

# GREENE COUNTY, GEORGIA



## ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2023

PREPARED BY: GREENE COUNTY FINANCE DEPARTMENT



# **GREENE COUNTY, GEORGIA**

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**TABLE OF CONTENTS**

**Introductory Section**

Letter of Transmittal .....	1
Certificate of Achievement for Excellence in Financial Reporting .....	5
Organizational Chart.....	6
List of Principal Officials .....	7

**Financial Section**

Independent Auditor’s Report .....	8
Management’s Discussion and Analysis .....	11
Financial Statements	
<i>Government-Wide Financial Statements</i>	
Statement of Net Position .....	24
Statement of Activities .....	26
<i>Fund Financial Statements</i>	
Balance Sheet - Governmental Funds.....	28
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position.....	30
Statement of Revenues, Expenditures, and Changes in Funds Balances - Governmental Funds.....	31
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	33
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund and Unincorporated Fund .....	34
Statement of Net Position - Proprietary Funds .....	42
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds.....	44
Statement of Cash Flows - Proprietary Funds .....	45
Statement of Net Position - Fiduciary Funds.....	47
Statement of Changes in Net Position - Fiduciary Funds .....	48
Notes to the Financial Statements .....	49

**Required Supplementary Information**

Schedule of Changes in the County’s Net Pension Liability and Related Ratios.....	73
Schedule of County Contributions.....	75
Schedule of Changes in the County’s OPEB Liability and Related Ratios.....	76
Notes to the Required Supplementary Information .....	77

**GREENE COUNTY, GEORGIA**

**TABLE OF CONTENTS**

**Supplementary Information**

Nonmajor Governmental Funds  
Combining Balance Sheet - Nonmajor Governmental Funds ..... 79  
Combining Statement of Revenues, Expenditures and Changes  
in Fund Balances - Nonmajor Governmental Funds..... 81

Special Revenue Funds

*Law Library Fund*  
Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual ..... 83

*E-911 Fund*  
Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual ..... 84

*State Seizure Fund*  
Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual ..... 85

*Federal Seizure Fund*  
Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual ..... 86

*Drug Abuse Treatment Fund*  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual ..... 87

*Victims Assistance Fund*  
Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual ..... 88

*Jail Fund*  
Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual ..... 89

*Hotel/Motel Tax Fund*  
Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual ..... 90

*Opioids Settlement Fund*  
Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual ..... 91

*American Rescue Plan Fund*  
Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual ..... 92

*Library Tax District Fund*  
Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual ..... 93

**GREENE COUNTY, GEORGIA**

**TABLE OF CONTENTS**

**Supplementary Information (Continued)**

*Fire Tax District Fund*

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual ..... 94

*Recreation Tax District Fund*

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual ..... 95

*Hospital Fee District Fund*

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual ..... 96

Schedule of Project Expenditures with Special Sales Tax Proceeds..... 97

Schedule of Project Expenditures with Transportation Special Sales Tax Proceeds ..... 98

*Custodial Funds*

Combining Statement of Fiduciary Net Position..... 99

Combining Statement of Changes in Fiduciary Net Position ..... 100

**Statistical Section**

*Financial Trends*

Net Position by Component ..... 101

Changes in Net Position ..... 102

Program Revenues by Function / Program..... 104

Fund Balances of Governmental Funds ..... 105

Changes in Fund Balances of Governmental Funds ..... 106

*Revenue Capacity*

Assessed Value and Estimated Value of Taxable Property..... 107

Property Tax Rate - Mills..... 108

Principal Property Tax Payers..... 109

Property Tax Levies and Collections ..... 110

Sales Tax Revenue by Category..... 111

Direct and Overlapping Sales Tax Rates..... 112

*Debt Capacity*

Ratios of General Bond Debt Outstanding..... 113

Ratios of Outstanding Debt by Type..... 114

Direct and Overlapping Governmental Activities Debt ..... 115

Legal Debt Margin Information ..... 116

*Demographic and Economic Information*

Demographic and Economic Statistics..... 117

Principal Employers ..... 118

Full-time Equivalent County Government Employees by Function ..... 119

**GREENE COUNTY, GEORGIA**

**TABLE OF CONTENTS**

**Statistical Section (Continued)**

*Operating Information*

Operating Indicators by Function..... 120  
Capital Asset Statistics by Program / Function..... 121

**Single Audit Section**

Schedule of Expenditures of Federal Awards ..... 122  
Notes to the Schedule of Expenditures of Federal Awards ..... 124  
Summary Schedule of Prior Audit Findings ..... 125  
Independent Auditor’s Report on Internal Control Over Financial  
Reporting and on Compliance and other Matters Based on an Audit  
of Financial Statements Performed in Accordance with *Government*  
*Auditing Standards* ..... 126  
Independent Auditor’s Report on Compliance for Each Major Federal  
Program and Report on Internal Control Over Compliance In Accordance  
With the Uniform Guidance..... 128  
Schedule of Findings and Questioned Costs ..... 131

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## **I. INTRODUCTORY SECTION**

# GREENE COUNTY BOARD OF COMMISSIONERS

## COMMISSIONERS

Gary Usry, Chairman  
Angela W. Deering  
Jeffery L. Smith  
Dee Lindsey  
Ernie Filice



## COUNTY MANAGER Byron Lombard

1034 Silver Drive, Suite 201  
Greensboro, GA 30642  
Phone: 706-453-7716  
Fax: 706-453-9555

March 23, 2024

To the Honorable Members of the Greene County Board of Commissioners  
and the Citizens of Greene County, Georgia:

State law requires that all local governments publish within six months of the close of each fiscal year a complete set of financial statements based on generally accepted accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of Greene County, Georgia for the year ended September 30, 2023.

This report consists of management's representations concerning the finances of Greene County, Georgia. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of Greene County has established a comprehensive internal control framework that is designed to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of Greene County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, Greene County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Greene County's financial statements have been audited by McNair, McLemore, Middlebrooks & Co., L.L.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Greene County, Georgia for the year ended September 30, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Greene County's financial statements for the year ended September 30, 2023, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Greene County's MD&A can be found immediately following the report of the independent auditors.

## **Profile of the Government**

Greene County was created in 1786 and was named for Revolutionary War hero General Nathanael Greene. The County is located in east central Georgia, approximately 75 miles east of Atlanta and in close proximity to Augusta, Athens, and Macon. Lake Oconee, Georgia's second-largest man-made lake, establishes the western border of the County. The Cities of Greensboro, Union Point, White Plains, Siloam and Woodville are all located within the County. However, the majority of the residents live in unincorporated areas of the 403 square mile area. The 2022 census estimated population of 20,139 is a 6.5% increase from the 2020 level. Approximately 70% of the residents live in the unincorporated area of the county.

The governing authority consists of a five-member Board of Commissioners, including a part-time chairman elected at-large, and four part-time commissioners elected within districts. The commissioners are responsible for setting policy by passing ordinances, adopting the budget, establishing tax rates, appointing committees, and appointing the County Attorney. The County Manager, appointed by the Board of Commissioners, manages the day-to-day operations for the County.

Greene County provides a full range of services, including law enforcement with a detention facility that houses 125 inmates; maintenance of streets, highways, bridges, and other associated infrastructure; voter registration and elections; the court system; tax assessment and collection; planning, zoning, and development; building inspections; animal control; ambulance services; emergency management; and senior services. The County also contracts with a third party to provide curb-side pickup to all County residents and utilizes special tax districts to fund volunteer fire departments throughout the County. In late 2019, recreation, airport, and fire protection services were added by the County.

## **Factors Affecting Financial Condition**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Greene County operates.

## **Local Economy**

Greene County was part of a select group within Georgia to have achieved an initial Aa3 rating by Moody's Investors Service in 2008. Obligations rating Aa3 are judged to be of high quality and are subject to very low credit risk. This rating considered the County's healthy financial position, characterized by solid reserve levels and a manageable debt level, which was easily covered by the County's rapidly expanding tax base. This rating put Greene County in the same rating category as much larger counties with more substantial tax bases. In 2010, this rating was upgraded to an Aa2 rating.

Approximately 56% of the workforce in Greene County works in the service industry, which includes retail trade, real estate, professional services, accommodation services and health care. The largest sector employed by the service industry is Accommodation & Food Services (15.4%), followed by Retail Trade (10.8%), and Health Care & Social Assistance (9.8%). Goods-producing industries, despite drops in recent years, continue to also have an impact. Employment in agriculture increased slightly to 3.8% of the workforce, while manufacturing increased slightly to 9.6%. Construction continues to rise, employing around 17% of the workforce.

Greene County's unemployment rate rose to 3.5% in September 2023, compared to 2.8% in September 2022. This rate compares favorably to other areas of the state (3.8%) and nation (3.6%). Further discussions regarding the general economy of the County can be found in the Management's Discussion & Analysis.

## **Long-Term Financial Planning**

In November 2019, voters approved a \$29 million SPLOST referendum (SPLOST VII), which allows collections to continue from January 2022 through 2026. This SPLOST will provide funding for roads, streets and bridges; public safety buildings, vehicles & equipment; and public buildings, facilities and equipment. The remainder will provide funding for city approved projects. In May 2022, voters also approved a \$35 million TSPLOST referendum. Both special purpose local option sales taxes allow the County to invest in major projects to benefit all citizens without increasing property taxes.

## **Major Initiatives**

In January 2014, the Commissioners approved a vision statement to solidify the direction Greene County should take and a mission statement to determine how to get there. According to its vision statement, the Greene County Board of Commissioners is pledged to provide its citizens responsible government with the highest standard of ethics and professional conduct that is mindful of the needs of all citizens to live in a safe and prosperous environment. In order to fulfill its vision, the mission of the Greene County Board of Commissioners is to maintain rigorous financial discipline and efficiency while providing those essential and fundamental public safety services, necessary and appropriate governmental services, and pursuing economic growth that is meaningful for the future of Greene County and all of its citizens.

The County continues to update our current road system to facilitate more traffic in the future. The County is also ramping up its road resurfacing and maintenance projects. The County's commitment to public safety continues to shine. Improvements to EMS and Fire facilities were completed in FY2023.

In an effort to retain qualified staff and remain competitive with other local jurisdictions, the County continues to adjust its pay and benefits packages. The County will continue to monitor staffing levels and staff retention and will consider other options to improve pay and benefits when deemed necessary.

## **Relevant Financial Policies**

Management of Greene County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance of the safeguarding of assets and the proper recording of financial transactions.

The Commissioners voted in September 2009 to maintain budgetary control at the summary line-item level within departments within the General Fund. Department heads and constitutional officers can make request for the County Manager to shift budgetary line items as long as the line items are included in the same summary line items within their respective departments (i.e., Personnel, Other Operating Expenses, and Capital Outlay). No changes between summary line items or increases in the overall budget for the General Fund can be made without the approval of the Board of Commissioners. The legal level of budgetary control for Special Revenue Funds remains at the fund level.

## **Awards & Acknowledgements**

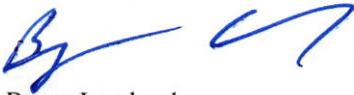
The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to Greene County, Georgia for its annual comprehensive financial report for the fiscal year ended September 30, 2022. This was the fifteenth consecutive year that

Greene County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the various departments throughout the County and the expertise of the staff of McNair, McLemore, Middlebrooks & Co., L.L.C. We would like to express our sincere appreciation to all members of the various departments that assisted and contributed to the preparation of this report. Credit must also be given to the Board of Commissioners for its leadership and unfailing support in maintaining the highest standards of professionalism in the financial management of Greene County.

Respectfully submitted,



Byron Lombard  
County Manager



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

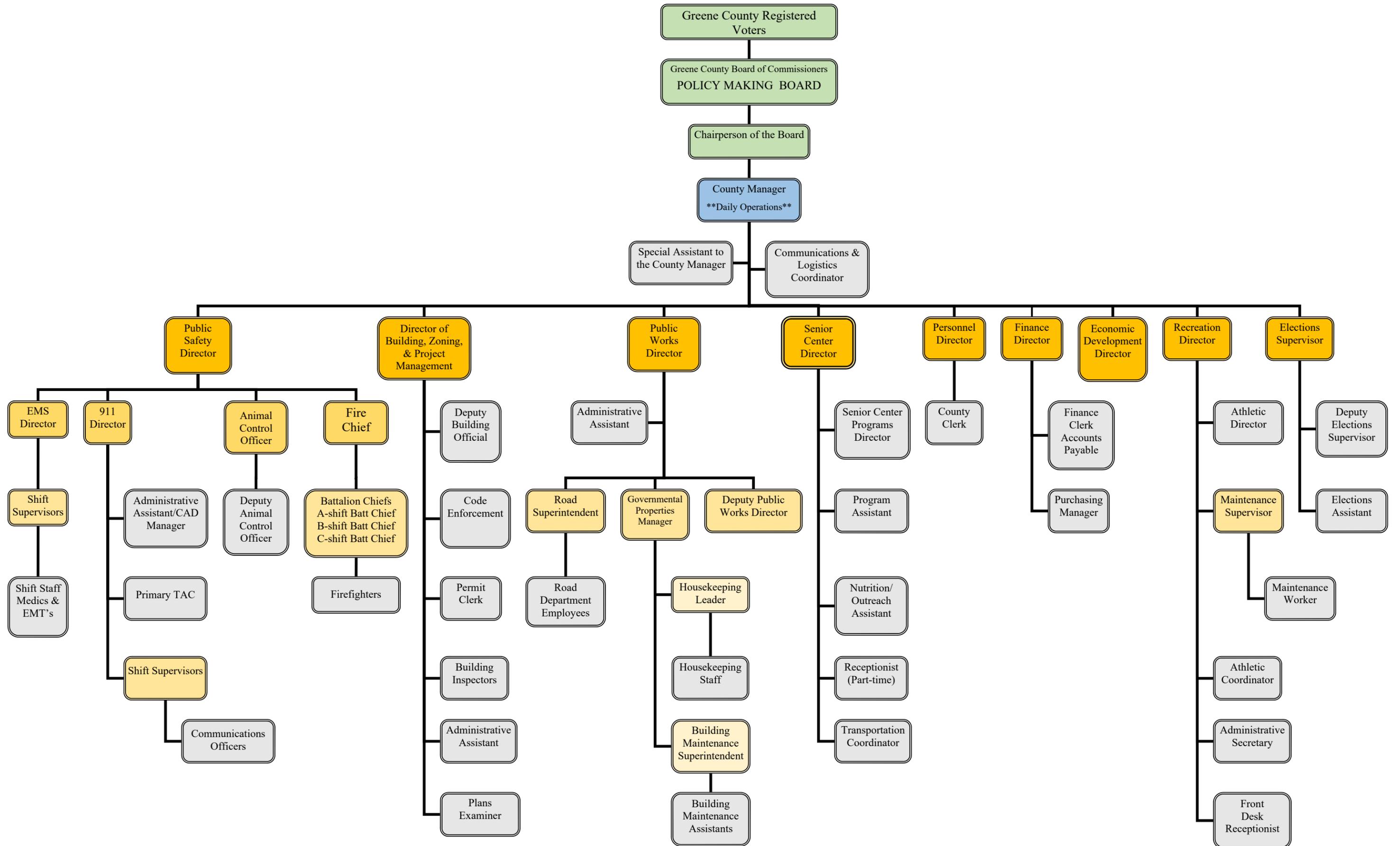
**Greene County  
Georgia**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

September 30, 2022

*Christopher P. Morrill*

Executive Director/CEO



# **GREENE COUNTY, GEORGIA PRINCIPAL OFFICIALS**

## **Board of Commissioners 2023**

Gary Usry	Chairman
Angela W. Deering	Commissioner, District 1
Jeffery L. Smith	Commissioner, District 2
Dee Lindsey	Commissioner, District 3
Ernie Filice	Commissioner, District 4

Byron Lombard, County Manager  
Sylvia Hill, County Clerk

## **Constitutional Officers**

Deborah Jackson	Clerk of Superior Court
LaVerne Ogletree	Probate/Magistrate Court Judge
Donnie Harrison	Sheriff
Candace Lawson	Tax Commissioner

## **II. FINANCIAL SECTION**

March 23, 2024

## **INDEPENDENT AUDITOR'S REPORT**

Board of Commissioners  
Greene County, Georgia  
Greensboro, Georgia

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of **Greene County, Georgia** (the "County"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Major Special Revenue Fund - Unincorporated Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Greene County Board of Health, which represent 100 percent, 100 percent, and 100 percent, respectively, of the assets, net position or fund balances, and revenues of the Greene County Board of Health. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Greene County Board of Health, is based solely on the report of the other auditors.

#### ***Basis for 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 audits 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 Statements 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.

### ***Responsibilities of Management for the Financial Statements***

The County's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 made by a reasonable user based on the financial statements.

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 statements, 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 statements.
- 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 statements.
- 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.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information on pages 11 through 23, the schedule of changes in the County's net pension liability and related ratios on pages 73 and 74, the schedule of County contributions on page 75, the schedule of changes in County's OPEB liability and related ratios on page 76, and the notes to the required supplementary information on pages 77 and 78 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements 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 statements, and other knowledge we obtained during our audit of the basic financial statements. 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules, the schedule of project expenditures with special sales tax proceeds, the schedule of project expenditures with transportation special sales tax proceeds, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the combining and individual nonmajor fund financial statements, budgetary comparison schedules, the schedule of project expenditures with special sales tax proceeds, the schedule of project expenditures with transportation special sales tax proceeds, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information Included in the Annual Comprehensive Financial Report***

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude 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 March 23, 2024 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 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.

*Mc Nair, Mc Lemoire, Middlebrooks & Co., LLC*  
McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

## **MANAGEMENT'S DISCUSSION & ANALYSIS**

GREENE COUNTY BOARD OF COMMISSIONERS  
GREENSBORO, GEORGIA

MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2023

As management of the Greene County Board of Commissioners, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2023. We encourage readers to consider the information presented here in conjunction with the information that we have furnished in the transmittal letter.

**FINANCIAL HIGHLIGHTS**

- The assets and deferred outflows of resources of the County's Primary Government activities exceeded its liabilities and deferred inflows of resources as of September 30, 2023, by \$102,731,398.
- As of September 30, 2023, total net position consisted of \$48,584,433 net investment in capital assets, \$16,721,234 restricted for capital outlay, \$1,269,613 restricted for law enforcement, \$128,328 restricted for court programs, \$1,179,325 restricted for fire services, \$611,508 restricted for the hospital, \$394,883 restricted for culture and recreation, and \$33,842,074 unrestricted. Unrestricted net position may be used to meet the County's ongoing obligations to citizens and creditors while restricted net position can only be used to cover specific costs.
- As of September 30, 2023, the County's governmental funds reported ending fund balance of \$54,886,299, an increase of \$10,162,602 in comparison with the prior year, mainly due to property tax and sales tax revenues coming in higher than anticipated, and the passing of a new TSPLOST.
- As of September 30, 2023, the County's General Fund reported ending fund balance of \$27,993,782, an increase of \$2,005,919 in comparison with the prior year. Revenues exceeding expectations and a reduction in transfers out to other funds contributed to the increase. Further detail is provided below.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The statements within the first component are government-wide financial statements that provide both long-term and short-term information about the County's overall financial status in a manner similar to a private-sector business.

The statements within the second component are fund financial statements that focus on individual parts of the County government, reporting the County's operations in more detail than the government-wide statements.

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances. The statements provide both short-term and long-term information about the County's financial position, which assists in assessing the economic condition at the end of the fiscal year. These two statements include the Statement of Net Position and the Statement of Activities.

The Statement of Net Position presents information on all of the County's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for

GREENE COUNTY BOARD OF COMMISSIONERS  
GREENSBORO, GEORGIA

MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2023  
(CONTINUED)

some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through administrative fees and charges (business-type activities). The governmental activities of the County include general government, courts, public safety, public works, health & welfare, culture & recreation, and special projects. The business-type activities of the County are the Emergency Medical Service (Ambulance Service), Sanitation and Airport Operations.

The government-wide financial statements include not only Greene County Government itself (known as the primary government), but also the component unit of Greene County. Financial information for the component unit is reported separately from the financial information presented for the primary government itself. The Greene County Health Department is a legally separate organization that is included in the County's reporting entity because of the significance of the operational and financial relationships with the County. Data for the component unit is presented in separate columns to emphasize that each component unit is legally separate from the County.

#### **Fund Financial Statements**

The remaining statements are fund financial statements that focus on individual parts of the County government, reporting the County's operations in more detail than the government-wide statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Greene County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Greene County can be divided into the following categories: 1) major governmental funds, 2) major proprietary funds, 3) non-major special revenue funds, 4) non-major capital projects funds, and 5) custodial funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spend-able resources, as well as balances of spend-able resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Greene County maintains twenty-one (21) individual governmental funds.

#### **Major Governmental Funds**

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the General Fund, the Unincorporated Services, the Transportation Special Purpose Local Option Sales Tax (TSPLOST) Fund, and the Special Purpose Local Option Sales Tax VII Fund, which are considered to be major funds. Data from the other seventeen (17) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of both combining statements and individual fund statements elsewhere in this report.

GREENE COUNTY BOARD OF COMMISSIONERS  
GREENSBORO, GEORGIA

MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2023  
(CONTINUED)

The County adopts an annual appropriated budget for its general fund and special revenue funds. A budgetary comparison statement has been provided for each fund to demonstrate compliance with this budget.

**Major Proprietary Funds**

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for the Emergency Medical Services (Ambulance Service), Sanitation and Airport operations. The Emergency Medical Services Fund accounts for the operations of the ambulance service. The Sanitation Fund accounts for the garbage fee that is charged on each tax bill and the costs of the curbside service that is offered to each residential home in Greene County. It also accounts for the cost of the operation of the Convenience Center, which is reimbursed through a transfer by the General Fund. The Airport Operations funds accounts for the operations of the Greene County Airport.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the EMS, Sanitation and Airport Operations Funds.

**Non-Major Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. Greene County has fourteen (14) special revenue funds to include the Law Library Fund, E-911 Fund, State Seizure Fund, Federal Seizure Fund, Drug Abuse Treatment & Education Fund, Victims Assistance Fund, Jail Fund, the Hotel/Motel Tax Fund, the Opioids Settlement Fund, the American Rescue Plan Fund, the Library Tax District Fund, the Fire Tax District Fund, the Recreation Tax District Fund, and the Hospital Fee Fund. Individual fund data for each of these non-major governmental funds is provided in the form of both combining statements and individual fund statements elsewhere in this report.

**Non-Major Capital Projects Funds**

Non-major capital projects funds are used to account for the activity on unique projects that involve specified revenue from grants and/or loans that are best managed and accounted for as a separate fund. The LMIG Fund, Capital Grants Fund, and the Airport Improvements Fund are the non-major capital projects funds used by the County. Individual fund data for these non-major governmental funds is provided in the form of both combining statements and individual fund statements elsewhere in this report.

**Custodial Funds**

Custodial funds are used to account for the assets and liabilities of the Constitutional Officers to include the Superior Court, Probate/Magistrate Court, Tax Commissioner, and the Sheriff's Office. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

**Notes to the Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GREENE COUNTY BOARD OF COMMISSIONERS  
GREENSBORO, GEORGIA

MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2023  
(CONTINUED)

**Government-wide Financial Analysis**

Net position may serve over time as a useful indicator of a government's financial position. In the case of Greene County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$102,731,398 at the close of the most recent fiscal year.

The following table provides a summary of the County's governmental and business-type net position for fiscal year 2023 and 2022:

GREENE COUNTY, GEORGIA'S NET POSITION						
	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2023	2022
<b>Assets</b>						
Current and other assets	\$ 72,524,252	\$ 60,776,158	\$ 3,253,580	\$ 2,439,272	\$ 75,777,832	\$ 63,215,430
Capital assets, net of accumulated depreciation	48,212,048	46,815,929	7,061,960	6,497,393	55,274,008	53,313,322
<b>Total assets</b>	<b>120,736,300</b>	<b>107,592,087</b>	<b>10,315,540</b>	<b>8,936,665</b>	<b>131,051,840</b>	<b>116,528,752</b>
Total deferred outflows of resources	3,978,411	1,368,316	393,469	280,257	4,371,880	1,648,573
<b>Liabilities</b>						
Current and other liabilities	4,665,305	3,030,174	2,350,537	1,695,342	7,015,842	4,725,516
Long-term liabilities	11,054,955	9,416,233	672,371	779,366	11,727,326	10,195,599
<b>Total liabilities</b>	<b>15,720,260</b>	<b>12,446,407</b>	<b>3,022,908</b>	<b>2,474,708</b>	<b>18,743,168</b>	<b>14,921,115</b>
Total deferred inflows of resources	13,941,477	13,682,487	7,677	238,748	13,949,154	13,921,235
<b>Net position</b>						
Net investment in capital assets	41,522,473	40,727,050	7,061,960	6,497,393	48,584,433	47,224,443
Restricted	20,304,891	11,729,652	-	-	20,304,891	11,729,652
Unrestricted	33,225,610	30,374,807	616,464	6,073	33,842,074	30,380,880
<b>Total net position</b>	<b>\$ 95,052,974</b>	<b>\$ 82,831,509</b>	<b>\$ 7,678,424</b>	<b>\$ 6,503,466</b>	<b>\$ 102,731,398</b>	<b>\$ 89,334,975</b>

A portion of the County's net position (47.2%) reflects its investment in capital assets (e.g., infrastructure, land, buildings, machinery, equipment and vehicles) less any related debt used to acquire those assets that is still outstanding. Net investment in capital assets increased by \$1,359,990 in FY2023, due mainly to the construction of the Firefly Trail, improvements to Fire/EMS facilities, and purchase of ambulances.

These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although Greene County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (19.7%) represents resources that are subject to external restrictions on how they may be used. Restricted net position increased \$8,575,239 in the current year, thanks to SPLOST VII collections that must be spent on capital projects, TSPLOST collections for road projects, and confiscations by the Sheriff's Office that must be spent on Public Safety related items. Unrestricted net position, representing 32.9% of net position, increased \$3,461,194 to \$33,842,074. Unrestricted net position generally can be used to meet the government's ongoing financial obligations.

GREENE COUNTY BOARD OF COMMISSIONERS  
GREENSBORO, GEORGIA

MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2023  
(CONTINUED)

As shown in the table below, the County's net position increased by \$13,396,423 in FY2023, with a \$12,221,465 increase in governmental activities and a \$1,174,958 increase in business-type activities.

