

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

FINANCIAL STATEMENT AUDIT REPORT

OF

GREENE COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
09/16/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Matthew W. Baker	01-01-21 to 12-31-22
County Treasurer	Nicole L. Stahl-Troutman Samantha Mahan (interim) Samantha Mahan	01-01-21 to 05-13-22 05-14-22 to 06-10-22 06-11-22 to 12-31-22
Clerk of the Circuit Court	Stuart A. Dowden	01-01-21 to 12-31-22
County Sheriff	Michael L. Hasler	01-01-21 to 12-31-22
County Recorder	Sarah J. Bender	01-01-21 to 12-31-22
President of the Board of County Commissioners	Nathan L. Abrams	01-01-21 to 12-31-22
President of the County Council	Gregg Roudebush	01-01-21 to 12-31-22



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, 2021, 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 December 31, 2021, 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 December 31, 2021, 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)

Management's Responsibilities 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 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 Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, 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 does 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 31, 2022, 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 31, 2022

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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, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Prosecutors Check Deception Program	\$ 5,539	\$ 25	\$ -	\$ 5,564
General	1,049,590	11,961,053	11,909,787	1,100,856
Accident Report	6,804	3,702	1,565	8,941
CEDIT County Share	1,092,190	1,257,207	1,762,035	587,362
City and Town Court Costs	45,653	8,320	-	53,973
Clerk's Records Perpetuation	140,831	27,671	-	168,502
Convention Visitor and Tourism Promotion	78,504	42,268	32,411	88,361
Sales Disclosure - County Share	38,474	7,770	-	46,244
Covered Bridge	12,145	1,850	11,500	2,495
Cumulative Bridge	558,522	370,653	467,546	461,629
Cumulative Capital Development	1,336,064	338,334	217,093	1,457,305
Emergency Medical Services	(407,580)	1,720,590	1,237,395	75,615
Emergency Planning/ Right to Know	8,939	5,967	2,050	12,856
Enhanced Access	22,968	29,547	17,426	35,089
Firearms Training	25,651	10,790	9,758	26,683
General Drain Improvement	143,711	-	-	143,711
Health	36,303	268,114	248,111	56,306
Identification Security Protection	10,303	6,488	4,850	11,941
Local Health Maintenance	126,420	33,139	25,634	133,925
Local Road and Street	535,863	549,920	464,154	621,629
LOIT Public Safety - County Share	1,243,412	2,515,915	2,572,771	1,186,556
MVH - RESTRICTED	190,051	2,018,179	2,153,385	54,845
Misdemeanant	130,568	21,539	-	152,107
Motor Vehicle Highway	1,225,857	2,767,199	2,061,646	1,931,410
Promotion Of Economic Dev & Tourism	(1,291,355)	2,143,093	851,738	-
Rainy Day	1,036,497	3,159,001	2,236,142	1,959,356
Recorder's Records Perpetuation	179,729	120,169	166,502	133,396
Riverboat	219,103	120,907	130,000	210,010
Sex and Violent Offender Administration	3,863	3,650	1,448	6,065
Surplus Tax	(20,282)	35,181	62,193	(47,294)
Surveyor's Corner Perpetuation	108,837	32,435	-	141,272
Tax Sale Fees	355,095	138,948	33,090	460,953
Tax Sale Redemption	(23,177)	155,853	180,156	(47,480)
Tax Sale Surplus	1,097,062	1,582,118	1,188,345	1,490,835
Local Health Department Trust Account	73,890	20,639	8,093	86,436
Election and Registration	26,261	-	-	26,261
Auditors Ineligible Deductions	1,612	-	-	1,612
County Elected Officials Training	20,500	6,801	7,520	19,781
Statewide 911	953,323	454,458	309,115	1,098,666
Reassessment	207,943	364,516	323,143	249,316
LOIT Special Distribution	52,489	-	26,056	26,433
LIT Correctional/ Rehabilitation Facilities	11,088	1,303,669	705,500	609,257
Adult Probation Administrative	1,061	90,935	78,619	13,377
Juvenile Probation Administrative	7,444	3,018	8,441	2,021
Cemetery Operating	2,736	-	-	2,736
County User Fee	74,730	7,257	843	81,144
EMS Equipment	70,778	28,500	99,278	-
Sheriff Sale Administration	6,963	3,600	-	10,563
TIF Debt Service	255,964	541,803	276,250	521,517
Payroll Holding Fund	(81,842)	4,267,665	4,172,529	13,294
Tax Settlement/ Distribution	27	26,907,576	26,907,576	27
Wheel Tax	-	759,435	759,435	-
CVET Agency	-	167,591	167,591	-
Sewage Collections	43,546	45,034	43,523	45,057
Financial Institution Tax	-	288,673	288,673	-
State Fines and Forfeitures	1,957	15,806	14,677	3,086
Infraction Judgements	1,164	27,713	27,000	1,877
Overweight Vehicle Fines	-	40	40	-
Special Death Benefit	165	2,692	2,542	315
Sales Disclosure - State Share	435	7,770	7,345	860
Coroners Training & Con't Education	805	3,321	3,440	686
Interstate Compact - State Share	-	250	250	-
Mortgage Recording Fees - State Share	283	3,845	3,825	303
Child Restraint Violation Fines	-	200	200	-
Education Plate Fees Agency	93	619	244	468
Riverboat Revenue Sharing	-	196,235	196,235	-
Innkeepers Tax Collections	19,346	90,818	32,557	77,607
93.563 Prosecutor PCA	24,901	484	241	25,144
93.563 Title IV-D Incentive	125,145	17,334	9,840	132,639
93.563 Prosecutor IV-D Incentive- Post Oct '99	192,403	26,081	6,799	211,685
93.563 Clerk IV-D Incentive- Post Oct '99	171,527	17,334	11,316	177,545
Treasurer	1,808,280	2,146,918	1,808,280	2,146,918
Community Corrections Inmate Trust	1,868	62,519	60,009	4,378
Clerk's Trust	527,145	2,593,085	2,530,787	589,443
Community Corrections Commissary	198,352	99,313	67,793	229,872
Jail Commissary	131,887	281,072	232,125	180,834
Sheriff's Inmate Trust	13,459	430,852	428,317	15,994
GREENE COUNTY BLDG FUND	2,247,802	-	2,247,802	-
RADIO REPAIR & MAINTENANCE	3,351	-	-	3,351
BLIGHTED PROPERTIES FUND	65,381	160	-	65,541
MOBILE HOME TAX SALE	4,340	-	-	4,340
VACCINE FUND	7,994	116,592	4,576	120,010
2016 Comm Certificate Sale	-	51,133	6,601	44,532

