

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

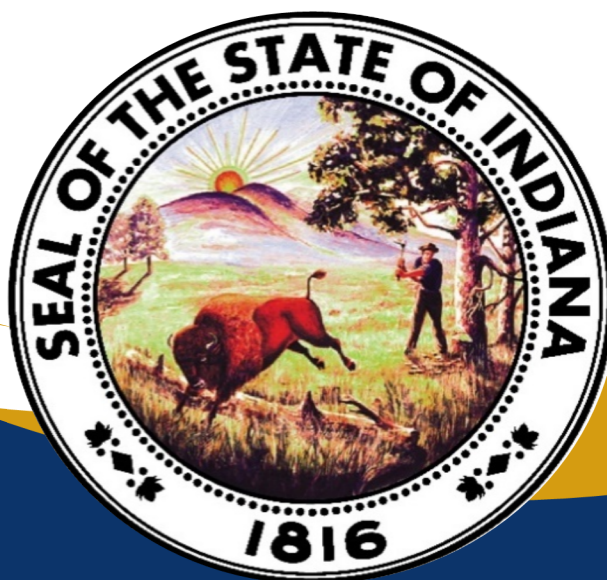
**Paul D. Joyce, CPA  
State Examiner**

FINANCIAL STATEMENT AUDIT REPORT

OF

GREENE COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
12/26/2024



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Heather Perry	01-01-23 to 12-31-24
County Treasurer	Samantha Mahan	01-01-23 to 12-31-24
Clerk of the Circuit Court	Stuart A. Dowden Jamie Thompson	01-01-23 to 07-31-24 08-01-24 to 12-31-24
County Sheriff	George Dallaire	01-01-23 to 12-31-24
County Recorder	Sarah J. Bender	01-01-23 to 12-31-24
President of the Board of County Commissioners	Nathan L. Abrams	01-01-23 to 12-31-24
President of the County Council	Kelly Zimmerly	01-01-23 to 12-31-24



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

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## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF GREENE COUNTY, INDIANA

### ***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, 2023, 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, 2023, 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, 2023, 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). 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 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, 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)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and 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.



Beth Kelley, CPA, CFE  
Deputy State Examiner

December 16, 2024



## FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Prosecutors Check Deception Program	\$ 5,638	\$ -	\$ -	\$ 5,638
General	1,393,566	14,268,357	14,142,046	1,519,877
Accident Report	11,841	4,015	6,721	9,135
CEDIT County Share	991,924	1,435,726	974,138	1,453,512
City and Town Court Costs	62,208	7,392	-	69,600
Clerk's Records Perpetuation	196,243	23,355	-	219,598
Convention Visitor and Tourism Promotion	155,079	155,273	52,792	257,560
Sales Disclosure - County Share	56,359	9,423	773	65,009
Covered Bridge	4,345	1,850	-	6,195
Cumulative Bridge	531,296	461,743	169,726	823,313
Cumulative Capital Development	967,969	373,640	814,848	526,761
Emergency Medical Services	-	2,205,203	2,204,299	904
Emergency Planning/Right to Know	7,346	4,164	1,022	10,488
Enhanced Access	42,356	36,064	26,815	51,605
Firearms Training	22,966	21,070	34,305	9,731
General Drain Improvement	215,497	-	437	215,060
Health	36,622	293,278	299,178	30,722
Identification Security Protection	9,079	4,823	9,517	4,385
Local Health Maintenance	133,922	16,570	57,929	92,563
Local Road and Street	687,529	594,596	501,315	780,810
LOIT Public Safety - County Share	1,345,602	2,897,189	2,734,716	1,508,075
MVH - RESTRICTED	7,380	2,188,705	2,612,786	(416,701)
Misdemeanant	173,648	18,687	-	192,335
Motor Vehicle Highway	2,924,255	3,184,793	2,061,554	4,047,494
Promotion Of Economic Dev & Tourism	-	704	-	704
Rainy Day	1,730,685	-	-	1,730,685
Recorder's Records Perpetuation	64,807	96,239	88,001	73,045
Riverboat	186,733	106,579	140,000	153,312
Sex and Violent Offender Administration	9,023	3,474	1,818	10,679
Surplus Tax	(66,803)	19,571	35,076	(82,308)
Surveyor's Corner Perpetuation	135,639	24,115	-	159,754
Tax Sale Fees	535,159	136,919	134,410	537,668
Tax Sale Redemption	(60,455)	126,282	109,310	(43,483)
Tax Sale Surplus	1,058,673	806,704	832,835	1,032,542
Local Health Department Trust Account	86,439	9,721	2,436	93,724
Election and Registration	26,261	-	-	26,261
County Elected Officials Training	18,274	4,823	7,258	15,839
County Offender Transportation Fund	125	-	-	125
Statewide 911	1,101,534	614,653	414,550	1,301,637
Reassessment	277,168	499,249	421,149	355,268
LIT Correctional/Rehabilitation Facilities	293,422	1,509,631	1,411,000	392,053
LIT EMS	-	1,410,971	447,571	963,400
OPIOID RESTRICTED FUNDS	164,201	45,222	4,794	204,629
OPIOID UNRESTRICTED FUNDS	69,511	13,582	-	83,093
Adult Probation Administrative	13,770	73,150	92,225	(5,305)
Juvenile Probation Administrative	-	2,967	278	2,689
Cemetery Operating	2,090	4,190	309	5,971
County User Fee	81,044	6,017	10,405	76,656
Sheriff Sale Administration	14,202	4,680	-	18,882
TIF Debt Service	316,645	636,244	-	952,889
Air Evac Holding Fund	-	3,120	-	3,120
Payroll Clearing	7,784	5,106,203	5,104,338	9,649
Settlement	26	28,605,730	27,875,005	730,751
Wheel Tax	-	999,525	998,824	701
CVET Agency	-	180,012	180,012	-
Sewage Collections	45,058	7,382	48,833	3,607
Financial Institution Tax	-	278,829	278,829	-
State Fines and Forfeitures	3,196	14,273	15,483	1,986
Infraction Judgements	15,034	22,159	24,581	12,612
Overweight Vehicle Fines	80	4,370	2,085	2,365
Special Death Benefit	1,695	2,280	2,795	1,180
Sales Disclosure - State Share	5,650	9,423	9,115	5,958
Coroners Training & Con't Education	2,419	3,284	2,804	2,899
Interstate Compact - State Share	125	408	375	158
Mortgage Recording Fees - State Share	1,708	2,390	2,645	1,453
Child Restraint Violation Fines	175	350	350	175
Education Plate Fees Agency	488	619	619	488
Riverboat Revenue Sharing	-	173,216	173,216	-
Innkeepers Tax Collections	52,703	102,570	155,273	-
93.563 Prosecutor PCA	24,986	1,138	482	25,642
93.563 Title IV-D Incentive	132,117	18,699	14,040	136,776
93.563 Prosecutor IV-D Incentive-Post Oct '99	227,454	28,141	24,916	230,679
93.563 Clerk IV-D Incentive-Post Oct '99	188,573	18,699	7,800	199,472
Treasurer	1,735,569	1,156,415	1,735,569	1,156,415
Community Corrections Inmate Trust	1,396	86,803	86,970	1,229
Clerk's Trust	471,730	1,922,346	1,934,624	459,452
Clerk's Isets	4,095	273,293	273,155	4,233