GREENE COUNTY, GEORGIA'S CHANGES IN NET POSITION

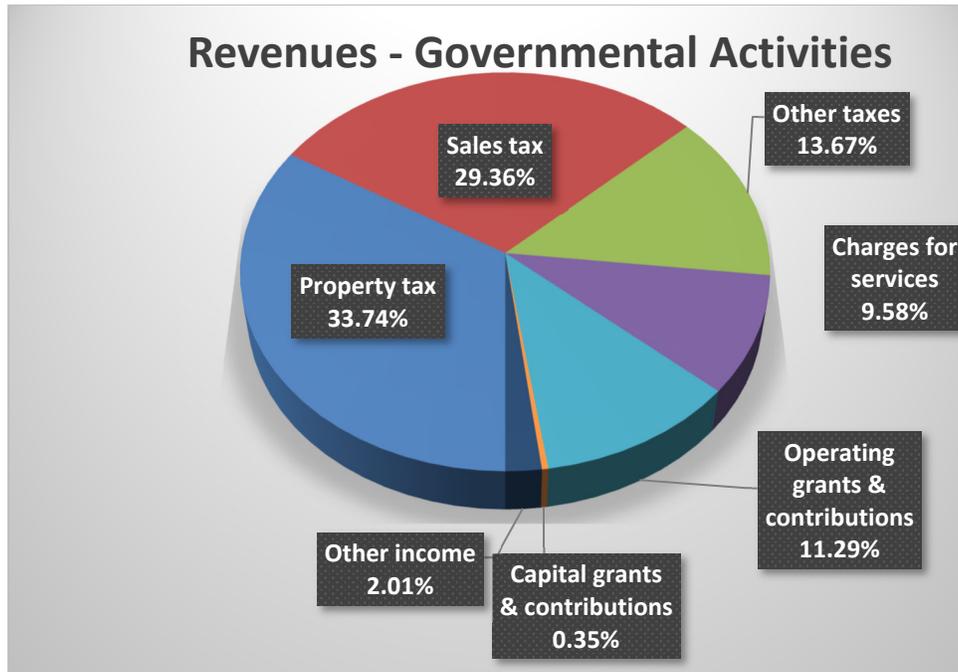
	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2023	2022
<b>Revenues</b>						
Program revenues						
Charges for services	\$ 4,145,887	\$ 4,249,733	\$ 3,390,349	\$ 3,045,628	\$ 7,536,236	\$ 7,295,361
Operating grants	1,534,750	5,006,990	9,881	41,491	1,544,631	5,048,481
Capital grants	2,422,351	157,097	1,041,247	-	3,463,598	157,097
General revenues						
Taxes	39,832,029	34,060,085	-	-	39,832,029	34,060,085
Interest income	1,674,963	191,666	38,296	3,751	1,713,259	195,417
Other	759,603	700,696	30,264	23,441	789,867	724,137
<b>Total revenues</b>	<b>50,369,583</b>	<b>44,366,267</b>	<b>4,510,037</b>	<b>3,114,311</b>	<b>54,879,620</b>	<b>47,480,578</b>
<b>Expenses</b>						
General government	10,648,357	13,221,643	-	-	10,648,357	13,221,643
Public safety	13,824,358	9,732,817	-	-	13,824,358	9,732,817
Public works	7,770,410	5,043,544	-	-	7,770,410	5,043,544
Courts	1,805,467	1,543,045	-	-	1,805,467	1,543,045
Health & welfare	845,136	790,775	-	-	845,136	790,775
Culture and recreation	1,285,355	1,084,444	-	-	1,285,355	1,084,444
Economic development	150,122	126,568	-	-	150,122	126,568
Interest on long-term debt	53,682	66,661	-	-	53,682	66,661
Emergency Management Service	-	-	2,657,061	3,309,936	2,657,061	3,309,936
Sanitation	-	-	1,936,222	1,631,682	1,936,222	1,631,682
Airport Operations	-	-	507,027	470,289	507,027	470,289
<b>Total expenses</b>	<b>36,382,887</b>	<b>31,609,497</b>	<b>5,100,310</b>	<b>5,411,907</b>	<b>41,483,197</b>	<b>37,021,404</b>
Excess (deficiency) in net position before transfers	13,986,696	12,756,770	(590,273)	(2,297,596)	13,396,423	10,459,174
Transfers	(1,765,231)	(1,104,151)	1,765,231	1,104,151	-	-
Change in net position	12,221,465	11,652,619	1,174,958	(1,193,445)	13,396,423	10,459,174
Net position, beginning	82,831,509	71,178,890	6,503,466	7,696,911	89,334,975	78,875,801
Net position, ending	<u>\$ 95,052,974</u>	<u>\$ 82,831,509</u>	<u>\$ 7,678,424</u>	<u>\$ 6,503,466</u>	<u>\$ 102,731,398</u>	<u>\$ 89,334,975</u>

GREENE COUNTY BOARD OF COMMISSIONERS  
GREENSBORO, GEORGIA

MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2023  
(CONTINUED)

**Governmental Activities**

Governmental activities increased the County's net position by \$12,221,465 in FY2023. Revenues from governmental activities increased by \$6,003,316. Sales taxes increased \$7,497,878, due to the start of a new 1% TSPLOST for transportation projects. Operating grants decreased \$3,472,240 due to one-time ARPA funding in 2022. Other taxes increased \$128,663, due to a healthy real estate market and tourism. Capital grants increased \$2,265,254 with the GOSP grant funding the construction of the Firefly Trail in the northern part of the county. Total revenues for governmental activities are as follows:

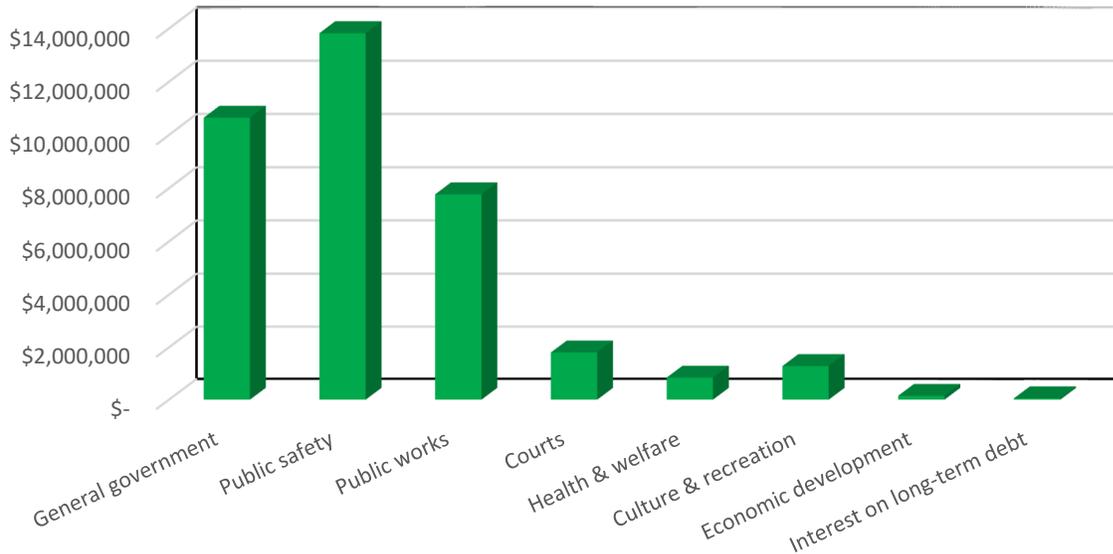


GREENE COUNTY BOARD OF COMMISSIONERS  
GREENSBORO, GEORGIA

MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2023  
(CONTINUED)

Expenses from governmental activities rose \$4,773,390, or approximately 15.1 percent. General government expenses decreased by \$2,573,286 due to large special projects completed in 2022. Public safety expenses increased by \$4,091,541 due to salary increases, pension obligations, and equipment purchases. Public works expenses increased by \$2,726,866 as the County continues to ramp up its road resurfacing projects under the new TSPLOST. Culture & recreation expenses increased \$200,911 as new programs were added. Total expenses by category are shown in the following chart.

**Expenses - Governmental Activities**



**Proprietary Activities**

Proprietary activities increased the County's net position by \$1,174,958. At the end of the current fiscal year, net position invested in capital assets for the proprietary funds was \$7,061,960, an increase of 8.7% over the prior year. Unrestricted net position totaled \$616,464, an increase of \$610,391 from the prior year. Charges for services increased \$344,721, due mainly to an increase in the fee for curbside service. Operating grants decreased \$31,610 as ARPA funds of \$32,000 were received in 2022 for the Airport. Capital grants and contributions increased this year \$1,041,247 due to capital contributions of assets and property transferred to the Airport Operations Fund. Expenses decreased \$652,875 in the EMS Fund due to salary decreases with retirements. Expenses rose \$40,866 as usage at the Recycle Center continues to increase and with the increase in the curbside service contract. Additional information regarding individual funds is discussed later.

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by State Law. The Board of Commissioners establishes other funds to control and manage money for particular purposes (like the purchase or construction of major capital facilities within the County) or to show that it is properly using certain taxes and grants (like the one cent special local option sales tax).

GREENE COUNTY BOARD OF COMMISSIONERS  
GREENSBORO, GEORGIA

MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2023  
(CONTINUED)

**Governmental Funds**

Most of the County's basic services are included here, such as public safety, public works, culture and recreation and general administration. These focus on (1) cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Such information is useful in assessing Greene County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Greene County's governmental funds reported combined ending fund balances of \$54,886,299, an increase of \$10,162,602 in comparison with the prior year. Reasons for this increase are discussed in the paragraphs below.

Approximately 33.9 percent or \$18,601,619 of this amount constitutes unassigned fund balance, which is available for spending at the government's discretion. A significant portion totaling \$20,304,891 is restricted and can only be used for specific purposes. The County previously committed \$2,000,000 for economic development projects. Some of these funds were de-committed for projects in prior years, leaving a committed balance of \$1,561,490. Nonspendable amounts totaling \$657,536 are also shown because these amounts, by nature, cannot be spent in their present form. These amounts include prepaid insurance and inventories. The County opted to assign \$13,760,763 in FY2023 for projects. A substantial portion of this amount, \$7,260,763 is assigned for future projects that primarily benefit residents of the unincorporated areas of the County since the revenues that generated this amount came from these areas. Please refer to the notes to the financial statements for more information regarding the levels of fund balance.

**General Fund**

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$19,280,261, while \$652,031 is considered nonspendable (prepaid insurance and inventories). As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 101 percent of total general fund expenditures, while total fund balance represents 147 percent of that same amount. The County currently has projects intended to spend down this fund balance.

The fund balance of the County's General Fund increased by \$2,005,919. General Fund revenues increased by \$2,745,727 from FY2022. Property taxes increased by \$889,642, in part due to new construction from prior years hitting the tax rolls. Sales taxes increased \$260,385, while interest income increased by \$1,242,303 as the Federal Reserve boosted interest rates. Other taxes also increased \$170,549, with increases to both intangible tax and title ad valorem taxes (TAVT). General Fund expenditures increased \$716,051 to \$19,048,077. The most significant expenditure changes in the General Fund are as follows:

- General government expenditures decreased by \$1,847,486. The County completed construction at the Annex for the new Elections offices, Fire and EMS offices, and a Governmental Properties building in 2022, which accounts for the majority of this decrease.
- Public safety expenditures increased by \$1,360,996, due mainly to salary adjustments, pension expense, and the purchase of equipment.
- Public works expenditures increased \$184,981, due mainly to salary adjustments and pension expense.
- The County improved the pension plan in the current year, opting to fund the improvement in 2023 instead of amortizing over the next fifteen years. This resulted in some of the increases in pension expense.

**Unincorporated Services Fund**

The Unincorporated Services Fund accounts for activity in the unincorporated areas of the County, including Building & Zoning, County Fire, and Animal Control. The County has assigned 100% of the fund balance, net of the nonspendable portion, for this fund to provide services just to unincorporated county residents. The fund balance increased \$902,285. Revenues increased \$34,971, including a \$216,182 increase in interest earnings. However, licenses & permits decreased \$189,054 as building project slowed slightly with the increase in interest rates. Transfers

GREENE COUNTY BOARD OF COMMISSIONERS  
GREENSBORO, GEORGIA

MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2023  
(CONTINUED)

from other funds remained relatively flat. Expenditures increased \$389,347 due to salary increases, pension expenses and the purchase of vehicles and equipment.

**TSPLOST**

Greene County voters approved TSPLOST on May 24, 2022, with collections starting October 1, 2022. These funds can only be used for transportation purposes. The ending fund balance was \$3,736,670 as funds are accumulating for future road projects.

**SPLOST VII**

Greene County voters approved SPLOST VII on November 13, 2019 and approved the issuance of \$8.2 million in general obligation bonds to finance the project list. These bonds were issued on April 14, 2020 and certain pre-funded projects started immediately. SPLOST collections began January 2021. Since the projects are pre-funded with bond proceeds, the fund balance should decrease each year as project costs are realized and annual debt service payments are made. The fund balance increased \$3,300,452. SPLOST collections increased \$39,592. The LMIG project match previously funded in SPLOST VII was funded with TSPLOST in 2023. The County is also letting funds accumulate for larger projects.

**Other Non-major Governmental Funds**

Non-major governmental funds had an increase of \$217,276 to overall fund balance in the current year. The Fire Tax District increased \$559,106, which will be used to purchase a new fire truck. The Hospital Fee District increased \$168,089 due to a lower request for indigent care. The State Seizure fund increased \$85,665 due to more confiscations in the current year. The Federal Seizure decreased \$338,593 as equipment was purchased with previously confiscated funds. The fund balance of the Recreation Tax District decreased \$207,958 with the purchase of property for future expansion. The Capital Grants fund continues to show a deficit, pending the request and receipt of grant funds to cover costs.

**Proprietary Funds**

Greene County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Proprietary funds include the EMS Fund, Sanitation Fund, and Airport Operations Fund.

**EMS Fund**

EMS fund net position increased \$918,302. Charges for services increased \$298,232 (21.6%) with higher call volume and a new fee structure. Personnel costs decreased \$602,541 with retirements of long-standing employees. Depreciation expenses decreased \$33,933 as assets age. In order to keep the net position from growing at the expense of the general fund and to encourage self-sufficiency, the general fund only transferred an amount the County felt necessary to cover the anticipated shortfall of the EMS fund. As a result, the transfers were kept to a minimum to maintain a positive cash flow.

**Sanitation Fund**

The Sanitation fund net position remained flat. The General Fund covers any shortfalls, which are typically related to the operation of the recycling center that the sanitation fees are not designed to cover. Sanitation fees were increased from \$148.04 per residential parcel to \$157.07 per residential parcel on the 2022 tax bills. As a result, charges for services increased \$40,866. However, due to the rates in the new contract, curbside fees increased \$312,884 and costs of operating the Recycle Center increased \$109,181. These increases required an additional \$306,533 to be transferred from the General Fund in 2023.

**Airport Operations Fund**

The Airport Operations Fund increased its net position by \$256,657. Charges for services increased \$5,623, as increased activity at the Airport resulted in hangar rentals and overnight parking fees.

GREENE COUNTY BOARD OF COMMISSIONERS  
GREENSBORO, GEORGIA

MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2023  
(CONTINUED)

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The most significant budgeted fund for the County is the General Fund. Budget policy requires the Commissioners to approve budget amendments between line items that are not within the same summary level (Personnel, Other Operating Expenditures and Capital Outlay) within the General Fund. If line items are within the same summary level, the County Manager can approve the adjustment.

General Fund revenues were \$2,367,164 higher than budgetary estimates, thanks to strong sales tax, title ad valorem tax (TAVT) collections, and interest earnings. Higher interest rates resulted in \$1,243,597 more than expected, while TAVT brought in \$333,199. Property tax collections were also \$415,613 higher than anticipated. Local option sales taxes (LOST) were \$154,059 higher. Expenditures were \$1,994,366 less than budgetary estimates. Unfilled positions and retirements left personnel costs \$869,359 less than budgeted. Section 5311/Transit expenditures of \$90,450 were much lower than the \$290,000 budgeted. Legal fees of \$23,380 were not utilized. Asphalt and other road materials came in \$157,754 less than budgeted when salary savings from LATCF funds were utilized for additional projects. Inmate meals and senior meals were lower than anticipated. Major budget adjustments in the current year included:

- a) Utilizing prior years' fund balance to cover costs associated with funding changes to the defined benefit pension plan (\$2,000,000); shoulder building and brush clearing road projects (\$265,665); match for Firefly Trail (\$370,941); plans for jail renovation and judicial center (\$614,400); and items approved in the prior year but not completed until FY2023 (\$141,237).
- b) Increasing the overall budget to cover receipt of LATCF funds used to reimburse public works salaries, with the balance of the savings going to fund asphalt and other road materials (\$209,778).
- c) Increasing the overall budget for audio/visual improvements made at the Courthouse that were funded with ARPA funds through the Ocmulgee Judicial Circuit (\$49,628).
- d) Increasing overall budget to recognize additional inmate housing revenues (\$161,000) to increase inmate meals (\$111,000) and to cover vehicle maintenance costs (\$50,000).
- e) Increase overall budget to account for increases in interest earnings (\$128,869) to cover increases in poll workers and elections (\$27,044); increases to property and liability insurance (\$92,922); and other small overages (\$8,903) across multiple departments.

GREENE COUNTY BOARD OF COMMISSIONERS  
GREENSBORO, GEORGIA

MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2023  
(CONTINUED)

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2023 amounts to \$48,584,433 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, and construction in progress. Infrastructure assets are items that are normally immovable and of value only to the County, such as roads, bridges, streets and sidewalks, drainage systems, and other similar items. Only infrastructure acquired and built after September 30, 2003 is included in capital assets.

The County's investment in capital assets for the current fiscal year increased \$1,359,990, or approximately 2.8% (an increase of 1.95% for governmental activities and an increase of 7.99% for business-type activities). Governmental activities increased \$795,423, including the purchase of land for expansion at the Recreation Department, construction of the Firefly Trail and the transfer of Athens Tech back to the Development Authority. Business-type activities had an increase of \$564,567 due mainly to the purchase of two ambulances and runway projects at the Airport. Additional information on the County's capital assets can be found in Note 9 of the notes to the financial statements of this report.

	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Land	\$ 2,210,000	\$ 1,832,781	\$ 2,796,338	\$ 2,765,968	\$ 5,006,338	\$ 4,598,749
Construction in progress	3,839,876	1,740,924	455,911	110,335	4,295,787	1,851,259
Buildings	12,492,811	11,805,507	2,182,555	2,151,744	14,675,366	13,957,251
Furniture, fixtures, & equipment	2,552,645	2,972,504	108,420	122,954	2,661,065	3,095,458
Vehicles	2,855,659	3,132,317	613,253	216,011	3,468,912	3,348,328
Infrastructure	24,261,057	25,331,896	905,483	1,130,381	25,166,540	26,462,277
Total capital assets	48,212,048	46,815,929	7,061,960	6,497,393	55,274,008	53,313,322
Related debt	(6,689,575)	(6,088,879)	-	-	(6,689,575)	(6,088,879)
Total capital assets, net of accumulated depreciation and related debt	\$ 41,522,473	\$ 40,727,050	\$ 7,061,960	\$ 6,497,393	\$ 48,584,433	\$ 47,224,443

GREENE COUNTY BOARD OF COMMISSIONERS  
GREENSBORO, GEORGIA

MANAGEMENT’S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2023  
(CONTINUED)

**Long-Term Debt**

As of September 30, 2023, Greene County had \$13,428,948 in outstanding long-term debt, which does not include interest expense. Pension and Other Post Employment Benefit (OPEB) liabilities represent \$7,492,075 or 55.8% of this debt, which is an increase of \$2,907,571 from 2022 due to changes in the plan. In 2022, the Board approved a change to the OPEB plan to provide insurance for retirees with twenty-five years of service, creating the initial increase. Greene County continues to monitor its pension liabilities to ensure that enough funding is available to cover any future liabilities. Additional information on Greene County’s long-term debt can be found in Note 10 of the Basic Financial Statements section of this report.

GREENE COUNTY, GEORGIA'S OUTSTANDING DEBT

	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2023	2022
General Obligation Bonds						
2020 Bonds	\$ 5,520,000	\$ 6,865,000	\$ -	\$ -	\$ 5,520,000	\$ 6,865,000
Total OPEB liability	3,262,321	2,703,472	322,647	553,723	3,584,968	3,257,195
Net pension liability	3,555,467	1,101,666	351,640	225,643	3,907,107	1,327,309
Compensated absences	386,168	364,382	30,705	30,317	416,873	394,699
Total outstanding debt	<u>\$ 12,723,956</u>	<u>\$ 11,034,520</u>	<u>\$ 704,992</u>	<u>\$ 809,683</u>	<u>\$ 13,428,948</u>	<u>\$ 11,844,203</u>

**ECONOMIC FACTORS**

Greene County’s economy continued growing from 2023. The unemployment rate was 3.5% in September 2023, compared to 3.8% at the state level and 3.6% at the federal level. Unemployment has recently started a slight uptick, but remains lower than the rates experienced during the pandemic.

The housing and real estate market remain strong. Construction in the county continues, but at a slower rate than 2022. The number of residential permits decreased 24.6% from 2022, while the values associated with those permits only decreased 19.4%. Commercial permits issued in 2023 increased from the prior year (31.1%), with the values substantially increasing (90.6%). Interest rate increases have contributed to this slight decline in permits.

Greene County remains a premiere destination for travel. Hotel motel taxes remained strong in 2023, dipping only \$63,293.49 (2.9%). This decrease can be attributed to the requirement that online retailers submit these taxes directly to the local governments in the prior year, as online retailers remit as soon as a payment is made, instead of after the stay. The Greene County Airport also remains busy with travelers.

Increasing population both locally and through tourism also puts a strain on the services that the County provides. Although the County was already preparing for future staffing levels, the rapid growth and demand on services over the past few years have required that the County act now to meet the needs of citizens over the next 10-15 years. The Board continues to review needs and plans changes to the organizational structure to ensure that staff can handle the increased demand.

GREENE COUNTY BOARD OF COMMISSIONERS  
GREENSBORO, GEORGIA

MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2023  
(CONTINUED)

The County continues with road projects to keep up with the growth in population. The addition of TSPLOST in 2023, with the existing SPLOST and LMIG funding, allows more opportunities for the County to resurface roads and add safety improvements to areas with increased accidents without pulling from other areas of the budget.

County leaders continue their desire to bring additional economic opportunities to the area. Commissioners committed a portion of fund balance to finance economic development projects in the county. Having these funds available allows the County to respond quickly to any infrastructure needs required by a company wishing to relocate to the area. The County's Economic Development Director also continues to work closely with employers that are already located in Greene County to determine how the County can assist in meeting their current needs.

The County's bond rating, as rated by Moody's Investor Services, is currently Aa2. With this rating, Moody's continues to recognize the County's strong financial position, which compares to several larger counties throughout the state. An Aa2 rating indicates a "very strong creditworthiness relative to other U.S. municipal or tax-exempt issuers." The commissioners recognize the importance of a strong financial position, even if it means making very difficult decisions in the current economy.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of Greene County, Georgia's finances for anyone with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Mr. Byron Lombard, County Manager, 1034 Silver Drive, Suite 201, Greensboro, Georgia, 30642.

## **BASIC FINANCIAL STATEMENTS**

**GREENE COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2023**

	<b>Primary Government</b>			<b>Component Unit</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	<b>Board of Health</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 34,597,739	\$ 223,388	\$ 34,821,127	\$ 629,121
Investments	18,008,558	-	18,008,558	-
Receivables, Net of Allowance				
Taxes	15,179,378	-	15,179,378	-
Accounts	706,775	3,057,600	3,764,375	25,623
Internal Balances	77,308	(77,308)	-	-
Due from Other Governments	3,296,958	-	3,296,958	19,741
Inventories	32,555	610	33,165	-
Prepaid Items	624,981	49,290	674,271	-
Net OPEB Asset	-	-	-	12,550
Capital Assets				
Nondepreciable	6,049,877	2,796,338	8,846,215	-
Depreciable, Net	42,162,171	4,265,622	46,427,793	6,366
<b>Total Assets</b>	<b>120,736,300</b>	<b>10,315,540</b>	<b>131,051,840</b>	<b>693,401</b>
<b>Deferred Outflows of Resources</b>				
Pensions	3,746,612	370,544	4,117,156	302,519
OPEB	231,799	22,925	254,724	69,166
<b>Total Deferred Outflows of Resources</b>	<b>3,978,411</b>	<b>393,469</b>	<b>4,371,880</b>	<b>371,685</b>
<b>Liabilities</b>				
Accounts Payable	2,273,242	214,249	2,487,491	21,269
Accrued Interest	17,480	-	17,480	-
Accrued Salaries and Benefits	272,793	30,791	303,584	-
Due to Other Governments	432,028	-	432,028	-
Customer Deposits	-	640	640	-
Unearned Revenue	761	2,072,236	2,072,997	157

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2023**  
**(CONTINUED)**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Board of Health
<b>Liabilities</b>				
Noncurrent Liabilities				
Due Within One Year				
Bonds Payable	\$ 1,360,000	\$ -	\$ 1,360,000	\$ -
Compensated Absences	289,626	30,705	320,331	-
Total OPEB Liability	19,375	1,916	21,291	-
Due in More than One Year				
Bonds Payable	4,160,000	-	4,160,000	-
Compensated Absences	96,542	-	96,542	36,702
Net Pension Liability	3,555,467	351,640	3,907,107	673,390
Total OPEB Liability	3,242,946	320,731	3,563,677	-
<b>Total Liabilities</b>	<b>15,720,260</b>	<b>3,022,908</b>	<b>18,743,168</b>	<b>731,518</b>
<b>Deferred Inflows of Resources</b>				
Deferred Revenue - Property Taxes	13,863,853	-	13,863,853	-
Pensions	-	-	-	6,108
OPEB	77,624	7,677	85,301	52,381
<b>Total Deferred Inflows of Resources</b>	<b>13,941,477</b>	<b>7,677</b>	<b>13,949,154</b>	<b>58,489</b>
<b>Net Position</b>				
Net Investment in Capital Assets	41,522,473	7,061,960	48,584,433	6,366
Restricted for				
Capital Outlay	16,721,234	-	16,721,234	-
Law Enforcement	1,269,613	-	1,269,613	-
Court Programs	128,328	-	128,328	-
Fire Services	1,179,325	-	1,179,325	-
Hospital	611,508	-	611,508	-
Culture and Recreation	394,883	-	394,883	-
Unrestricted	33,225,610	616,464	33,842,074	268,713
<b>Total Net Position</b>	<b>\$ 95,052,974</b>	<b>\$ 7,678,424</b>	<b>\$ 102,731,398</b>	<b>\$ 275,079</b>

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<u>Functions / Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Primary Government</b>				
Governmental Activities				
General Government	\$ 10,648,357	\$ 1,586,446	\$ 351,804	\$ 397,001
Public Safety	13,824,358	1,286,749	106,931	-
Public Works	7,770,410	-	873,017	19,034
Courts	1,805,467	764,592	-	-
Health and Welfare	845,136	368,089	202,998	-
Culture and Recreation	1,285,355	140,011	-	2,006,316
Economic Development	150,122	-	-	-
Interest on Long-Term Debt	53,682	-	-	-
<b>Total Governmental Activities</b>	<b>36,382,887</b>	<b>4,145,887</b>	<b>1,534,750</b>	<b>2,422,351</b>
Business-Type Activities				
Emergency Management Service	2,657,061	1,673,213	9,881	469,246
Sanitation	1,936,222	1,526,809	-	-
Airport Operations	507,027	190,327	-	572,001
<b>Total Business-Type Activities</b>	<b>5,100,310</b>	<b>3,390,349</b>	<b>9,881</b>	<b>1,041,247</b>
<b>Total Primary Government</b>	<b>\$ 41,483,197</b>	<b>\$ 7,536,236</b>	<b>\$ 1,544,631</b>	<b>\$ 3,463,598</b>
<b>Component Unit</b>				
Greene County Health Department	\$ 761,930	\$ 252,771	\$ 527,854	\$ -
<b>Total Component Unit</b>	<b>\$ 761,930</b>	<b>\$ 252,771</b>	<b>\$ 527,854</b>	<b>\$ -</b>

General Revenues

Property Tax  
Sales Tax  
Hotel / Motel Tax  
Motor Vehicle Tax  
Other Tax  
Interest Revenue  
Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

**Change in Net Position**

**Net Position - Beginning of Year**

**Net Position - End of Year**

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**  
**(CONTINUED)**

<b>Net (Expense) Revenue and Changes in Net Position</b>			
<b>Primary Government</b>			<b>Component Unit</b>
<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	<b>Board of Health</b>
\$ (8,313,106)	\$ -	\$ (8,313,106)	
(12,430,678)	-	(12,430,678)	
(6,878,359)	-	(6,878,359)	
(1,040,875)	-	(1,040,875)	
(274,049)	-	(274,049)	
860,972	-	860,972	
(150,122)	-	(150,122)	
(53,682)	-	(53,682)	
(28,279,899)	-	(28,279,899)	
-	(504,721)	(504,721)	
-	(409,413)	(409,413)	
-	255,301	255,301	
-	(658,833)	(658,833)	
(28,279,899)	(658,833)	(28,938,732)	
			\$ 18,695
			18,695
13,113,554	-	13,113,554	-
20,524,629	-	20,524,629	-
2,097,278	-	2,097,278	-
2,038,199	-	2,038,199	-
2,058,369	-	2,058,369	-
1,674,963	38,296	1,713,259	840
759,603	30,264	789,867	-
42,266,595	68,560	42,335,155	840
(1,765,231)	1,765,231	-	-
40,501,364	1,833,791	42,335,155	840
12,221,465	1,174,958	13,396,423	19,535
82,831,509	6,503,466	89,334,975	255,544
\$ 95,052,974	\$ 7,678,424	\$ 102,731,398	\$ 275,079

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023**

	<b>General Fund</b>	<b>Unincorporated Fund</b>	<b>TSPLOST Fund</b>	<b>Special Purpose Local Option Sales Tax VII</b>	<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>						
Cash and Cash Equivalents	\$ 8,636,722	\$ 5,933,350	\$ 3,297,284	\$ 13,064,824	\$ 3,665,559	\$ 34,597,739
Investments	18,008,558	-	-	-	-	18,008,558
Receivables, Net of Allowance						
Taxes	12,354,002	1,064,770	-	-	1,760,606	15,179,378
Other Receivables	25,666	-	-	-	681,109	706,775
Due from Other Governments	536,578	7,669	623,720	668,072	1,460,919	3,296,958
Advance to Other Funds	130,000	-	-	-	-	130,000
Due from Other Funds	1,544,341	331,608	-	-	33,438	1,909,387
Prepaid Items	624,981	-	-	-	-	624,981
Inventory	27,050	5,505	-	-	-	32,555
<b>Total Assets</b>	<b>\$ 41,887,898</b>	<b>\$ 7,342,902</b>	<b>\$ 3,921,004</b>	<b>\$ 13,732,896</b>	<b>\$ 7,601,631</b>	<b>\$ 74,486,331</b>
<b>Liabilities</b>						
Accounts Payable	\$ 1,026,263	\$ 23,593	\$ -	\$ 469,246	\$ 754,140	\$ 2,273,242
Accrued Wages	199,110	53,041	-	-	20,642	272,793
Unearned Revenue	-	-	-	-	761	761
Due to Other Governments	-	-	184,334	247,694	-	432,028
Due to Other Funds	-	-	-	31,392	1,930,687	1,962,079
<b>Total Liabilities</b>	<b>1,225,373</b>	<b>76,634</b>	<b>184,334</b>	<b>748,332</b>	<b>2,706,230</b>	<b>4,940,903</b>

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2023**  
**(CONTINUED)**

	<b>General Fund</b>	<b>Unincorporated Fund</b>	<b>TSPLOST Fund</b>	<b>Special Purpose Local Option Sales Tax VII</b>	<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Deferred Inflows of Resources</b>						
Deferred Revenue - Property Taxes	12,266,280	-	-	-	1,597,573	13,863,853
Unavailable Revenue - Property Taxes	400,463	-	-	-	-	400,463
Unavailable Revenue - Other	2,000	-	-	-	392,813	394,813
<b>Total Deferred Inflows of Resources</b>	<b>12,668,743</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,990,386</b>	<b>14,659,129</b>
<b>Fund Balances</b>						
Nonspendable	652,031	5,505	-	-	-	657,536
Restricted	-	-	3,736,670	12,984,564	3,583,657	20,304,891
Committed	1,561,490	-	-	-	-	1,561,490
Assigned	6,500,000	7,260,763	-	-	-	13,760,763
Unassigned (Deficit)	19,280,261	-	-	-	(678,642)	18,601,619
<b>Total Fund Balances</b>	<b>27,993,782</b>	<b>7,266,268</b>	<b>3,736,670</b>	<b>12,984,564</b>	<b>2,905,015</b>	<b>54,886,299</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 41,887,898</b>	<b>\$ 7,342,902</b>	<b>\$ 3,921,004</b>	<b>\$ 13,732,896</b>	<b>\$ 7,601,631</b>	<b>\$ 74,486,331</b>

See accompanying notes which are an integral part of these financial statements.