GREENE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
2017 COMMISSIONER CERTIFICATE	2,788	-	-	2,788
2018 COMMISSIONERS CERTIFICATE	8,047	-	-	8,047
COMMUNITY EVENT CENTER	(34,983)	34,700	-	(283)
MOBILE HOME PERMITS	6,450	3,250	4,348	5,352
SHERIFF CO CORRECTIONS	505,467	334,958	217,576	622,849
BIC Lease Payments	41,293	245,000	286,293	-
ADULT PROBATION ADMIN FEES	5,389	21,335	12,884	13,840
Tobacco Deferral - Probation	579	590	190	979
Juvenile Admin Fees	3,146	744	-	3,890
Alternative Dispute Superior	322	620	1,090	(148)
Alternative Dispute Circuit	4,639	2,420	6,100	959
Alternative Co-Pay Superior	5,777	270	610	5,437
Alternative Co-Pay Circuit	4,625	2,160	-	6,785
Pre-Trial Diversion	51,085	17,790	14,442	54,433
Sheriff Law Cont Education	229	-	-	229
Jury Pay Fund	4,940	4,640	9,255	325
Infraction Deferral Prosecutor	113,005	56,946	31,509	138,442
County Drug-Free Comm- Superior	17,293	27,192	22,235	22,250
Greene Co. Drug & Alcohol	152,364	78,924	66,031	165,257
Bail Agency Pretrial Circuit	24,650	18,020	740	41,930
Bail Agency Pretrial Superior	66,732	3,895	5,688	64,939
Public Defender- Circuit	56,201	26,559	5,107	77,653
Public Defender- Superior	55,665	3,150	1,000	57,815
Sheriff Service Fee	49,676	10,476	-	60,152
Seized Asset Fund	29,183	2,027	11,307	19,903
Auditor Transfer Fees	66,304	27,750	29,635	64,419
White River Levee Maint	13,839	23,367	28,138	9,068
Peter Hill Maint	356	747	867	236
V.D. Singer Ditch Association	326	984	1,137	173
Jones Ditch	35,129	2,497	-	37,626
Smock 4-Mile Ditch Maintenance	80,977	19,495	9,850	90,622
Bullock Ditch	9,870	990	-	10,860
Lemon Creek Ditch	71,154	8,234	5,850	73,538
Sheriff Donations	767	570	-	1,337
Ambulance Donations	501	-	-	501
Child Safety Seat Grant	1,166	-	-	1,166
Victim Assistance	1,244	23,122	19,445	4,921
Project Income - 05/06	(17,309)	17,309	-	-
Sheriff Local Coord. Council Grant	1,272	1,150	525	1,897
COMMUNITY CROSSINGS GRANT	-	862,319	862,319	-
INTERNAL SERVICE FUEL FUND	10,194	31,333	31,333	10,194
USS Indiana Donations	200	-	-	200
HEALTH DEPT DONATION FUND	-	170	-	170
EMS Billing Services	2,356	86,765	80,203	8,918
REDEVELOPMENT NON-TIF FUND	-	80,993	10,496	70,497
Greene Co. Health Insurance	31,053	349,284	335,114	45,223
LIT 2018-01 Certified Shares	-	7,611,745	7,611,745	-
LIT 2018-01 Public Safety	-	3,893,931	3,893,931	-
LIT 2018-01 Econ Development	-	1,942,361	1,942,361	-
93.069 PHEP GRANT FY2020	11,964	31,895	59,327	(15,468)
97.042 EMPG GRANT 2019	382	1,324	-	1,706
21.019 & 93.323 COVID TESTING SITE	37,438	151,334	152,639	36,133
93.788 2020 Sequential Intercept Grant	60,000	61,219	40,490	80,729
16.034 CESF GRANT	-	71,200	90,555	(19,355)
21.019 COVID-19 SAFETY AWARENESS	-	98,083	98,083	-
ARPA Fund	-	3,101,765	214,509	2,887,256
Project Income 17/18	626,374	25,610	17,309	634,675
Family Court Grant Fund 2015	6,184	-	-	6,184
GAL/CASA Capacity Grant	1,761	8,156	5,348	4,569
GAL/CASA Matching Grant	70,362	24,595	19,620	75,337
GAL/CASA STATE PR GRANT	31	-	-	31
PROJECT INCOME	22,582	30,319	52,901	-
COVID 19 RESPONSE EMS GRANT	12,930	-	-	12,930
EMS GRANT - SMITHVILLE	16,944	90,000	106,944	-
PROJECT INCOME 2021	-	395,723	415,375	(19,652)
COMMUNITY CORRECTIONS 2021	-	680,923	650,167	30,756
TRANSITION FUND-B	-	9,225	-	9,225
EMS GRANT - WALMART	1,000	-	-	1,000
VETERANS REMC GRANT	-	3,000	3,000	-
INDIANA LANDMARKS GRANT	-	2,500	2,500	-
EMS Grant REMC	-	2,250	-	2,250
TRANSITION FUND-2021	5,800	-	5,800	-
COMMUNITY CORRECTIONS- 2021	45,759	-	43,947	1,812
BIC Bond Sale	-	8,265,000	8,265,000	-
Totals	\$ 19,002,222	\$ 101,845,854	\$ 95,736,625	\$ 25,111,451