GREENE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Community Corrections Commissary	248,779	125,124	87,447	286,456
Jail Commissary	202,383	254,879	248,042	209,220
Sheriff's Inmate Trust	13,230	323,468	322,934	13,764
RADIO REPAIR & MAINTENANCE	3,351	-	-	3,351
BLIGHTED PROPERTIES FUND	66,529	3,275	-	69,804
VACCINE FUND	290,284	8,555	5,708	293,131
COMMUNITY EVENT CENTER	-	15,300	-	15,300
MOBILE HOME PERMITS	8,421	2,075	4,042	6,454
2022 COMMISSIONERS CERTIFICATE	6,046	-	1,180	4,866
CERTIFICATE SALE 2023	-	19,050	838	18,212
SHERIFF CO CORRECTIONS	684,632	237,316	275,443	646,505
ADULT PROBATION ADMIN FEES	7,631	30,329	21,557	16,403
Tobacco Deferral - Probation	879	750	967	662
Juvenile Admin Fees	5,122	825	4,129	1,818
Alternative Dispute Superior	1,072	1,100	-	2,172
Alternative Dispute Circuit	2,498	1,420	2,720	1,198
Alternative Co-Pay Superior	5,637	1,530	1,800	5,367
Alternative Co-Pay Circuit	5,950	3,785	5,880	3,855
Pre-Trial Diversion	60,883	13,125	12,360	61,648
Sheriff Law Cont Education	229	4,516	2,327	2,418
Jury Pay Fund	2,424	6,573	-	8,997
Infraction Deferral Prosecutor	146,425	41,249	66,334	121,340
County Drug-Free Comm-Superior	24,700	23,581	26,666	21,615
Greene Co. Drug & Alcohol	150,525	66,182	81,844	134,863
Bail Agency Pretrial Circuit	26,197	4,740	1,645	29,292
Bail Agency Pretrial Superior	91,552	12,560	3,009	101,103
Public Defender- Circuit	67,532	9,470	-	77,002
Public Defender-Superior	82,659	9,148	36,953	54,854
Sheriff Service Fee	76,208	15,504	-	91,712
Seized Asset Fund	17,387	-	5,867	11,520
Auditor Transfer Fees	77,879	23,646	-	101,525
Linton O/V Deferral Fees	10	-	10	-
White River Levee Maint	9,631	23,252	12,841	20,042
Peter Hill Maint	263	724	488	499
V.D. Singer Ditch Association	179	973	804	348
Jones Ditch	40,136	2,579	-	42,715
Smock 4-Mile Ditch Maintenance	93,417	18,476	83,075	28,818
Bullock Ditch	12,076	1,062	9,400	3,738
Lemon Creek Ditch	81,742	7,932	-	89,674
Sheriff Donations	1,727	100	-	1,827
Ambulance Donations	501	-	-	501
Child Safety Seat Grant	1,167	-	110	1,057
Victim Assistance	9,535	22,334	21,938	9,931
Emergency Management Grant	-	-	19,103	(19,103)
Sheriff Local Coord. Council Grant	2,447	1,610	1,660	2,397
COMMUNITY CROSSINGS GRANT	1	957,653	957,653	1
INTERNAL SERVICE FUEL FUND	10,194	52,725	52,725	10,194
USS Indiana Donations	200	-	-	200
HEALTH DEPT DONATION FUND	155	4,115	2,432	1,838
EMS Billing Services	9,347	84,642	66,077	27,912
REDEVELOPMENT NON-TIF FUND	282,967	234,197	201,595	315,569
Community Event Center 2022	35,992	27,825	-	63,817
REDVELOPMENT AUTHORITY	286,376	-	-	286,376
Greene Co. Health Insurance	5,341	903,338	559,024	349,655
LIT 2018-01 Certified Shares	-	7,548,154	7,547,482	672
LIT 2018-01 Public Safety	-	3,774,077	3,774,077	-
LIT 2018-01 Econ Development	-	1,887,038	1,887,038	-
93.069 PHEP GRANT FY2020	(12,857)	51,891	27,401	11,633
97.042 EMPG GRANT 2019	382	-	-	382
21.019 & 93.323 COVID TESTING SITE	26,312	-	27,871	(1,559)
93.788 2020 Sequential Intercept Grant	33,839	-	30,451	3,388
Childrens Immunization Grant	6,844	-	8,714	(1,870)
93.354 COAG PHCR FUND	220,000	220,000	-	440,000
93.658 FOSTER CARE-TITLE IV-E	5,794	6,342	300	11,836
ARPA Fund	5,518,805	113,409	1,048,735	4,583,479
21.027 CSFRF HIPP GRANT	437,757	162,664	115,777	484,644
Project Income 17/18	627,474	49,055	-	676,529
Family Court Grant Fund 2015	6,184	-	-	6,184
GAL/CASA Capacity Grant	6,970	9,370	14,218	2,122
GAL/CASA Matching Grant	78,784	29,742	28,869	79,657
GAL/CASA STATE PR GRANT	31	-	-	31
COVID 19 RESPONSE-EMS GRANT	12,930	-	-	12,930
COMMUNITY CORRECTIONS 2021	139	-	140	(1)
VETERANS REMC GRANT	2	-	-	2
EMS Grant REMC	2,250	-	-	2,250
PROJECT INCOME 2022	52,355	38,730	91,083	2
COMMUNITY CORRECTIONS 2022	25,279	-	25,279	-