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**GREENE COUNTY, GEORGIA  
RECONCILIATION OF THE BALANCE SHEET  
OF GOVERNMENTAL FUNDS TO THE  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2023**

Amounts reported for governmental activities in the Statement of Net Position are different because:

<b>Total Fund Balances - Governmental Funds</b>	\$	54,886,299
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the Assets		83,483,108
Accumulated Depreciation		(35,271,060)
Deferred Outflows of Resources		
Pensions		3,746,612
OPEB		231,799
Revenues		
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		
		795,276
Long-Term Liabilities		
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities both current and long-term are reported in the Statement of Net Position. Long-term liabilities at year-end consist of the following:		
Bonds Payable		(5,520,000)
Accrued Interest on Bonds Payable		(17,480)
Compensated Absences		(386,168)
Net Pension Liability		(3,555,467)
OPEB Liability		(3,262,321)
Deferred Inflows of Resources		
OPEB		(77,624)
		(77,624)
<b>Total Net Position of Governmental Activities</b>	<b>\$</b>	<b>95,052,974</b>
		95,052,974

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>General Fund</b>	<b>Unincorporated Fund</b>	<b>TSPLOST Fund</b>	<b>Special Purpose Local Option Sales Tax VII</b>	<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>						
Taxes						
Property Tax	\$ 11,857,288	\$ -	\$ -	\$ -	\$ 2,606,468	\$ 14,463,756
Sales Tax	5,539,059	-	7,197,900	7,787,669	-	20,524,628
Other Taxes	2,613,756	1,482,552	-	-	2,097,538	6,193,846
License and Permits	-	863,774	-	-	-	863,774
Intergovernmental	630,371	-	-	-	3,307,696	3,938,067
Fines and Forfeitures	711,660	-	-	-	639,310	1,350,970
Charges for Services	991,335	-	-	-	939,809	1,931,144
Interest Earnings	1,407,466	238,249	2,083	16,951	29,248	1,693,997
Other Revenues	320,646	102,395	-	-	274,685	697,726
<b>Total Revenues</b>	<b>24,071,581</b>	<b>2,686,970</b>	<b>7,199,983</b>	<b>7,804,620</b>	<b>9,894,754</b>	<b>51,657,908</b>
<b>Expenditures</b>						
Current						
General Government	6,545,267	763,036	-	216,607	1,267,841	8,792,751
Public Safety	7,113,993	3,245,297	-	593,934	2,110,749	13,063,973
Public Works	2,871,223	-	2,304,869	690,341	544,975	6,411,408
Courts	1,805,467	-	-	-	-	1,805,467
Health and Welfare	562,005	-	-	-	221,717	783,722
Culture and Recreation	-	-	-	9,000	875,691	884,691
Economic Development	150,122	-	-	-	-	150,122

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**  
**(CONTINUED)**

	<b>General Fund</b>	<b>Unincorporated Fund</b>	<b>TSPLOST Fund</b>	<b>Special Purpose Local Option Sales Tax VII</b>	<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
Intergovernmental	-	15,640	1,050,174	1,423,341	-	2,489,155
Debt Service						
Principal	-	-	-	1,345,000	-	1,345,000
Interest	-	-	-	57,941	-	57,941
Capital Outlay	-	132,037	108,270	136,612	3,630,803	4,007,722
<b>Total Expenditures</b>	<b>19,048,077</b>	<b>4,156,010</b>	<b>3,463,313</b>	<b>4,472,776</b>	<b>8,651,776</b>	<b>39,791,952</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>5,023,504</b>	<b>(1,469,040)</b>	<b>3,736,670</b>	<b>3,331,844</b>	<b>1,242,978</b>	<b>11,865,956</b>
<b>Other Financing Sources (Uses)</b>						
Insurance Recoveries	61,877	-	-	-	-	61,877
Transfers from Other Funds	306,710	2,371,325	-	-	1,652,333	4,330,368
Transfers to Other Funds	(3,386,172)	-	-	(31,392)	(2,678,035)	(6,095,599)
<b>Total Other Financing Sources (Uses)</b>	<b>(3,017,585)</b>	<b>2,371,325</b>	<b>-</b>	<b>(31,392)</b>	<b>(1,025,702)</b>	<b>(1,703,354)</b>
<b>Net Change in Fund Balances</b>	<b>2,005,919</b>	<b>902,285</b>	<b>3,736,670</b>	<b>3,300,452</b>	<b>217,276</b>	<b>10,162,602</b>
<b>Fund Balance - Beginning of Year</b>	<b>25,987,863</b>	<b>6,363,983</b>	<b>-</b>	<b>9,684,112</b>	<b>2,687,739</b>	<b>44,723,697</b>
<b>Fund Balance - End of Year</b>	<b>\$ 27,993,782</b>	<b>\$ 7,266,268</b>	<b>\$ 3,736,670</b>	<b>\$ 12,984,564</b>	<b>\$ 2,905,015</b>	<b>\$ 54,886,299</b>

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
OF GOVERNMENTAL FUNDS TO THE  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Amounts reported for governmental activities in the Statement of Activities are different because:

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 10,162,602</b>
<b>Capital Assets</b>	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense.	
Total Capital Outlays	5,070,966
Total Depreciation	(3,085,514)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.	(589,333)
Deferred outflows of resources related to pensions is not available during the current period and therefore is not reported in the funds.	
Change in Deferred Outflows of Resources - Pensions	2,770,850
Change in Deferred Outflows of Resources - OPEB	(29,814)
<b>Long-Term Debt</b>	
Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The adjustments for these items are as follows:	
Bonds Payable	1,345,000
Compensated Absences	(21,786)
Net Pension Liability	(2,453,801)
OPEB Liability	(558,849)
Accrued Interest on Bonds Payable	4,259
<b>Revenues</b>	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
	(1,350,202)
Deferred inflows of resources related to pensions is not available during the current period and therefore is not reported in the funds.	
Change in Deferred Inflows of Resources - Pensions	970,709
Change in Deferred Inflows of Resources - OPEB	(13,622)
<b>Change in Net Position of Governmental Activities</b>	<b>\$ 12,221,465</b>

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues</b>				
<b>Taxes</b>				
General Property Tax	\$ 11,441,675	\$ 11,441,675	\$ 11,857,288	\$ 415,613
Local Option Sales Tax	5,200,000	5,385,000	5,539,059	154,059
Other				
Motor Vehicle Tax	1,705,000	1,705,000	2,038,199	333,199
Intangible Tax	450,000	450,000	351,850	(98,150)
Mobile Home Tax	15,000	15,000	22,272	7,272
Timber Tax	30,000	30,000	44,926	14,926
Penalties and Interest	120,000	120,000	156,508	36,508
<b>Total Taxes</b>	<b>18,961,675</b>	<b>19,146,675</b>	<b>20,010,102</b>	<b>863,427</b>
<b>Intergovernmental Revenues</b>				
Federal Grants				
U.S. Department of Transportation	145,000	145,000	53,133	(91,867)
U.S. Department of Agriculture	15,000	15,000	15,505	505
Federal Payments in Lieu of Tax	55,000	55,000	65,560	10,560
Senior Center	148,000	148,000	202,998	54,998
State Grants				
Department of Driver Services	10,000	10,000	19,454	9,454
Emergency Management Agency	7,701	7,701	6,931	(770)
Department of Transportation	-	-	16,633	16,633
Other				
Real Estate Transfer Tax	200,000	200,000	250,157	50,157
<b>Total Intergovernmental Revenue</b>	<b>580,701</b>	<b>580,701</b>	<b>630,371</b>	<b>49,670</b>
<b>Fines and Forfeitures</b>				
Superior Court Fines	305,000	305,000	289,384	(15,616)
Probate / Magistrate Court Fines	230,000	230,000	295,759	65,759
Juvenile Court Fines	1,000	1,000	873	(127)
Sheriff's Cost and Fees	120,000	120,000	125,644	5,644
<b>Total Fines and Forfeitures</b>	<b>656,000</b>	<b>656,000</b>	<b>711,660</b>	<b>55,660</b>

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**  
**(CONTINUED)**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Charges for Services</b>				
Commissions on Tax Collections	\$ 800,000	\$ 800,000	\$ 779,075	\$ (20,925)
Tax Assessors Fees	-	-	6,775	6,775
Jail Inmate Housing	-	161,000	205,485	44,485
<b>Total Charges for Services</b>	<b>800,000</b>	<b>961,000</b>	<b>991,335</b>	<b>30,335</b>
<b>Miscellaneous</b>				
Interest Earnings	35,000	163,869	1,407,466	1,243,597
Other Reimbursement	144,621	151,985	231,998	80,013
Miscellaneous	44,187	44,187	88,649	44,462
<b>Total Miscellaneous</b>	<b>223,808</b>	<b>360,041</b>	<b>1,728,113</b>	<b>1,368,072</b>
<b>Total Revenues</b>	<b>21,222,184</b>	<b>21,704,417</b>	<b>24,071,581</b>	<b>2,367,164</b>

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**  
**(CONTINUED)**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Expenditures</b>				
<b>General Government</b>				
General Administration				
Personnel	\$ 854,633	\$ 990,266	\$ 929,938	\$ 60,328
Capital Outlay	-	3,725	3,723	2
Other	1,281,575	1,383,577	914,789	468,788
<b>Total General Administration</b>	<b>2,136,208</b>	<b>2,377,568</b>	<b>1,848,450</b>	<b>529,118</b>
Board of Commissioners				
Personnel	162,744	186,991	183,023	3,968
Other	10,300	10,300	7,852	2,448
<b>Total Board of Commissioners</b>	<b>173,044</b>	<b>197,291</b>	<b>190,875</b>	<b>6,416</b>
Tax Commissioner's Office				
Personnel	493,850	564,921	554,109	10,812
Other	132,000	132,000	118,205	13,795
<b>Total Tax Commissioner's Office</b>	<b>625,850</b>	<b>696,921</b>	<b>672,314</b>	<b>24,607</b>
Tax Assessors				
Personnel	448,306	497,240	442,354	54,886
Other	156,758	156,758	150,373	6,385
<b>Total Tax Assessors</b>	<b>605,064</b>	<b>653,998</b>	<b>592,727</b>	<b>61,271</b>
Special Projects				
Sites	816,851	1,480,879	1,269,192	211,687
Other Special Projects	225,080	225,080	223,396	1,684
<b>Total Special Projects</b>	<b>1,041,931</b>	<b>1,705,959</b>	<b>1,492,588</b>	<b>213,371</b>

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**  
**(CONTINUED)**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>General Government (Continued)</b>				
Coroner				
Personnel	\$ 31,457	\$ 31,457	\$ 26,416	\$ 5,041
Other	11,130	11,130	2,783	8,347
<b>Total Coroner</b>	<b>42,587</b>	<b>42,587</b>	<b>29,199</b>	<b>13,388</b>
District Attorney				
Personnel	153,090	153,090	96,205	56,885
Other	33,281	33,281	30,758	2,523
<b>Total District Attorney</b>	<b>186,371</b>	<b>186,371</b>	<b>126,963</b>	<b>59,408</b>
Board of Elections and Registration				
Personnel	214,647	270,452	269,558	894
Other	62,904	62,904	55,301	7,603
<b>Total Board of Elections and Registration</b>	<b>277,551</b>	<b>333,356</b>	<b>324,859</b>	<b>8,497</b>
Public Buildings				
Personnel	387,715	387,912	355,477	32,435
Other	798,275	847,595	825,239	22,356
<b>Total Public Buildings</b>	<b>1,185,990</b>	<b>1,235,507</b>	<b>1,180,716</b>	<b>54,791</b>
Cooperative Extension Service				
Personnel	32,656	35,294	35,291	3
Other	10,000	10,750	10,462	288
<b>Total Cooperative Extension Service</b>	<b>42,656</b>	<b>46,044</b>	<b>45,753</b>	<b>291</b>
GIS Operations	54,600	54,600	40,823	13,777
<b>Total General Government</b>	<b>6,371,852</b>	<b>7,530,202</b>	<b>6,545,267</b>	<b>984,935</b>

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**  
**(CONTINUED)**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Courts</b>				
Superior Court				
Personnel	\$ 655,405	\$ 772,390	\$ 723,089	\$ 49,301
Other	225,301	225,301	210,106	15,195
<b>Total Superior Court</b>	<b>880,706</b>	<b>997,691</b>	<b>933,195</b>	<b>64,496</b>
Probate / Magistrate Court				
Personnel	675,630	763,087	699,151	63,936
Other	54,622	56,122	52,164	3,958
<b>Total Probate / Magistrate Court</b>	<b>730,252</b>	<b>819,209</b>	<b>751,315</b>	<b>67,894</b>
Juvenile Court				
Other	60,175	60,175	56,615	3,560
<b>Total Juvenile Court</b>	<b>60,175</b>	<b>60,175</b>	<b>56,615</b>	<b>3,560</b>
Public Defender	64,342	64,342	64,342	-
<b>Total Courts</b>	<b>1,735,475</b>	<b>1,941,417</b>	<b>1,805,467</b>	<b>135,950</b>
<b>Public Safety</b>				
Sheriff's Office				
Personnel	4,893,515	5,523,659	5,317,775	205,884
Capital Outlay	150,000	184,088	184,088	-
Other	1,168,585	1,416,886	1,413,393	3,493
<b>Total Sheriff's Office</b>	<b>6,212,100</b>	<b>7,124,633</b>	<b>6,915,256</b>	<b>209,377</b>
Fire Department				
Georgia Forestry Department	18,000	18,000	17,790	210
<b>Total Fire Department</b>	<b>18,000</b>	<b>18,000</b>	<b>17,790</b>	<b>210</b>

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**  
**(CONTINUED)**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Public Safety (Continued)</b>				
Greene EMA				
Personnel	\$ 128,704	\$ 152,450	\$ 150,731	\$ 1,719
Other	35,900	35,900	30,216	5,684
Total Greene EMA	164,604	188,350	180,947	7,403
<b>Total Public Safety</b>	<b>6,394,704</b>	<b>7,330,983</b>	<b>7,113,993</b>	<b>216,990</b>
<b>Public Works</b>				
Road Department				
Personnel	1,840,094	2,000,166	1,678,862	321,304
Capital Outlay	25,000	140,665	138,480	2,185
Other	960,745	1,320,523	1,032,527	287,996
Total Road Department	2,825,839	3,461,354	2,849,869	611,485
Landfill Testing				
Landfill Testing	30,000	30,000	21,354	8,646
Total Landfill Testing	30,000	30,000	21,354	8,646
<b>Total Public Works</b>	<b>2,855,839</b>	<b>3,491,354</b>	<b>2,871,223</b>	<b>620,131</b>
<b>Health and Welfare</b>				
DFCS	45,109	45,109	45,109	-
Senior Center	419,966	439,216	407,110	32,106
Mental Health	16,800	16,800	16,783	17
Greene County Health Department	93,003	93,003	93,003	-
<b>Total Health and Welfare</b>	<b>574,878</b>	<b>594,128</b>	<b>562,005</b>	<b>32,123</b>

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**  
**(CONTINUED)**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Economic Development</b>				
Personnel	\$ 93,674	\$ 93,674	\$ 91,711	\$ 1,963
Other	8,685	8,685	7,251	1,434
Industrial Park	36,850	39,400	38,560	840
Development Authority	12,600	12,600	12,600	-
<b>Total Economic Development</b>	<b>151,809</b>	<b>154,359</b>	<b>150,122</b>	<b>4,237</b>
<b>Total Expenditures</b>	<b>18,084,557</b>	<b>21,042,443</b>	<b>19,048,077</b>	<b>1,994,366</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>3,137,627</b>	<b>661,974</b>	<b>5,023,504</b>	<b>4,361,530</b>
<b>Other Financing Sources (Uses)</b>				
Transfer Out				
Transfer to Sanitation	(213,571)	(398,571)	(395,240)	3,331
Transfer to E911 Fund	(1,586,081)	(1,719,525)	(1,250,000)	469,525
Transfer to Unincorporated Fund	-	(298,550)	-	298,550
Transfer to Capital Grant Fund	-	(370,941)	(370,941)	-
Transfer to EMS Fund	(1,368,075)	(1,545,368)	(1,369,991)	175,377
<b>Total Transfer Out</b>	<b>(3,167,727)</b>	<b>(4,332,955)</b>	<b>(3,386,172)</b>	<b>946,783</b>
Transfer In				
Transfer from ARPA Fund	-	259,406	259,403	(3)
Transfer from Jail Fund	30,100	50,000	47,307	(2,693)
<b>Total Transfer In</b>	<b>30,100</b>	<b>309,406</b>	<b>306,710</b>	<b>(2,696)</b>
Insurance Recoveries	-	27,055	61,877	34,822
<b>Total Other Financing Sources (Uses)</b>	<b>(3,137,627)</b>	<b>(3,996,494)</b>	<b>(3,017,585)</b>	<b>978,909</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(3,334,520)</b>	<b>2,005,919</b>	<b>5,340,439</b>
<b>Fund Balance - Beginning of Year</b>	<b>25,987,863</b>	<b>25,987,863</b>	<b>25,987,863</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ 25,987,863</b>	<b>\$ 22,653,343</b>	<b>\$ 27,993,782</b>	<b>\$ 5,340,439</b>

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**UNINCORPORATED FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**  
**(CONTINUED)**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues</b>				
Taxes	\$ 1,157,500	\$ 1,157,500	\$ 1,482,552	\$ 325,052
License and Permits	644,900	722,184	863,774	141,590
Interest Earnings	5,000	5,000	238,249	233,249
Other Revenues	100,000	107,160	102,395	(4,765)
<b>Total Revenues</b>	<u>1,907,400</u>	<u>1,991,844</u>	<u>2,686,970</u>	<u>695,126</u>
<b>Expenditures</b>				
Current				
General Government	640,504	794,424	763,036	31,388
Public Safety	3,755,346	4,042,143	3,245,297	796,846
Intergovernmental	15,640	15,640	15,640	-
Capital Outlay	132,037	132,037	132,037	-
<b>Total Expenditures</b>	<u>4,543,527</u>	<u>4,984,244</u>	<u>4,156,010</u>	<u>828,234</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(2,636,127)</u>	<u>(2,992,400)</u>	<u>(1,469,040)</u>	<u>1,523,360</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from Other Funds	2,636,127	2,992,400	2,371,325	(621,075)
<b>Total Other Financing Sources (Uses)</b>	<u>2,636,127</u>	<u>2,992,400</u>	<u>2,371,325</u>	<u>(621,075)</u>
<b>Net Changes in Fund Balance</b>	-	-	902,285	902,285
<b>Fund Balance - Beginning of Year</b>	<u>6,363,983</u>	<u>6,363,983</u>	<u>6,363,983</u>	<u>-</u>
<b>Fund Balance - End of Year</b>	<u>\$ 6,363,983</u>	<u>\$ 6,363,983</u>	<u>\$ 7,266,268</u>	<u>\$ 902,285</u>

See accompanying notes which are an integral part of these financial statements.

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**GREENE COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2023**

	<b>Business-Type Activities</b>			
	<b>Enterprise Funds</b>			
	<b>EMS</b>	<b>Sanitation</b>	<b>Airport Operations</b>	<b>Total</b>
<b>Assets</b>				
Current Assets				
Cash and Cash Equivalents	\$ 54,057	\$ 148,320	\$ 21,011	\$ 223,388
Accounts Receivable, Net	900,134	2,122,388	35,078	3,057,600
Prepays	33,193	-	16,097	49,290
Inventory	-	-	610	610
Due from Other Funds	-	-	96,734	96,734
<b>Total Current Assets</b>	<b>987,384</b>	<b>2,270,708</b>	<b>169,530</b>	<b>3,427,622</b>
Noncurrent Assets				
Capital Assets				
Nondepreciable Assets	11,890	-	2,784,448	2,796,338
Depreciable Assets, Net	2,091,453	-	2,174,169	4,265,622
<b>Total Capital Assets, Net</b>	<b>2,103,343</b>	<b>-</b>	<b>4,958,617</b>	<b>7,061,960</b>
<b>Total Noncurrent Assets</b>	<b>2,103,343</b>	<b>-</b>	<b>4,958,617</b>	<b>7,061,960</b>
<b>Total Assets</b>	<b>3,090,727</b>	<b>2,270,708</b>	<b>5,128,147</b>	<b>10,489,582</b>
<b>Deferred Outflows of Resources</b>				
Pensions	370,544	-	-	370,544
OPEB	22,925	-	-	22,925
<b>Total Deferred Outflows of Resources</b>	<b>393,469</b>	<b>-</b>	<b>-</b>	<b>393,469</b>

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2023**  
**(CONTINUED)**

	<b>Business-Type Activities</b>			
	<b>Enterprise Funds</b>			
	<b>EMS</b>	<b>Sanitation</b>	<b>Airport Operations</b>	<b>Total</b>
<b>Liabilities</b>				
Current Liabilities				
Accounts Payable	\$ 13,232	\$ 198,661	\$ 2,356	\$ 214,249
Accrued Salaries and Benefits	30,791	-	-	30,791
Compensated Absences	30,705	-	-	30,705
Customer Deposits	-	-	640	640
Due to Other Funds	11,542	-	32,500	44,042
Unearned Revenue	-	2,072,236	-	2,072,236
Total OPEB Liability	1,916	-	-	1,916
<b>Total Current Liabilities</b>	<b>88,186</b>	<b>2,270,897</b>	<b>35,496</b>	<b>2,394,579</b>
Long-Term Liabilities				
Advance from Other Fund	-	-	130,000	130,000
Net Pension Liability	351,640	-	-	351,640
Total OPEB Liability	320,731	-	-	320,731
<b>Total Long-Term Liabilities</b>	<b>672,371</b>	<b>-</b>	<b>130,000</b>	<b>802,371</b>
<b>Total Liabilities</b>	<b>760,557</b>	<b>2,270,897</b>	<b>165,496</b>	<b>3,196,950</b>
<b>Deferred Inflows of Resources</b>				
OPEB	7,677	-	-	7,677
<b>Total Deferred Inflows of Resources</b>	<b>7,677</b>	<b>-</b>	<b>-</b>	<b>7,677</b>
<b>Net Position</b>				
Investment in Capital Assets	2,103,343	-	4,958,617	7,061,960
Unrestricted (Deficit)	612,619	(189)	4,034	616,464
<b>Total Net Position</b>	<b>\$ 2,715,962</b>	<b>\$ (189)</b>	<b>\$ 4,962,651</b>	<b>\$ 7,678,424</b>

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Business-Type Activities</b>			
	<b>Enterprise Funds</b>			
	<b>EMS</b>	<b>Sanitation</b>	<b>Airport Operations</b>	<b>Total</b>
<b>Operating Revenues</b>				
Charges for Sales and Services	\$ 1,673,213	\$ 1,526,809	\$ 190,327	\$ 3,390,349
Miscellaneous	30,264	-	-	30,264
<b>Total Operating Revenues</b>	<b>1,703,477</b>	<b>1,526,809</b>	<b>190,327</b>	<b>3,420,613</b>
<b>Operating Expenses</b>				
Salaries and Benefits	1,676,386	-	-	1,676,386
Other Administrative	120,585	-	81,039	201,624
Contracted Services	531,290	1,936,222	-	2,467,512
Medical Supplies	47,393	-	-	47,393
Other Supplies and Small Equipment	31,833	-	1,153	32,986
Repairs and Maintenance	44,967	-	60,592	105,559
Fuel	53,517	-	-	53,517
Utilities	12,233	-	9,163	21,396
Depreciation	138,857	-	355,080	493,937
<b>Total Operating Expenses</b>	<b>2,657,061</b>	<b>1,936,222</b>	<b>507,027</b>	<b>5,100,310</b>
<b>Operating Income (Loss)</b>	<b>(953,584)</b>	<b>(409,413)</b>	<b>(316,700)</b>	<b>(1,679,697)</b>
<b>Nonoperating Revenues (Expenses)</b>				
Interest Income	22,768	14,172	1,356	38,296
Intergovernmental Revenue	9,881	-	-	9,881
<b>Total Nonoperating Revenues (Expenses)</b>	<b>32,649</b>	<b>14,172</b>	<b>1,356</b>	<b>48,177</b>
<b>Income (Loss) Before Transfers</b>	<b>(920,935)</b>	<b>(395,241)</b>	<b>(315,344)</b>	<b>(1,631,520)</b>
Transfers In	1,369,991	395,240	-	1,765,231
Capital Contributions	469,246	-	572,001	1,041,247
<b>Change in Net Position</b>	<b>918,302</b>	<b>(1)</b>	<b>256,657</b>	<b>1,174,958</b>
<b>Total Net Position - Beginning of Year</b>	<b>1,797,660</b>	<b>(188)</b>	<b>4,705,994</b>	<b>6,503,466</b>
<b>Total Net Position - End of Year</b>	<b>\$ 2,715,962</b>	<b>\$ (189)</b>	<b>\$ 4,962,651</b>	<b>\$ 7,678,424</b>

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Business-Type Activities</b>			
	<b>Enterprise Funds</b>			
	<b>EMS</b>	<b>Sanitation</b>	<b>Airport Operations</b>	<b>Total</b>
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$ 1,651,606	\$1,631,729	\$ 160,930	\$ 3,444,265
Cash Paid to Suppliers for Goods and Services	(967,355)	(1,996,928)	(183,790)	(3,148,073)
Cash Paid to Employees	(2,116,408)	-	-	(2,116,408)
<b>Net Cash Flows Provided by (Used for)</b>				
<b>Operating Activities</b>	(1,432,157)	(365,199)	(22,860)	(1,820,216)
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfers from Other Funds	1,369,991	395,240	-	1,765,231
Intergovernmental Revenue	9,881	-	-	9,881
<b>Net Cash Flows Provided by (Used for)</b>				
<b>Noncapital Financing Activities</b>	1,379,872	395,240	-	1,775,112
<b>Cash Flows from Capital and Related Financing Activities</b>				
Purchases of Capital Assets	(17,257)	-	-	(17,257)
<b>Net Cash Flows Provided by (Used for)</b>				
<b>Capital and Related Financing Activities</b>	(17,257)	-	-	(17,257)
<b>Cash Flows from Investing Activities</b>				
Interest Income	22,768	14,172	1,356	38,296
<b>Net Cash Flows Provided by (Used for) Investing Activities</b>	22,768	14,172	1,356	38,296
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(46,774)	44,213	(21,504)	(24,065)
<b>Cash and Cash Equivalents - Beginning of Year</b>	100,831	104,107	42,515	247,453
<b>Cash and Cash Equivalents - End of Year</b>	\$ 54,057	\$ 148,320	\$ 21,011	\$ 223,388

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**  
**(CONTINUED)**

	<b>Business-type Activities</b>			
	<b>Enterprise Funds</b>			
	<b>EMS</b>	<b>Sanitation</b>	<b>Airport Operations</b>	<b>Total</b>
<b>Reconciliation of Net Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Net Operating Income (Loss)	\$ (953,584)	\$ (409,413)	\$ (316,700)	\$ (1,679,697)
<b>Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by (Used by) Operating Activities</b>				
Depreciation	138,857	-	355,080	493,937
Changes in Assets and Liabilities				
(Increase) Decrease in Accounts Receivable	(51,871)	(741,117)	(29,397)	(822,385)
(Increase) Decrease in Prepaids	(5,051)	-	-	(5,051)
(Increase) Decrease in Due from General Fund	-	132,468	-	132,468
(Increase) Decrease in Deferred Outflows - Pensions	(170,689)	-	-	(170,689)
(Increase) Decrease in Deferred Outflows - OPEB	30,658	-	-	30,658
Increase (Decrease) in Accounts Payable	(9,581)	(60,706)	657	(69,630)
Increase (Decrease) in Accrued Salaries and Benefits	8,952	-	-	8,952
Increase (Decrease) in Unearned Revenue	-	713,569	-	713,569
Increase (Decrease) in Compensated Absences	388	-	-	388
Increase (Decrease) in Net Pension Liability	125,997	-	-	125,997
Increase (Decrease) in OPEB liability	(231,076)	-	-	(231,076)
Increase (Decrease) in Deferred Inflows - Pensions	(198,820)	-	-	(198,820)
Increase (Decrease) in Deferred Inflows - OPEB	(5,432)	-	-	(5,432)
Increase (Decrease) in Advance From Other Funds	-	-	(32,500)	(32,500)
Increase (Decrease) in Due To Other Fund	(110,905)	-	-	(110,905)
<b>Total Adjustments</b>	<b>(478,573)</b>	<b>44,214</b>	<b>293,840</b>	<b>(140,519)</b>
<b>Net Cash Provided by (Used for) Operating Activities</b>				
<b>Operating Activities</b>	<b>\$ (1,432,157)</b>	<b>\$ (365,199)</b>	<b>\$ (22,860)</b>	<b>\$ (1,820,216)</b>
<b>Noncash Capital Financing Activities</b>				
Contributions of Capital Assets from Government	\$ 469,246	\$ -	\$ 572,001	\$ 1,041,247
<b>Total Noncash Capital Financing Activities</b>	<b>\$ 469,246</b>	<b>\$ -</b>	<b>\$ 572,001</b>	<b>\$ 1,041,247</b>

See accompanying notes which are an integral part of these financial statements.

