</u>	<u>27,321,882</u>	<u>1,228,139</u>	<u>173,238</u>
Total disbursements	<u>877,735</u>	<u>4,570,542</u>	<u>27,321,882</u>	<u>1,228,139</u>	<u>173,238</u>
Excess (deficiency) of receipts over disbursements	<u>(204,873)</u>	<u>(5,510)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 316,645</u>	<u>\$ 7,784</u>	<u>\$ 26</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, 2022

	Sewage Collections	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ 45,058	\$ -	\$ 3,085	\$ 1,878	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	324,177	-	-	-
Charges for services	32,880	-	-	-	-
Fines and forfeits	-	-	17,565	24,915	88
Other receipts	-	-	-	-	-
Total receipts	<u>32,880</u>	<u>324,177</u>	<u>17,565</u>	<u>24,915</u>	<u>88</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	32,880	324,177	17,454	11,759	8
Total disbursements	<u>32,880</u>	<u>324,177</u>	<u>17,454</u>	<u>11,759</u>	<u>8</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>111</u>	<u>13,156</u>	<u>80</u>
Cash and investments - ending	<u>\$ 45,058</u>	<u>\$ -</u>	<u>\$ 3,196</u>	<u>\$ 15,034</u>	<u>\$ 80</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 315	\$ 860	\$ 686	\$ -	\$ 303
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	10,115	3,949	-	3,035
Fines and forfeits	2,865	-	-	-	-
Other receipts	-	-	-	250	-
Total receipts	2,865	10,115	3,949	250	3,035
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,485	5,325	2,216	125	1,630
Total disbursements	1,485	5,325	2,216	125	1,630
Excess (deficiency) of receipts over disbursements	1,380	4,790	1,733	125	1,405
Cash and investments - ending	\$ 1,695	\$ 5,650	\$ 2,419	\$ 125	\$ 1,708

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	93.563 Prosecutor PCA
Cash and investments - beginning	\$ -	\$ 469	\$ -	\$ 77,608	\$ 25,143
Receipts:					
Taxes	-	-	-	100,523	-
Intergovernmental receipts	-	769	173,447	-	475
Charges for services	-	-	-	-	-
Fines and forfeits	175	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	175	769	173,447	100,523	475
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	750	173,447	125,428	632
Total disbursements	-	750	173,447	125,428	632
Excess (deficiency) of receipts over disbursements	175	19	-	(24,905)	(157)
Cash and investments - ending	\$ 175	\$ 488	\$ -	\$ 52,703	\$ 24,986

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Treasurer	Community Corrections Inmate Trust
Cash and investments - beginning	\$ 132,639	\$ 211,684	\$ 177,546	\$ 2,146,918	\$ 4,378
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	18,827	28,328	18,827	-	-
Charges for services	-	-	-	1,735,569	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	77,310
Total receipts	18,827	28,328	18,827	1,735,569	77,310
Disbursements:					
Personal services	-	4,986	-	-	-
Supplies	-	2,598	-	-	-
Other services and charges	19,349	2,844	7,800	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	2,130	-	-	-
Other disbursements	-	-	-	2,146,918	80,292
Total disbursements	19,349	12,558	7,800	2,146,918	80,292
Excess (deficiency) of receipts over disbursements	(522)	15,770	11,027	(411,349)	(2,982)
Cash and investments - ending	\$ 132,117	\$ 227,454	\$ 188,573	\$ 1,735,569	\$ 1,396

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Clerk's Trust	Community Corrections Commissary	Jail Commissary	Sheriff's Inmate Trust	RADIO REPAIR & MAINTENANCE
Cash and investments - beginning	\$ 589,442	\$ 229,872	\$ 180,833	\$ 15,993	\$ 3,351
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	205,938	295,785	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,502,435	109,966	-	-	-
Total receipts	<u>1,502,435</u>	<u>109,966</u>	<u>205,938</u>	<u>295,785</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,616,052	91,059	184,388	298,548	-
Total disbursements	<u>1,616,052</u>	<u>91,059</u>	<u>184,388</u>	<u>298,548</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(113,617)</u>	<u>18,907</u>	<u>21,550</u>	<u>(2,763)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 475,825</u>	<u>\$ 248,779</u>	<u>\$ 202,383</u>	<u>\$ 13,230</u>	<u>\$ 3,351</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	BLIGHTED PROPERTIES FUND	MOBILE HOME TAX SALE	VACCINE FUND	2016 Comm Certificate Sale	2017 COMMISSIONER CERTIFICATE
Cash and investments - beginning	\$ 65,541	\$ 4,340	\$ 120,012	\$ 44,533	\$ 2,788
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	988	-	174,390	18	-
Total receipts	988	-	174,390	18	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	4,340	4,118	44,551	2,788
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	4,340	4,118	44,551	2,788
Excess (deficiency) of receipts over disbursements	988	(4,340)	170,272	(44,533)	(2,788)
Cash and investments - ending	\$ 66,529	\$ -	\$ 290,284	\$ -	\$ -