GREENE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
TRANSITION FUND 2022	2,075	-	2,075	-
Law Enforcement Training Grant	21,070	-	-	21,070
STRENGTHENING FAMILIES	7,928	45,935	43,289	10,574
IN LOCAL BODY ARMOR GRANT	-	16,776	-	16,776
EMS GRANT FUND - 2022	5,100	-	903	4,197
PROJECT INCOME 2023	-	368,952	387,895	(18,943)
COMMUNITY CORRECTIONS 2023	-	680,923	655,736	25,187
TRANSITION FUND 2023	-	11,925	-	11,925
SHERIFFS GRANT FUND-REMC	-	1,000	954	46
Totals	<u>\$ 29,308,773</u>	<u>\$ 92,001,875</u>	<u>\$ 88,737,994</u>	<u>\$ 32,572,654</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).

*Utility fees.* Amounts received from charges for current services.

*Penalties.* Amounts received from late payment fees.

*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.

*Utility operating expenses.* Amounts disbursed for operating the utilities.

*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 -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 receipts for the year and grant reimbursements that were not received before end of year.

**Note 8. Related Parties**

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 leases are refunding leases for a prior jail renovation lease and refinance of a courthouse renovation refinance. The lessor has been determined to be a related-party of the County. Lease payments during the year 2023 totaled \$2,060,000.

The Economic Development Revenue Bond, Series 2021, were issued by the Greene County Redevelopment Authority to refinance the Redevelopment Revenue Bonds, Series 2013, which were originally issued for various infrastructure projects. 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 2023 totaled \$562,500.

The County has entered into a lease 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, 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.

**Note 9. Combined Funds**

Funds related to the Clerk of the Circuit Court were reported individually in the current financial statement but were reported as one fund in the prior financial statement.

OTHER INFORMATION

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Prosecutors Check Deception Program	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Convention Visitor and Tourism Promotion
Cash and investments - beginning	\$ 5,638	\$ 1,393,566	\$ 11,841	\$ 991,924	\$ 62,208	\$ 196,243	\$ 155,079
Receipts:							
Taxes	-	11,690,706	-	1,435,726	-	-	-
Intergovernmental receipts	-	491,166	-	-	-	-	-
Charges for services	-	4,542	4,015	-	-	-	-
Fines and forfeits	-	77,288	-	-	7,392	23,355	-
Other receipts	-	2,004,655	-	-	-	-	155,273
Total receipts	-	14,268,357	4,015	1,435,726	7,392	23,355	155,273
Disbursements:							
Personal services	-	8,648,766	-	-	-	-	-
Supplies	-	485,931	-	-	-	-	70
Other services and charges	-	2,800,356	6,721	974,138	-	-	52,722
Debt service - principal and interest	-	1,300,750	-	-	-	-	-
Capital outlay	-	377,857	-	-	-	-	-
Other disbursements	-	528,386	-	-	-	-	-
Total disbursements	-	14,142,046	6,721	974,138	-	-	52,792
Excess (deficiency) of receipts over (under) disbursements	-	126,311	(2,706)	461,588	7,392	23,355	102,481
Cash and investments - ending	\$ 5,638	\$ 1,519,877	\$ 9,135	\$ 1,453,512	\$ 69,600	\$ 219,598	\$ 257,560