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**GREENE COUNTY, GEORGIA  
FIDUCIARY FUNDS  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2023**

	<b>Custodial Funds</b>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 3,059,490
Taxes Receivable for Other Governments	500,249
<b>Total Assets</b>	\$ 3,559,739
<b>Liabilities</b>	
Funds Due to Other Local Governments	\$ 1,676,092
Funds Due to Others	1,050,411
Uncollected Taxes	500,249
<b>Total Liabilities</b>	3,226,752
<b>Net Position</b>	
Restricted for Individuals, Organizations, and Other Governments	332,987
<b>Total Net Position</b>	\$ 332,987

See accompanying notes which are an integral part of these financial statements.

**GREENE COUNTY, GEORGIA**  
**FIDUCIARY FUNDS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Custodial Funds</b>
<b>Additions</b>	
Taxes Collected for Other Governments	\$ 44,420,557
Fines Collected for Other Governments	1,576,226
Seizures	126,042
Funds Collected for Others	2,722,364
<b>Total Additions</b>	48,845,189
<b>Deductions</b>	
Taxes Distributed to Other Governments	44,420,557
Fines Distributed to Other Governments	1,485,176
Forfeitures	226,518
Funds Distributed to Others	2,886,228
<b>Total Deductions</b>	49,018,479
<b>Changes in Net Position</b>	(173,290)
<b>Net Position - Beginning of Year</b>	506,277
<b>Net Position - End of Year</b>	\$ 332,987

See accompanying notes which are an integral part of these financial statements.

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## **NOTES TO THE FINANCIAL STATEMENTS**

**GREENE COUNTY, GEORGIA**

**NOTES TO THE FINANCIAL STATEMENTS**

**(1) Summary of Significant Accounting Policies**

Greene County, Georgia (the County) was established under the provisions of an Act of the General Assembly of Georgia. The County operates under a county commissioner form of government and provides the following services as authorized by state law, general administrative services, public safety, roads and bridges, courts, and health and welfare.

The accounting policies of Greene County, Georgia conform to generally accepted accounting principles as applicable to governments. The following is a summary of the County's more significant policies applied in the preparation of the accompanying financial statements.

***Reporting Entity***

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of Greene County (the primary government) and any component units. A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The component unit discussed below is included in the County's reporting entity because of the significance of its operational and financial relationships with the County. In conformity with generally accepted accounting principles, as set forth in Statement of Governmental Accounting Standards Board (GASB) No. 61 *The Financial Reporting Entity: Omnibus, an amendment of GASB Statement No. 14 and 34*, the County's relationships with other governments and agencies have been examined. The financial statements of the component unit have been included as a discretely-presented component unit. The component unit column in the combined financial statements include the financial data for the Greene County Board of Health, as of June 30, 2023. The financial information for the component unit is reported in columns separate from the County's financial information to emphasize that it is legally separate from the County.

***Greene County Health Department (Health Department)***

The Health Department is charged with determining the health needs and resources of its jurisdiction, developing programs, activities, and facilities responsive to those needs, and enforcing all laws related to health matters unless they fall under the jurisdiction of other agencies. The Health Department is governed by the Greene County Board of Health (Board). The Board includes seven members representing government, health professions, and the needy. The County appoints the voting majority of the board. The County provides significant operating subsidies to the department. The Health Department is presented as a governmental fund type. The Greene County Health Department issued separate financial statements that have a June 30 year-end, as required by state statutes. Complete financial statements of the Greene County Health Department may be obtained from their administrative office at the following location:

Greene County Health Department  
1031 Apalachee Avenue  
Greensboro, Georgia 30642

## **(1) Summary of Significant Accounting Policies (Continued)**

### ***Reporting Entity (Continued)***

The following is a joint venture.

Under Georgia law, the County, in conjunction with other cities and counties in the eight county west central Georgia areas, is a member of the Northeast Georgia Regional Commission (RC) and is required to pay annual dues thereto. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Council membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

Northeast Georgia Regional Commission  
305 Research Drive  
Athens, Georgia 30605-2795

### ***Government-Wide and Fund Financial Statements***

The government-wide financial statements (statement of net position and statement of change in net position) report information on all of the nonfiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

### ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

#### ***Government-Wide Financial Statements***

The government-wide financial statements are reported using the flow of economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's Emergency Management Services and Sanitation services and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided; 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues.

## **(1) Summary of Significant Accounting Policies (Continued)**

### ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)***

#### *Fund Financial Statements*

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the obligations are expected to be liquidated with expendable available financial resources.

Property tax revenues are recognized in the period for which those taxes are assessed even if levied in an earlier period. Local option sales taxes, other taxes, intergovernmental revenues, interest, and charges for services associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the County's enterprise fund is charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The fund financial statements provide more detailed information about the government's most significant funds, not the government as a whole. The activities of the government are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The government reports the following major governmental funds:

General Fund - The General Fund is the government's primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

Unincorporated Fund - The Unincorporated Fund is used to account for the collection and disbursement of unincorporated taxes, licenses, fees, and permits for services provided within the unincorporated portion of the County.

TSPLOST Fund - The TSPLOST capital project fund is used to account for the proceeds and various projects associated with the TSPLOST.

SPLOST VII Fund - The SPLOST VII capital project fund is used to account for the proceeds and various projects associated with the SPLOST VII.

The government reports the following major proprietary funds:

EMS Fund - The EMS proprietary fund accounts for charges for emergency services provided to the general public.

## **(1) Summary of Significant Accounting Policies (Continued)**

### ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)***

#### ***Fund Financial Statements (Continued)***

Sanitation Fund - The Sanitation proprietary fund accounts for charges for sanitation services provided to the general public.

Airport Operations Fund - The Airport Operations proprietary fund accounts for charges for airport operations services provided to the general public.

Additionally, the government reports the following fund types:

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Capital Project Funds - Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Custodial Funds - Custodial funds are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals, such as cash bonds, traffic fines, support payments, and ad valorem and property taxes.

#### ***Deposits and Investments***

The government's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Investments are reported at fair value, which is determined using selected bases. Short-term investments are reported at cost, which approximates fair value. Securities traded on national or international exchanges are valued at the last reported sales price at current exchange rates, and investments that do not have an established market are reported at estimated fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

#### ***Receivables***

Receivables and due from other governments represent funds to be received from other local governments, state grant-in-aid, state contracts, or federal funds. No allowance is deemed necessary for these receivables.

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds" or "advances to/from other funds." All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables have been reduced to their estimated net realizable value and are shown net of an allowance for doubtful accounts. Estimated uncollectible amounts are based upon historical experience rates. Property tax receivables are recorded when there is a legally enforceable claim.

#### ***Inventories***

Inventories of expendable supplies held for consumption are not considered material and are recorded as expenditures, or expenses, as appropriate, when purchased. Inventory in the General Fund consists of fuel, which is priced at cost using the first-in-first-out method.

## **(1) Summary of Significant Accounting Policies (Continued)**

### ***Prepaid Items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

### ***Capital Assets***

Capital assets, which include property, plant equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items acquired subsequent to October 1, 2003) are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Property, plant, and equipment capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Infrastructure capital assets are defined by the government as assets with an initial, individual cost of more than \$20,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of asset are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the primary government are depreciated using the straight line method over the following estimated useful lives:

Buildings	25-40 Years
Equipment	5-20 Years
Infrastructure	50 Years
Furniture	5 Years
Vehicles	5 Years

### ***Compensated Absences***

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide, proprietary and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

### ***Deferred Outflows / Inflows of Resources***

In addition to assets, the statement of net position may report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense / expenditure) until that time.

## **(1) Summary of Significant Accounting Policies (Continued)**

### ***Deferred Outflows / Inflows of Resources (Continued)***

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

### ***Long-Term Obligations***

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources.

### ***Net Position Flow Assumption***

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

### ***Fund Equity***

In the financial statements, governmental funds report the following classifications of fund balance:

*Nonspendable* - amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*Restricted* - amounts are restricted when constraints have been placed on the use of resources by (a) externally imposed by creditors, grantors, contributors or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed* - amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners through adoption of a resolution. The Board of Commissioners also may modify or rescind the commitment.

*Assigned* - amounts that are constrained by the County's intent to be used for specific purposes but are neither restricted nor committed. By resolution, the Commissioners have authorized the County Manager to assign fund balances.

*Unassigned* - amounts are reported as unassigned as the residual amount when the balances do not meet any of the above criteria. The County reports positive unassigned fund balances only in the General Fund. Negative unassigned fund balances may be reported in all funds.

**(1) Summary of Significant Accounting Policies (Continued)**

***Fund Equity (Continued)***

Flow Assumptions - When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County’s policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County’s policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

The County does not have a formal minimum fund balance policy.

The following is a summary of the fund balance classifications as of September 30, 2023:

	General Fund	Unincorporated Fund	TSPLOST Fund	SPLOST VII Fund	Nonmajor Governmental	Total
Nonspendable						
Inventory	\$ 27,050	\$ 5,505	\$ -	\$ -	\$ -	\$ 32,555
Prepays	624,981	-	-	-	-	624,981
Restricted						
Capital Outlay	-	-	3,736,670	12,984,564	-	16,721,234
Law Library	-	-	-	-	31,599	31,599
Law Enforcement	-	-	-	-	1,269,613	1,269,613
Drug Awareness	-	-	-	-	96,512	96,512
Victims Assistance	-	-	-	-	217	217
Tax Districts	-	-	-	-	1,574,208	1,574,208
Hospital Fees	-	-	-	-	611,508	611,508
Committed						
Economic Development	1,561,490	-	-	-	-	1,561,490
Assigned						
Capital Outlay	6,500,000	-	-	-	-	6,500,000
Unincorporated Services	-	7,260,763	-	-	-	7,260,763
Unassigned (Deficit)	19,280,261	-	-	-	(678,642)	18,601,619
<b>Total Fund Balances</b>	<b>\$ 27,993,782</b>	<b>\$ 7,266,268</b>	<b>\$ 3,736,670</b>	<b>\$ 12,984,564</b>	<b>\$ 2,905,015</b>	<b>\$ 54,886,299</b>

***Fund Balance Deficit***

At September 30, 2023 the Capital Grants Fund, and the Airport Improvements Fund had deficits of \$621,417, and \$57,225. These deficits will be funded with subsequent tax collections, fine collections, and intergovernmental revenues.

***Risk Management***

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; and errors or omissions. The County purchases commercial insurance for most types of risk. For these risks, settlements have not exceeded coverage for each of the past three fiscal years. The County had no significant reduction in insurance coverage from coverage in the prior year.

## **(1) Summary of Significant Accounting Policies (Continued)**

### ***Risk Management (Continued)***

The County has joined together with other municipalities in the state as part of the ACCG Group Self Insurance Workers' Compensation Self Insurance Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments. The Fund is to defend, in the name of and on behalf of the members, any suits or other proceedings, which may at any time be instituted against them on account of injuries or death within the purview of the Workers' Compensation Law of Georgia, or on the basis of employer's liability. The Fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense. For the year ending September 30, 2023, the County's total contribution was \$228,935 for the Workers Compensation Fund.

The County is a member of the ACCG Interlocal Risk Management Agency (ACCG-IRMA). This agency functions as a risk sharing arrangement among Georgia County governments and is administered by the Association of County Commissioners of Georgia (ACCG). The purpose of ACCG-IRMA is to establish and administer one or more group self-insurance funds; to establish and administer a risk management service; and to prevent or lessen the incidence or severity of casualty and property losses. Each member pays an annual contribution established by the Board of ACCG-IRMA. For the period October 1, 2022 - October 1, 2023, the County's total contribution was \$530,464. ACCG-IRMA may develop and issue such self-insurance coverage descriptions, as it deems necessary. The current coverage provides a \$1,000,000 general liability limit with a \$1,000 to \$5,000 per occurrence deductible.

As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pools' agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pools' agents and attorneys to represent the Government in investigation, settlement discussions and all levels of litigation arising out of any claim made against the Government within the scope of loss protection furnished by the funds.

## **(2) Budgets And Budgetary Accounting**

### ***Budget Process***

The annual budget document is the financial plan for the operation of Greene County. The budget process exists for the purpose of providing a professional management approach to the establishment of priorities and the implementation of work programs while providing an orderly means for control and evaluation of the financial posture of the County.

The County prepares a separately issued budget report. An annual operating budget is prepared for the General and Special Revenue Funds. Prior to year-end the County Manager of the County Commissioners submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them. The Board of Commissioners holds a public hearing on the budget, giving notice thereof in advance by publication in the official organ of Greene County. The budget is then revised and adopted or amended by the Board of Commissioners at a regular meeting before the year to which it applies. The budget so adopted may be revised during the year only by formal action of the Board of Commissioners in a regular meeting and no increase shall be made therein without provision also being made for financing same. The County Manager may authorize transfers between line items within the same summarized object classification. The legal level of control within the General Fund is at the summary line item within the department and for each Special Revenue Fund the legal level of control is at the individual fund level.

## (2) Budgets And Budgetary Accounting (Continued)

### *Budget Process (Continued)*

Formal budgetary integration is employed as a management control device during the year. The budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The General Fund is subject to budgetary control at the summary line item within the department, while the Special Revenue funds are subject to budgetary control on an individual fund basis. Budgets are prepared for the Capital Projects Funds on a project basis, which usually covers two or more fiscal years. Budgeted amounts are as originally adopted, or as amended by the Board of Commissioners. Individual amendments are not material in relation to the original appropriations.

## (3) Deposits and Investments

### *Custodial Credit Risk - Deposits*

The custodial credit risk of deposits is the risk that in the event of the failure of a bank, the government will not be able to recover deposits. The County's bank balances of deposits as of September 30, 2023 are entirely insured or collateralized with securities held by the County's agent in the County's name. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held. The County does not have a formal policy for custodial credit risk.

The Greene County Board of Health, a discretely presented component unit, bank balances of deposits as of June 30, 2023, are entirely insured or collateralized with securities held by the Board's agent in the Board's name. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held.

### *Investments*

	<u>Credit Rating</u>	<u>Investment Value</u>	<u>Weighted Average Maturity</u>
Office of the State Treasurer	AAAf/S1+	\$ 18,008,558	60 days or less

*Custodial credit risk.* For an investment, the custodial risk is the risk that in the event of the failure of the counterparty to a transaction, an entity will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. The Office of State Treasurer is not required to disclose custodial credit risk. The County had no such investments with such risk as of September 30, 2023.

*Interest rate risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Credit risk.* Georgia laws (O.C.G.A. 36-83-4 and 36-82-7) limit investments of Counties. The County has no investment policy that would further limit its investment choices. As of September 30, 2023, the County's investment in the Office of the State Treasurer was rated AAAf/S1+ by Standard and Poor's. Shares sold and redeemed are based on \$1.00 per share. The reported value of the pool is the same as the fair value of the pool shares.

### (3) Deposits and Investments (Continued)

#### *Investments (Continued)*

*Fair Value Measurements.* Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application* establishes a hierarchy of inputs to the valuation techniques of certain assets and liabilities at fair value. This hierarchy consists of three broad levels: Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are quoted market prices for similar assets or liabilities, or quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable. Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

As of September 30, 2023, the County has investments in Georgia Fund 1, which are not subject to level disclosures.

### (4) Property Taxes

State law requires that property taxes be based on assessed value, which is 40 percent of market value. All real and personal property (including motor vehicles) is valued as of January 1 of each year and must be returned for tax purposes by March 1. With the exception of motor vehicles and the property of public utilities, which are valued by the State Revenue Department, all assessments are made by the Board of Tax Assessors of Greene County.

Exemptions are permitted for certain inventories. A homestead exemption is allowed for each taxpayer that is a homeowner and resides in the household as of January 1. There are other exemptions provided by state and local laws.

Upon completion of all assessments and tax returns, the information is turned over to the County Tax Commissioner for compilation of the tax digest. The completed tax digest must be submitted to the State Revenue Commissioner for approval. The State Revenue Commissioner must ascertain that real property on the tax digest has been assessed at the state mandated 40 percent of fair market value. The Commissioner has the option to withhold certain state funding if the mandated 40 percent level is not reached.

The Greene County Tax Commissioner distributes tax notices and collects tax payments. Motor vehicle taxes are due based upon the birthday of the owner or upon the transfer of title based on fair value. The 2022 property taxes were levied on September 1st, and mailed during September, with a due date of December 1st. Property tax receivables have been reduced to their estimated net realizable value. Estimated uncollectible amounts are based upon historical experience rates and result in a direct reduction of the related revenue amount at the end of the period. The 2023 tax digest receivable and amounts collected at year-end are reported as deferred inflows of resources - unearned revenues on the government-wide statement of net position and the Governmental Fund statements since this digest was approved to finance the 2024 budget.

### (5) Hotel / Motel Excise Tax

A summary of the hotel/motel excise tax expenditures and receipts for the fiscal year ended September 30, 2023, is as follows:

<u>Expenditures by Purpose</u>	<u>Amount</u>	<u>Percentages</u>
Promote Tourism	\$ 838,911	40%
General Fund	<u>1,258,367</u>	<u>60%</u>
Total	<u><u>\$ 2,097,278</u></u>	<u><u>100%</u></u>

**(6) Receivables**

Receivables at September 30, 2023, consist of the following:

	General Fund	Unincorporated Fund	Nonmajor Funds	EMS	Sanitation	Airport Operations	Total
Taxes	\$ 12,383,265	\$ 1,064,770	\$ 2,190,520	\$ -	\$ -	\$ -	\$ 15,638,555
Accounts	-	-	71,260	2,303,065	2,154,122	35,078	4,563,525
Other	25,666	-	217,220	-	-	-	242,886
Gross Receivables	12,408,931	1,064,770	2,479,000	2,303,065	2,154,122	35,078	20,444,966
Allowance for Uncollectible	(29,263)	-	(37,285)	(1,402,931)	(31,734)	-	(1,501,213)
Net Total Receivables	\$ 12,379,668	\$ 1,064,770	\$ 2,441,715	\$ 900,134	\$ 2,122,388	\$ 35,078	\$ 18,943,753

**(7) Due From Other Governments**

Amounts due from other governments at September 30, 2023, are as follows:

Fund	Federal	State	Other	Total
General	\$ 14,982	\$ 496,165	\$ 25,431	\$ 536,578
Special Revenue	10,821	7,669	4,378	22,868
Capital Projects	289,148	2,448,364	-	2,737,512
Total	\$ 314,951	\$2,952,198	\$ 29,809	\$3,296,958

The amounts due from state government are primarily for sales tax and grant funds.

**(8) Interfund Receivables, Payables, and Transfers**

The composition of interfund balances as of September 30, 2023, is as follows:

Due To / From Other Funds		
Receivable Fund	Payable Fund	Amount
General Fund	Airport Operations Fund	\$ 32,500
	EMS Fund	11,542
	Nonmajor Governmental Fund	1,500,299
Unincorporated Fund	Nonmajor Governmental Fund	331,608
Nonmajor Governmental Fund	SPLOST Fund	31,392
	Nonmajor Governmental Fund	2,046
Airport Operations Fund	Nonmajor Governmental Fund	96,734
Total		<u>\$ 2,006,121</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Advances to / from other funds:

Advances To / From Other Funds		
Receivable Fund	Payable Fund	Amount
General Fund	Airport Operations Fund	\$ 130,000
Total		<u>\$ 130,000</u>

The amount payable to the general fund relates to a note payable that was converted to an advance during the merger with the Greene County Airport Authority. None of the balance is scheduled to be collected in the subsequent fiscal year.

	Transfer In					
	General Fund	Unincorporated Fund	EMS	Sanitation	Nonmajor Governmental	Total
Transfer Out						
General Fund	\$ -	\$ -	\$ 1,369,991	\$ 395,240	\$ 1,620,941	\$ 3,386,172
SPLOST VII Fund	-	-	-	-	31,392	31,392
Nonmajor Funds	306,710	2,371,325	-	-	-	2,678,035
Total	<u>\$ 306,710</u>	<u>\$ 2,371,325</u>	<u>\$ 1,369,991</u>	<u>\$ 395,240</u>	<u>\$ 1,652,333</u>	<u>\$ 6,095,599</u>

Transfers are used to move unrestricted revenue to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching fund for various grant programs.

**(9) Capital Assets**

Governmental activities for the year ended September 30, 2023 include the following:

	Beginning Balance	Increase	Decrease	Transfers / Reclassifications	Ending Balance
Capital Assets Not Being Depreciated					
Land	\$ 1,832,781	\$ 286,805	\$ (44,971)	\$ 135,385	\$ 2,210,000
Construction in Progress	1,740,924	3,866,633	(148,827)	(1,618,854)	3,839,876
<b>Total Capital Assets Not Being Depreciated</b>	<b>3,573,705</b>	<b>4,153,438</b>	<b>(193,798)</b>	<b>(1,483,469)</b>	<b>6,049,876</b>
Capital Assets Being Depreciated					
Buildings	21,969,254	380,346	(1,252,991)	1,410,297	22,506,906
Furniture, Fixtures, and Equipment	13,859,160	165,589	-	73,172	14,097,921
Vehicles	6,893,930	371,593	(636,620)	-	6,628,903
Infrastructure	34,199,502	-	-	-	34,199,502
<b>Total Capital Assets Being Depreciated</b>	<b>76,921,846</b>	<b>917,528</b>	<b>(1,889,611)</b>	<b>1,483,469</b>	<b>77,433,232</b>
Accumulated Depreciation					
Buildings	(10,163,747)	(707,804)	857,456	-	(10,014,095)
Furniture, Fixtures, and Equipment	(10,886,656)	(658,620)	-	-	(11,545,276)
Vehicles	(3,761,613)	(648,251)	636,620	-	(3,773,244)
Infrastructure	(8,867,606)	(1,070,839)	-	-	(9,938,445)
<b>Total Accumulated Depreciation</b>	<b>(33,679,622)</b>	<b>(3,085,514)</b>	<b>1,494,076</b>	<b>-</b>	<b>(35,271,060)</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>43,242,224</b>	<b>(2,167,986)</b>	<b>(395,535)</b>	<b>1,483,469</b>	<b>42,162,172</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$46,815,929</b>	<b>\$1,985,452</b>	<b>\$ (589,333)</b>	<b>\$ -</b>	<b>48,212,048</b>
				Less Related Long-Term Debt Outstanding	(5,520,000)
				Other (Non-Debt) Capital Related Liabilities	(1,169,575)
				<b>Net Investment in Capital Assets</b>	<b>\$ 41,522,473</b>

**(9) Capital Assets (Continued)**

Business-type activities for the year ended September 30, 2023 include the following:

	Beginning Balance	Increase	Decrease	Transfers / Reclassifications	Ending Balance
Capital Assets Not Being Depreciated					
Land	\$2,765,968	\$ 30,370	\$ -	\$ -	\$2,796,338
Construction in Progress	110,335	455,911	-	(110,335)	455,911
Total Capital Assets Not Being Depreciated	<u>2,876,303</u>	<u>486,281</u>	<u>-</u>	<u>(110,335)</u>	<u>3,252,249</u>
Capital Assets Being Depreciated					
Buildings	2,534,396	-	-	110,335	2,644,731
Furniture, Fixtures, and Equipment	533,456	17,258	-	-	550,714
Vehicles	889,634	469,246	-	-	1,358,880
Infrastructure	2,191,841	85,719	-	-	2,277,560
Total Capital Assets Being Depreciated	<u>6,149,327</u>	<u>572,223</u>	<u>-</u>	<u>110,335</u>	<u>6,831,885</u>
Accumulated Depreciation					
Buildings	(382,652)	(79,524)	-	-	(462,176)
Furniture, Fixtures, and Equipment	(410,502)	(31,792)	-	-	(442,294)
Vehicles	(673,623)	(72,004)	-	-	(745,627)
Infrastructure	(1,061,460)	(310,617)	-	-	(1,372,077)
Total Accumulated Depreciation	<u>(2,528,237)</u>	<u>(493,937)</u>	<u>-</u>	<u>-</u>	<u>(3,022,174)</u>
Total Capital Assets Being Depreciated, Net	<u>3,621,090</u>	<u>78,286</u>	<u>-</u>	<u>110,335</u>	<u>3,809,711</u>
Business-Type Activities					
Capital Assets, Net	<u>\$6,497,393</u>	<u>\$ 564,567</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$7,061,960</u>

Depreciation expense was charged to functions / programs of the primary government as follows:

Governmental Activities	
General Government	\$ 331,999
Public Safety	1,078,022
Public Works	1,500,222
Health and Welfare	61,414
Culture and Recreation	113,857
Total Depreciation Expense - Governmental Activities	<u>\$ 3,085,514</u>
Business-Type Activities	
EMS	\$ 138,857
Airport Operations	355,080
Total Depreciation Expense - Business-Type Activities	<u>\$ 493,937</u>

**(9) Capital Assets (Continued)**

Activity for the Board of Health for the year ended June 30, 2023, was as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital Assets Being Depreciated				
Furniture, Fixtures, and Equipment	<u>\$ 62,548</u>	<u>\$ -</u>	<u>\$ (13,436)</u>	<u>\$ 49,112</u>
Total Capital Assets Being Depreciated	<u>62,548</u>	<u>-</u>	<u>(13,436)</u>	<u>49,112</u>
Accumulated Depreciation				
Furniture, Fixtures and Equipment	<u>(40,264)</u>	<u>(2,482)</u>	<u>-</u>	<u>(42,746)</u>
Total Accumulated Depreciation	<u>(40,264)</u>	<u>(2,482)</u>	<u>-</u>	<u>(42,746)</u>
Total Capital Assets Being Depreciated, Net	<u>22,284</u>	<u>(2,482)</u>	<u>(13,436)</u>	<u>6,366</u>
Board of Health Capital Assets, Net	<u>\$ 22,284</u>	<u>\$(2,482)</u>	<u>\$(13,436)</u>	<u>\$ 6,366</u>

Depreciation expense of \$2,482 was charged to the governmental activities health function / program.

**(10) Long-Term Debt**

***Changes in Long-Term Liabilities***

Long-term liability activity for the fiscal year ended September 30, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
General Obligation Bonds					
2020 Bonds	\$ 6,865,000	\$ -	\$ (1,345,000)	\$ 5,520,000	\$ 1,360,000
Total OPEB Liability	2,703,472	558,849	-	3,262,321	19,375
Net Pension Liability	1,101,666	2,453,801	-	3,555,467	-
Compensated Absences	364,382	21,786	-	386,168	289,626
Governmental activity Long-Term Liabilities	<u>\$ 11,034,520</u>	<u>\$ 3,034,436</u>	<u>\$ (1,345,000)</u>	<u>\$ 12,723,956</u>	<u>\$ 1,669,001</u>
Business-Type Activities					
Total OPEB Liability	\$ 553,723	\$ -	\$ (231,076)	\$ 322,647	\$ 1,916
Net Pension Liability	225,643	125,997	-	351,640	-
Compensated Absences	30,317	388	-	30,705	30,705
Business-Type Activity Long-Term Liabilities	<u>\$ 809,683</u>	<u>\$ 126,385</u>	<u>\$ (231,076)</u>	<u>\$ 704,992</u>	<u>\$ 32,621</u>

For the governmental activities, compensated absences, net pension liability, and total OPEB liability are generally liquidated by the general fund. For the business-type activities, net pension liability, total OPEB liability, and compensated absences are liquidated by the EMS fund.

**(10) Long-Term Debt (Continued)**

***General Obligation Bonds***

2020 Series

On April 14, 2020, the County issued the \$8,200,000 Greene County, Georgia, General Obligation Sales Tax Bonds Series 2020.

The Series 2020 Bonds were issued to (a) finance a portion of the “County Projects”; (b) pay capitalized interest on the Bond; and (c) pay certain costs of issuing the Series 2020 Bonds. The General Obligation Sales Tax Bonds, Series 2020 shall bear interest at 0.95 percent per annum (based on a 360-day year comprised of 12 30-day months) until paid. Interest shall be paid on June 1 and December 1 in each year, commencing June 1, 2020. Total interest paid for fiscal year 2023 was \$57,941. Annual debt service requirements to maturity for this bond issue are as follows:

<u>Year Ending</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 1,360,000	\$ 45,980
2025	1,375,000	32,989
2026	1,385,000	19,879
2027	1,400,000	6,650
Total	<u>\$ 5,520,000</u>	<u>\$ 105,498</u>

**(11) Retirement Benefits**

***ACCG Defined Benefit Plan***

*Plan Description*

The County contributes to the Association County Commissioners of Georgia (ACCG) Defined Benefit Plan ( the Plan), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating Counties in Georgia. ACCG issues a publicly available financial report that includes financial statements and required supplementary information (RSI) for the Plan. That report may be obtained by writing to GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339 or by calling (800) 736-7166.

*Participation*

Full-time County employees are eligible to participate in the Plan after completing three years of service.