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	2018 COMMISSIONERS CERTIFICATE	COMMUNITY EVENT CENTER	MOBILE HOME PERMITS	2022 COMMISSIONERS CERTIFICATE
Cash and investments - beginning	\$ 8,047	\$ (283)	\$ 5,352	\$ -
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	17,600	5,753	-
Fines and forfeits	-	-	-	-
Other receipts	-	283	-	37,831
Total receipts	<u>-</u>	<u>17,883</u>	<u>5,753</u>	<u>37,831</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	8,047	-	2,684	31,537
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	17,600	-	248
Total disbursements	<u>8,047</u>	<u>17,600</u>	<u>2,684</u>	<u>31,785</u>
Excess (deficiency) of receipts over disbursements	<u>(8,047)</u>	<u>283</u>	<u>3,069</u>	<u>6,046</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,421</u>	<u>\$ 6,046</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	SHERIFF CO CORRECTIONS	ADULT PROBATION ADMIN FEES	Tobacco Deferral - Probation	Juvenile Admin Fees	Alternative Dispute Superior
Cash and investments - beginning	\$ 622,849	\$ 13,840	\$ 979	\$ 3,889	\$ (148)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	287,012	-	-	-	-
Fines and forfeits	-	-	-	-	1,220
Other receipts	-	11,507	1,000	1,233	-
Total receipts	<u>287,012</u>	<u>11,507</u>	<u>1,000</u>	<u>1,233</u>	<u>1,220</u>
Disbursements:					
Personal services	201,766	17,012	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	704	1,100	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	23,463	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>225,229</u>	<u>17,716</u>	<u>1,100</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>61,783</u>	<u>(6,209)</u>	<u>(100)</u>	<u>1,233</u>	<u>1,220</u>
Cash and investments - ending	<u>\$ 684,632</u>	<u>\$ 7,631</u>	<u>\$ 879</u>	<u>\$ 5,122</u>	<u>\$ 1,072</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Alternative Dispute Circuit	Alternative Co-Pay Superior	Alternative Co-Pay Circuit	Pre-Trial Diversion	Sheriff Law Cont Education
Cash and investments - beginning	\$ 958	\$ 5,437	\$ 6,785	\$ 54,432	\$ 229
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	1,540	1,095	2,690	21,330	-
Other receipts	-	-	-	-	-
Total receipts	1,540	1,095	2,690	21,330	-
Disbursements:					
Personal services	-	-	-	14,879	-
Supplies	-	-	-	-	-
Other services and charges	-	895	3,525	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	895	3,525	14,879	-
Excess (deficiency) of receipts over disbursements	1,540	200	(835)	6,451	-
Cash and investments - ending	\$ 2,498	\$ 5,637	\$ 5,950	\$ 60,883	\$ 229

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Jury Pay Fund	Infraction Deferral Prosecutor	County Drug-Free Comm-Superior	Greene Co. Drug & Alcohol	Bail Agency Pretrial Circuit
Cash and investments - beginning	\$ 325	\$ 138,440	\$ 22,249	\$ 165,258	\$ 41,930
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	4,477	53,105	29,773	58,446	-
Other receipts	-	-	-	-	-
Total receipts	4,477	53,105	29,773	58,446	-
Disbursements:					
Personal services	-	18,542	-	64,184	-
Supplies	-	6,631	-	2,497	-
Other services and charges	2,378	19,947	27,322	5,500	1,463
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	998	-
Other disbursements	-	-	-	-	14,270
Total disbursements	2,378	45,120	27,322	73,179	15,733
Excess (deficiency) of receipts over disbursements	2,099	7,985	2,451	(14,733)	(15,733)
Cash and investments - ending	\$ 2,424	\$ 146,425	\$ 24,700	\$ 150,525	\$ 26,197