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Emergency Medical Services	Emergency Planning/Right to Know	Enhanced Access
Cash and investments - beginning	\$ 56,359	\$ 4,345	\$ 531,296	\$ 967,969	\$ -	\$ 7,346	\$ 42,356
Receipts:							
Taxes	-	-	389,964	369,618	-	-	-
Intergovernmental receipts	-	-	70,716	3,962	-	-	-
Charges for services	9,423	-	-	-	1,608,203	-	36,064
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,850	1,063	60	597,000	4,164	-
Total receipts	9,423	1,850	461,743	373,640	2,205,203	4,164	36,064
Disbursements:							
Personal services	-	-	-	-	1,832,555	-	-
Supplies	-	-	-	-	207,710	-	-
Other services and charges	-	-	144,181	681,694	164,034	1,022	26,815
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	25,545	133,154	-	-	-
Other disbursements	773	-	-	-	-	-	-
Total disbursements	773	-	169,726	814,848	2,204,299	1,022	26,815
Excess (deficiency) of receipts over (under) disbursements	8,650	1,850	292,017	(441,208)	904	3,142	9,249
Cash and investments - ending	\$ 65,009	\$ 6,195	\$ 823,313	\$ 526,761	\$ 904	\$ 10,488	\$ 51,605

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share
Cash and investments - beginning	\$ 22,966	\$ 215,497	\$ 36,622	\$ 9,079	\$ 133,922	\$ 687,529	\$ 1,345,602
Receipts:							
Taxes	-	-	241,891	-	-	-	-
Intergovernmental receipts	-	-	2,593	-	-	-	2,897,189
Charges for services	21,070	-	-	4,823	16,570	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	48,794	-	-	594,596	-
Total receipts	21,070	-	293,278	4,823	16,570	594,596	2,897,189
Disbursements:							
Personal services	-	-	281,951	-	48,290	-	2,271,716
Supplies	-	-	8,107	-	1,837	3,531	48,000
Other services and charges	34,305	437	9,120	9,517	7,802	5,400	115,000
Debt service - principal and interest	-	-	-	-	-	492,384	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	300,000
Total disbursements	34,305	437	299,178	9,517	57,929	501,315	2,734,716
Excess (deficiency) of receipts over (under) disbursements	(13,235)	(437)	(5,900)	(4,694)	(41,359)	93,281	162,473
Cash and investments - ending	\$ 9,731	\$ 215,060	\$ 30,722	\$ 4,385	\$ 92,563	\$ 780,810	\$ 1,508,075

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	MVH - RESTRICTED	Misdemeanant	Motor Vehicle Highway	Promotion Of Economic Dev & Tourism	Rainy Day	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 7,380	\$ 173,648	\$ 2,924,255	\$ -	\$ 1,730,685	\$ 64,807	\$ 186,733
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	836,952	-	-	-	-
Charges for services	-	18,687	-	-	-	96,239	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,188,705	-	2,347,841	704	-	-	106,579
Total receipts	2,188,705	18,687	3,184,793	704	-	96,239	106,579
Disbursements:							
Personal services	413,576	-	1,120,633	-	-	84,695	-
Supplies	-	-	674,003	-	-	1,210	-
Other services and charges	-	-	266,918	-	-	2,096	140,000
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,199,210	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,612,786	-	2,061,554	-	-	88,001	140,000
Excess (deficiency) of receipts over (under) disbursements	(424,081)	18,687	1,123,239	704	-	8,238	(33,421)
Cash and investments - ending	\$ (416,701)	\$ 192,335	\$ 4,047,494	\$ 704	\$ 1,730,685	\$ 73,045	\$ 153,312

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Sex and Violent Offender Administration	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 9,023	\$ (66,803)	\$ 135,639	\$ 535,159	\$ (60,455)	\$ 1,058,673	\$ 86,439
Receipts:							
Taxes	-	19,571	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	3,474	-	24,115	-	-	-	9,721
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	136,919	126,282	806,704	-
Total receipts	<u>3,474</u>	<u>19,571</u>	<u>24,115</u>	<u>136,919</u>	<u>126,282</u>	<u>806,704</u>	<u>9,721</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	1,317
Other services and charges	1,818	35,076	-	134,410	109,310	832,835	1,119
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,818</u>	<u>35,076</u>	<u>-</u>	<u>134,410</u>	<u>109,310</u>	<u>832,835</u>	<u>2,436</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,656</u>	<u>(15,505)</u>	<u>24,115</u>	<u>2,509</u>	<u>16,972</u>	<u>(26,131)</u>	<u>7,285</u>
Cash and investments - ending	<u>\$ 10,679</u>	<u>\$ (82,308)</u>	<u>\$ 159,754</u>	<u>\$ 537,668</u>	<u>\$ (43,483)</u>	<u>\$ 1,032,542</u>	<u>\$ 93,724</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Election and Registration	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Reassessment	LIT Correctional/Rehabilitation Facilities
Cash and investments - beginning	\$ 26,261	\$ 18,274	\$ 125	\$ 1,101,534	\$ 277,168	\$ 293,422
Receipts:						
Taxes	-	-	-	-	493,954	-
Intergovernmental receipts	-	-	-	-	5,295	1,509,631
Charges for services	-	4,823	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	614,653	-	-
Total receipts	-	4,823	-	614,653	499,249	1,509,631
Disbursements:						
Personal services	-	-	-	383,533	104,795	370,000
Supplies	-	-	-	6,115	5,537	-
Other services and charges	-	7,258	-	24,902	310,817	-
Debt service - principal and interest	-	-	-	-	-	1,041,000
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	7,258	-	414,550	421,149	1,411,000
Excess (deficiency) of receipts over (under) disbursements	-	(2,435)	-	200,103	78,100	98,631
Cash and investments - ending	\$ 26,261	\$ 15,839	\$ 125	\$ 1,301,637	\$ 355,268	\$ 392,053