*Retirement Benefits*

Benefits vest after five years of service. Participants become eligible to retire at age 65 with 5 years in the plan. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 1.0 percent of average annual compensation in excess of \$6,600 plus \$36 for each year of service payable as a life annuity. Compensation is averaged over a five-year period prior to retirement or termination. The Plan also provides benefits in the event of death or disability. These benefit provisions were established by an adoption agreement executed by the County Board of Commissioners.

**(11) Retirement Benefits (Continued)**

***ACCG Defined Benefit Plan (Continued)***

*Plan Membership*

As of January 1, 2022, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Retirees and Beneficiaries Currently Receiving Benefits	49
Terminated Employees Entitled to Benefits but not yet Receiving them	84
Current Active Employees	<u>117</u>
Total	<u><u>250</u></u>

*Contributions*

The plan members are not required to contribute to the plan. The County is required to contribute at an actuarially determined rate; the current rate is 10.5 percent of annual covered payroll. The contribution requirements of the County are established and may be amended by the ACCG Board of Trustees.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At September 30, 2023, the County reported a net pension liability. The net pension liability was measured as of December 31, 2022. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of January 1, 2022. An expected total pension liability as of September 30, 2023 was determined using standard roll-forward techniques.

For the year ended September 30, 2023, the County recognized pension expense relative to ACCG in the amount of \$1,219,037. At September 30, 2023, the County reported deferred outflows of resources related to the Pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience in the Measurement of the Total Pension Assets	\$ 1,062,804	\$ -
Differences Between Expected and Actual Experience in the Measurement of the Total Pension Liability	247,755	-
Changes of Assumptions or Other Inputs	56,290	-
Employer Contributions Subsequent to the Measurement Date	<u>2,750,307</u>	<u>-</u>
	<u><u>\$ 4,117,156</u></u>	<u><u>\$ -</u></u>

County contributions made after the measurement date of the net pension liability but before the end of the County's reporting period will be recognized as a reduction of the net pension liability in the subsequent fiscal period rather than in the current fiscal period.

## (11) Retirement Benefits (Continued)

### ACCG Defined Benefit Plan (Continued)

#### *Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)*

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expense in the years ended September 30 are as follows:

Year	Amount
2023	\$ 201,503
2024	313,606
2025	366,388
2026	485,352
2027	-

Actuarial Assumptions - The total pension liability as of September 30, 2023 was determined by an actuarial valuation as of January 1, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary Increases	5.50% per year with an age based scale
Investment Rate of Return	On-going basis, based on long-term expected rate of return of pension plan investments

Mortality rates were based on the Pub-2010 Amount Weighted Mortality Table with a blend of 50 percent of the General Employees Table and 50 percent of the Public Safety Employees with Scale AA to 2021. The table was changed to adopt the mortality tables developed specifically for governmental employees by the Society of Actuaries.

#### Net Pension Liability

Changes in net pension liability for the year ended September 30, 2023, are as follows:

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balance - September 30, 2021	\$ 12,530,375	\$ 11,203,066	\$ 1,327,309
Service cost	317,537	-	317,537
Interest	866,783	-	866,783
Liability Experience (Gain) Loss	142,894	-	142,894
Assumption Changes	19,092	-	19,092
Employer Contributions	-	683,916	(683,916)
Net Investment Income	-	(1,597,723)	1,597,723
Benefit Payments	(295,523)	(295,523)	-
Administrative Expense	-	(48,776)	48,776
Other changes	-	(270,909)	270,909
Net changes	1,050,783	(1,529,015)	2,579,798
Balance - September 30, 2022	\$ 13,581,158	\$ 9,674,051	\$ 3,907,107

**(11) Retirement Benefits (Continued)**

***ACCG Defined Benefit Plan (Continued)***

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)*

Net Pension Liability (Continued)

The County’s net pension liability is recorded in the government-wide statement of net position in the amounts of \$3,555,467, and in the EMS Fund in the amount of \$351,640.

The investment return assumption is based on the following:

Estimated 65th Percentile Return Based on UBS Capital Market Assumptions:	6.10%
5-Year Performance in Excess of Benchmarks:	<u>0.90%</u>
Assumed Annual Investment Return:	<u><u>7.00%</u></u>

Discount Rate - The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at the actuarially determined contribution rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the County’s net pension liability calculated using the discount rate of 7.00 percent, as well as what the County’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Sensitivity of the Net Pension Liability to Changes in the Discount Rate	\$ 5,786,234	\$ 3,907,107	\$ 2,341,738

Pension Plan Fiduciary Net Position - Detailed information about the pension plan’s fiduciary net position is available in the separately issued ACCG financial report which is publicly available at [www.accretirement.com](http://www.accretirement.com).

***Other Retirement Plans***

Other employees are covered under the following retirement plans that are not under the direct control of the County.

***Defined Contribution Plan***

The County has established the Greene County 401(a) Defined Contribution Plan through adoption of the ACCG 401(a) Defined Contribution Program. The plan was established to provide benefits at retirement to Greene County employees. The County will match up to an additional 5%, if the employee contributes 5% to the Greene County Deferred Compensation 457 Plan. Total contributions for the fiscal year ended September 30, 2023 were \$1,243,791 (\$525,050 employer and \$718,741 employee). The County has delegated certain administrative

**(11) Retirement Benefits (Continued)**

***Other Retirement Plans (Continued)***

*Deferred Compensation Plan*

responsibilities to ACCG, or its designee. Plan provisions are established and may be amended by the Board of Commissioners.

The County offers employees the Greene County Deferred Compensation Plan created in accordance with Internal Revenue Code Section 457. An independent third-party plan administrator administers the plan. As a result, the assets and liabilities of the plan are not recorded on the County’s financial statements. All contributions to this plan are voluntary employee contributions.

**(12) Other Post-Employment Benefits (OPEB)**

***Plan Description***

Greene County sponsors the single-employer defined benefit Greene County Post-Retirement Medical Plan (the Plan). The Plan is administered and contributions and benefits may be amended by the County Board of Commissioners. The plan provides medical and prescription coverage to all employees retiring with Greene County that have completed 15 or more years of services. Healthcare benefits for retirees and active employees are provided through the County’s self-insurance program. Expenditures for postretirement healthcare benefits are recognized as retirees report claims and include a provision for estimated claims incurred but not yet reported to the County. During the year, expenditures of \$417,726 were recognized for postretirement healthcare. These post-employment benefits are financed on a pay-as-you-go basis and are not included as part of the County’s defined benefit pension plan. The plan does not issue a stand-alone financial report.

***Benefits Provided***

Eligible retirees with at least 15 years of service are offered the same health and prescription drug coverage as active employees, with the retiree paying for 100 percent of the coverage. Eligible retirees with at least 25 years of service will have the same portion covered by the County as it pays for active employees.

***Employees Covered by Benefits Terms***

At October 1, 2022, the following employees were covered by the benefit terms:

Active Members	255
Retired Members or Beneficiaries Currently Receiving Benefits	<u>1</u>
Total Membership in the Plan	<u><u>256</u></u>

***Contributions***

Membership in the Plan by County retirees is voluntary. The authority to establish and amend the benefit provisions of the OPEB plan rests with the County Commissioners. The employer does not pre-fund benefits. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The County does not have a trust for accumulating plan assets and therefore, there are no assets accumulated in a trust. Contributions will commence as retirees elect to take advantage of this benefit. The annual OPEB cost represents the expense associated with current active employees.

**(12) Other Post-Employment Benefits (OPEB) (Continued)**

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

At September 30, 2023, the County reported a total OPEB liability. The total OPEB liability was measured as of September 30, 2023 and was based on an actuarial valuation as of October 1, 2022. An expected total OPEB liability as of September 30, 2023 was determined using standard roll-forward techniques. For the year ended September 30, 2023, the County recognized OPEB expense in the amount of \$417,726. The County did not make any contributions subsequent to the measurement date of September 30, 2023.

At September 30, 2023, the County reported deferred outflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 59,529	\$ 57,603
Changes of Assumptions or Other Inputs	<u>195,195</u>	<u>27,698</u>
	<u>\$ 254,724</u>	<u>\$ 85,301</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the years ended September 30 are as follows:

<u>Year</u>	<u>Amount</u>
2023	\$ 37,937
2024	37,937
2025	30,576
2026	23,842
2027	26,985
2028 and Thereafter	12,146

Actuarial Assumptions - The County's total OPEB liability was measured as of September 30, 2023 and was determined by an actuarial valuation as of October 1, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry Age Normal
Discount Rate	4.87%
Mortality	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2023 (Pre-Retirement: Employee, Post-Retirement: Retire)
Salary Increase	5.50% per year with an age based scale

**(12) Other Post-Employment Benefits (OPEB) (Continued)**

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)***

Total OPEB Liability - Changes during the year are as follows:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balances, October 1, 2022	\$ 3,257,195	\$ -	\$ 3,257,195
Changes			
Service Cost	224,923	-	224,923
Interest	154,866	-	154,866
Changes of Assumptions	(30,725)	-	(30,725)
Contributions - Employer	-	21,291	21,291
Benefit Payments	(21,291)	(21,291)	(42,582)
Net Changes	327,773	-	327,773
Balances, September 30, 2023	\$ 3,584,968	\$ -	\$ 3,584,968

Discount Rate - The discount rate used to measure the total OPEB liability was 4.87 percent. Because the plan is unfunded, the plan's projected benefits are discounted back using rates equivalent to AA 20-year municipal bonds. The S&P Municipal Bond 20 Year Rates Index was used to approximate those yields as of September 30, 2023.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the County's total OPEB liability calculated using the discount rate of 4.87 percent, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.87%) or 1-percentage-point higher (5.87%) than the current rate:

	1% Decrease 3.87%	Current Discount Rate 4.87%	1% Increase 5.87%
Sensitivity of the Total OPEB Liability to Changes in the Discount Rate	\$ 4,051,881	\$ 3,584,968	\$ 3,179,092

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Trend Rates

	1% Decrease (6.5% to 3.5%)	Current Healthcare Cost Trend Rates (7.5% to 4.5%)	1% Increase (8.5% to 5.5%)
Sensitivity of the Total OPEB Liability to Changes in the Health Care Trend Rate	\$ 3,080,155	\$ 3,584,968	\$ 4,203,645

### **(13) Special Funding Defined Benefit Pension Plans**

#### ***Employees' Retirement System***

The County's Tax Commissioner is eligible to participate in the Employees' Retirement System (ERS), a voluntary pension system. The County makes no contributions to this plan. Pursuant to O.C.G.A. 47-2-292(a) the Department of Revenue receives an annual appropriation from the Georgia General Assembly to be used to fund the employer contributions for local County Tax Commissioners. The plan is administered by the Employees' Retirement System who issues a publicly available financial report that can be obtained at [www.ers.ga.gov/formspubs/formspubs](http://www.ers.ga.gov/formspubs/formspubs). This plan is considered immaterial to Greene County's financial statements.

#### ***Sheriffs' Retirement Fund of Georgia***

The County's Sheriff is covered by the Sheriffs' Retirement Fund of Georgia. The County makes no contribution to this plan. Contributions are collected by the County as the agent for this fund through its court systems. This plan is administered by the Georgia Sheriffs' Association (GSA) where separate financial statements may be obtained on their website. This plan is considered immaterial to Greene County's financial statements.

#### ***Judges of the Probate Courts Retirement Fund of Georgia***

The County's Probate Judge is covered by the Judges of the Probate Courts Retirement Fund of Georgia. The County makes no contributions to this plan. The State of Georgia provides nonemployer contributions to the Fund through the collection of court fines and forfeitures. These nonemployer contributions are recognized as revenue by the Fund when collected from the courts. The Judges of the Probate Courts Retirement Fund of Georgia is a component unit of the State of Georgia. This plan is considered immaterial to Greene County's financial statements.

#### ***Magistrates Retirement Fund of Georgia***

The County's Magistrate Judge is covered by the Magistrates Retirement Fund of Georgia. The County makes no contributions to this plan. The State of Georgia provides nonemployer contributions to the Fund through the collection of court filing fees. These nonemployer contributions are recognized as revenue by the Fund when collected from the courts. The Magistrates Retirement Fund of Georgia is a component unit of the State of Georgia. This plan is considered immaterial to Greene County's financial statements.

#### ***Georgia Firefighters' Pension Fund***

The County's Volunteer Firemen are eligible to participate in the Georgia Firefighters' Pension Fund, a voluntary pension system. The County makes no contributions to this plan. Contributions are made through monthly dues by eligible firefighters electing to participate in the plan and nonemployer contributions which consist of insurance premium taxes collected and remitted by insurers directly to the pension fund in accordance with the law. The plan is administered by the Georgia Firefighters' Pension Fund located at 2171 Eastview Parkway NE in Conyers, Georgia where separate financial statements may be obtained. This plan is considered immaterial to Greene County's financial statements.

#### ***Peace Officers' Annuity and Benefit Fund of Georgia***

The County's Sheriff Deputies are covered by the State of Georgia Peace Officers' Annuity and Benefit Fund. The County makes no contribution to this plan. Contributions are collected by the County as the agent for this fund through its court systems. This plan is administered through the Peace Officers' Annuity and Benefit Fund of Georgia located at 1210 Greenbelt Parkway in Griffin, Georgia where separate financial statements may be obtained. This plan is considered immaterial to Greene County's financial statements.

**(14) Contingent Liabilities**

***Litigation***

During the course of normal operations of the County, various claims and lawsuits arise. The County attorney has advised that there are no potential liabilities that will impair the position as of the date of this audit report.

***Federal Grants***

The County participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives, and the audits of these programs for or including the year ended September 30, 2023, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

**(15) Component Units**

***Greene County Board of Health***

***Reporting Period Disclosures***

The Greene County Board of Health has a fiscal year ending June 30. The information presented in this report represents the fiscal year ending June 30, 2023. Due to the differing year ends, transfers to component units and due to component units presented in the primary government financial statements do not equal the corresponding transfers from and due from primary government presented in the component unit financial statements.

A reconciliation of these differences is as follows:

Per Component Unit	
Transfer From Primary Government	\$ 93,003
Less: July 22 - September 22	(23,251)
Add: July 23 - September 23	<u>23,251</u>
Per Primary Government	
Transfer to Component Unit	<u>\$ 93,003</u>

**(16) Tax Abatements**

The County negotiates property tax abatement agreements on an individual basis. The County only has one tax abatement agreement as of September 30, 2023.

<u>Purpose</u>	<u>Agreement Date</u>	<u>2023 Percentage Abated</u>	<u>Gross Dollar Amount Abated</u>
Tru by Hilton Project	March 12, 2019	92.62%	\$ 116,977

On March 12, 2019, the Greene County Development Authority (Authority) adopted a bond resolution for the issuance of bonds for the Tru by Hilton Hotel Project. This project financed the acquisition, construction and installation of certain buildings and improvements to be leased by the Authority to Shaan and Suri Investments, LLC for the use as the company's hotel. Under present law, because the project will be owned by the Authority, it will not be subject to ad valorem taxation by the State of Georgia or by any political or taxing subdivision thereof. The Company shall agree to make payments in lieu of the property taxes otherwise payable on the Project as if the Project were subject to property taxes.

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**REQUIRED SUPPLEMENTARY INFORMATION**

**GREENE COUNTY, GEORGIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY**  
**AND RELATED RATIOS**

	2023	2022	2021
<b>Total Pension Liability</b>			
Service Cost	\$ 317,537	\$ 298,281	\$ 269,575
Interest on Total Pension Liability	866,783	792,938	730,667
Difference Between Expected and Actual Experience	142,894	221,540	118,365
Changes of Assumptions	19,092	19,649	16,016
Plan Changes	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	(295,523)	(259,448)	(230,625)
<b>Net Change in Total Pension Liability</b>	<b>1,050,783</b>	<b>1,072,960</b>	<b>903,998</b>
<b>Total Pension Liability - Beginning of Year</b>	<b>12,530,375</b>	<b>11,457,415</b>	<b>10,553,417</b>
<b>Total Pension Liability - End of Year</b>	<b>\$ 13,581,158</b>	<b>\$ 12,530,375</b>	<b>\$ 11,457,415</b>
<b>Plan Fiduciary Net Position</b>			
Contributions - Employer	\$ 683,916	\$ 675,910	\$ 626,218
Net Investment Income	(1,597,723)	1,504,666	1,188,401
Benefit Payments, Including Refunds of Member Contributions	(295,523)	(259,448)	(230,625)
Administrative Expenses	(48,776)	(45,850)	(41,734)
Other Expenses	(270,909)	(45,316)	(51,755)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>(1,529,015)</b>	<b>1,829,962</b>	<b>1,490,505</b>
<b>Plan Fiduciary Net Position - Beginning of Year</b>	<b>11,203,066</b>	<b>9,373,104</b>	<b>7,882,599</b>
<b>Plan Fiduciary Net Position - End of Year</b>	<b>\$ 9,674,051</b>	<b>\$ 11,203,066</b>	<b>\$ 9,373,104</b>
<b>Net Pension Liability (Asset) - End of Year</b>	<b>\$ 3,907,107</b>	<b>\$ 1,327,309</b>	<b>\$ 2,084,311</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	<b>71.23%</b>	<b>89.41%</b>	<b>81.81%</b>
<b>Covered Payroll</b>	<b>6,293,372</b>	<b>5,926,903</b>	<b>5,261,531</b>
<b>Net Pension Liability as a Percentage of Covered Payroll</b>	<b>62.08%</b>	<b>22.39%</b>	<b>39.61%</b>

Note: Schedule is intended to show information for 10 fiscal years. Additional years will be displayed as they become available.

The accompanying notes to the required supplementary information are an integral part of this schedule.

**GREENE COUNTY, GEORGIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**  
**(CONTINUED)**

**SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY**  
**AND RELATED RATIOS**

	2020	2019	2018	2017	2016	2015
\$	254,877	\$ 228,878	\$ 188,969	\$ 183,549	\$ 184,382	\$ 188,026
	650,602	547,208	528,235	470,687	417,594	385,268
	48,943	224,201	(299,408)	260,685	27,447	-
	409,525	594,081	15,380	252,563	215,175	-
	-	347,380	-	-	-	-
	(209,669)	(180,589)	(162,416)	(152,165)	(121,234)	(81,664)
	1,154,278	1,761,159	270,760	1,015,319	723,364	491,630
	9,399,139	7,637,980	7,367,220	6,351,901	5,628,537	5,136,907
\$	10,553,417	\$ 9,399,139	\$ 7,637,980	\$ 7,367,220	\$ 6,351,901	\$ 5,628,537
\$	579,308	\$ 487,032	\$ 442,205	\$ 459,030	\$ 417,444	\$ 424,051
	1,359,072	(305,703)	879,654	341,710	33,726	293,026
	(209,669)	(180,589)	(162,416)	(152,165)	(121,234)	(78,712)
	(40,864)	(29,044)	(24,594)	(29,103)	(25,957)	(25,486)
	(45,331)	(53,789)	(52,126)	(62,265)	(51,226)	(48,374)
	1,642,516	(82,093)	1,082,723	557,207	252,753	564,505
	6,240,083	6,322,176	5,239,453	4,682,246	4,429,493	3,864,988
\$	7,882,599	\$ 6,240,083	\$ 6,322,176	\$ 5,239,453	\$ 4,682,246	\$ 4,429,493
\$	2,670,818	\$ 3,159,056	\$ 1,315,804	\$ 2,127,767	\$ 1,669,655	\$ 1,199,044
	74.69%	66.39%	82.77%	71.12%	73.71%	78.70%
	5,236,316	5,059,157	4,509,039	4,724,863	4,734,024	4,774,732
	51.01%	62.44%	29.18%	45.03%	35.27%	25.11%

The accompanying notes to the required supplementary information are an integral part of this schedule.

**GREENE COUNTY, GEORGIA  
REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**SCHEDULE OF COUNTY CONTRIBUTIONS**

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contributions	\$ 750,307	\$ 683,916	\$ 675,910	\$ 626,218	\$ 579,308	\$ 487,032	\$ 442,205	\$ 459,030	\$ 417,444
Contributions in Relation to the Actuarially Determined Contributions	750,307	683,916	675,910	626,218	579,308	487,032	442,205	459,030	417,444
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's Covered Payroll	\$ 7,145,781	\$ 6,274,459	\$ 5,929,035	\$ 5,262,336	\$ 5,218,991	\$ 5,073,250	\$ 4,512,296	\$ 4,732,268	\$ 4,743,682
Contributions as a Percentage of Covered Payroll	10.50%	10.90%	11.40%	11.90%	11.10%	9.60%	9.80%	9.70%	8.80%

Note: Schedule is intended to show information for 10 fiscal years. Additional years will be displayed as they become available.

The accompanying notes to the required supplementary information are an integral part of this schedule.

**GREENE COUNTY, GEORGIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**SCHEDULE OF CHANGES IN THE COUNTY'S OPEB LIABILITY**  
**AND RELATED RATIOS**

	2023	2022	2021	2020	2019	2018
<b>Total OPEB liability</b>						
Service Cost	\$ 224,923	\$ 44,832	\$ 44,832	\$ 44,832	\$ 18,419	\$ 15,903
Interest on Total OPEB Liability	154,866	13,708	13,708	13,708	10,931	9,840
Difference between Expected and Actual Experience	-	66,848	(130,291)	(130,291)	28,953	-
Plan Changes	-	2,595,591	-	-	-	-
Changes of Assumptions	(30,725)	168,961	(2,296)	(2,296)	199,237	(70,639)
Benefit Payments	(21,291)	-	-	-	-	-
<b>Net Change in Total OPEB Liability</b>	<b>327,773</b>	<b>2,889,940</b>	<b>(74,047)</b>	<b>(74,047)</b>	<b>257,540</b>	<b>(44,896)</b>
<b>Total OPEB Liability - Beginning of Year</b>	<b>3,257,195</b>	<b>367,255</b>	<b>441,302</b>	<b>515,349</b>	<b>257,809</b>	<b>302,705</b>
<b>Total OPEB Liability - End of Year</b>	<b>\$ 3,584,968</b>	<b>\$ 3,257,195</b>	<b>\$ 367,255</b>	<b>\$ 441,302</b>	<b>\$ 515,349</b>	<b>\$ 257,809</b>
<b>Plan Fiduciary Net Position</b>						
Contributions - Employer	\$ 21,291	\$ -	\$ -	\$ -	\$ -	\$ -
Benefit Payments	(21,291)	-	-	-	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan Fiduciary Net Position - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan Fiduciary Net Position - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Pension Liability (Asset) - End of Year</b>	<b>\$ 3,584,968</b>	<b>\$ 3,257,195</b>	<b>\$ 367,255</b>	<b>\$ 441,302</b>	<b>\$ 515,349</b>	<b>\$ 257,809</b>
<b>Covered-Employee Payroll</b>	<b>9,367,401</b>	<b>8,636,172</b>	<b>7,674,903</b>	<b>6,884,179</b>	<b>5,942,584</b>	<b>6,157,622</b>
<b>Total OPEB Liability as a Percentage of Covered-Employee Payroll</b>	<b>38.27%</b>	<b>37.72%</b>	<b>4.79%</b>	<b>6.41%</b>	<b>8.67%</b>	<b>4.19%</b>

Note 1: Schedule is intended to show information for 10 fiscal years. Additional years will be displayed as they become available.

Note 2: There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 to pay related benefits for the OPEB plan.

The accompanying notes to the required supplementary information are an integral part of this schedule

**GREENE COUNTY, GEORGIA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**(1) Pension Plan**

***Changes of Assumptions***

The mortality improvements for the Pub-2010 GE (50%) & PS (50%) Amount Weighted mortality table is projected to 2022 instead of 2021 with Scale AA.

Valuation Date      The actuarially determined contribution rate was determined as of January 1, 2022, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending September 30, 2023.

***Methods and Assumptions Used to Determine Contribution Rates***

Actuarial Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Fair value as of measurement date
Net Investment Rate of Return	7.00%
Projected Salary Increases	5.50% per year with an age based scale
Cost of Living Adjustments	N/A
Retirement Age	Ages 50-54 rate of 5%, age 55-64 rate of 20%, ages 65-69 rate of 30%, and age 70 and over rate of 100%
Mortality	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2022 (Pre-Retirement: Employee, Post-Retirement: Retire)
Disability	Male and female rates derived from the 1985 CIDA Table Class 1.

**(2) OPEB Plan**

***Changes of Assumptions***

- The discount rate was changed from 4.77 percent to 4.87 percent.
- Mortality tables changed from RP-2000 projected with Scale AA to Pub-2010 GE (50%) & PS (50%) Amount-Weighted with Scale AA to 2023 (Pre-Retirement: Employee, Post-Retirement: Retire).
- The source for the discount rate was switched from the GO Bond Buyer Index to the S&P Municipal Bond 20 Year Rate Index.

Valuation Date - The actuarially determined contribution rate was determined as of October 1, 2022. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending September 30, 2023.

## (2) OPEB Plan (Continued)

### *Methods and Assumptions Used to Determine Contribution Rates*

Actuarial Cost Method	Entry Age Normal
Discount Rate	The discount rate used to measure the total OPEB liability was 4.87 percent. Because the plan is unfunded, the plan's projected benefits are discounted back using rates equivalent to AA 20-year municipal bonds. The S&P Municipal Bond 20 Year Rate Index was used to approximate those yields as of September 30, 2023.
Mortality	Pub-2010 General Employees (50%) & Public Safety Employees (50%) Amt-Weighted with Scale AA to 2023 (Pre-Retirement: Employee, Post-Retirement: Retire).
Salary Scale	5.50% per year with an age based scale
Retirement Age	Ages 50-54 rate of 5%, ages 55-60 rate of 20%, age 61-64 rate of 20%, ages 65-69 rate of 30%, and age 70 and over rate of 100%.
Utilization	20% based on input from the plan sponsor, 90% if over 25 years of service.
Trend	Per-capita claims costs are projected to increase at the actual rate from 2022 to 2023 then an annual rate starting at 7.5% in 2023 with annual declines of 0.25% until an ultimate rate of 4.5% is achieved.
Per Capita Claims	Claims were developed by adjusting the underlying medical premiums for the ages of retirees compared to the underlying active populations. The adjustment was done using the morbidity adjustments in Chart 5 from the 2013 Society of Actuaries Study "Health Care Costs from Birth to Death". The current pre-65 premium is \$995.42 per month for Base Plan and \$819.72 per month for Essential Plan as of September 30, 2023.

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## **SUPPLEMENTARY INFORMATION**

## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

***Law Library Fund*** - This fund accounts for the resources of a centralized law library per State Law.

***E-911 Fund*** - This fund accounts for the E-911 fees collected and disbursements for the operation of the E-911 call center.

***State Seizure Fund*** - This fund accounts for State condemned funds received and disbursed for Law Enforcement expenditures.

***Federal Seizure Fund*** - This fund accounts for Federal condemned funds received and disbursed for Law Enforcement expenditures.

***Drug Abuse Treatment Fund*** - This fund accounts for fines collected as required by State Law for drug abuse treatment and educational purposes.

***Victims Assistance Fund*** - This fund accounts for resources received from the various courts of Greene County for assistance to victims of crime.

***Jail Fund*** - This fund accounts for fines collected as required by State Law for jail operations and construction.

***Hotel / Motel Tax Fund*** - This fund accounts for the hotel/motel taxes collected and expenditures relative to tourism.

***Opioid Settlement Fund*** - This fund accounts for the Opioid Settlement funding and restricted expenditures of the program.

***American Rescue Plan Fund*** - This fund accounts for the federal funding and restricted expenditures of the program.

***Library Tax District Fund*** - This fund accounts for tax monies received from the special tax district established to provide library services to Greene County residents.

***Fire Tax District Fund*** - This fund accounts for tax monies received from the special tax district established to provide fire services to Greene County residents.

***Recreation Tax District Fund*** - This fund accounts for tax monies received from the special tax district established to provide recreation services to Greene County residents.

***Hospital Fee District Fund*** - This fund accounts for hospital fees received to satisfy the contractual agreement between Greene County and St. Mary's Good Samaritan Hospital whereby the County provides financial support to the hospital for indigent care services provided to Greene County residents. These fees are set annually to generate the budgetary allocation made by the Board of Commissioners.

## CAPITAL PROJECT FUNDS

Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

***LMIG Fund*** - This fund was established to account for the proceeds of the Georgia Department of Transportation Local Maintenance & Improvement Grant proceeds collected and the capital projects approved for those funds.

***Capital Grants Fund*** - This fund is used to account for various grant programs and the restricted expenditures of those programs.

***Airport Improvements Fund*** - This fund is used to account for the various airport grants received and passed through to the Airport Authority.