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

GREENE COUNTY
NOTETS 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.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

GREENE COUNTY
NOTETS TO FINANCIAL STATEMENT
(Continued)

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

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

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

GREENE COUNTY
NOTETS TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

GREENE COUNTY
NOTETS TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund 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.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

GREENE COUNTY
NOTETS TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

GREENE COUNTY
NOTETS TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. These are the result of expenditures exceeding the available cash balances and receipts for the year for some of the funds. Others are grant funds where the reimbursements were not received as of December 31, 2021.

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 2021 totaled \$1,582,056.

The Greene County Economic Development Commission has entered into a lease with the Greene County Redevelopment Authority (lessor) to refinance the Redevelopment Revenue Bonds, Series 2013. The lessor has been determined to be a related-party of the County. Lease payments during the year 2021 totaled \$866,250.

The County has entered into a capital lease with Greene County Hospital Association (lessor) dated November 12, 2013, for issuance of Series 2013 Revenue Bonds. In 2021, the lessor 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 lessor; however, as additional security the lease rentals shall be payable from ad valorem property taxes. The lessor has been determined to be a related-party of the County. Lease payments during the year 2021 totaled \$855,500.

Note 9. Battery Innovation Center Project (BIC Bond Sale)

The Economic Development Revenue Bonds Series 2012A & 2012B were issued by the Greene Co Building Corp (Building Corp) to fund the construction of a battery research facility. The Greene County Redevelopment Commission (RDC) became a co-lessee with the Battery Innovation Center, Inc. (BIC) to secure repayment of the bonds. The lease created a contingent liability for the County to pay the bond obligations of the Building Corp if the BIC lease payments were inadequate to meet the bond obligations. During 2015, the County began receiving Economic Development Income Taxes for future bond payments. In 2021, a total of \$574,613 in lease payments were made with the County paying \$323,319 and BIC paying \$251,294.

In 2021, the County negotiated and sold the land and building to Battery Innovation Center Institute, Inc for \$6,000,000. The outstanding balance of the Series 2012A bonds was \$8,948,842. The County applied the proceeds of the sale to the repayment of the outstanding bonds, but the proceeds were insufficient to cover the entire debt. A new General Obligation Bond (Series 2021) in the amount of \$2,265,000; was issued. The proceeds of that bond and a disbursement of \$749,417 from the CEDIT County Share fund were used to pay off the outstanding balance and the related closing fees.

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REQUIRED SUPPLEMENTARY INFORMATION

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Prosecutors Check Deception Program	General	Accident Report	CEDIT County Share	City and Town Court Costs
Cash and investments - beginning	\$ 5,539	\$ 1,049,590	\$ 6,804	\$ 1,092,190	\$ 45,653
Receipts:					
Taxes	-	10,546,519	-	1,257,207	-
Intergovernmental receipts	-	633,887	-	-	-
Charges for services	-	180	3,702	-	-
Fines and forfeits	-	90,997	-	-	8,320
Other receipts	25	689,470	-	-	-
Total receipts	25	11,961,053	3,702	1,257,207	8,320
Disbursements:					
Personal services	-	7,650,216	-	-	-
Supplies	-	426,148	-	-	-
Other services and charges	-	2,582,027	1,565	1,438,716	-
Debt service - principal and interest	-	1,061,556	-	323,319	-
Capital outlay	-	189,840	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	11,909,787	1,565	1,762,035	-
Excess (deficiency) of receipts over disbursements	25	51,266	2,137	(504,828)	8,320
Cash and investments - ending	\$ 5,564	\$ 1,100,856	\$ 8,941	\$ 587,362	\$ 53,973

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Clerk's Records Perpetuation	Convention Visitor and Tourism Promotion	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 140,831	\$ 78,504	\$ 38,474	\$ 12,145	\$ 558,522
Receipts:					
Taxes	-	-	-	-	346,821
Intergovernmental receipts	-	-	-	-	23,832
Charges for services	-	-	7,770	-	-
Fines and forfeits	27,671	-	-	-	-
Other receipts	-	42,268	-	1,850	-
Total receipts	<u>27,671</u>	<u>42,268</u>	<u>7,770</u>	<u>1,850</u>	<u>370,653</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	56	-	-	-
Other services and charges	-	32,355	-	11,500	157,371
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	310,175
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>32,411</u>	<u>-</u>	<u>11,500</u>	<u>467,546</u>
Excess (deficiency) of receipts over disbursements	<u>27,671</u>	<u>9,857</u>	<u>7,770</u>	<u>(9,650)</u>	<u>(96,893)</u>
Cash and investments - ending	\$ 168,502	\$ 88,361	\$ 46,244	\$ 2,495	\$ 461,629