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	LIT EMS	OPIOID RESTRICTED FUNDS	OPIOID UNRESTRICTED FUNDS	Adult Probation Administrative	Juvenile Probation Administrative	Cemetery Operating	County User Fee
Cash and investments - beginning	\$ -	\$ 164,201	\$ 69,511	\$ 13,770	\$ -	\$ 2,090	\$ 81,044
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	1,410,971	45,222	13,582	-	-	-	-
Charges for services	-	-	-	-	-	4,190	-
Fines and forfeits	-	-	-	-	-	-	6,017
Other receipts	-	-	-	73,150	2,967	-	-
Total receipts	1,410,971	45,222	13,582	73,150	2,967	4,190	6,017
Disbursements:							
Personal services	447,571	4,456	-	79,148	248	-	-
Supplies	-	53	-	1,559	-	-	-
Other services and charges	-	285	-	11,518	30	309	5,889
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	4,516
Total disbursements	447,571	4,794	-	92,225	278	309	10,405
Excess (deficiency) of receipts over (under) disbursements	963,400	40,428	13,582	(19,075)	2,689	3,881	(4,388)
Cash and investments - ending	\$ 963,400	\$ 204,629	\$ 83,093	\$ (5,305)	\$ 2,689	\$ 5,971	\$ 76,656

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Sheriff Sale Administration	TIF Debt Service	Air Evac Holding Fund	Payroll Clearing	Settlement	Wheel Tax	CVET Agency
Cash and investments - beginning	\$ 14,202	\$ 316,645	\$ -	\$ 7,784	\$ 26	\$ -	\$ -
Receipts:							
Taxes	-	636,244	-	-	28,605,730	-	-
Intergovernmental receipts	-	-	-	-	-	999,525	180,012
Charges for services	4,680	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	3,120	5,106,203	-	-	-
Total receipts	<u>4,680</u>	<u>636,244</u>	<u>3,120</u>	<u>5,106,203</u>	<u>28,605,730</u>	<u>999,525</u>	<u>180,012</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	5,104,338	27,875,005	998,824	180,012
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,104,338</u>	<u>27,875,005</u>	<u>998,824</u>	<u>180,012</u>
Excess (deficiency) of receipts over (under) disbursements	<u>4,680</u>	<u>636,244</u>	<u>3,120</u>	<u>1,865</u>	<u>730,725</u>	<u>701</u>	<u>-</u>
Cash and investments - ending	<u>\$ 18,882</u>	<u>\$ 952,889</u>	<u>\$ 3,120</u>	<u>\$ 9,649</u>	<u>\$ 730,751</u>	<u>\$ 701</u>	<u>\$ -</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Sewage Collections	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 45,058	\$ -	\$ 3,196	\$ 15,034	\$ 80	\$ 1,695	\$ 5,650
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	278,829	-	-	-	-	-
Charges for services	7,382	-	-	-	-	-	9,423
Fines and forfeits	-	-	14,273	22,159	4,370	2,280	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>7,382</u>	<u>278,829</u>	<u>14,273</u>	<u>22,159</u>	<u>4,370</u>	<u>2,280</u>	<u>9,423</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	48,833	278,829	15,483	24,581	2,085	2,795	9,115
Total disbursements	<u>48,833</u>	<u>278,829</u>	<u>15,483</u>	<u>24,581</u>	<u>2,085</u>	<u>2,795</u>	<u>9,115</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(41,451)</u>	<u>-</u>	<u>(1,210)</u>	<u>(2,422)</u>	<u>2,285</u>	<u>(515)</u>	<u>308</u>
Cash and investments - ending	<u>\$ 3,607</u>	<u>\$ -</u>	<u>\$ 1,986</u>	<u>\$ 12,612</u>	<u>\$ 2,365</u>	<u>\$ 1,180</u>	<u>\$ 5,958</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 2,419	\$ 125	\$ 1,708	\$ 175	\$ 488	\$ -	\$ 52,703
Receipts:							
Taxes	-	-	-	-	-	-	102,570
Intergovernmental receipts	-	-	-	-	619	173,216	-
Charges for services	3,284	-	2,390	-	-	-	-
Fines and forfeits	-	-	-	350	-	-	-
Other receipts	-	408	-	-	-	-	-
Total receipts	3,284	408	2,390	350	619	173,216	102,570
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,804	375	2,645	350	619	173,216	155,273
Total disbursements	2,804	375	2,645	350	619	173,216	155,273
Excess (deficiency) of receipts over (under) disbursements	480	33	(255)	-	-	-	(52,703)
Cash and investments - ending	\$ 2,899	\$ 158	\$ 1,453	\$ 175	\$ 488	\$ -	\$ -

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	93.563 Prosecutor PCA	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	Clerk's Trust
Cash and investments - beginning	\$ 24,986	\$ 132,117	\$ 227,454	\$ 188,573	\$ 1,735,569	\$ 1,396	\$ 471,730
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	1,138	18,699	28,141	18,699	-	-	-
Charges for services	-	-	-	-	1,156,415	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	86,803	1,922,346
Total receipts	1,138	18,699	28,141	18,699	1,156,415	86,803	1,922,346
Disbursements:							
Personal services	-	-	19,222	-	-	-	-
Supplies	-	-	1,492	-	-	-	-
Other services and charges	-	14,040	4,202	7,800	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	482	-	-	-	1,735,569	86,970	1,934,624
Total disbursements	482	14,040	24,916	7,800	1,735,569	86,970	1,934,624
Excess (deficiency) of receipts over (under) disbursements	656	4,659	3,225	10,899	(579,154)	(167)	(12,278)
Cash and investments - ending	\$ 25,642	\$ 136,776	\$ 230,679	\$ 199,472	\$ 1,156,415	\$ 1,229	\$ 459,452