**GREENE COUNTY, GEORGIA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023**

**Special Revenue Funds**

	<b>Law Library</b>	<b>E-911</b>	<b>State Seizure</b>	<b>Federal Seizure</b>	<b>Drug Abuse Treatment</b>	<b>Victims Assistance</b>	<b>Jail Fund</b>	<b>Hotel / Motel Tax</b>
<b>Assets</b>								
Cash and Cash Equivalents	\$ 31,209	\$ 296,296	\$ 562,295	\$ 87,345	\$ 96,418	\$ 3,717	\$ 3,910	\$ 174,774
Receivables, Net of Allowance								
Taxes	-	-	-	-	-	-	-	196,355
Accounts	-	71,260	-	-	-	-	-	-
Due From Other Governments	540	417	-	-	94	341	1,325	-
Due from Other Funds	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 31,749</b>	<b>\$ 367,973</b>	<b>\$ 562,295</b>	<b>\$ 87,345</b>	<b>\$ 96,512</b>	<b>\$ 4,058</b>	<b>\$ 5,235</b>	<b>\$ 371,129</b>
<b>Liabilities</b>								
Accounts Payable	\$ 150	\$ 4,878	\$ -	\$ -	\$ -	\$ 3,841	\$ -	\$ 147,081
Accrued Wages	-	13,497	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	5,235	224,048
<b>Total Liabilities</b>	<b>150</b>	<b>18,375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,841</b>	<b>5,235</b>	<b>371,129</b>
<b>Deferred Inflows of Resources</b>								
Deferred Revenue - Property Taxes	-	-	-	-	-	-	-	-
Unavailable Revenue - Other	-	-	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>								
Restricted	31,599	349,598	562,295	87,345	96,512	217	-	-
Unassigned (Deficit)	-	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>31,599</b>	<b>349,598</b>	<b>562,295</b>	<b>87,345</b>	<b>96,512</b>	<b>217</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 31,749</b>	<b>\$ 367,973</b>	<b>\$ 562,295</b>	<b>\$ 87,345</b>	<b>\$ 96,512</b>	<b>\$ 4,058</b>	<b>\$ 5,235</b>	<b>\$ 371,129</b>

**GREENE COUNTY, GEORGIA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023  
(CONTINUED)**

Special Revenue Funds						Capital Project Funds			Total Nonmajor Governmental Funds
Opioid Settlement Fund	American Rescue Plan Fund	Library Tax District	Fire Tax District	Recreation Tax District	Hospital Fee District	LMIG Fund	Capital Grants Fund	Airport Improvements Fund	
\$ 53,339	\$ -	\$ 137,385	\$ 1,308,910	\$ 298,453	\$ 611,508	\$ -	\$ -	\$ -	\$ 3,665,559
-	-	223,056	753,220	587,975	-	-	-	-	1,760,606
217,036	-	-	-	-	392,813	-	-	-	681,109
-	10,821	-	1,235	426	-	-	1,156,572	289,148	1,460,919
-	-	2,046	-	-	-	-	-	31,392	33,438
<u>\$ 270,375</u>	<u>\$ 10,821</u>	<u>\$ 362,487</u>	<u>\$ 2,063,365</u>	<u>\$ 886,854</u>	<u>\$ 1,004,321</u>	<u>\$ -</u>	<u>\$ 1,156,572</u>	<u>\$ 320,540</u>	<u>\$ 7,601,631</u>
\$ -	\$ -	\$ -	\$ 3,359	\$ 17,388	\$ -	\$ -	\$ 555,175	\$ 22,268	\$ 754,140
-	-	-	-	7,145	-	-	-	-	20,642
-	761	-	-	-	-	-	-	-	761
-	10,060	-	111,519	1,514	-	-	1,222,814	355,497	1,930,687
<u>-</u>	<u>10,821</u>	<u>-</u>	<u>114,878</u>	<u>26,047</u>	<u>-</u>	<u>-</u>	<u>1,777,989</u>	<u>377,765</u>	<u>2,706,230</u>
-	-	227,700	769,162	600,711	-	-	-	-	1,597,573
-	-	-	-	-	392,813	-	-	-	392,813
<u>-</u>	<u>-</u>	<u>227,700</u>	<u>769,162</u>	<u>600,711</u>	<u>392,813</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,990,386</u>
270,375	-	134,787	1,179,325	260,096	611,508	-	-	-	3,583,657
-	-	-	-	-	-	-	(621,417)	(57,225)	(678,642)
<u>270,375</u>	<u>-</u>	<u>134,787</u>	<u>1,179,325</u>	<u>260,096</u>	<u>611,508</u>	<u>-</u>	<u>(621,417)</u>	<u>(57,225)</u>	<u>2,905,015</u>
<u>\$ 270,375</u>	<u>\$ 10,821</u>	<u>\$ 362,487</u>	<u>\$ 2,063,365</u>	<u>\$ 886,854</u>	<u>\$ 1,004,321</u>	<u>\$ -</u>	<u>\$ 1,156,572</u>	<u>\$ 320,540</u>	<u>\$ 7,601,631</u>

**GREENE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**Special Revenue Funds**

	<b>Law Library</b>	<b>E-911</b>	<b>State Seizure</b>	<b>Federal Seizure</b>	<b>Drug Abuse Treatment</b>	<b>Victims Assistance</b>	<b>Jail Fund</b>	<b>Hotel / Motel Tax</b>
<b>Revenues</b>								
Taxes	\$ -	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,097,278
Intergovernmental	-	100,000	-	-	-	-	-	-
Charges for Services	-	431,709	-	-	-	-	-	-
Fines and Forfeitures	17,615	-	224,568	28,968	29,426	21,692	46,666	-
Interest Earnings	26	23,096	583	368	4,438	96	641	-
Other Revenues	-	-	15,358	-	-	-	-	-
<b>Total Revenues</b>	<b>17,641</b>	<b>555,065</b>	<b>240,509</b>	<b>29,336</b>	<b>33,864</b>	<b>21,788</b>	<b>47,307</b>	<b>2,097,278</b>
<b>Expenditures</b>								
Current								
General Government	-	-	-	-	-	-	-	838,911
Public Safety	8,712	1,764,464	87,345	109,443	40,785	-	-	-
Public Works	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	21,717	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	67,499	258,486	-	-	-	-
<b>Total Expenditures</b>	<b>8,712</b>	<b>1,764,464</b>	<b>154,844</b>	<b>367,929</b>	<b>40,785</b>	<b>21,717</b>	<b>-</b>	<b>838,911</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>8,929</b>	<b>(1,209,399)</b>	<b>85,665</b>	<b>(338,593)</b>	<b>(6,921)</b>	<b>71</b>	<b>47,307</b>	<b>1,258,367</b>
<b>Other Financing Sources (Uses)</b>								
Transfers from Other Funds	-	1,250,000	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	(47,307)	(1,258,367)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>1,250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(47,307)</b>	<b>(1,258,367)</b>
<b>Net Change in Fund Balances</b>	<b>8,929</b>	<b>40,601</b>	<b>85,665</b>	<b>(338,593)</b>	<b>(6,921)</b>	<b>71</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>22,670</b>	<b>308,997</b>	<b>476,630</b>	<b>425,938</b>	<b>103,433</b>	<b>146</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ 31,599</b>	<b>\$ 349,598</b>	<b>\$ 562,295</b>	<b>\$ 87,345</b>	<b>\$ 96,512</b>	<b>\$ 217</b>	<b>\$ -</b>	<b>\$ -</b>

**GREENE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**  
**(CONTINUED)**

Special Revenue Funds						Capital Project Funds			Total
Opioid Settlement Fund	American Rescue Plan Fund	Library Tax District	Fire Tax District	Recreation Tax District	Hospital Fee District	LMIG Fund	Capital Grants Fund	Airport Improvements Fund	Nonmajor Governmental Funds
\$ -	\$ -	\$ 292,670	\$ 1,752,363	\$ 561,435	\$ -	\$ -	\$ -	\$ -	\$ 4,704,006
-	270,225	-	-	-	-	534,154	2,006,316	397,001	3,307,696
-	-	-	-	140,011	368,089	-	-	-	939,809
270,375	-	-	-	-	-	-	-	-	639,310
-	-	-	-	-	-	-	-	-	29,248
-	-	-	19,700	39,627	-	-	200,000	-	274,685
<u>270,375</u>	<u>270,225</u>	<u>292,670</u>	<u>1,772,063</u>	<u>741,073</u>	<u>368,089</u>	<u>534,154</u>	<u>2,206,316</u>	<u>397,001</u>	<u>9,894,754</u>
-	-	-	-	-	-	-	-	428,930	1,267,841
-	-	-	100,000	-	-	-	-	-	2,110,749
-	10,821	-	-	-	-	534,154	-	-	544,975
-	-	-	-	-	200,000	-	-	-	221,717
-	-	213,465	-	662,226	-	-	-	-	875,691
-	-	-	-	286,805	-	-	3,018,013	-	3,630,803
<u>-</u>	<u>10,821</u>	<u>213,465</u>	<u>100,000</u>	<u>949,031</u>	<u>200,000</u>	<u>534,154</u>	<u>3,018,013</u>	<u>428,930</u>	<u>8,651,776</u>
<u>270,375</u>	<u>259,404</u>	<u>79,205</u>	<u>1,672,063</u>	<u>(207,958)</u>	<u>168,089</u>	<u>-</u>	<u>(811,697)</u>	<u>(31,929)</u>	<u>1,242,978</u>
-	-	-	-	-	-	-	370,941	31,392	1,652,333
-	(259,404)	-	(1,112,957)	-	-	-	-	-	(2,678,035)
<u>-</u>	<u>(259,404)</u>	<u>-</u>	<u>(1,112,957)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>370,941</u>	<u>31,392</u>	<u>(1,025,702)</u>
<u>270,375</u>	<u>-</u>	<u>79,205</u>	<u>559,106</u>	<u>(207,958)</u>	<u>168,089</u>	<u>-</u>	<u>(440,756)</u>	<u>(537)</u>	<u>217,276</u>
<u>-</u>	<u>-</u>	<u>55,582</u>	<u>620,219</u>	<u>468,054</u>	<u>443,419</u>	<u>-</u>	<u>(180,661)</u>	<u>(56,688)</u>	<u>2,687,739</u>
<u>\$ 270,375</u>	<u>\$ -</u>	<u>\$ 134,787</u>	<u>\$ 1,179,325</u>	<u>\$ 260,096</u>	<u>\$ 611,508</u>	<u>\$ -</u>	<u>\$ (621,417)</u>	<u>\$ (57,225)</u>	<u>\$ 2,905,015</u>

**GREENE COUNTY, GEORGIA**  
**LAW LIBRARY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fines and Forfeitures	\$ 20,000	\$ 17,615	\$ (2,385)
Interest Income	-	26	26
<b>Total Revenues</b>	<u>20,000</u>	<u>17,641</u>	<u>(2,359)</u>
<b>Expenditures</b>			
Current			
Public Safety	20,000	8,712	11,288
<b>Total Expenditures</b>	<u>20,000</u>	<u>8,712</u>	<u>11,288</u>
<b>Net Changes in Fund Balance</b>	-	8,929	8,929
<b>Fund Balance - Beginning of Year</b>	<u>22,670</u>	<u>22,670</u>	-
<b>Fund Balance - End of Year</b>	<u><u>\$ 22,670</u></u>	<u><u>\$ 31,599</u></u>	<u><u>\$ 8,929</u></u>

**GREENE COUNTY, GEORGIA**  
**E-911 FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Taxes	\$ 100	\$ 260	\$ 160
Intergovernmental Revenue	100,000	100,000	-
Charges for Services	385,000	431,709	46,709
Interest Income	200	23,096	22,896
<b>Total Revenues</b>	<b>485,300</b>	<b>555,065</b>	<b>69,765</b>
<b>Expenditures</b>			
Current			
Public Safety	2,194,825	1,764,464	430,361
<b>Total Expenditures</b>	<b>2,204,825</b>	<b>1,764,464</b>	<b>440,361</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,719,525)</b>	<b>(1,209,399)</b>	<b>510,126</b>
<b>Other Financing Sources (Uses)</b>			
Transfers from Other Funds	1,719,525	1,250,000	(469,525)
<b>Total Other Financing Sources (Uses)</b>	<b>1,719,525</b>	<b>1,250,000</b>	<b>(469,525)</b>
<b>Net Changes in Fund Balance</b>	<b>-</b>	<b>40,601</b>	<b>40,601</b>
<b>Fund Balance - Beginning of Year</b>	<b>308,997</b>	<b>308,997</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ 308,997</b>	<b>\$ 349,598</b>	<b>\$ 40,601</b>

**GREENE COUNTY, GEORGIA**  
**STATE SEIZURE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fines and Forfeitures	\$ 200,000	\$ 224,568	\$ 24,568
Interest Income	-	583	583
Other Revenue	-	15,358	15,358
<b>Total Revenues</b>	<b>200,000</b>	<b>240,509</b>	<b>40,509</b>
<b>Expenditures</b>			
Current			
Public Safety	132,501	87,345	45,156
Capital Outlay	67,499	67,499	-
<b>Total Expenditures</b>	<b>200,000</b>	<b>154,844</b>	<b>45,156</b>
<b>Net Changes in Fund Balance</b>	<b>-</b>	<b>85,665</b>	<b>85,665</b>
<b>Fund Balance - Beginning of Year</b>	<b>476,630</b>	<b>476,630</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ 476,630</b>	<b>\$ 562,295</b>	<b>\$ 85,665</b>

**GREENE COUNTY, GEORGIA**  
**FEDERAL SEIZURE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fines and Forfeitures	\$ 400,000	\$ 28,968	\$ (371,032)
Interest Income	-	368	368
<b>Total Revenues</b>	<b>400,000</b>	<b>29,336</b>	<b>(370,664)</b>
<b>Expenditures</b>			
Current			
Public Safety	141,514	109,443	32,071
Capital Outlay	258,486	258,486	-
<b>Total Expenditures</b>	<b>400,000</b>	<b>367,929</b>	<b>32,071</b>
<b>Net Changes in Fund Balance</b>	<b>-</b>	<b>(338,593)</b>	<b>(338,593)</b>
<b>Fund Balance - Beginning of Year</b>	<b>425,938</b>	<b>425,938</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ 425,938</b>	<b>\$ 87,345</b>	<b>\$ (338,593)</b>

**GREENE COUNTY, GEORGIA**  
**DRUG ABUSE TREATMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fines and Forfeitures	\$ 22,250	\$ 29,426	\$ 7,176
Interest Income	100	4,438	4,338
<b>Total Revenues</b>	<b>22,350</b>	<b>33,864</b>	<b>11,514</b>
<b>Expenditures</b>			
Current			
Public Safety	40,785	40,785	-
<b>Total Expenditures</b>	<b>40,785</b>	<b>40,785</b>	<b>-</b>
<b>Net Changes in Fund Balance</b>	<b>(18,435)</b>	<b>(6,921)</b>	<b>11,514</b>
<b>Fund Balance - Beginning of Year</b>	<b>103,433</b>	<b>103,433</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ 84,998</b>	<b>\$ 96,512</b>	<b>\$ 11,514</b>

**GREENE COUNTY, GEORGIA**  
**VICTIMS ASSISTANCE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fines and Forfeitures	\$ 22,000	\$ 21,692	\$ (308)
Interest Income	-	96	96
<b>Total Revenues</b>	22,000	21,788	(212)
<b>Expenditures</b>			
Current			
Health and Welfare	22,000	21,717	283
<b>Total Expenditures</b>	22,000	21,717	283
<b>Net Changes in Fund Balance</b>	-	71	71
<b>Fund Balance - Beginning of Year</b>	146	146	-
<b>Fund Balance - End of Year</b>	\$ 146	\$ 217	\$ 71

**GREENE COUNTY, GEORGIA**  
**JAIL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Jail Fees	\$ 50,000	\$ 46,666	\$ (3,334)
Interest Income	-	641	641
<b>Total Revenues</b>	<u>50,000</u>	<u>47,307</u>	<u>(2,693)</u>
<b>Expenditures</b>			
Current			
Public Safety	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>50,000</u>	<u>47,307</u>	<u>(2,693)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers to Other Funds	(50,000)	(47,307)	2,693
<b>Total Other Financing Sources (Uses)</b>	<u>(50,000)</u>	<u>(47,307)</u>	<u>2,693</u>
<b>Net Changes in Fund Balance</b>	-	-	-
<b>Fund Balances - Beginning of Year</b>	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**GREENE COUNTY, GEORGIA**  
**HOTEL/MOTEL TAX FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Hotel / Motel Tax	\$ 2,100,000	\$ 2,097,278	\$ (2,722)
<b>Total Revenues</b>	<u>2,100,000</u>	<u>2,097,278</u>	<u>(2,722)</u>
<b>Expenditures</b>			
General Government			
Greene County Convention, Tourism, and Visitor's Bureau	840,000	838,911	1,089
<b>Total Expenditures</b>	<u>840,000</u>	<u>838,911</u>	<u>1,089</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>1,260,000</u>	<u>1,258,367</u>	<u>(1,633)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers to Other Funds	(1,260,000)	(1,258,367)	1,633
<b>Total Other Financing Sources (Uses)</b>	<u>(1,260,000)</u>	<u>(1,258,367)</u>	<u>1,633</u>
<b>Net Changes in Fund Balance</b>	-	-	-
<b>Fund Balance - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**GREENE COUNTY, GEORGIA**  
**OPIOID SETTLEMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fines and Forfeitures	\$ -	\$ 270,375	\$ 270,375
<b>Total Revenues</b>	-	270,375	270,375
<b>Expenditures</b>			
Current			
Public Safety	-	-	-
<b>Total Expenditures</b>	-	-	-
<b>Net Changes in Fund Balance</b>	-	270,375	270,375
<b>Fund Balance - Beginning of Year</b>	-	-	-
<b>Fund Balance - End of Year</b>	\$ -	\$ 270,375	\$ 270,375

**GREENE COUNTY, GEORGIA**  
**AMERICAN RESCUE PLAN FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Intergovernmental Revenue	\$ 270,228	\$ 270,225	\$ (3)
<b>Total Revenues</b>	<u>270,228</u>	<u>270,225</u>	<u>(3)</u>
<b>Expenditures</b>			
Current			
Public Works	10,822	10,821	1
<b>Total Expenditures</b>	<u>10,822</u>	<u>10,821</u>	<u>1</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>259,406</u>	<u>259,404</u>	<u>(2)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers to Other Funds	(259,406)	(259,404)	2
<b>Total Other Financing Sources (Uses)</b>	<u>(259,406)</u>	<u>(259,404)</u>	<u>2</u>
<b>Net Changes in Fund Balance</b>	-	-	-
<b>Fund Balance - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**GREENE COUNTY, GEORGIA**  
**LIBRARY TAX DISTRICT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Taxes	\$ 234,755	\$ 292,670	\$ 57,915
<b>Total Revenues</b>	<u>234,755</u>	<u>292,670</u>	<u>57,915</u>
<b>Expenditures</b>			
Current			
Culture and Recreation	234,755	213,465	21,290
<b>Total Expenditures</b>	<u>234,755</u>	<u>213,465</u>	<u>21,290</u>
<b>Net Changes in Fund Balance</b>	-	79,205	79,205
<b>Fund Balance - Beginning of Year</b>	<u>55,582</u>	<u>55,582</u>	-
<b>Fund Balance - End of Year</b>	<u>\$ 55,582</u>	<u>\$ 134,787</u>	<u>\$ 79,205</u>

**GREENE COUNTY, GEORGIA**  
**FIRE TAX DISTRICT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Taxes	\$ 1,669,927	\$ 1,752,363	\$ 82,436
Other Income	16,200	19,700	3,500
<b>Total Revenues</b>	<u>1,686,127</u>	<u>1,772,063</u>	<u>85,936</u>
<b>Expenditures</b>			
Current			
Public Safety	100,000	100,000	-
<b>Total Expenditures</b>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>1,586,127</u>	<u>1,672,063</u>	<u>85,936</u>
<b>Other Financing Sources (Uses)</b>			
Transfers to Other Funds	(1,643,850)	(1,112,957)	530,893
<b>Total Other Financing Sources (Uses)</b>	<u>(1,643,850)</u>	<u>(1,112,957)</u>	<u>530,893</u>
<b>Net Changes in Fund Balance</b>	(57,723)	559,106	85,936
<b>Fund Balance - Beginning of Year</b>	<u>620,219</u>	<u>620,219</u>	<u>-</u>
<b>Fund Balance - End of Year</b>	<u>\$ 562,496</u>	<u>\$ 1,179,325</u>	<u>\$ 85,936</u>

**GREENE COUNTY, GEORGIA**  
**RECREATION TAX DISTRICT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Taxes	\$ 553,740	\$ 561,435	\$ 7,695
Charges for Services	105,000	140,011	35,011
Other Income	23,300	39,627	16,327
<b>Total Revenues</b>	<b>682,040</b>	<b>741,073</b>	<b>59,033</b>
<b>Expenditures</b>			
Current			
Culture and Recreation	693,640	662,226	31,414
Capital Outlay	286,805	286,805	-
<b>Total Expenditures</b>	<b>980,445</b>	<b>949,031</b>	<b>31,414</b>
<b>Net Changes in Fund Balance</b>	<b>(298,405)</b>	<b>(207,958)</b>	<b>90,447</b>
<b>Fund Balance - Beginning of Year</b>	<b>468,054</b>	<b>468,054</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ 169,649</b>	<b>\$ 260,096</b>	<b>\$ 90,447</b>

**GREENE COUNTY, GEORGIA  
HOSPITAL FEE DISTRICT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Charges for Services	\$ 400,000	\$ 368,089	\$ (31,911)
<b>Total Revenues</b>	<u>400,000</u>	<u>368,089</u>	<u>(31,911)</u>
<b>Expenditures</b>			
Current			
Health and Welfare	400,000	200,000	200,000
<b>Total Expenditures</b>	<u>400,000</u>	<u>200,000</u>	<u>200,000</u>
<b>Net Changes in Fund Balance</b>	-	168,089	168,089
<b>Fund Balance - Beginning of Year</b>	<u>443,419</u>	<u>443,419</u>	-
<b>Fund Balance - End of Year</b>	<u>\$ 443,419</u>	<u>\$ 611,508</u>	<u>\$ 168,089</u>

**GREENE COUNTY, GEORGIA**  
**SCHEDULE OF PROJECT EXPENDITURES WITH SPECIAL SALES TAX PROCEEDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Project Special Local Option Sales Tax VII	Original Estimated Budget	Amended Budget	Expenditures		Total
			Prior Years	Current Year	
County Projects					
Roads, Streets, Bridges, and Equipment	\$ 14,784,300	\$14,784,300	\$4,211,367	\$ 657,238	\$ 4,868,605
Fire Protection Facilities and Equipment					
Union Point	100,000	100,000	106,947	67,403	174,350
Woodville	100,000	100,000	-	3,710	3,710
Siloam	100,000	100,000	2,431	-	2,431
White Plains	100,000	100,000	-	-	-
Walker Church	100,000	100,000	21,337	46,434	67,771
Liberty Church	100,000	100,000	153,834	-	153,834
Greshamville	100,000	100,000	-	-	-
Fire Tax District 91	100,000	100,000	100,000	-	100,000
County Fire Service	1,600,000	1,600,000	751,147	-	751,147
Law Enforcement Facilities and Equipment	1,000,000	1,000,000	62,000	-	62,000
Emergency Medical Services, Emergency Management, and E911 Equipment	2,500,000	2,500,000	357,817	469,246	827,063
Airport Facilities and Equipment	500,000	500,000	70,737	60,369	131,106
Recreation Facilities and Equipment	500,000	500,000	466,380	9,000	475,380
Courthouse Facilities and Equipment	300,000	300,000	24,920	137,372	162,292
Jail Facilities and Equipment	250,000	250,000	1,515	48,380	49,895
Public Works Facilities and Equipment	300,000	300,000	195,152	99,500	294,652
Administrative Facilities and Equipment	1,150,000	1,150,000	762,346	79,234	841,580
City of Greensboro	5,315,700	5,315,700	2,342,723	1,423,341	3,766,064
Debit Service					
Bonded SPLOST Projects	-	323,955	352,959	57,941	410,900
Special Local Option Sales Tax VII	\$ 29,000,000	\$29,323,955	\$9,983,612	\$ 3,159,168	\$13,142,780

\* Prior year balances have been reclassified between approved SPLOST projects.

The following is a reconciliation of SPLOST VII expenditures:

Transfers to Airport Improvements Fund	\$ (31,392)
Principal on 2020 General Obligation Bonds	<u>1,345,000</u>
SPLOST VII Expenditures Reported in the SPLOST VII Fund	<u><u>\$ 4,472,776</u></u>

**GREENE COUNTY, GEORGIA**  
**SCHEDULE OF PROJECT EXPENDITURES WITH TRANSPORTATION**  
**SPECIAL SALES TAX PROCEEDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<b>Project TSPLOST</b>	<b>Original Estimated Budget</b>	<b>Amended Budget</b>	<b>Expenditures</b>		<b>Total</b>
			<b>Prior Years</b>	<b>Current Year</b>	
Paving / Resurfacing	\$ 19,407,240	\$19,407,240	\$ -	\$ 2,304,870	\$ 2,304,870
Construction, Renovation & Road Improvements	10,000,000	10,000,000	-	-	-
Safety Improvements	300,000	300,000	-	-	-
Public Transportation Improvements & Vehicles	185,000	185,000	-	108,270	108,270
Payments to Cities					
Greensboro	2,270,362	2,270,362	-	467,144	467,144
Union Point	1,259,914	1,259,914	-	259,124	259,124
Siloam	350,881	350,881	-	71,979	71,979
Woodville	495,231	495,231	-	101,490	101,490
White Plains	731,372	731,372	-	150,436	150,436
<b>TSPLOST Totals</b>	<b>\$ 35,000,000</b>	<b>\$35,000,000</b>	<b>\$ -</b>	<b>\$ 3,463,313</b>	<b>\$ 3,463,313</b>

**GREENE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2023**

	<b>Superior Court</b>	<b>Probate / Magistrate Court</b>	<b>Sheriff's Department</b>	<b>Tax Commissioner's Office</b>	<b>Total</b>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 1,075,922	\$ 127,593	\$ 298,763	\$ 1,557,212	\$ 3,059,490
Taxes Receivable for Other Governments	-	-	-	500,249	500,249
<b>Total Assets</b>	<b>1,075,922</b>	<b>127,593</b>	<b>298,763</b>	<b>2,057,461</b>	<b>3,559,739</b>
<b>Liabilities</b>					
Funds Due to Other Local Governments	139,951	63,753	-	1,472,388	1,676,092
Funds Due to Others	901,747	22,048	91,188	35,428	1,050,411
Uncollected Taxes	-	-	-	500,249	500,249
<b>Total Liabilities</b>	<b>1,041,698</b>	<b>85,801</b>	<b>91,188</b>	<b>2,008,065</b>	<b>3,226,752</b>
<b>Net Position</b>					
Restricted for Individuals, Organizations, and Other Governments	34,224	41,792	207,575	49,396	332,987
<b>Total Net Position</b>	<b>\$ 34,224</b>	<b>\$ 41,792</b>	<b>\$ 207,575</b>	<b>\$ 49,396</b>	<b>\$ 332,987</b>

**GREENE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Superior Court</b>	<b>Probate / Magistrate Court</b>	<b>Sheriff's Department</b>	<b>Tax Commissioner's Office</b>	<b>Total</b>
<b>Additions</b>					
Taxes Collected for Other Governments	\$ -	\$ -	\$ -	\$ 44,420,557	\$ 44,420,557
Fines Collected for Other Governments	950,044	355,160	271,022	-	1,576,226
Seizures	-	-	126,042	-	126,042
Funds Collected for Others	1,925,757	365,338	430,966	303	2,722,364
<b>Total Additions</b>	<b>2,875,801</b>	<b>720,498</b>	<b>828,030</b>	<b>44,420,860</b>	<b>48,845,189</b>
<b>Deductions</b>					
Taxes Distributed to Other Governments	-	-	-	44,420,557	44,420,557
Fines Distributed to Other Governments	930,753	342,678	211,745	-	1,485,176
Forfeitures	-	-	226,518	-	226,518
Funds Distributed to Others	1,944,976	375,825	483,138	82,289	2,886,228
<b>Total Deductions</b>	<b>2,875,729</b>	<b>718,503</b>	<b>921,401</b>	<b>44,502,846</b>	<b>49,018,479</b>
<b>Changes in Net Position</b>	<b>72</b>	<b>1,995</b>	<b>(93,371)</b>	<b>(81,986)</b>	<b>(173,290)</b>
<b>Net Position - Beginning of Year</b>	<b>34,152</b>	<b>39,797</b>	<b>300,946</b>	<b>131,382</b>	<b>506,277</b>
<b>Net Position - End of Year</b>	<b>\$ 34,224</b>	<b>\$ 41,792</b>	<b>\$ 207,575</b>	<b>\$ 49,396</b>	<b>\$ 332,987</b>

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### **III. STATISTICAL SECTION**

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# Statistical Section

Statistical tables differ from financial statements since they usually cover more than one fiscal year and may present non-accounting data. These tables reflect social and economic data, financial trends and the fiscal capacity of the County. Due to the nature of the information contained therein, the tables are unaudited.

## Contents

### Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

### Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.

### Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

### Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

### Operating Information

These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

**Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.**

**SCHEDULE 1  
GREENE COUNTY, GEORGIA**

**NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)**

	2014	2015	2016	2017	2018	Restated 2019	2020	2021	2022	2023
<b>Governmental Activities</b>										
Net Investment in Capital Assets	\$ 39,513,820	\$ 40,828,295	\$ 42,995,754	\$ 45,965,183	\$ 45,574,309	\$ 46,995,163	\$ 40,643,407	\$ 40,531,726	\$ 40,727,050	\$ 41,522,473
Restricted for Capital Outlay	2,041,150	1,002,199	2,469,271	4,111,167	5,421,888	3,165,923	3,827,263	4,021,862	8,886,819	16,721,234
Restricted for Law Enforcement	421,517	405,619	615,117	759,654	897,905	274,662	491,359	693,792	1,211,565	1,269,613
Restricted for Other Purposes	154,772	170,192	148,825	181,884	229,216	406,651	525,705	819,069	1,631,268	2,314,044
Unrestricted	15,322,158	15,375,836	16,031,293	15,453,654	16,748,865	20,777,344	22,180,725	25,112,441	30,374,807	33,225,610
<b>Total Governmental Activities Net Position</b>	<b>\$ 57,453,417</b>	<b>\$ 57,782,141</b>	<b>\$ 62,260,260</b>	<b>\$ 66,471,542</b>	<b>\$ 68,872,183</b>	<b>\$ 71,619,743</b>	<b>\$ 67,668,459</b>	<b>\$ 71,178,890</b>	<b>\$ 82,831,509</b>	<b>\$ 95,052,974</b>
<b>Business-Type Activities</b>										
Investments in Capital Assets	\$ 983,108	\$ 911,270	\$ 844,692	\$ 820,139	\$ 1,796,826	\$ 1,761,755	\$ 6,976,061	\$ 6,993,449	\$ 6,497,393	\$ 7,061,960
Unrestricted	926,360	1,033,811	906,820	889,378	868,243	421,273	396,195	703,462	6,073	616,464
<b>Total Business-Type Activities Net Position</b>	<b>\$ 1,909,468</b>	<b>\$ 1,945,081</b>	<b>\$ 1,751,512</b>	<b>\$ 1,709,517</b>	<b>\$ 2,665,069</b>	<b>\$ 2,183,028</b>	<b>\$ 7,372,256</b>	<b>\$ 7,696,911</b>	<b>\$ 6,503,466</b>	<b>\$ 7,678,424</b>
<b>Primary Government</b>										
Net Investment in Capital Assets	\$ 40,496,928	\$ 41,739,565	\$ 43,840,446	\$ 46,785,322	\$ 47,371,135	\$ 48,756,918	\$ 47,619,468	\$ 47,525,175	\$ 47,224,443	\$ 48,584,433
Restricted for Capital Outlay	2,041,150	1,002,199	2,469,271	4,111,167	5,421,888	3,165,923	3,827,263	4,021,862	8,886,819	16,721,234
Restricted for Law Enforcement	421,517	405,619	615,117	759,654	897,905	274,662	491,359	693,792	1,211,565	1,269,613
Restricted for Other Purposes	154,772	170,192	148,825	181,884	229,216	406,651	525,705	819,069	1,631,268	2,314,044
Unrestricted	16,248,518	16,409,647	16,938,113	16,343,032	17,617,108	21,198,617	22,576,920	25,815,903	30,380,880	33,842,074
<b>Total Primary Government Net Position</b>	<b>\$ 59,362,885</b>	<b>\$ 59,727,222</b>	<b>\$ 64,011,772</b>	<b>\$ 68,181,059</b>	<b>\$ 71,537,252</b>	<b>\$ 73,802,771</b>	<b>\$ 75,040,715</b>	<b>\$ 78,875,801</b>	<b>\$ 89,334,975</b>	<b>\$ 102,731,398</b>

NOTES:

Net position for FY2014 was restated to remove unspent bond proceeds from restricted for capital outlay. Net position for FY2012 was restated to reflect the effects of expensing unamortized bond issuance costs for the implementation of GASB 65 in FY2013.

Net position for FY2015 includes a reduction in beginning fund balance for the implementation of GASB 68. Prior years were not restated.

Net position for FY2019 was restated to record net carrying value of assets and liabilities for Greene County Airport Authority, Greene County Recreation Authority, and Old Salem Volunteer Fire Department, all of which merged operations with the County in FY2020. Prior years were not restated.

**SCHEDULE 2  
GREENE COUNTY, GEORGIA**

**CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)**

<b>Expenses</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Restated</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
						<b>2019</b>				
<b>Governmental Activities</b>										
General Government	\$ 4,544,929	\$ 8,079,687	\$ 4,293,857	\$ 7,208,320	\$ 6,856,558	\$ 6,438,968	\$ 10,481,513	\$ 11,504,089	\$ 13,221,643	\$ 10,648,357
Public Safety	6,349,370	6,033,157	6,493,844	6,231,871	6,707,277	8,474,555	8,670,660	7,975,942	9,732,817	13,824,358
Public Works	4,026,029	2,264,237	5,049,084	2,953,903	4,869,847	6,916,310	10,512,029	6,490,547	5,043,544	7,770,410
Courts	1,067,991	1,131,031	1,172,527	1,205,941	1,239,071	1,291,148	1,378,183	1,401,196	1,543,045	1,805,467
Health and Welfare	934,883	944,885	950,778	1,002,738	994,490	1,016,319	1,007,272	867,264	790,775	845,136
Culture and Recreation	299,542	481,281	482,445	663,934	266,296	1,231,305	2,517,773	721,183	1,084,444	1,285,355
Economic Development	662,692	234,700	95,866	75,449	99,462	84,745	89,767	87,077	126,568	150,122
Interest on Long-Term Debt	479,343	261,250	171,442	146,633	118,267	100,159	255,834	77,900	66,661	53,682
<b>Total Governmental Activities</b>	<b>18,364,779</b>	<b>19,430,228</b>	<b>18,709,843</b>	<b>19,488,789</b>	<b>21,151,268</b>	<b>25,553,509</b>	<b>34,913,031</b>	<b>29,125,198</b>	<b>31,609,497</b>	<b>36,382,887</b>
<b>Business-Type Activities</b>										
Emergency Medical Service	2,053,200	1,999,163	2,047,947	2,109,938	2,343,635	2,696,815	2,757,496	2,734,933	3,309,936	2,657,061
Sanitation	1,124,183	1,147,189	1,196,968	1,254,690	1,311,275	1,345,930	1,503,692	1,595,906	1,631,682	1,936,222
Airport Operations	-	-	-	-	-	185,480	563,535	532,710	470,289	507,027
<b>Total Business-Type Activities</b>	<b>3,177,383</b>	<b>3,146,352</b>	<b>3,244,915</b>	<b>3,364,628</b>	<b>3,654,910</b>	<b>4,228,225</b>	<b>4,824,723</b>	<b>4,863,549</b>	<b>5,411,907</b>	<b>5,100,310</b>
<b>Total Primary Government</b>	<b>\$ 21,542,162</b>	<b>\$ 22,576,580</b>	<b>\$ 21,954,758</b>	<b>\$ 22,853,417</b>	<b>\$ 24,806,178</b>	<b>\$ 29,781,734</b>	<b>\$ 39,737,754</b>	<b>\$ 33,988,747</b>	<b>\$ 37,021,404</b>	<b>\$ 41,483,197</b>
<b>Program Revenues</b>										
<b>Governmental Activities</b>										
Charges for Services										
General Government	\$ 1,666,132	\$ 1,694,640	\$ 1,732,729	\$ 1,829,937	\$ 1,935,760	\$ 1,313,743	\$ 1,451,398	\$ 1,669,508	\$ 1,789,034	\$ 1,586,446
Public Safety	822,154	525,619	471,906	456,821	703,391	758,901	780,856	996,291	1,207,138	1,286,749
Courts	-	-	-	-	-	650,132	585,439	782,434	737,012	764,592
Health and Welfare	-	-	-	414,384	442,960	410,377	413,328	370,633	411,990	368,089
Culture and Recreation	-	-	-	-	-	62,579	49,707	62,905	104,559	140,011
Operating Grants and Contributions	733,535	846,667	1,360,191	923,074	1,040,502	2,353,527	1,689,582	1,499,124	5,006,990	1,534,750
Capital Grants and Contributions	7,929	158,032	973,249	1,698,920	178,725	373,848	2,689,998	148,284	157,097	2,422,351
<b>Total Governmental Activities</b>	<b>3,229,750</b>	<b>3,224,958</b>	<b>4,538,075</b>	<b>5,323,136</b>	<b>4,301,338</b>	<b>5,923,107</b>	<b>7,660,308</b>	<b>5,529,179</b>	<b>9,413,820</b>	<b>8,102,988</b>
<b>Business-Type Activities</b>										
Charges for Services										
Emergency Medical Service	1,488,302	1,451,260	1,215,951	1,317,382	1,286,444	1,555,500	1,421,936	1,563,526	1,374,981	1,673,213
Sanitation	986,092	1,010,822	1,030,879	965,575	1,076,965	992,958	1,269,580	1,311,011	1,485,943	1,526,809
Airport Operations	-	-	-	-	-	155,987	145,824	143,739	184,704	190,327
Operating Grants and Contributions	-	-	-	-	12,535	-	415,776	13,000	41,491	9,881
Capital Grants and Contributions	-	-	-	-	-	68,262	5,765,285	656,156	-	1,041,247
<b>Total Business-Type Activities</b>	<b>2,474,394</b>	<b>2,462,082</b>	<b>2,246,830</b>	<b>2,282,957</b>	<b>2,375,944</b>	<b>2,772,707</b>	<b>9,018,401</b>	<b>3,687,432</b>	<b>3,087,119</b>	<b>4,441,477</b>
<b>Total Primary Government</b>	<b>\$ 5,704,144</b>	<b>\$ 5,687,040</b>	<b>\$ 6,784,905</b>	<b>\$ 7,606,093</b>	<b>\$ 6,677,282</b>	<b>\$ 8,695,814</b>	<b>\$ 16,678,709</b>	<b>\$ 9,216,611</b>	<b>\$ 12,500,939</b>	<b>\$ 12,544,465</b>

**SCHEDULE 2  
GREENE COUNTY, GEORGIA**

**CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)**

<b>Expenses</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Restated 2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Net Program (Expense) Revenue</b>										
Governmental Activities	\$ (15,135,029)	\$ (16,205,270)	\$ (14,171,768)	\$ (14,165,653)	\$ (16,849,930)	\$ (19,630,402)	\$ (27,252,723)	\$ (23,596,019)	\$ (22,195,677)	\$ (28,279,899)
Business-Type Activities	(702,989)	(684,270)	(998,085)	(1,081,671)	(1,278,966)	(1,455,518)	4,193,678	(1,176,117)	(2,324,788)	(658,833)
<b>Total Primary Government Net Expense</b>	<b>\$ (15,838,018)</b>	<b>\$ (16,889,540)</b>	<b>\$ (15,169,853)</b>	<b>\$ (15,247,324)</b>	<b>\$ (18,128,896)</b>	<b>\$ (21,085,920)</b>	<b>\$ (23,059,045)</b>	<b>\$ (24,772,136)</b>	<b>\$ (24,520,465)</b>	<b>\$ (28,938,732)</b>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities										
Taxes										
Property Taxes	\$ 8,307,621	\$ 8,576,103	\$ 8,761,879	\$ 8,439,303	\$ 9,360,212	\$ 9,677,440	\$ 11,263,444	\$ 11,696,074	\$ 14,968,151	\$ 13,113,554
Sales Taxes	6,028,247	6,379,094	6,516,595	7,100,544	8,081,332	8,821,042	8,782,379	10,832,385	13,026,751	20,524,629
Other Taxes	3,083,208	3,075,359	3,358,065	3,457,322	3,394,467	3,939,785	3,466,751	5,207,191	6,065,183	6,193,846
Investment Earnings	36,011	36,497	58,744	119,894	272,304	503,702	301,766	40,756	191,666	1,674,963
Miscellaneous Income	149,684	163,902	334,505	286,855	369,787	342,160	474,250	810,998	700,696	759,603
Gain on Sale of Assets	-	-	403,507	-	-	-	-	-	-	-
Transfers	(767,035)	(832,890)	(768,950)	(1,026,983)	(2,227,531)	(1,068,581)	(987,151)	(1,480,954)	(1,104,151)	(1,765,231)
Total Governmental Activities	16,837,736	17,398,065	18,664,345	18,376,935	19,250,571	22,215,548	23,301,439	27,106,450	33,848,296	40,501,364
Business-Type Activities										
Investment Earnings	1,622	2,067	3,010	4,323	6,205	15,430	7,503	709	3,751	38,296
Miscellaneous	10,128	1,331	32,556	8,370	782	1,836	896	5,459	23,441	30,264
Gain on Sale of Capital Assets	12,210	-	-	-	-	-	-	13,650	-	-
Transfers	767,035	832,890	768,950	1,026,983	2,227,531	1,068,581	987,151	1,480,954	1,104,151	1,765,231
Total Business-Type Activities	790,995	836,288	804,516	1,039,676	2,234,518	1,085,847	995,550	1,500,772	1,131,343	1,833,791
<b>Total Primary Government</b>	<b>\$ 17,628,731</b>	<b>\$ 18,234,353</b>	<b>\$ 19,468,861</b>	<b>\$ 19,416,611</b>	<b>\$ 21,485,089</b>	<b>\$ 23,301,395</b>	<b>\$ 24,296,989</b>	<b>\$ 28,607,222</b>	<b>\$ 34,979,639</b>	<b>\$ 42,335,155</b>
<b>Change in Net Position</b>										
Governmental Activities	\$ 1,702,707	\$ 1,192,795	\$ 4,492,577	\$ 4,211,282	\$ 2,400,641	\$ 2,585,146	\$ (3,951,284)	\$ 3,510,431	\$ 11,652,619	\$ 12,221,465
Business-Type Activities	88,006	152,018	(193,569)	(41,995)	955,552	(369,671)	5,189,228	324,655	(1,193,445)	1,174,958
<b>Total Primary Government</b>	<b>\$ 1,790,713</b>	<b>\$ 1,344,813</b>	<b>\$ 4,299,008</b>	<b>\$ 4,169,287</b>	<b>\$ 3,356,193</b>	<b>\$ 2,215,475</b>	<b>\$ 1,237,944</b>	<b>\$ 3,835,086</b>	<b>\$ 10,459,174</b>	<b>\$ 13,396,423</b>

NOTES:

FY2019 was restated to record activity for Greene County Airport Authority, Greene County Recreation Authority, and Old Salem Volunteer Fire Department, all of which merged operations with the County in FY2020. Prior years were not restated.

**SCHEDULE 3  
GREENE COUNTY, GEORGIA**

**PROGRAM REVENUES BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)**

	2014	2015	2016	2017	2018	Restated 2019	2020	2021	2022	2023
<b>Function / Program</b>										
<b>Governmental Activities</b>										
General Government	\$ 1,837,369	\$ 2,048,755	\$ 3,069,268	\$ 3,855,270	\$ 2,341,767	\$ 1,802,731	\$ 1,691,134	\$ 2,389,650	\$ 2,350,790	\$ 2,335,251
Public Safety	827,776	542,213	522,375	467,436	756,435	1,757,310	1,903,194	1,109,006	1,319,855	1,393,680
Public Works	453,926	512,203	836,240	455,790	616,087	634,724	1,047,255	608,080	4,300,074	892,051
Courts	-	-	-	-	-	650,132	585,439	782,434	737,012	764,592
Health and Welfare	110,679	121,787	110,192	544,640	587,049	580,487	578,482	577,104	601,530	571,087
Culture and Recreation	-	-	-	-	-	497,723	1,854,804	62,905	104,559	2,146,327
<b>Subtotal Governmental Activities</b>	<b>3,229,750</b>	<b>3,224,958</b>	<b>4,538,075</b>	<b>5,323,136</b>	<b>4,301,338</b>	<b>5,923,107</b>	<b>7,660,308</b>	<b>5,529,179</b>	<b>9,413,820</b>	<b>8,102,988</b>
<b>Business-Type Activities</b>										
Emergency Medical Service	1,488,302	1,451,260	1,215,951	1,317,382	1,298,979	1,623,760	1,822,782	2,103,124	1,384,472	2,152,340
Sanitation	986,092	1,010,822	1,030,879	965,575	1,076,965	992,958	1,269,580	1,311,011	1,485,943	1,526,809
Airport Operations	-	-	-	-	-	155,989	5,926,039	273,297	216,704	762,328
<b>Subtotal Business-Type Activities</b>	<b>2,474,394</b>	<b>2,462,082</b>	<b>2,246,830</b>	<b>2,282,957</b>	<b>2,375,944</b>	<b>2,772,707</b>	<b>9,018,401</b>	<b>3,687,432</b>	<b>3,087,119</b>	<b>4,441,477</b>
<b>Total Primary Government</b>	<b>\$ 5,704,144</b>	<b>\$ 5,687,040</b>	<b>\$ 6,784,905</b>	<b>\$ 7,606,093</b>	<b>\$ 6,677,282</b>	<b>\$ 8,695,814</b>	<b>\$ 16,678,709</b>	<b>\$ 9,216,611</b>	<b>\$ 12,500,939</b>	<b>\$ 12,544,465</b>

NOTES:

FY2019 was restated to record activity for Greene County Airport Authority, Greene County Recreation Authority, and Old Salem Volunteer Fire Department, all of which merged operations with the County in FY2020. Prior years were not restated.

**SCHEDULE 4  
GREENE COUNTY, GEORGIA**

**FUND BALANCES OF GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>General Fund</b>										
Nonspendable	\$ 661,147	\$ 615,381	\$ 607,610	\$ 548,074	\$ 552,375	\$ 528,037	\$ 291,942	\$ 314,019	\$ 731,415	\$ 652,031
Committed	3,768,959	2,400,363	1,561,490	1,561,490	1,561,490	1,561,490	1,561,490	1,561,490	1,561,490	1,561,490
Assigned	-	108,549	131,870	106,359	20,000	60,421	146,301	3,422,508	6,686,111	6,500,000
Unassigned	9,259,988	11,320,128	12,763,825	12,604,998	12,152,062	15,088,658	17,998,446	16,135,859	17,008,847	19,280,261
<b>Total General Fund</b>	<b>13,690,094</b>	<b>14,444,421</b>	<b>15,064,795</b>	<b>14,820,921</b>	<b>14,285,927</b>	<b>17,238,606</b>	<b>19,998,179</b>	<b>21,433,876</b>	<b>25,987,863</b>	<b>27,993,782</b>
<b>All Other Governmental Funds</b>										
Nonspendable	-	-	-	-	-	-	-	2,161	3,586	5,505
Restricted	12,153,785	7,754,175	7,935,131	8,637,395	8,590,392	5,680,309	9,911,379	9,078,823	12,526,945	20,304,891
Assigned	-	-	-	-	1,468,517	2,891,067	3,754,310	5,152,675	6,505,439	7,260,763
Unassigned	-	-	-	(544)	(24,988)	-	(124,826)	(62,091)	(300,136)	(678,642)
<b>Total All Other Governmental Funds</b>	<b>12,153,785</b>	<b>7,754,175</b>	<b>7,935,131</b>	<b>8,636,851</b>	<b>10,033,921</b>	<b>8,571,376</b>	<b>13,540,863</b>	<b>14,171,568</b>	<b>18,735,834</b>	<b>26,892,517</b>
<b>Total Governmental Funds</b>										
Nonspendable	661,147	615,381	607,610	548,074	552,375	528,037	291,942	316,180	735,001	657,536
Restricted	12,153,785	7,754,175	7,935,131	8,637,395	8,590,392	5,680,309	9,911,379	9,078,823	12,526,945	20,304,891
Committed	3,768,959	2,400,363	1,561,490	1,561,490	1,561,490	1,561,490	1,561,490	1,561,490	1,561,490	1,561,490
Assigned	-	108,549	131,870	106,359	1,488,517	2,951,488	3,900,611	8,575,183	13,191,550	13,760,763
Unassigned	9,259,988	11,320,128	12,763,825	12,604,454	12,127,074	15,088,658	17,873,620	16,073,768	16,708,711	18,601,619
<b>Total Governmental Funds</b>	<b>\$ 25,843,879</b>	<b>\$ 22,198,596</b>	<b>\$ 22,999,926</b>	<b>\$ 23,457,772</b>	<b>\$ 24,319,848</b>	<b>\$ 25,809,982</b>	<b>\$ 33,539,042</b>	<b>\$ 35,605,444</b>	<b>\$ 44,723,697</b>	<b>\$ 54,886,299</b>

NOTES:

The substantial increase in restricted fund balance in 2014 is due to the issuance of the SPLOST VI bonds.

The substantial increase in restricted fund balance in 2020 is due to the issuance of the SPLOST VII bonds.

**SCHEDULE 5  
GREENE COUNTY, GEORGIA**

**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>										
Property Taxes	\$ 8,339,134	\$ 8,274,592	\$ 8,574,400	\$ 8,528,792	\$ 9,369,782	\$ 9,625,874	\$ 11,281,547	\$ 11,700,505	\$ 13,277,685	\$ 14,463,756
Sales Taxes	6,028,247	6,379,094	6,516,595	7,100,544	8,081,332	8,821,042	8,782,379	10,832,385	13,026,751	20,524,628
Other Taxes	3,083,208	3,075,359	3,358,065	3,457,322	3,394,467	3,939,785	3,466,751	5,207,191	6,065,183	6,193,846
Licenses and Permits	358,307	464,613	482,505	577,732	620,098	583,090	660,746	975,701	1,052,828	863,774
Intergovernmental	733,535	990,423	2,310,929	2,572,052	1,109,029	1,095,847	1,694,630	1,635,671	5,146,459	3,938,067
Fines and Forfeitures	1,218,558	909,901	815,199	832,119	1,011,026	1,024,757	974,575	1,250,614	1,431,771	1,350,970
Charges for Services	805,881	803,307	864,493	1,248,853	1,394,153	1,024,757	1,592,514	1,611,219	1,765,134	1,931,144
Special Assessments	90	-	-	-	-	-	-	-	-	-
Investment Earnings	43,940	50,774	81,255	169,836	382,502	671,458	387,051	52,493	209,294	1,693,997
Other Revenues	192,122	202,221	297,657	289,418	334,923	263,700	327,506	779,017	620,963	697,726
<b>Total Revenues</b>	<b>20,803,022</b>	<b>21,150,284</b>	<b>23,301,098</b>	<b>24,776,668</b>	<b>25,697,312</b>	<b>27,050,310</b>	<b>29,167,699</b>	<b>34,044,796</b>	<b>42,596,068</b>	<b>51,657,908</b>
<b>Expenses</b>										
General Government	4,465,548	4,557,745	5,725,637	6,074,386	4,899,490	4,825,335	5,379,252	7,194,565	10,186,784	8,792,751
Public Safety	5,460,377	5,257,565	5,570,124	5,599,899	6,587,327	6,615,691	7,700,119	9,403,220	10,999,170	13,063,973
Public Works	2,704,812	3,245,658	3,896,086	5,051,330	5,572,730	5,107,956	5,775,847	6,326,099	4,702,382	6,411,408
Courts	1,067,991	1,131,031	1,172,527	1,205,941	1,239,071	1,291,148	1,378,183	1,401,196	1,543,045	1,805,467
Health and Welfare	879,824	888,050	893,567	946,613	948,071	960,411	988,895	802,812	709,203	783,722
Culture and Recreation	299,542	305,028	350,505	576,049	597,708	640,361	649,784	678,508	1,229,211	884,691
Economic Development	662,692	234,700	95,866	75,449	99,462	84,745	89,767	87,077	126,568	150,122
Intergovernmental	839,218	994,310	918,404	1,258,246	1,051,454	1,101,700	1,201,963	1,235,199	1,440,001	2,489,155
Debt Service										
Principal	2,900,000	4,405,000	1,235,000	1,300,000	1,360,000	1,430,000	2,250,589	-	1,335,000	1,345,000
Interest	274,447	274,100	173,500	148,800	122,800	68,400	37,992	77,900	70,889	57,941
Bond Issue Costs	213,354	-	-	-	-	-	194,000	-	-	-
Capital Outlay	464,111	2,673,609	2,182,395	1,095,001	1,437,533	2,908,146	3,284,275	3,367,082	111,144	4,007,722
<b>Total Expenditures</b>	<b>20,231,916</b>	<b>23,966,796</b>	<b>22,213,611</b>	<b>23,331,714</b>	<b>23,915,646</b>	<b>25,033,893</b>	<b>28,930,666</b>	<b>30,573,658</b>	<b>32,453,397</b>	<b>39,791,952</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>571,106</b>	<b>(2,816,512)</b>	<b>1,087,487</b>	<b>1,444,954</b>	<b>1,781,666</b>	<b>2,016,417</b>	<b>237,033</b>	<b>3,471,138</b>	<b>10,142,671</b>	<b>11,865,956</b>
<b>Other Financing Sources</b>										
Insurance Recoveries	63,012	4,119	79,286	39,875	91,698	99,358	199,637	76,218	79,733	61,877
Transfers from Other Funds	1,311,992	1,627,728	1,853,638	1,884,487	1,926,107	1,233,529	2,830,726	3,343,582	6,700,378	4,330,368
Transfer to Other Funds	(2,079,027)	(2,460,618)	(2,622,588)	(2,911,470)	(2,937,395)	(2,306,034)	(3,817,877)	(4,824,536)	(7,804,529)	(6,095,599)
Proceeds from Sale of Property	-	-	403,507	-	-	-	-	-	-	-
Proceeds from Issuance of Long-Term Debt	8,369,552	-	-	-	-	-	8,200,000	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>7,665,529</b>	<b>(828,771)</b>	<b>(286,157)</b>	<b>(987,108)</b>	<b>(919,590)</b>	<b>(973,147)</b>	<b>7,412,486</b>	<b>(1,404,736)</b>	<b>(1,024,418)</b>	<b>(1,703,354)</b>
<b>Net Change in Fund Balances</b>	<b>\$ 8,236,635</b>	<b>\$ (3,645,283)</b>	<b>\$ 801,330</b>	<b>\$ 457,846</b>	<b>\$ 862,076</b>	<b>\$ 1,043,270</b>	<b>\$ 7,649,519</b>	<b>\$ 2,066,402</b>	<b>\$ 9,118,253</b>	<b>\$ 10,162,602</b>
Debt Service as a Percentage of Noncapital Expenditures	17.29%	22.40%	8.58%	8.48%	7.54%	6.81%	10.49%	0.31%	5.08%	4.04%

**SCHEDULE 6  
GREENE COUNTY, GEORGIA  
ASSESSED VALUE AND ESTIMATED VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS**

Tax Year	Fiscal Year	Assessed Value					Total Taxable Property		Total Direct Tax Rate
		Residential Property	Commercial Property	Industrial Property	Total Property	Less: Tax Exemptions	Assessed Value	Estimated Actual Value	
2013	2014	\$ 1,282,094,684	\$ 136,890,583	\$ 43,033,906	\$ 1,462,019,173	\$ 135,209,876	\$ 1,326,809,297	\$ 3,655,047,933	6.125
2014	2015	1,310,078,878	144,769,621	44,331,013	1,499,179,512	126,547,344	1,372,632,168	3,747,948,780	6.049
2015	2016	1,356,385,074	142,983,726	44,976,033	1,544,344,833	135,471,112	1,408,873,721	3,860,862,083	5.907
2016	2017	1,383,463,516	141,554,645	46,176,132	1,571,194,293	139,576,445	1,431,617,848	3,927,985,733	5.420
2017	2018	1,441,149,276	141,898,774	43,720,321	1,626,768,371	139,184,525	1,487,583,846	4,066,920,928	5.420
2018	2019	1,481,912,388	189,965,595	45,366,507	1,717,244,490	145,441,568	1,571,802,922	4,293,111,225	5.409
2019	2020	1,544,015,080	195,862,337	53,330,588	1,793,208,005	154,001,394	1,639,206,611	4,483,020,013	5.375
2020	2021	1,622,270,012	206,977,629	50,598,402	1,879,846,043	147,116,207	1,732,729,836	4,699,615,108	5.370
2021	2022	2,128,391,960	213,273,678	58,026,799	2,399,692,437	316,452,695	2,083,239,742	5,999,231,093	5.256
<b>2022</b>	<b>2023</b>	<b>2,505,172,740</b>	<b>243,118,397</b>	<b>66,678,954</b>	<b>2,814,970,091</b>	<b>407,725,411</b>	<b>2,407,244,680</b>	<b>7,037,425,228</b>	<b>4.895</b>

SOURCE: State Department of Revenue

Residential includes Historical, Agricultural, Preferential, Conservation Use, and Mobile Homes.

Commercial includes Utilities and Heavy Equipment. Motor vehicles and timber are excluded from this schedule.

Property is assessed at 40% of its fair market value.

Total Direct Tax Rate is the unincorporated millage rate.