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Bail Agency Pretrial Superior	Public Defender- Circuit	Public Defender-Superior	Sheriff Service Fee	Seized Asset Fund
Cash and investments - beginning	\$ 64,940	\$ 77,654	\$ 57,815	\$ 60,152	\$ 19,904
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	37,182	-	48,941	16,056	-
Other receipts	-	-	-	-	5,347
Total receipts	37,182	-	48,941	16,056	5,347
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	10,570	1,235	24,097	-	7,864
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	8,887	-	-	-
Total disbursements	10,570	10,122	24,097	-	7,864
Excess (deficiency) of receipts over disbursements	26,612	(10,122)	24,844	16,056	(2,517)
Cash and investments - ending	\$ 91,552	\$ 67,532	\$ 82,659	\$ 76,208	\$ 17,387

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Auditor Transfer Fees	Linton O/V Deferral Fees	White River Levee Maint	Peter Hill Maint	V.D. Singer Ditch Association
Cash and investments - beginning	\$ 64,418	\$ -	\$ 9,068	\$ 236	\$ 174
Receipts:					
Taxes	-	-	18,730	741	973
Intergovernmental receipts	-	-	-	-	-
Charges for services	24,675	-	-	-	-
Fines and forfeits	-	10	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>24,675</u>	<u>10</u>	<u>18,730</u>	<u>741</u>	<u>973</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	11,214	-	18,167	714	968
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>11,214</u>	<u>-</u>	<u>18,167</u>	<u>714</u>	<u>968</u>
Excess (deficiency) of receipts over disbursements	<u>13,461</u>	<u>10</u>	<u>563</u>	<u>27</u>	<u>5</u>
Cash and investments - ending	<u>\$ 77,879</u>	<u>\$ 10</u>	<u>\$ 9,631</u>	<u>\$ 263</u>	<u>\$ 179</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Jones Ditch	Smock 4-Mile Ditch Maintenance	Bullock Ditch	Lemon Creek Ditch	Sheriff Donations
Cash and investments - beginning	\$ 37,626	\$ 90,622	\$ 10,860	\$ 73,537	\$ 1,337
Receipts:					
Taxes	2,510	17,970	1,216	8,205	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	390
Total receipts	<u>2,510</u>	<u>17,970</u>	<u>1,216</u>	<u>8,205</u>	<u>390</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	15,175	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>15,175</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,510</u>	<u>2,795</u>	<u>1,216</u>	<u>8,205</u>	<u>390</u>
Cash and investments - ending	<u>\$ 40,136</u>	<u>\$ 93,417</u>	<u>\$ 12,076</u>	<u>\$ 81,742</u>	<u>\$ 1,727</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Ambulance Donations	Child Safety Seat Grant	Victim Assistance	Sheriff Local Coor. Council Grant	COMMUNITY CROSSINGS GRANT
Cash and investments - beginning	\$ 501	\$ 1,167	\$ 4,922	\$ 1,897	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	28,388	-	982,592
Charges for services	-	-	-	1,150	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	377,991
Total receipts	-	-	28,388	1,150	1,360,583
Disbursements:					
Personal services	-	-	17,769	-	-
Supplies	-	-	5,841	-	-
Other services and charges	-	-	165	600	1,360,582
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	23,775	600	1,360,582
Excess (deficiency) of receipts over disbursements	-	-	4,613	550	1
Cash and investments - ending	\$ 501	\$ 1,167	\$ 9,535	\$ 2,447	\$ 1

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	INTERNAL SERVICE FUEL FUND	USS Indiana Donations	HEALTH DEPT DONATION FUND	EMS Billing Services
Cash and investments - beginning	\$ 10,194	\$ 200	\$ 170	\$ 8,918
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	80,181
Fines and forfeits	-	-	-	-
Other receipts	58,680	-	1,213	-
Total receipts	<u>58,680</u>	<u>-</u>	<u>1,213</u>	<u>80,181</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	1,228	79,752
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	58,680	-	-	-
Total disbursements	<u>58,680</u>	<u>-</u>	<u>1,228</u>	<u>79,752</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(15)</u>	<u>429</u>
Cash and investments - ending	<u>\$ 10,194</u>	<u>\$ 200</u>	<u>\$ 155</u>	<u>\$ 9,347</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	REDEVELOPMENT NON-TIF FUND	Community Event Center 2022	REDEVELOPMENT AUTHORITY	Greene Co. Health Insurance
Cash and investments - beginning	\$ 70,497	\$ -	\$ -	\$ 45,223
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	13,175	-	-
Fines and forfeits	-	-	-	-
Other receipts	232,129	22,817	567,126	384,861
Total receipts	232,129	35,992	567,126	384,861
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	19,659	-	-	424,743
Debt service - principal and interest	-	-	280,750	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	19,659	-	280,750	424,743
Excess (deficiency) of receipts over disbursements	212,470	35,992	286,376	(39,882)
Cash and investments - ending	\$ 282,967	\$ 35,992	\$ 286,376	\$ 5,341