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Clerk's Issets	Community Corrections Commissary	Jail Commissary	Sheriff's Inmate Trust	RADIO REPAIR & MAINTENANCE	BLIGHTED PROPERTIES FUND	VACCINE FUND
Cash and investments - beginning	\$ 4,095	\$ 248,779	\$ 202,383	\$ 13,230	\$ 3,351	\$ 66,529	\$ 290,284
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	254,879	323,468	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	273,293	125,124	-	-	-	3,275	8,555
Total receipts	273,293	125,124	254,879	323,468	-	3,275	8,555
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	5,708
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	273,155	87,447	248,042	322,934	-	-	-
Total disbursements	273,155	87,447	248,042	322,934	-	-	5,708
Excess (deficiency) of receipts over (under) disbursements	138	37,677	6,837	534	-	3,275	2,847
Cash and investments - ending	\$ 4,233	\$ 286,456	\$ 209,220	\$ 13,764	\$ 3,351	\$ 69,804	\$ 293,131

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	COMMUNITY EVENT CENTER	MOBILE HOME PERMITS	2022 COMMISSIONERS CERTIFICATE	CERTIFICATE SALE 2023	SHERIFF CO CORRECTIONS	ADULT PROBATION ADMIN FEES	Tobacco Deferral - Probation
Cash and investments - beginning	\$ -	\$ 8,421	\$ 6,046	\$ -	\$ 684,632	\$ 7,631	\$ 879
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	12,200	2,075	-	-	237,316	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,100	-	-	19,050	-	30,329	750
Total receipts	15,300	2,075	-	19,050	237,316	30,329	750
Disbursements:							
Personal services	-	-	-	-	112,313	21,307	-
Supplies	-	-	-	-	61,593	-	-
Other services and charges	-	4,042	1,180	838	-	250	967
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	101,537	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	4,042	1,180	838	275,443	21,557	967
Excess (deficiency) of receipts over (under) disbursements	15,300	(1,967)	(1,180)	18,212	(38,127)	8,772	(217)
Cash and investments - ending	\$ 15,300	\$ 6,454	\$ 4,866	\$ 18,212	\$ 646,505	\$ 16,403	\$ 662

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Juvenile Admin Fees	Alternative Dispute Superior	Alternative Dispute Circuit	Alternative Co-Pay Superior	Alternative Co-Pay Circuit	Pre-Trial Diversion	Sheriff Law Cont Education
Cash and investments - beginning	\$ 5,122	\$ 1,072	\$ 2,498	\$ 5,637	\$ 5,950	\$ 60,883	\$ 229
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	1,100	1,420	1,530	3,785	13,125	-
Other receipts	825	-	-	-	-	-	4,516
Total receipts	825	1,100	1,420	1,530	3,785	13,125	4,516
Disbursements:							
Personal services	4,129	-	-	-	-	10,202	-
Supplies	-	-	-	-	-	269	-
Other services and charges	-	-	2,720	1,800	5,880	1,889	2,327
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	4,129	-	2,720	1,800	5,880	12,360	2,327
Excess (deficiency) of receipts over (under) disbursements	(3,304)	1,100	(1,300)	(270)	(2,095)	765	2,189
Cash and investments - ending	\$ 1,818	\$ 2,172	\$ 1,198	\$ 5,367	\$ 3,855	\$ 61,648	\$ 2,418

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Jury Pay Fund	Infraction Deferral Prosecutor	County Drug-Free Comm-Superior	Greene Co. Drug & Alcohol	Bail Agency Pretrial Circuit	Bail Agency Pretrial Superior	Public Defender- Circuit
Cash and investments - beginning	\$ 2,424	\$ 146,425	\$ 24,700	\$ 150,525	\$ 26,197	\$ 91,552	\$ 67,532
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	6,573	41,249	23,581	66,182	4,740	12,560	9,470
Other receipts	-	-	-	-	-	-	-
Total receipts	6,573	41,249	23,581	66,182	4,740	12,560	9,470
Disbursements:							
Personal services	-	33,944	-	65,704	-	-	-
Supplies	-	13,244	-	2,043	-	-	-
Other services and charges	-	17,346	26,666	13,099	1,645	3,009	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,800	-	998	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	66,334	26,666	81,844	1,645	3,009	-
Excess (deficiency) of receipts over (under) disbursements	6,573	(25,085)	(3,085)	(15,662)	3,095	9,551	9,470
Cash and investments - ending	\$ 8,997	\$ 121,340	\$ 21,615	\$ 134,863	\$ 29,292	\$ 101,103	\$ 77,002