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Cumulative Capital Development	Emergency Medical Services	Emergency Planning/ Right to Know	Enhanced Access	Firearms Training
Cash and investments - beginning	\$ 1,336,064	\$ (407,580)	\$ 8,939	\$ 22,968	\$ 25,651
Receipts:					
Taxes	328,726	-	-	-	-
Intergovernmental receipts	3,784	-	-	-	-
Charges for services	-	1,720,590	-	29,547	10,790
Fines and forfeits	-	-	-	-	-
Other receipts	5,824	-	5,967	-	-
Total receipts	<u>338,334</u>	<u>1,720,590</u>	<u>5,967</u>	<u>29,547</u>	<u>10,790</u>
Disbursements:					
Personal services	-	988,413	-	-	-
Supplies	-	165,788	180	-	-
Other services and charges	217,093	83,194	1,870	17,426	9,758
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>217,093</u>	<u>1,237,395</u>	<u>2,050</u>	<u>17,426</u>	<u>9,758</u>
Excess (deficiency) of receipts over disbursements	<u>121,241</u>	<u>483,195</u>	<u>3,917</u>	<u>12,121</u>	<u>1,032</u>
Cash and investments - ending	\$ <u>1,457,305</u>	\$ <u>75,615</u>	\$ <u>12,856</u>	\$ <u>35,089</u>	\$ <u>26,683</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 143,711	\$ 36,303	\$ 10,303	\$ 126,420	\$ 535,863
Receipts:					
Taxes	-	215,130	-	-	-
Intergovernmental receipts	-	2,476	-	-	-
Charges for services	-	-	6,488	33,139	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	50,508	-	-	549,920
Total receipts	-	268,114	6,488	33,139	549,920
Disbursements:					
Personal services	-	237,409	-	19,466	-
Supplies	-	8,564	-	1,425	67,313
Other services and charges	-	2,138	4,850	4,743	9,622
Debt service - principal and interest	-	-	-	-	387,219
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	248,111	4,850	25,634	464,154
Excess (deficiency) of receipts over disbursements	-	20,003	1,638	7,505	85,766
Cash and investments - ending	\$ 143,711	\$ 56,306	\$ 11,941	\$ 133,925	\$ 621,629

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LOIT Public Safety -	MVH -	Misdemeanant	Motor Vehicle Highway	Promotion Of Economic Dev & Tourism
	County Share	RESTRICTED			
Cash and investments - beginning	\$ 1,243,412	\$ 190,051	\$ 130,568	\$ 1,225,857	\$ (1,291,355)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	2,515,915	-	-	636,184	-
Charges for services	-	-	21,539	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,018,179	-	2,131,015	2,143,093
Total receipts	2,515,915	2,018,179	21,539	2,767,199	2,143,093
Disbursements:					
Personal services	1,827,832	296,494	-	1,019,302	-
Supplies	38,681	-	-	859,875	-
Other services and charges	706,258	-	-	182,469	2,070
Debt service - principal and interest	-	-	-	-	34,668
Capital outlay	-	1,856,891	-	-	-
Other disbursements	-	-	-	-	815,000
Total disbursements	2,572,771	2,153,385	-	2,061,646	851,738
Excess (deficiency) of receipts over disbursements	(56,856)	(135,206)	21,539	705,553	1,291,355
Cash and investments - ending	\$ 1,186,556	\$ 54,845	\$ 152,107	\$ 1,931,410	\$ -

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Surplus Tax
Cash and investments - beginning	\$ 1,036,497	\$ 179,729	\$ 219,103	\$ 3,863	\$ (20,282)
Receipts:					
Taxes	-	-	-	-	35,181
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	120,169	-	3,650	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,159,001	-	120,907	-	-
Total receipts	3,159,001	120,169	120,907	3,650	35,181
Disbursements:					
Personal services	-	100,414	-	-	-
Supplies	-	1,924	-	-	-
Other services and charges	1,400	64,164	130,000	1,448	62,193
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,234,742	-	-	-	-
Total disbursements	2,236,142	166,502	130,000	1,448	62,193
Excess (deficiency) of receipts over disbursements	922,859	(46,333)	(9,093)	2,202	(27,012)
Cash and investments - ending	\$ 1,959,356	\$ 133,396	\$ 210,010	\$ 6,065	\$ (47,294)

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 108,837	\$ 355,095	\$ (23,177)	\$ 1,097,062	\$ 73,890
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	32,435	-	-	-	20,639
Fines and forfeits	-	-	-	-	-
Other receipts	-	138,948	155,853	1,582,118	-
Total receipts	<u>32,435</u>	<u>138,948</u>	<u>155,853</u>	<u>1,582,118</u>	<u>20,639</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	33,090	180,156	1,188,345	5,534
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	2,559
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>33,090</u>	<u>180,156</u>	<u>1,188,345</u>	<u>8,093</u>
Excess (deficiency) of receipts over disbursements	<u>32,435</u>	<u>105,858</u>	<u>(24,303)</u>	<u>393,773</u>	<u>12,546</u>
Cash and investments - ending	\$ 141,272	\$ 460,953	\$ (47,480)	\$ 1,490,835	\$ 86,436

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Election and Registration	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Reassessment
Cash and investments - beginning	\$ 26,261	\$ 1,612	\$ 20,500	\$ 953,323	\$ 207,943
Receipts:					
Taxes	-	-	-	-	358,885
Intergovernmental receipts	-	-	-	-	4,131
Charges for services	-	-	6,801	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	454,458	1,500
Total receipts	-	-	6,801	454,458	364,516
Disbursements:					
Personal services	-	-	-	292,142	85,376
Supplies	-	-	-	1,422	3,989
Other services and charges	-	-	7,520	7,709	233,778
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	7,842	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	7,520	309,115	323,143
Excess (deficiency) of receipts over disbursements	-	-	(719)	145,343	41,373
Cash and investments - ending	\$ 26,261	\$ 1,612	\$ 19,781	\$ 1,098,666	\$ 249,316