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT 2018-01 Certified Shares	LIT 2018-01 Public Safety	LIT 2018-01 Econ Development	LIT SUPPLEMENTAL DISTRIBUTION	93.069 PHEP GRANT FY2020
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (15,469)
Receipts:					
Taxes	6,558,836	3,279,418	1,639,709	1,159,695	-
Intergovernmental receipts	-	-	-	-	25,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	3,637
Total receipts	<u>6,558,836</u>	<u>3,279,418</u>	<u>1,639,709</u>	<u>1,159,695</u>	<u>28,637</u>
Disbursements:					
Personal services	-	-	-	-	26,025
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,558,836	3,279,418	1,639,709	1,159,695	-
Total disbursements	<u>6,558,836</u>	<u>3,279,418</u>	<u>1,639,709</u>	<u>1,159,695</u>	<u>26,025</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	2,612
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12,857)</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	97,042 EMPG GRANT 2019	21,019 & 93,323 COVID TESTING SITE	93,788 2020 Sequential Intercept Grant	16,034 CESF GRANT	Childrens Immunization Grant
Cash and investments - beginning	\$ 1,706	\$ 36,134	\$ 80,729	\$ (19,355)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	100,000	-	71,200	66,476
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>71,200</u>	<u>66,476</u>
Disbursements:					
Personal services	-	54,799	38,870	-	30,689
Supplies	-	32,957	-	-	6,051
Other services and charges	-	18,429	8,020	51,845	19,599
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	3,293
Other disbursements	1,324	3,637	-	-	-
Total disbursements	<u>1,324</u>	<u>109,822</u>	<u>46,890</u>	<u>51,845</u>	<u>59,632</u>
Excess (deficiency) of receipts over disbursements	<u>(1,324)</u>	<u>(9,822)</u>	<u>(46,890)</u>	<u>19,355</u>	<u>6,844</u>
Cash and investments - ending	<u>\$ 382</u>	<u>\$ 26,312</u>	<u>\$ 33,839</u>	<u>\$ -</u>	<u>\$ 6,844</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	14.228 CDBG CV-CV2-337	93.354 COAG PHCR FUND	93.658 FOSTER CARE-TITLE IV-E	ARPA Fund	21.027 CSFRF HIPP GRANT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,887,257	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	200,000	220,000	5,794	3,100,237	359,422
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	4,322	90,000
Total receipts	200,000	220,000	5,794	3,104,559	449,422
Disbursements:					
Personal services	-	-	-	30,436	11,165
Supplies	-	-	-	-	-
Other services and charges	200,000	-	-	442,575	500
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	200,000	-	-	473,011	11,665
Excess (deficiency) of receipts over disbursements	-	220,000	5,794	2,631,548	437,757
Cash and investments - ending	\$ -	\$ 220,000	\$ 5,794	\$ 5,518,805	\$ 437,757

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Project Income 17/18	Family Court Grant Fund 2015	GAL/CASA Capacity Grant	GAL/CASA Matching Grant	GAL/CASA STATE PR GRANT
Cash and investments - beginning	\$ 634,675	\$ 6,184	\$ 4,570	\$ 75,338	\$ 31
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	9,215	27,771	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	9,215	27,771	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	7,201	-	6,815	24,325	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	7,201	-	6,815	24,325	-
Excess (deficiency) of receipts over disbursements	(7,201)	-	2,400	3,446	-
Cash and investments - ending	\$ 627,474	\$ 6,184	\$ 6,970	\$ 78,784	\$ 31

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	COVID 19 RESPONSE-EMS GRANT	PROJECT INCOME 2021	COMMUNITY CORRECTIONS 2021	TRANSITION FUND-B
Cash and investments - beginning	\$ 12,930	\$ (19,651)	\$ 30,756	\$ 9,225
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	55,412	-	1,300
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>-</u>	<u>55,412</u>	<u>-</u>	<u>1,300</u>
Disbursements:				
Personal services	-	24,653	30,537	-
Supplies	-	385	-	-
Other services and charges	-	10,723	80	10,525
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>35,761</u>	<u>30,617</u>	<u>10,525</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>19,651</u>	<u>(30,617)</u>	<u>(9,225)</u>
Cash and investments - ending	<u>\$ 12,930</u>	<u>\$ -</u>	<u>\$ 139</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	EMS GRANT - WALMART	VETERANS REMC GRANT	EMS Grant REMC	PROJECT INCOME 2022	COMMUNITY CORRECTIONS 2022
Cash and investments - beginning	\$ 1,000	\$ 2	\$ 2,250	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	409,247	680,923
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	409,247	680,923
Disbursements:					
Personal services	-	-	-	172,849	615,491
Supplies	-	-	-	15,407	-
Other services and charges	1,000	-	-	168,636	40,153
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,000	-	-	356,892	655,644
Excess (deficiency) of receipts over disbursements	(1,000)	-	-	52,355	25,279
Cash and investments - ending	\$ -	\$ 2	\$ 2,250	\$ 52,355	\$ 25,279