**SCHEDULE 7  
GREENE COUNTY, GEORGIA**

**PROPERTY TAX RATE - MILLS  
LAST TEN FISCAL YEARS**

<b>Tax Year</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Fiscal Year</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>County Direct Rates</b>										
County - Unincorporated	6.125	6.049	5.907	5.420	5.420	5.409	5.375	5.370	5.256	<b>4.895</b>
County - Incorporated	6.125	6.049	5.907	5.814	5.819	5.809	5.799	5.370	5.256	<b>4.895</b>
County-Wide Recreation	0.000	0.000	0.000	0.259	0.240	0.308	0.308	0.265	0.246	<b>0.225</b>
County-Wide Library	0.000	0.000	0.000	0.147	0.146	0.149	0.149	0.135	0.106	<b>0.095</b>
Special Tax District - Designated Services										
Greensboro VFD	0.489	0.487	0.475	0.476	0.476	0.494	0.494	0.444	0.399	<b>0.318</b>
Union Point VFD	1.309	1.331	1.250	1.284	1.281	1.366	1.374	1.200	1.038	<b>0.868</b>
Siloam VFD	1.214	1.246	1.200	1.200	1.245	1.225	1.226	1.102	1.032	<b>0.900</b>
Woodville VFD	0.845	0.846	1.260	1.263	1.281	1.280	1.281	1.311	1.223	<b>1.060</b>
Old Salem VFD	0.657	0.646	0.631	0.939	0.939	0.855	0.894	1.144	1.005	<b>1.005</b>
Walker Church VFD	0.631	0.617	0.630	0.634	0.675	0.676	0.677	0.640	0.717	<b>0.581</b>
Liberty Church VFD	0.763	0.656	0.750	0.752	0.754	0.753	0.752	0.727	0.631	<b>0.631</b>
White Plains VFD	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	<b>0.000</b>
Greshamville VFD	1.323	1.316	1.300	1.378	1.523	1.518	1.518	1.450	1.940	<b>1.694</b>
<b>Overlapping Rates</b>										
Greene County School District	14.000	13.620	13.299	13.368	13.381	14.724	14.724	14.195	12.454	<b>11.648</b>
Cities										
Greensboro	6.733	6.773	6.663	6.644	6.655	6.634	6.624	6.618	5.742	<b>5.723</b>
Siloam	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	<b>0.000</b>
Union Point	10.000	10.009	9.810	9.799	9.862	9.862	8.862	8.838	7.024	<b>7.013</b>
White Plains	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	<b>0.000</b>
Woodville	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	<b>0.000</b>
State of Georgia	0.150	0.100	0.050	0.000	0.000	0.000	0.000	0.000	0.000	<b>0.000</b>

SOURCE: State Department of Revenue

Overlapping rates are those of local and county governments that apply to property owners within the County. Not all overlapping rates apply to all County property owners (e.g. the rates for special districts apply only to proportion of the government's property owners whose property is located within the geographic boundaries of the special district).

**SCHEDULE 8  
GREENE COUNTY, GEORGIA**

**PRINCIPAL PROPERTY TAXPAYERS  
CURRENT YEAR AND TEN YEARS AGO**

Taxpayer	Fiscal Year 2023			Fiscal Year 2014		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Oconee Hotel Company LLC	\$ 42,969,258	1	1.77%	\$ -		
Oconee Land Development Co., LLC	28,788,662	2	1.19%	43,889,713	1	3.09%
Georgia Power Company	28,786,828	3	1.19%	17,416,082	2	1.23%
Novelis Corporation	22,432,443	4	0.93%	14,170,802	3	1.00%
Oconee Golf Company, LLC	15,933,773	5	0.66%	13,550,816	4	0.95%
North American Pipe Corp	8,406,465	6	0.35%	5,836,236	6	0.41%
Pulte Home Corporation	7,453,908	7	0.31%	6,540,352	5	0.46%
Glen I LLC	7,088,520	8	0.29%	-		
NIBCO, Inc.	5,616,602	9	0.23%	3,788,514	8	0.27%
Standridge Color Corporation	4,552,994	10	0.19%	3,568,205	9	0.25%
MP Asset Holdings, LLC				4,546,632	6	0.32%
Reynolds Partners, LP				3,913,241	7	0.28%
Rayle EMC				3,229,525	10	0.23%
<b>Totals</b>	<b>\$ 172,029,453</b>		<b>10.77%</b>	<b>\$ 120,450,118</b>		<b>7.54%</b>

SOURCE: Tax Commissioner's Office

**SCHEDULE 9  
GREENE COUNTY, GEORGIA**

**PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

Tax Year	Fiscal Year	Taxes Levied for the Fiscal Year		Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Percentage of Original Levy	Collections in Subsequent Years	Total Collections to Date		
		(Original Levy)	Adjustments		Amount	Percentage of Adjusted Levy			Amount	Percentage of Adjusted Levy	Receivable
2013	2014	\$ 8,085,850	\$ (22,731)	\$ 8,063,119	\$ 8,017,324	99.15%	\$ 45,598	\$ 8,062,922	100.00%	\$ 197	
2014	2015	8,275,795	(98,184)	8,177,611	8,126,777	98.20%	50,466	8,177,243	100.00%	368	
2015	2016	8,274,780	14,278	8,289,058	8,247,303	99.67%	40,957	8,288,261	99.99%	797	
2016	2017	7,786,928	12,642	7,799,570	7,763,730	99.70%	35,745	7,799,476	100.00%	94	
2017	2018	7,977,651	4,951	7,982,602	7,763,613	97.32%	218,389	7,982,002	99.99%	600	
2018	2019	8,557,996	(14,299)	8,543,697	8,417,420	98.36%	130,027	8,547,447	100.04%	(3,750)	
2019	2020	8,838,001	30,388	8,868,389	8,792,931	99.49%	72,487	8,865,418	99.97%	2,971	
2020	2021	9,275,958	(25,667)	9,250,291	9,194,719	99.12%	54,521	9,249,240	99.99%	1,051	
2021	2022	10,842,296	6,500	10,848,796	10,767,639	99.31%	66,637	10,834,276	99.87%	14,520	
<b>2022</b>	<b>2023</b>	<b>11,725,167</b>	<b>28,174</b>	<b>11,753,341</b>	<b>11,653,366</b>	<b>99.39%</b>	<b>-</b>	<b>11,653,366</b>	<b>99.15%</b>	<b>99,975</b>	

**SCHEDULE 10  
GREENE COUNTY, GEORGIA**

**SALES TAX REVENUE BY CATEGORY  
LAST TEN CALENDAR YEARS**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Accommodations	\$ 38,285	\$ 40,248	\$ 39,956	\$ 46,127	\$ 50,241	\$ 50,850	\$ 76,916	\$ 108,225	\$ 155,155	\$ 197,902
Auto	152,532	194,593	220,921	286,822	370,873	441,306	612,484	750,927	986,336	961,746
Construction	38,218	47,451	60,416	104,280	161,971	218,613	191,255	223,803	302,756	502,822
Food / Bars	2,065,143	2,200,210	2,333,677	2,377,612	2,625,848	2,774,509	2,384,502	3,042,596	4,030,195	5,601,441
General Merchandise	243,796	255,455	267,011	253,986	317,798	324,830	354,421	702,862	517,753	675,722
Home Furnishing	529,083	597,945	679,533	805,016	959,103	1,053,784	1,113,265	1,902,431	2,741,996	3,024,659
Manufacturers	328,170	453,550	622,796	746,396	913,457	701,869	669,495	719,728	945,591	1,423,322
Misc Service	1,061,348	1,032,208	1,064,130	1,186,545	1,347,823	1,567,072	1,558,278	1,991,626	2,635,220	3,688,511
Other Retail	1,310,550	1,314,444	1,185,604	1,301,138	1,520,672	1,720,895	1,858,550	2,162,719	2,747,629	3,742,946
Other Services	138,902	117,778	144,257	252,661	228,442	419,705	520,121	654,255	880,619	1,420,581
Utilities	708,841	568,257	570,272	603,351	670,386	720,617	697,949	631,644	732,562	1,035,233
Wholesale	640,369	731,152	628,299	643,683	660,466	590,543	583,657	747,347	1,001,801	1,330,628
<b>Total</b>	<b>\$ 7,255,237</b>	<b>\$ 7,553,291</b>	<b>\$ 7,816,872</b>	<b>\$ 8,607,617</b>	<b>\$ 9,827,080</b>	<b>\$ 10,584,593</b>	<b>\$ 10,620,893</b>	<b>\$ 13,638,163</b>	<b>\$ 17,677,613</b>	<b>\$ 23,605,513</b>

SOURCE: Georgia Department of Revenue

NOTES: Retail sales information was provided by calendar year and includes total amounts collected for Local Option Sales Tax (LOST), Special Local Option Sales Tax (SPLOST), and Transportation Local Option Sales Tax (TSPLOST) county-wide. TSPLOST collections started in October 2022. LOST renegotiations took place in 2022, changing the amounts paid out to the cities. Intergovernmental agreements entered with the cities resulted in the following distribution of LOST & TSPLOST funds:

County	Prior to 2023	2023	TSPLOST
	LOST	LOST	
County	68%	72%	85.41%
City of Greensboro	18.33%	17.19%	6.49%
City of Union Point	8.83%	7.53%	3.60%
City of Woodville	1.75%	1.24%	1.41%
City of Siloam	1.55%	0.91%	1%
City of White Plains	1.54%	1.13%	2.09%

**SCHEDULE 11  
GREENE COUNTY, GEORGIA**

**DIRECT AND OVERLAPPING SALES TAX RATES  
LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>County</b>			<b>Board of Education (ELOS)</b>	<b>State</b>
	<b>LOST</b>	<b>SPLOST</b>	<b>TSPLOST</b>		
2014	1.00%	1.00%		0.00%	* 4.00%
2015	1.00%	1.00%		1.00%	4.00%
2016	1.00%	1.00%		1.00%	4.00%
2017	1.00%	1.00%		1.00%	4.00%
2018	1.00%	1.00%		1.00%	4.00%
2019	1.00%	1.00%		1.00%	4.00%
2020	1.00%	1.00%		1.00%	4.00%
2021	1.00%	1.00%		1.00%	4.00%
2022	1.00%	1.00%		1.00%	4.00%
<b>2023</b>	<b>1.00%</b>	<b>1.00%</b>	<b>1.00%</b>	<b>1.00%</b>	<b>4.00%</b>

SOURCE: County Finance Department

NOTES: Intergovernmental agreements were entered with the Cities to determine the distribution of the Local Option Sales Tax (LOST) proceeds. See Schedule 10 for these percentages. Total Special Local Option Sales Tax proceeds go to the County.

The Transportation Special Local Option Sales Tax (TSPLOST) was approved by voters on May 24, 2022. Collections began in October 2022. Intergovernmental agreements were entered with the Cities to determine the distribution of the TSPLOST proceeds. See Schedule 10 for these percentages.

\* The previous Educational Local Option Sales Tax (ELOS) expired on December 31, 2011. Voters approved the new ELOS on May 20, 2014 and collections began on October 1, 2014.

**SCHEDULE 12  
GREENE COUNTY, GEORGIA**

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN FISCAL YEARS**

<u>General Bonded Debt Outstanding</u>						
<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Restricted to Paying Principal</b>	<b>Total</b>	<b>Percentage of Personal Income</b>	<b>Percentage of Actual Value to Taxable Property</b>	<b>Per Capita</b>
2014	\$ 11,679,915	\$ -	\$ 11,679,915	1.59%	0.32%	708.30
2015	7,127,827	-	7,127,827	0.94%	0.19%	426.56
2016	5,831,235	-	5,831,235	0.71%	0.15%	342.95
2017	4,469,643	-	4,469,643	0.50%	0.11%	258.64
2018	3,048,051	-	3,048,051	0.31%	0.07%	172.23
2019	1,556,459	-	1,556,459	0.14%	0.04%	84.94
2020	8,200,000	-	8,200,000	0.71%	0.18%	433.52
2021	8,200,000	-	8,200,000	0.62%	0.17%	419.74
2022	6,865,000	-	6,865,000	0.45%	0.11%	340.88
<b>2023</b>	<b>5,520,000</b>	<b>-</b>	<b>5,520,000</b>	<b>0.36%</b>	<b>0.08%</b>	<b>274.10</b>

SOURCE: Finance Department

NOTES: The 2023 percentages are calculated using 2022 personal income data and population data, which is the most recent available. See Schedule 6 for property value data and Schedule 16 for population and personal income data. Please review Note 10 of the Basic Financial Statements for more information regarding Greene County's general obligation debt.

**SCHEDULE 13  
GREENE COUNTY, GEORGIA  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS**

Fiscal Year	Direct Governmental				Direct Business-Type		Percentage of	
	General Obligation Bonds	Leases	Tax Anticipation Note	Intergovernmental Contracts	Leases	Total Primary Government	Personal Income	Per Capita
2014	\$ 11,679,915	\$ -	\$ -	\$ -	\$ -	\$ 11,679,915	1.59%	708.30
2015	7,127,827	-	-	-	-	7,127,827	0.94%	426.56
2016	5,831,235	-	-	-	-	5,831,235	0.71%	342.95
2017	4,469,643	-	-	-	-	4,469,643	0.50%	258.64
2018	3,048,051	-	-	-	122,140	3,170,191	0.32%	179.13
2019	1,556,459	-	-	-	61,070	1,617,529	0.15%	88.27
2020	8,200,000	-	-	-	-	8,200,000	0.71%	433.52
2021	8,200,000	-	-	-	-	8,200,000	0.62%	419.74
2022	6,865,000	-	-	-	-	6,865,000	0.45%	340.88
<b>2023</b>	<b>5,520,000</b>	-	-	-	-	<b>5,520,000</b>	<b>0.36%</b>	<b>274.10</b>

SOURCE: Finance Department

NOTES: The 2023 percentages are calculated using 2022 personal income data and population data, which is the most recent available. Please review Note 10 of the Basic Financial Statements for more information regarding Greene County's general obligation debt.

**SCHEDULE 14  
GREENE COUNTY, GEORGIA**

**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**

<b>Governmental Unit</b>	<b>Debt Outstanding</b>	<b>Estimated Percentage Applicable</b>	<b>Estimated Share of Direct and Overlapping Debt</b>
<b>Direct Debt</b>			
General Obligation Bonds	\$ 5,520,000	100%	\$ 5,520,000
<b>Total Direct Debt</b>	<u>5,520,000</u>		<u>5,520,000</u>
<b>Overlapping Debt</b>			
Cities			
Greensboro	967,018	17%	166,854
Siloam	-	0%	-
Union Point	-	0%	-
White Plains	-	0%	-
Woodville	-	0%	-
School Districts			
Greene County Board of Education	7,051,955 *	100%	7,051,955
<b>Total Overlapping Debt</b>	<u>8,018,973</u>		<u>7,218,809</u>
<b>Total Direct and Overlapping Debt</b>	<u>\$ 13,538,973</u>		<u>\$ 12,738,809</u>

SOURCE: City Governments, Greene County Board of Education

\* Greene County Board of Education amounts are reported as of June 30, 2023

NOTES: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Greene County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

**SCHEDULE 15  
GREENE COUNTY, GEORGIA**

**LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS**

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Assessed Value of Property	\$ 1,462,019,173	\$ 1,499,179,512	\$ 1,544,344,833	\$ 1,571,194,293	\$ 1,626,768,371	\$ 1,717,244,490	\$ 1,793,208,005	\$ 1,879,846,043	\$ 2,399,692,437	<b>\$ 2,814,970,091</b>
Debt Limit, 10% of Assessed Value	146,201,917	149,917,951	154,434,483	157,119,429	162,676,837	171,724,449	179,320,801	187,984,604	239,969,244	<b>281,497,009</b>
Amount of Debt Applicable to Limit										
General Obligation Bonds	11,679,915	7,127,827	5,831,235	4,469,643	3,048,051	1,556,459	8,200,000	8,200,000	6,865,000	<b>5,520,000</b>
Less: Resources Restricted to Paying Principal	-	-	-	-	-	-	-	-	-	-
Total Net Debt Applicable to Limit	11,679,915	7,127,827	5,831,235	4,469,643	3,048,051	1,556,459	8,200,000	8,200,000	6,865,000	<b>5,520,000</b>
Legal Debt Margin	134,522,002	142,790,124	148,603,248	152,649,786	159,628,786	170,167,990	171,120,801	179,784,604	233,104,244	<b>275,977,009</b>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	7.99%	4.75%	3.78%	2.84%	1.87%	0.91%	4.57%	4.36%	2.86%	<b>1.96%</b>

**SCHEDULE 16  
GREENE COUNTY, GEORGIA**

**DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>Population</b>	<b>Personal Income (Thousands)</b>	<b>Per Capita Personal Income</b>	<b>Unemployment Rate</b>
2014	16,490	\$ 734,667	\$ 44,552	7.20%
2015	16,710	755,609	45,219	6.60%
2016	17,003	819,817	48,216	6.10%
2017	17,281	899,372	52,044	4.40%
2018	17,698	980,393	55,396	3.60%
2019	18,324	1,075,758	58,708	3.40%
2020	18,915	1,155,197	61,326	5.10%
2021	19,536	1,317,064	67,417	2.40%
2022	20,139	1,529,099	75,927	2.80%
2023	20,725	*	*	3.50%

\* Information not yet available

**SOURCES:**

Personal Income from Bureau of Economic Analysis ([www.bea.gov](http://www.bea.gov))

Unemployment Rates from Georgia Department of Labor, Workforce Professionals,  
Georgia Labor Market Explorer, Monthly Labor Force Estimates

Population from US Census Bureau (2020 census data used)

**SCHEDULE 17  
GREENE COUNTY, GEORGIA**

**PRINCIPAL EMPLOYERS  
CURRENT YEAR AND TEN YEARS AGO**

<b>Employer</b>	<b>Fiscal Year 2023</b>			<b>Fiscal Year 2014</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Daniel Corporation (Reynolds-Lake Oconee)	628	1	8.71%	520	1	7.54%
The Ritz-Carlton Lodge, Reynolds Plantation	432	2	5.99%	488	2	7.08%
Greene County Board of Education	299	3	4.15%	307	3	4.45%
Greene County Board of Commissioners	235	4	3.26%	182	4	2.64%
Nibco	223	5	3.09%	130	7	1.89%
Publix Supermarket	200	6	2.77%	145	6	2.10%
Good Samaritan Hospital (St. Joseph's Hospital / Minnie G. Boswell Hospital)	231	7	3.20%	175	5	2.54%
Novelis (Alcan)	138	8	1.91%	130	7	1.89%
a2b Fulfillment	90	9	1.25%	100	10	1.45%
Quail International	70	10	0.97%	113	9	1.64%

SOURCES: Greene County Economic Development, Georgia Department of Labor, Reynolds Plantation, Ritz-Carlton, Greene County Board of Education, Greene County Board of Commissioners, and Saint Joseph's East Georgia/St. Mary's Good Samaritan Hospital.

**SCHEDULE 18**  
**GREENE COUNTY, GEORGIA**

**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION**  
**LAST TEN FISCAL YEARS**

<b>Function</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>General Government</b>	30	30	31	27	25	25	30	32	32	<b>34</b>
Public Safety										
Sheriff	52	60	57	57	58	59	58	59	62	<b>63</b>
Communications	17	17	16	15	14	15	18	17	17	<b>15</b>
EMS	21	30	29	28	28	28	30	29	29	<b>30</b>
Fire	-	-	-	-	-	-	17	30	50	<b>51</b>
Other	2	2	2	2	2	2	3	3	3	<b>3</b>
Public Works	23	21	20	21	24	24	24	19	27	<b>28</b>
Courts	16	17	14	13	15	15	15	15	17	<b>16</b>
Health and Welfare	4	4	4	4	4	4	4	4	4	<b>4</b>
Culture and Recreation	-	-	-	-	-	-	5	5	5	<b>7</b>
<b>Total</b>	<b>165</b>	<b>181</b>	<b>173</b>	<b>167</b>	<b>170</b>	<b>172</b>	<b>204</b>	<b>213</b>	<b>246</b>	<b>251</b>

SOURCE: Greene County Human Resources

NOTES: A full-time employee is scheduled to work 261 days per year (365 minus two days off per week). At eight hours per day, 2,088 hours are scheduled per year (including vacation and sick leave). Full-time-equivalent employment is calculated by dividing total labor hours by 2,088.

**SCHEDULE 19  
GREENE COUNTY, GEORGIA**

**OPERATING INDICATORS BY FUNCTION  
LAST TEN FISCAL YEARS**

Function / Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
Building Permits Issued										
Residential	367	417	481 *	553	593	570	743	1043	995	<b>750</b>
Commercial	192	165	48 *	20	30	60	59	57	61	<b>80</b>
Estimated Value of Building Permits Issued										
Residential	\$67,840,274	\$66,916,495	\$ 89,114,571	\$ 106,095,278	\$ 131,027,981	\$ 134,403,624	\$ 166,669,447	\$ 291,758,249	\$ 369,426,588	<b>\$ 297,780,115</b>
Commercial	3,701,696	25,549,365	18,204,593	3,956,365	8,119,102	8,249,069	28,079,521	11,079,013	32,210,066	<b>61,390,235</b>
	\$71,541,970	\$92,465,860	\$ 107,319,164	\$ 110,051,643	\$ 139,147,083	\$ 142,652,693	\$ 194,748,968	\$ 302,837,262	\$ 401,636,654	<b>\$ 359,170,351</b>
Public Safety										
E-911										
E-911 Calls Received	58,878	54,440	47,328	47,899	41,775	45,997	39,790	37,944	42,036	<b>47,911</b>
Fire Dispatches	3,017	2,909	2,823	3,180	3,202	3,314	2,112	3,503	4,776	<b>6,134</b>
EMS Dispatches	3,238	3,073	2,934	2,907	3,058	3,014	2,802	3,239	2,843	<b>3,419</b>
Law Enforcement Emergency Responses	50,371	46,252	39,203	39,586	33,786	37,566	32,773	31,202	32,591	<b>36,918</b>
Other Call Types	2,252	2,206	2,368	2,226	1,729	2,103	2,103	2,346	1,826	<b>1,440</b>
Public Works										
Miles of Road Maintained										
Paved	274.72	273.36	275.86	276.16	277.90	280.15	280.15	280.15	280.15	<b>280.15</b>
Unpaved	137.64	137.67	137.61	137.38	135.48	135.70	135.70	135.70	133.59	<b>133.59</b>

\* Dock and seawall permits were transferred to residential permits instead of commercial in 2016, as the majority are for residential properties.

SOURCE: Individual County Departments

**SCHEDULE 20**  
**GREENE COUNTY, GEORGIA**

**CAPITAL ASSET STATISTICS BY PROGRAM/FUNCTION**  
**LAST TEN FISCAL YEARS**

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>General Government</b>										
Buildings	3	3	3	3	3	3	3	3	3	<b>3</b>
Vehicles	12	12	12	12	12	13	15	16	15	<b>18</b>
<b>Public Safety</b>										
Buildings	5	6	6	6	5	5	8	9	9	<b>9</b>
Patrol Vehicles	43	45	45	41	43	46	49	50	44	<b>46</b>
Ambulances	8	8	8	9	8	8	8	8	8	<b>10</b>
Fire Trucks	0	0	0	0	0	0	6	10	9	<b>9</b>
Other Vehicles	31	33	24	30	30	30	29	34	32	<b>16</b>
<b>Public Works</b>										
Buildings	3	3	3	3	3	3	3	3	4	<b>4</b>
Heavy-Duty Equipment	36	36	36	36	38	43	45	37	44	<b>44</b>
Vehicles	26	26	24	25	25	24	28	25	25	<b>28</b>
Miles of County Maintained Roads	412.36	411.03	413.47	413.54	413.38	415.85	415.85	415.85	413.74	<b>413.74</b>
<b>Health and Welfare</b>										
Buildings	4	4	4	4	4	4	4	4	4	<b>4</b>
Transit Operating Vans	4	4	5	5	5	5	5	5	5	<b>5</b>
Other Vehicles	1	1	1	1	1	1	2	2	2	<b>2</b>
<b>Culture and Recreation</b>										
Arenas	1	1	1	1	1	1	1	1	1	<b>1</b>
Airports	1	1	1	1	1	1	1	1	1	<b>1</b>
Museums	1	1	1	1	1	1	1	1	1	<b>1</b>
Libraries	1	1	1	1	1	1	1	1	1	<b>1</b>
Technical Colleges	1	1	1	1	1	1	1	1	1	<b>0</b>
Vehicles	0	0	0	0	0	0	2	2	2	<b>2</b>

SOURCE: County Finance Department, Asset Records

## **IV. SINGLE AUDIT SECTION**

**GREENE COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<b>Federal / Grantor /Pass-Through Grantor / Program or Cluster Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Federal Expenditures</b>
<b><u>U.S. Department of Transportation</u></b>				
Passed through Georgia Department of Transportation				
Airport Improvement Program	20.106	AP022-9052-41(133)	\$ -	\$ 161,432
Airport Improvement Program	20.106	AP023-9052-42(133)	-	136,383
Subtotal for ALN 20.106			-	297,815
Section 5311 Rural Public Transportation	20.509	T007148	-	53,133
Subtotal for ALN 20.509			-	53,133
Total Pass-through Programs			-	350,948
Total U.S. Department of Transportation			-	350,948
<b><u>U.S. Department of Health and Human Services</u></b>				
Passed through Georgia State Department of Health and Human Resources				
Special Programs for Aging - Title III, Part B	93.044	42700-373-00000106850	-	6,068
Special Programs for Aging - Title III, Part B	93.044	42700-373-0000111454	-	1,588
Special Programs for Aging - Title III, Part B ARPA	93.044	42700-373-0000111454	-	7,546
Special Programs for Aging - Title III, Part C(1)	93.045	42700-373-00000106850	-	34,428
Special Programs for Aging - Title III, Part C(1)	93.045	42700-373-0000111454	-	12,411
Special Programs for Aging - Title III, Part C(1) ARPA	93.045	42700-373-0000111454	-	10,988
Special Programs for Aging - Title III, Part C(1) USDA	93.045	42700-373-00000106850	-	2,496
Special Programs for Aging - Title III, Part C(2)	93.045	42700-373-00000106850	-	22,238
Special Programs for Aging - Title III, Part C(2)	93.045	42700-373-0000111454	-	5,302
Special Programs for Aging - Title III, Part C(2) ARPA	93.045	42700-373-0000111454	-	11,038
Subtotal for Aging Cluster			-	114,103
Social Services Block Grant	93.667	42700-373-00000106850	-	2,701
Social Services Block Grant	93.667	42700-373-0000111454	-	913
Subtotal for ALN 93.667			-	3,614
Total Pass-through Programs			-	117,717
Total U.S. Department of Health and Human Services			-	117,717
<b><u>U.S. Department of Justice</u></b>				
Direct Programs				
Federal Forfeiture Program	16.922		-	367,929
Total Direct Programs			-	367,929
Total U.S. Department of Justice			-	367,929

See accompanying notes to schedule of expenditures of federal awards.

**GREENE COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**  
**(CONTINUED)**

<b>Federal/Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Federal Expenditures</b>
<b><u>U.S. Department of Agriculture</u></b>				
Passed through the Office of State Treasurer Secure Rural Schools and Community Self-Determination Act	10.665	486Forest	-	15,505
Subtotal for ALN 10.665 Forest Service Schools and Roads Cluster			-	15,505
Total Pass-through Programs			-	15,505
Total U.S. Department of Agriculture			-	15,505
<b><u>U.S. Department of Interior</u></b>				
Direct Program Payments in Lieu of Taxes	15.226		-	65,560
Total Direct Programs			-	65,560
Total U.S. Department of Interior			-	65,560
<b><u>U.S. Department of Treasury</u></b>				
Direct Program Local Assistance and Tribal Consistency Fund (LATCF)	21.032		-	209,778
Total Direct Programs			-	209,778
Passed through the Georgia Office of Planning & Budget ARPA - Improving Neighborhood Outcomes in Disproportionally Impacted Communities Grant	21.027	GA - 0013751/252	-	10,821
Passed through Eighth Administrative Judicial District ARPA - Judicial Branch ARPA Funds	21.027	ARPA Judicial Funds	-	49,627
Subtotal for ALN 21.027			-	270,226
Total Pass-through Programs			-	270,226
Total U.S. Department of Treasury			-	270,226
<b><u>U.S. Department of Homeland Security</u></b>				
Passed through Georgia Emergency Management Agency Emergency Management Performance Grant	97.042	OEM22-068	-	6,931
Total Pass-through Programs			-	6,931
Total U.S. Department of Homeland Security			-	6,931
<b>Total Expenditures of Federal Awards</b>			<b>\$</b>	<b>\$ 1,194,816</b>

See accompanying notes to schedule of expenditures of federal awards.

**GREENE COUNTY, GEORGIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**(1) Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Greene County, Georgia under programs of the federal government for the fiscal year ended September 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Greene County, Georgia, it is not intended to and does not present the financial position, changes in net position, or cash flows of Greene County, Georgia.

**(2) Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**(3) Indirect Cost Rate**

Greene County, Georgia has elected not to use the 10 - percent de minimis indirect cost rate allowed under the Uniform Guidance.

# GREENE COUNTY BOARD OF COMMISSIONERS

## COMMISSIONERS

Gary Usry, Chairman  
Angela W. Deering  
Jeffery L. Smith  
Dee Lindsey  
Ernie Filice



## COUNTY MANAGER Byron Lombard

1034 Silver Drive, Suite 201  
Greensboro, GA 30642  
Phone: 706-453-7716  
Fax: 706-453-9555

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

### FINANCIAL STATEMENT FINDINGS

NONE REPORTED

### FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE REPORTED

March 23, 2024

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

Board of Commissioners  
Greene County, Georgia

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of **Greene County, Georgia** (the "County") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 23, 2024. Our report includes a reference to other auditors who audited the financial statements of the Greene County Board of Health, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Report on Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*McNair, McLeMore, Middlebrooks & Co., LLC*  
McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

March 23, 2024

**INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT  
ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

To the Board of Commissioners  
Greene County, Georgia

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited **Greene County, Georgia's** (the "County") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

## ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis.

*A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

*McNair, McLemore, Middlebrooks & Co., LLC*  
McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

**GREENE COUNTY, GEORGIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**Section I - Summary of Auditor's Results**

***Financial Statements***

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)	None Reported
Noncompliance material to financial statements noted?	No

***Federal Awards***

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of Major Programs:

<u>ALN Numbers</u>	<u>Name of Federal Program</u>
16.922	Federal Forfeiture Program

Dollar threshold used to distinguish between Type A and Type B Program	\$ 750,000
Auditee qualified as low-risk auditee	Yes

**Section II - Financial Statement Findings**

No matters were reported.

**Section III - Federal Award Findings and Questioned Costs**

No matters were reported.

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