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LOIT Special Distribution	LIT Correctional/ Rehabilitation Facilities	Adult Probation Administrative	Juvenile Probation Administrative	Cemetery Operating
Cash and investments - beginning	\$ 52,489	\$ 11,088	\$ 1,061	\$ 7,444	\$ 2,736
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	1,303,669	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	90,935	3,018	-
Total receipts	-	1,303,669	90,935	3,018	-
Disbursements:					
Personal services	-	185,000	70,047	8,441	-
Supplies	-	-	1,457	-	-
Other services and charges	26,056	-	7,115	-	-
Debt service - principal and interest	-	520,500	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	26,056	705,500	78,619	8,441	-
Excess (deficiency) of receipts over disbursements	(26,056)	598,169	12,316	(5,423)	-
Cash and investments - ending	\$ 26,433	\$ 609,257	\$ 13,377	\$ 2,021	\$ 2,736

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County User Fee	EMS Equipment	Sheriff Sale Administration	TIF Debt Service	Payroll Holding Fund
Cash and investments - beginning	\$ 74,730	\$ 70,778	\$ 6,963	\$ 255,964	\$ (81,842)
Receipts:					
Taxes	-	-	-	541,803	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	28,500	3,600	-	-
Fines and forfeits	7,257	-	-	-	-
Other receipts	-	-	-	-	4,267,665
Total receipts	<u>7,257</u>	<u>28,500</u>	<u>3,600</u>	<u>541,803</u>	<u>4,267,665</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	843	99,278	-	-	-
Debt service - principal and interest	-	-	-	276,250	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	4,172,529
Total disbursements	<u>843</u>	<u>99,278</u>	<u>-</u>	<u>276,250</u>	<u>4,172,529</u>
Excess (deficiency) of receipts over disbursements	<u>6,414</u>	<u>(70,778)</u>	<u>3,600</u>	<u>265,553</u>	<u>95,136</u>
Cash and investments - ending	\$ 81,144	\$ -	\$ 10,563	\$ 521,517	\$ 13,294

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tax Settlement/ Distribution	Wheel Tax	CVET Agency	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ 27	\$ -	\$ -	\$ 43,546	\$ -
Receipts:					
Taxes	26,907,576	-	-	-	-
Intergovernmental receipts	-	759,435	167,591	-	288,673
Charges for services	-	-	-	45,034	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>26,907,576</u>	<u>759,435</u>	<u>167,591</u>	<u>45,034</u>	<u>288,673</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>26,907,576</u>	<u>759,435</u>	<u>167,591</u>	<u>43,523</u>	<u>288,673</u>
Total disbursements	<u>26,907,576</u>	<u>759,435</u>	<u>167,591</u>	<u>43,523</u>	<u>288,673</u>
Excess (deficiency) of receipts over disbursements	-	-	-	1,511	-
Cash and investments - ending	\$ 27	\$ -	\$ -	\$ 45,057	\$ -

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 1,957	\$ 1,164	\$ -	\$ 165	\$ 435
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	7,770
Fines and forfeits	15,806	27,713	40	2,692	-
Other receipts	-	-	-	-	-
Total receipts	<u>15,806</u>	<u>27,713</u>	<u>40</u>	<u>2,692</u>	<u>7,770</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	14,677	27,000	40	2,542	7,345
Total disbursements	<u>14,677</u>	<u>27,000</u>	<u>40</u>	<u>2,542</u>	<u>7,345</u>
Excess (deficiency) of receipts over disbursements	<u>1,129</u>	<u>713</u>	<u>-</u>	<u>150</u>	<u>425</u>
Cash and investments - ending	<u>\$ 3,086</u>	<u>\$ 1,877</u>	<u>\$ -</u>	<u>\$ 315</u>	<u>\$ 860</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Education Plate Fees Agency
Cash and investments - beginning	\$ 805	\$ -	\$ 283	\$ -	\$ 93
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	619
Charges for services	3,321	-	3,845	-	-
Fines and forfeits	-	-	-	200	-
Other receipts	-	250	-	-	-
Total receipts	3,321	250	3,845	200	619
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,440	250	3,825	200	244
Total disbursements	3,440	250	3,825	200	244
Excess (deficiency) of receipts over disbursements	(119)	-	20	-	375
Cash and investments - ending	\$ 686	\$ -	\$ 303	\$ -	\$ 468

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Riverboat Revenue Sharing	Innkeepers Tax Collections	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive- Post Oct '99
Cash and investments - beginning	\$ -	\$ 19,346	\$ 24,901	\$ 125,145	\$ 192,403
Receipts:					
Taxes	-	90,818	-	-	-
Intergovernmental receipts	196,235	-	484	17,334	26,081
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>196,235</u>	<u>90,818</u>	<u>484</u>	<u>17,334</u>	<u>26,081</u>
Disbursements:					
Personal services	-	-	-	-	4,986
Supplies	-	-	-	-	1,042
Other services and charges	-	-	-	9,840	771
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	196,235	32,557	241	-	-
Total disbursements	<u>196,235</u>	<u>32,557</u>	<u>241</u>	<u>9,840</u>	<u>6,799</u>
Excess (deficiency) of receipts over disbursements	-	58,261	243	7,494	19,282
Cash and investments - ending	\$ -	\$ 77,607	\$ 25,144	\$ 132,639	\$ 211,685