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	TRANSITION FUND 2022	Law Enforcement Training Grant	STRENGTHENING FAMILIES	IN LOCAL BODY ARMOR GRANT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	2,075	42,140	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	47,282	18,174
Total receipts	<u>2,075</u>	<u>42,140</u>	<u>47,282</u>	<u>18,174</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	21,070	39,354	18,174
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>21,070</u>	<u>39,354</u>	<u>18,174</u>
Excess (deficiency) of receipts over disbursements	<u>2,075</u>	<u>21,070</u>	<u>7,928</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,075</u>	<u>\$ 21,070</u>	<u>\$ 7,928</u>	<u>\$ -</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	EMS GRANT FUND -	EMA - DUKE ENERGY GRANT	COMMUNITY CORRECTIONS-2021	Totals
	2022			
Cash and investments - beginning	\$ -	\$ -	\$ 1,813	\$ 25,111,445
Receipts:				
Taxes	-	-	-	54,526,549
Intergovernmental receipts	-	-	-	14,402,099
Charges for services	-	-	-	4,545,013
Fines and forfeits	-	-	-	455,627
Other receipts	14,900	2,000	-	16,583,152
Total receipts	14,900	2,000	-	90,512,440
Disbursements:				
Personal services	-	-	-	15,366,724
Supplies	-	-	-	1,572,624
Other services and charges	9,800	2,000	1,813	10,616,744
Debt service - principal and interest	-	-	-	3,539,634
Capital outlay	-	-	-	2,677,356
Other disbursements	-	-	-	52,542,030
Total disbursements	9,800	2,000	1,813	86,315,112
Excess (deficiency) of receipts over disbursements	5,100	-	(1,813)	4,197,328
Cash and investments - ending	\$ 5,100	\$ -	\$ -	\$ 29,308,773

OTHER INFORMATION

GREENE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Caterpillar Financial Services Corporation	926M Loader	\$ 21,999	5/13/2022	5/13/2027
Caterpillar Financial Services Corporation	2019 Excavator/Loader 316FL	29,450	3/1/2019	3/1/2024
Caterpillar Financial Services Corporation	M318F Wheeled Excavator-Eastside	27,900	5/30/2018	5/30/2023
Caterpillar Financial Services Corporation	420F	17,036	5/1/2020	5/1/2025
Caterpillar Financial Services Corporation	140M15 Grader	28,178	1/19/2021	1/19/2026
Caterpillar Financial Services Corporation	140M15 Grader	28,178	1/19/2021	1/19/2026
Caterpillar Financial Services Corporation	M318F Excavator	37,533	8/3/2021	8/3/2026
Caterpillar Financial Services Corporation	140M15 Grader	28,178	1/19/2021	1/19/2026
Caterpillar Financial Services Corporation	308E+02 Mini Excavator	18,767	3/16/2021	3/16/2026
Greene Co Building Corp	Lease Rental Revenue Bonds of 2017 (Tax Back-up)	1,041,000	10/4/2017	6/15/2037
Greene Co Building Corp	Lease Rental Revenue Refunding Bonds Series 2021	1,019,500	5/19/2021	1/1/2027
Greene County Hospital Association	Lease Rental Revenue Refunding Bonds Series 2021 A	723,490	9/8/2021	8/1/2043
Greene County Hospital Association	Taxable Lease Rental Revenue Refunding Bonds Series 2021 B	128,827	9/8/2021	8/1/2031
Greene County Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds Series 2021	560,000	5/12/2021	1/1/2033
Municipal Capital	2018 Hole Patchers 2-total #35 and #49	27,525	7/21/2019	7/21/2024
US Bank Corp	Truck Lease Payment 2-2019 Macks	<u>55,102</u>	5/1/2018	2/15/2023
Total governmental activities		<u>3,792,663</u>		
Total of annual lease payments		<u>\$ 3,792,663</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	General Obligation Refunding Bonds Series 2021		<u>\$ 1,365,000</u>	<u>\$ 917,592</u>

OTHER REPORTS

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