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Public Defender-Superior	Sheriff Service Fee	Seized Asset Fund	Auditor Transfer Fees	Linton O/V Deferral Fees	White River Levee Maint	Peter Hill Maint
Cash and investments - beginning	\$ 82,659	\$ 76,208	\$ 17,387	\$ 77,879	\$ 10	\$ 9,631	\$ 263
Receipts:							
Taxes	-	-	-	-	-	23,252	724
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	23,646	-	-	-
Fines and forfeits	9,148	15,504	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>9,148</u>	<u>15,504</u>	<u>-</u>	<u>23,646</u>	<u>-</u>	<u>23,252</u>	<u>724</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	36,953	-	5,867	-	10	12,841	488
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>36,953</u>	<u>-</u>	<u>5,867</u>	<u>-</u>	<u>10</u>	<u>12,841</u>	<u>488</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(27,805)</u>	<u>15,504</u>	<u>(5,867)</u>	<u>23,646</u>	<u>(10)</u>	<u>10,411</u>	<u>236</u>
Cash and investments - ending	<u>\$ 54,854</u>	<u>\$ 91,712</u>	<u>\$ 11,520</u>	<u>\$ 101,525</u>	<u>\$ -</u>	<u>\$ 20,042</u>	<u>\$ 499</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	V.D. Singer Ditch Association	Jones Ditch	Smock 4-Mile Ditch Maintenance	Bullock Ditch	Lemon Creek Ditch	Sheriff Donations	Ambulance Donations
Cash and investments - beginning	\$ 179	\$ 40,136	\$ 93,417	\$ 12,076	\$ 81,742	\$ 1,727	\$ 501
Receipts:							
Taxes	973	2,579	18,476	1,062	7,932	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	100	-
Total receipts	973	2,579	18,476	1,062	7,932	100	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	804	-	83,075	9,400	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	804	-	83,075	9,400	-	-	-
Excess (deficiency) of receipts over (under) disbursements	169	2,579	(64,599)	(8,338)	7,932	100	-
Cash and investments - ending	\$ 348	\$ 42,715	\$ 28,818	\$ 3,738	\$ 89,674	\$ 1,827	\$ 501

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Child Safety Seat Grant	Victim Assistance	Emergency Management Grant	Sheriff Local Coor. Council Grant	COMMUNITY CROSSINGS GRANT	INTERNAL SERVICE FUEL FUND	USS Indiana Donations
Cash and investments - beginning	\$ 1,167	\$ 9,535	\$ -	\$ 2,447	\$ 1	\$ 10,194	\$ 200
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	22,334	-	-	957,653	-	-
Charges for services	-	-	-	1,610	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	52,725	-
Total receipts	-	22,334	-	1,610	957,653	52,725	-
Disbursements:							
Personal services	-	18,092	-	-	-	-	-
Supplies	-	3,651	-	-	-	-	-
Other services and charges	110	195	19,103	1,660	957,653	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	52,725	-
Total disbursements	110	21,938	19,103	1,660	957,653	52,725	-
Excess (deficiency) of receipts over (under) disbursements	(110)	396	(19,103)	(50)	-	-	-
Cash and investments - ending	\$ 1,057	\$ 9,931	\$ (19,103)	\$ 2,397	\$ 1	\$ 10,194	\$ 200

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	HEALTH DEPT DONATION FUND	EMS Billing Services	REDEVELOPMENT NON-TIF FUND	Community Event Center 2022	REDVELOPMENT AUTHORITY	Greene Co. Health Insurance	LIT 2018-01 Certified Shares
Cash and investments - beginning	\$ 155	\$ 9,347	\$ 282,967	\$ 35,992	\$ 286,376	\$ 5,341	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	7,548,154
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	84,642	-	22,325	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,115	-	234,197	5,500	-	903,338	-
Total receipts	4,115	84,642	234,197	27,825	-	903,338	7,548,154
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,432	66,077	201,595	-	-	559,024	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	7,547,482
Total disbursements	2,432	66,077	201,595	-	-	559,024	7,547,482
Excess (deficiency) of receipts over (under) disbursements	1,683	18,565	32,602	27,825	-	344,314	672
Cash and investments - ending	\$ 1,838	\$ 27,912	\$ 315,569	\$ 63,817	\$ 286,376	\$ 349,655	\$ 672

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	LIT 2018-01 Public Safety	LIT 2018-01 Econ Development	93.069 PHEP GRANT FY2020	97.042 EMPG GRANT 2019	21.019 & 93.323 COVID TESTING SITE	93.788 2020 Sequential Intercept Grant	Childrens Immunization Grant
Cash and investments - beginning	\$ -	\$ -	\$ (12,857)	\$ 382	\$ 26,312	\$ 33,839	\$ 6,844
Receipts:							
Taxes	3,774,077	1,887,038	-	-	-	-	-
Intergovernmental receipts	-	-	51,891	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>3,774,077</u>	<u>1,887,038</u>	<u>51,891</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	26,006	-	3,818	30,451	1,884
Supplies	-	-	1,395	-	7,750	-	705
Other services and charges	-	-	-	-	16,303	-	6,125
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>3,774,077</u>	<u>1,887,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>3,774,077</u>	<u>1,887,038</u>	<u>27,401</u>	<u>-</u>	<u>27,871</u>	<u>30,451</u>	<u>8,714</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>24,490</u>	<u>-</u>	<u>(27,871)</u>	<u>(30,451)</u>	<u>(8,714)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,633</u>	<u>\$ 382</u>	<u>\$ (1,559)</u>	<u>\$ 3,388</u>	<u>\$ (1,870)</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	93.354 COAG PHCR FUND	93.658 FOSTER CARE-TITLE IV-E	ARPA Fund	21.027 CSFRF HIPP GRANT	Project Income 17/18	Family Court Grant Fund 2015	GAL/CASA Capacity Grant
Cash and investments - beginning	\$ 220,000	\$ 5,794	\$ 5,518,805	\$ 437,757	\$ 627,474	\$ 6,184	\$ 6,970
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	220,000	6,342	-	162,664	-	-	9,370
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	113,409	-	49,055	-	-
Total receipts	220,000	6,342	113,409	162,664	49,055	-	9,370
Disbursements:							
Personal services	-	-	-	79,604	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	300	1,048,735	358	-	-	14,218
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	35,815	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	300	1,048,735	115,777	-	-	14,218
Excess (deficiency) of receipts over (under) disbursements	220,000	6,042	(935,326)	46,887	49,055	-	(4,848)
Cash and investments - ending	\$ 440,000	\$ 11,836	\$ 4,583,479	\$ 484,644	\$ 676,529	\$ 6,184	\$ 2,122