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.563 Clerk IV-D Incentive- Post Oct '99	Treasurer	Community Corrections Inmate Trust	Clerk's Trust	Community Corrections Commissary
Cash and investments - beginning	\$ 171,527	\$ 1,808,280	\$ 1,868	\$ 527,145	\$ 198,352
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	17,334	-	-	-	-
Charges for services	-	2,146,918	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	62,519	2,593,085	99,313
Total receipts	<u>17,334</u>	<u>2,146,918</u>	<u>62,519</u>	<u>2,593,085</u>	<u>99,313</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	11,316	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,808,280	60,009	2,530,787	67,793
Total disbursements	<u>11,316</u>	<u>1,808,280</u>	<u>60,009</u>	<u>2,530,787</u>	<u>67,793</u>
Excess (deficiency) of receipts over disbursements	<u>6,018</u>	<u>338,638</u>	<u>2,510</u>	<u>62,298</u>	<u>31,520</u>
Cash and investments - ending	\$ <u>177,545</u>	\$ <u>2,146,918</u>	\$ <u>4,378</u>	\$ <u>589,443</u>	\$ <u>229,872</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Jail Commissary	Sheriff's Inmate Trust	GREENE COUNTY BLDG FUND	RADIO REPAIR & MAINTENANCE	BLIGHTED PROPERTIES FUND
Cash and investments - beginning	\$ 131,887	\$ 13,459	\$ 2,247,802	\$ 3,351	\$ 65,381
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	281,072	430,852	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	160
Total receipts	281,072	430,852	-	-	160
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	232,125	428,317	2,247,802	-	-
Total disbursements	232,125	428,317	2,247,802	-	-
Excess (deficiency) of receipts over disbursements	48,947	2,535	(2,247,802)	-	160
Cash and investments - ending	\$ 180,834	\$ 15,994	\$ -	\$ 3,351	\$ 65,541

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	MOBILE HOME TAX SALE	VACCINE FUND	2016 Comm Certificate Sale	2017 COMMISSIONER CERTIFICATE	2018 COMMISSIONERS CERTIFICATE
Cash and investments - beginning	\$ 4,340	\$ 7,994	\$ -	\$ 2,788	\$ 8,047
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	116,592	51,133	-	-
Total receipts	-	116,592	51,133	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	4,576	6,601	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	4,576	6,601	-	-
Excess (deficiency) of receipts over disbursements	-	112,016	44,532	-	-
Cash and investments - ending	\$ 4,340	\$ 120,010	\$ 44,532	\$ 2,788	\$ 8,047

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	COMMUNITY EVENT CENTER	MOBILE HOME PERMITS	SHERIFF CO CORRECTIONS	BIC Lease Payments	ADULT PROBATION ADMIN FEES
Cash and investments - beginning	\$ (34,983)	\$ 6,450	\$ 505,467	\$ 41,293	\$ 5,389
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	33,000	3,250	334,958	245,000	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,700	-	-	-	21,335
Total receipts	<u>34,700</u>	<u>3,250</u>	<u>334,958</u>	<u>245,000</u>	<u>21,335</u>
Disbursements:					
Personal services	-	-	97,576	-	12,884
Supplies	-	-	-	-	-
Other services and charges	-	4,348	-	17,666	-
Debt service - principal and interest	-	-	-	268,627	-
Capital outlay	-	-	120,000	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>4,348</u>	<u>217,576</u>	<u>286,293</u>	<u>12,884</u>
Excess (deficiency) of receipts over disbursements	<u>34,700</u>	<u>(1,098)</u>	<u>117,382</u>	<u>(41,293)</u>	<u>8,451</u>
Cash and investments - ending	\$ (283)	\$ 5,352	\$ 622,849	\$ -	\$ 13,840

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tobacco Deferral - Probation	Juvenile Admin Fees	Alternative Dispute Superior	Alternative Dispute Circuit	Alternative Co-Pay Superior
Cash and investments - beginning	\$ 579	\$ 3,146	\$ 322	\$ 4,639	\$ 5,777
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	620	2,420	270
Other receipts	590	744	-	-	-
Total receipts	590	744	620	2,420	270
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	190	-	1,090	6,100	610
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	190	-	1,090	6,100	610
Excess (deficiency) of receipts over disbursements	400	744	(470)	(3,680)	(340)
Cash and investments - ending	\$ 979	\$ 3,890	\$ (148)	\$ 959	\$ 5,437

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Alternative Co-Pay Circuit	Pre-Trial Diversion	Sheriff Law Cont Education	Jury Pay Fund	Infraction Deferral Prosecutor
Cash and investments - beginning	\$ 4,625	\$ 51,085	\$ 229	\$ 4,940	\$ 113,005
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	2,160	17,790	-	4,640	56,946
Other receipts	-	-	-	-	-
Total receipts	2,160	17,790	-	4,640	56,946
Disbursements:					
Personal services	-	14,442	-	-	11,481
Supplies	-	-	-	-	5,776
Other services and charges	-	-	-	9,255	13,472
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	780
Other disbursements	-	-	-	-	-
Total disbursements	-	14,442	-	9,255	31,509
Excess (deficiency) of receipts over disbursements	2,160	3,348	-	(4,615)	25,437
Cash and investments - ending	\$ 6,785	\$ 54,433	\$ 229	\$ 325	\$ 138,442

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Drug-Free Comm- Superior	Greene Co. Drug & Alcohol	Bail Agency Pretrial Circuit	Bail Agency Pretrial Superior	Public Defender- Circuit
Cash and investments - beginning	\$ 17,293	\$ 152,364	\$ 24,650	\$ 66,732	\$ 56,201
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	27,192	78,924	18,020	3,895	26,559
Other receipts	-	-	-	-	-
Total receipts	<u>27,192</u>	<u>78,924</u>	<u>18,020</u>	<u>3,895</u>	<u>26,559</u>
Disbursements:					
Personal services	-	59,545	-	-	-
Supplies	-	1,846	-	-	-
Other services and charges	22,235	3,631	740	5,688	5,107
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,009	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>22,235</u>	<u>66,031</u>	<u>740</u>	<u>5,688</u>	<u>5,107</u>
Excess (deficiency) of receipts over disbursements	<u>4,957</u>	<u>12,893</u>	<u>17,280</u>	<u>(1,793)</u>	<u>21,452</u>
Cash and investments - ending	\$ <u>22,250</u>	\$ <u>165,257</u>	\$ <u>41,930</u>	\$ <u>64,939</u>	\$ <u>77,653</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Public Defender- Superior	Sheriff Service Fee	Seized Asset Fund	Auditor Transfer Fees	White River Levee Maint
Cash and investments - beginning	\$ 55,665	\$ 49,676	\$ 29,183	\$ 66,304	\$ 13,839
Receipts:					
Taxes	-	-	-	-	23,367
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	27,750	-
Fines and forfeits	3,150	10,476	-	-	-
Other receipts	-	-	2,027	-	-
Total receipts	<u>3,150</u>	<u>10,476</u>	<u>2,027</u>	<u>27,750</u>	<u>23,367</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	1,968	-
Other services and charges	1,000	-	11,307	27,667	28,138
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,000</u>	<u>-</u>	<u>11,307</u>	<u>29,635</u>	<u>28,138</u>
Excess (deficiency) of receipts over disbursements	<u>2,150</u>	<u>10,476</u>	<u>(9,280)</u>	<u>(1,885)</u>	<u>(4,771)</u>
Cash and investments - ending	\$ 57,815	\$ 60,152	\$ 19,903	\$ 64,419	\$ 9,068

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Peter Hill Maint	V.D. Singer Ditch Association	Jones Ditch	Smock 4-Mile Ditch Maintenance	Bullock Ditch
Cash and investments - beginning	\$ 356	\$ 326	\$ 35,129	\$ 80,977	\$ 9,870
Receipts:					
Taxes	747	984	2,497	19,495	990
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>747</u>	<u>984</u>	<u>2,497</u>	<u>19,495</u>	<u>990</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	867	1,137	-	9,850	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>867</u>	<u>1,137</u>	<u>-</u>	<u>9,850</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(120)</u>	<u>(153)</u>	<u>2,497</u>	<u>9,645</u>	<u>990</u>
Cash and investments - ending	\$ <u>236</u>	\$ <u>173</u>	\$ <u>37,626</u>	\$ <u>90,622</u>	\$ <u>10,860</u>

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Lemon Creek Ditch	Sheriff Donations	Ambulance Donations	Child Safety Seat Grant	Victim Assistance
Cash and investments - beginning	\$ 71,154	\$ 767	\$ 501	\$ 1,166	\$ 1,244
Receipts:					
Taxes	8,234	-	-	-	-
Intergovernmental receipts	-	-	-	-	23,122
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	570	-	-	-
Total receipts	<u>8,234</u>	<u>570</u>	<u>-</u>	<u>-</u>	<u>23,122</u>
Disbursements:					
Personal services	-	-	-	-	16,826
Supplies	-	-	-	-	2,574
Other services and charges	5,850	-	-	-	45
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>5,850</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,445</u>
Excess (deficiency) of receipts over disbursements	<u>2,384</u>	<u>570</u>	<u>-</u>	<u>-</u>	<u>3,677</u>
Cash and investments - ending	\$ 73,538	\$ 1,337	\$ 501	\$ 1,166	\$ 4,921

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Project Income - 05/06	Sheriff Local Coor. Council Grant	COMMUNITY CROSSINGS GRANT	INTERNAL SERVICE FUEL FUND	USS Indiana Donations
Cash and investments - beginning	\$ (17,309)	\$ 1,272	\$ -	\$ 10,194	\$ 200
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	17,309	-	862,319	-	-
Charges for services	-	1,150	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	31,333	-
Total receipts	17,309	1,150	862,319	31,333	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	525	862,319	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	31,333	-
Total disbursements	-	525	862,319	31,333	-
Excess (deficiency) of receipts over disbursements	17,309	625	-	-	-
Cash and investments - ending	\$ -	\$ 1,897	\$ -	\$ 10,194	\$ 200

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	HEALTH DEPT DONATION FUND	EMS Billing Services	REDEVELOPMENT NON-TIF FUND	Greene Co. Health Insurance	LIT 2018-01 Certified Shares
Cash and investments - beginning	\$ -	\$ 2,356	\$ -	\$ 31,053	\$ -
Receipts:					
Taxes	-	-	-	-	7,611,745
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	86,765	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	170	-	80,993	349,284	-
Total receipts	170	86,765	80,993	349,284	7,611,745
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	80,203	10,496	335,114	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	7,611,745
Total disbursements	-	80,203	10,496	335,114	7,611,745
Excess (deficiency) of receipts over disbursements	170	6,562	70,497	14,170	-
Cash and investments - ending	\$ 170	\$ 8,918	\$ 70,497	\$ 45,223	\$ -

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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
Cash and investments - beginning	\$ -	\$ -	\$ 11,964	\$ 382	\$ 37,438
Receipts:					
Taxes	3,893,931	1,942,361	-	-	-
Intergovernmental receipts	-	-	31,895	1,324	151,334
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>3,893,931</u>	<u>1,942,361</u>	<u>31,895</u>	<u>1,324</u>	<u>151,334</u>
Disbursements:					
Personal services	-	-	23,241	-	84,287
Supplies	-	-	6,658	-	14,245
Other services and charges	-	-	3,680	-	54,107
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	748	-	-
Other disbursements	<u>3,893,931</u>	<u>1,942,361</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>3,893,931</u>	<u>1,942,361</u>	<u>59,327</u>	<u>-</u>	<u>152,639</u>
Excess (deficiency) of receipts over disbursements	-	-	(27,432)	1,324	(1,305)
Cash and investments - ending	\$ -	\$ -	\$ (15,468)	\$ 1,706	\$ 36,133