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	GAL/CASA Matching Grant	GAL/CASA STATE PR GRANT	COVID 19 RESPONSE-EMS GRANT	COMMUNITY CORRECTIONS 2021	VETERANS REMC GRANT	EMS Grant REMC
Cash and investments - beginning	\$ 78,784	\$ 31	\$ 12,930	\$ 139	\$ 2	\$ 2,250
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	29,742	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>29,742</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	28,869	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	140	-	-
Total disbursements	<u>28,869</u>	<u>-</u>	<u>-</u>	<u>140</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>873</u>	<u>-</u>	<u>-</u>	<u>(140)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 79,657</u>	<u>\$ 31</u>	<u>\$ 12,930</u>	<u>\$ (1)</u>	<u>\$ 2</u>	<u>\$ 2,250</u>

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	PROJECT INCOME 2022	COMMUNITY CORRECTIONS 2022	TRANSITION FUND 2022	Law Enforcement Training Grant	STRENGTHENING FAMILIES	IN LOCAL BODY ARMOR GRANT
Cash and investments - beginning	\$ 52,355	\$ 25,279	\$ 2,075	\$ 21,070	\$ 7,928	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	36,655	-	-	-	-	16,776
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,075	-	-	-	45,935	-
Total receipts	38,730	-	-	-	45,935	16,776
Disbursements:						
Personal services	30,045	-	-	-	-	-
Supplies	388	1,121	-	-	-	-
Other services and charges	11,595	-	-	-	43,289	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	49,055	24,158	2,075	-	-	-
Total disbursements	91,083	25,279	2,075	-	43,289	-
Excess (deficiency) of receipts over (under) disbursements	(52,353)	(25,279)	(2,075)	-	2,646	16,776
Cash and investments - ending	\$ 2	\$ -	\$ -	\$ 21,070	\$ 10,574	\$ 16,776

GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	EMS GRANT FUND - 2022	PROJECT INCOME 2023	COMMUNITY CORRECTIONS 2023	TRANSITION FUND 2023	SHERIFFS GRANT FUND-REMC	Totals
Cash and investments - beginning	\$ 5,100	\$ -	\$ -	\$ -	\$ -	\$ 29,308,773
Receipts:						
Taxes	-	-	-	-	-	57,250,241
Intergovernmental receipts	-	357,027	680,783	11,925	-	11,549,319
Charges for services	-	-	-	-	-	4,011,694
Fines and forfeits	-	-	-	-	-	367,451
Other receipts	-	11,925	140	-	1,000	18,823,170
Total receipts	-	368,952	680,923	11,925	1,000	92,001,875
Disbursements:						
Personal services	-	276,038	638,429	-	-	17,463,121
Supplies	-	12,726	1,125	-	-	1,552,482
Other services and charges	903	99,131	16,182	-	954	10,277,511
Debt service - principal and interest	-	-	-	-	-	2,834,134
Capital outlay	-	-	-	-	-	2,875,916
Other disbursements	-	-	-	-	-	53,734,830
Total disbursements	903	387,895	655,736	-	954	88,737,994
Excess (deficiency) of receipts over (under) disbursements	(903)	(18,943)	25,187	11,925	46	3,263,881
Cash and investments - ending	\$ 4,197	\$ (18,943)	\$ 25,187	\$ 11,925	\$ 46	\$ 32,572,654

GREENE COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Caterpillar Financial Services Corporation	2019 Excavator/Loader 316FL	\$ 29,450	03/01/19	03/01/24
Caterpillar Financial Services Corporation	420F	17,036	05/01/20	05/01/25
Caterpillar Financial Services Corporation	140M15 Grader	28,178	01/19/21	01/19/26
Caterpillar Financial Services Corporation	140M15 Grader	28,178	01/19/21	01/19/26
Caterpillar Financial Services Corporation	M318F Excavator	37,533	08/03/21	08/03/26
Caterpillar Financial Services Corporation	140M15 Grader	28,178	01/19/21	01/19/26
Caterpillar Financial Services Corporation	308E+02 Mini Excavator	18,767	03/16/21	03/16/26
Caterpillar Financial Services Corporation	926M Loader	21,999	05/13/22	05/13/27
Greene Co Building Corp	Lease Rental Revenue Bonds of 2017 (Tax Back-up)	1,039,000	10/04/17	06/15/37
Greene Co Building Corp	Lease Rental Revenue Refunding Bonds Series 2021	1,020,500	05/19/21	01/01/27
Municipal Capital	2018 Hole Patchers 2-total #35 and #49	27,525	07/21/19	07/21/24
Total governmental activities		<u>2,296,344</u>		
Total of annual lease payments		<u>\$ 2,296,344</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	General Obligation Refunding Bonds Series 2021	\$ 484,000	\$ 484,000
Totals		<u>\$ 484,000</u>	<u>\$ 484,000</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/>.