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.788 2020 Sequential Intercept Grant	16.034 CESF GRANT	21.019 COVID-19 SAFETY AWARENESS	ARPA Fund	Project Income 17/18
Cash and investments - beginning	\$ 60,000	\$ -	\$ -	\$ -	\$ 626,374
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	61,219	-	98,083	3,100,237	25,610
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	71,200	-	1,528	-
Total receipts	61,219	71,200	98,083	3,101,765	25,610
Disbursements:					
Personal services	21,087	-	-	180,475	-
Supplies	-	-	-	325	-
Other services and charges	19,403	19,355	98,083	33,709	17,309
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	71,200	-	-	-
Total disbursements	40,490	90,555	98,083	214,509	17,309
Excess (deficiency) of receipts over disbursements	20,729	(19,355)	-	2,887,256	8,301
Cash and investments - ending	\$ 80,729	\$ (19,355)	\$ -	\$ 2,887,256	\$ 634,675

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Family Court Grant Fund 2015	GAL/CASA Capacity Grant	GAL/CASA Matching Grant	GAL/CASA STATE PR GRANT	PROJECT INCOME
Cash and investments - beginning	\$ 6,184	\$ 1,761	\$ 70,362	\$ 31	\$ 22,582
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	8,156	24,595	-	30,319
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	8,156	24,595	-	30,319
Disbursements:					
Personal services	-	-	-	-	19,794
Supplies	-	-	-	-	75
Other services and charges	-	5,348	19,620	-	33,032
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	5,348	19,620	-	52,901
Excess (deficiency) of receipts over disbursements	-	2,808	4,975	-	(22,582)
Cash and investments - ending	\$ 6,184	\$ 4,569	\$ 75,337	\$ 31	\$ -

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	COVID 19 RESPONSE EMS GRANT	EMS GRANT - SMITHVILLE	PROJECT INCOME 2021	COMMUNITY CORRECTIONS 2021	TRANSITION FUND-B
Cash and investments - beginning	\$ 12,930	\$ 16,944	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	395,723	680,923	9,225
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	90,000	-	-	-
Total receipts	-	90,000	395,723	680,923	9,225
Disbursements:					
Personal services	-	-	157,738	609,108	-
Supplies	-	-	13,610	1,095	-
Other services and charges	-	106,944	244,027	39,964	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	106,944	415,375	650,167	-
Excess (deficiency) of receipts over disbursements	-	(16,944)	(19,652)	30,756	9,225
Cash and investments - ending	\$ 12,930	\$ -	\$ (19,652)	\$ 30,756	\$ 9,225

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	EMS GRANT - WALMART	VETERANS REMC GRANT	INDIANA LANDMARKS GRANT	EMS Grant REMC
Cash and investments - beginning	\$ 1,000	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	3,000	2,500	2,250
Total receipts	-	3,000	2,500	2,250
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	3,000	2,500	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	-	3,000	2,500	-
Excess (deficiency) of receipts over disbursements	-	-	-	2,250
Cash and investments - ending	\$ 1,000	\$ -	\$ -	\$ 2,250

GREENE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	TRANSITION FUND-2021	COMMUNITY CORRECTIONS- 2021	COMMUNITY BIC Bond Sale	Totals
Cash and investments - beginning	\$ 5,800	\$ 45,759	\$ -	\$ 19,002,222
Receipts:				
Taxes	-	-	-	54,133,017
Intergovernmental receipts	-	-	-	12,119,057
Charges for services	-	-	-	5,700,224
Fines and forfeits	-	-	-	433,758
Other receipts	-	-	8,265,000	29,459,798
Total receipts	-	-	8,265,000	101,845,854
Disbursements:				
Personal services	-	43,906	-	14,137,928
Supplies	-	-	-	1,626,036
Other services and charges	5,800	41	-	9,717,330
Debt service - principal and interest	-	-	-	2,872,139
Capital outlay	-	-	-	2,489,844
Other disbursements	-	-	8,265,000	64,893,348
Total disbursements	5,800	43,947	8,265,000	95,736,625
Excess (deficiency) of receipts over disbursements	(5,800)	(43,947)	-	6,109,229
Cash and investments - ending	\$ -	\$ 1,812	\$ -	\$ 25,111,451

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OTHER INFORMATION

GREENE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 327,012</u>	<u>\$ -</u>

GREENE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
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	1,034,500	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	132,010	9/8/2021	8/1/2031
Greene County Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds Series 2021	557,250	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-2018 Mack	28,041	12/1/2017	12/1/2022
US Bank Corp	Tractors Lease Payment (3 John Deere)	38,044	12/1/2017	12/1/2022
US Bank Corp	Truck Lease Payment 2-2019 Macks	55,102	5/1/2018	2/15/2023
Total governmental activities		3,852,182		
Total of annual lease payments		<u>\$ 3,852,182</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		\$ 2,265,000	\$ 916,510
Revenue bonds	Rural Development Loan (UDWI)		49,336	49,336
Revenue bonds	UDWI Revolving Loan		20,000	20,000
Total governmental activities			2,334,336	985,846
Totals			<u>\$ 2,334,336</u>	<u>\$ 985,846</u>

GREENE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 959,300
Infrastructure	34,557,312
Improvements other than buildings	32,602,717
Machinery, equipment, and vehicles	<u>1,413,016</u>
Total governmental activities	<u>69,532,345</u>
Total capital assets	<u>\$ 69,532,345</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/>.